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GOVERNMENT OF BENGAL

Finance Department

THE

BENGAL FINANCIAL RULES

AND THE

SUBSIDIARY RULES UNDER THE

TREASURY ORDERS.

First Edition, 1924

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PREFACE.

PART I.

THE BENGAL FINANCIAL RULES.

These Rules are framed in exercise of the powers conferred on the Finance Department of the Provincial Government by Rule 37 (e) of the Devolution Rules to regulate the financial transactions of the departmental and the Treasury officers subordinate to this Government. They are distinct from, but often have to be applied in conjunction with, the following classes of rules :—

- (1) Rules relating to the preparation of initial accounts for incorporation in the Provincial accounts of the Principal Auditor.
- (2) Rules relating to Central subjects, which this Government deal with as Agents to the Governor-General in Council.

2. The rules in class (1) are the rules of the Auditor-General determining the form in which Government servants rendering accounts to the Indian Audit Department shall render such accounts, and in which the initial accounts are to be submitted for that purpose (*vide* Rule 22 of the statutory rules framed by the Secretary of State in Council under section 96 D (1) of the Government of India Act).

The rules in class (2) are issuable by the Governor-General in Council as Agency Rules under Rule 46 of the Devolution Rules.

As no separate sets of rules under classes (1) and (2) have been issued the existing rules in the Civil, Public Works, and Forest Account Codes should be followed. In the "Introductory Notes" to the Civil Account Code, Volumes I and II, introduced by correction slips Nos. 154 and 90, dated the 1st April 1923, the Central Government declared that the rules contained in that Code describe, along with other rules of the Central Government, the rules pertaining to audit and accounts framed by the Auditor-General, and the rules issued by the Governor-General in Council as Agency Rules to the local Government, and that they should be followed by all Government servants dealing with treasuries and the Imperial Bank of India. To facilitate a reference to these two classes of rules an Appendix (Appendix No. 8) has been inserted in these Rules indicating the relevant Rules of the Civil, Public Works, and Forest Account Codes, which should go into the Auditor-General's Rules, and the Civil and Public Works Account Rules, which should come into the Agency Rules of the Governor-General in Council.

3. In framing the Bengal Financial Rules the existing rules in various Codes and the relevant rules of the Bengal Treasury Manual bearing on the same subject have been brought together as far as possible. In some cases, an important special rule hitherto found in one Code alone, but which is capable of general application has been made applicable to all departments, whether Civil, Public Works or Forest, with suitable modifications; but rules applicable to particular departments have been embodied in separate sections of the appropriate chapters.

The consolidation of the rules in the various Codes in one place will obviate the necessity for cross references, which are at present required to be made in certain cases and will gradually introduce a uniformity of procedure in financial matters. Memoranda A and B in the Appendices portion explain how the relevant rules of the various Codes have been dealt with in the Financial Rules.

4. The arrangement of chapters follows generally the existing arrangement of chapters in the Civil Account Code, except that two new chapters have been inserted for "Stores" and "Works" to provide for special rules for stores and works expenditure of the different departments. Elaborate rules are at present laid down for dealing with the Stores and Works expenditure of the Forest and Public Works Departments. Where these rules are of special nature peculiar to the departments concerned, they have been included in separate sections of these two chapters.

5. Certain financial rules, which cannot be suitably incorporated in the body of the rules have been included in Appendices, following the arrangements in the Civil Account Code.

6. The particular forms referred to in the various rules of the Civil, Public Works, and Forest Codes as well as of the Bengal Treasury Manual which have been adopted in the "Financial Rules," are included in a separate "Financial Rules" series.

PART II.

THE SUBSIDIARY RULES UNDER THE TREASURY ORDERS.

7. The Treasury orders were issued by the Governor-General in Council with the previous sanction of the Secretary of State in Council under Rule 16 of the Devolution Rules in the Government of India Finance Department Resolution No. 116-A., dated the 9th February 1922, prescribing the procedure to be followed in the payment of money into, and in the withdrawal, transfer and disbursement of moneys from, the public account, and for the custody of moneys standing in the account. They have been reproduced in this Part for convenience of reference. Subsidiary rules have been framed by this Government where necessary,

under each Treasury order and they are printed in small type below each Treasury order. These subsidiary rules embody the existing detailed rules in the Civil, Public Works, and Forest Account Codes, as well as the relevant rules in the Bengal Treasury Manual and a memorandum has been added explaining the particular rules on which each subsidiary rule is based. The relevant forms of the various codes are also included in a separate " Treasury Order " series for the use of the Government officers concerned.

8. The rules in Part I and the subsidiary rules under Part II will be kept amended from time to time, as occasion arises, by the issue of correction slips, and any suggestions for such amendments may be submitted to the Finance Department for consideration.

A. MARR,

Secretary to the Government of Bengal,

Finance Department.

Dated the 18th January, 1924.

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PART I

**FINANCIAL RULES OF THE GOVERNMENT
OF BENGAL.**

INTRODUCTORY.

In exercise of the powers conferred by Rule 37 (e) of the Devolution Rules the following financial rules are framed for the guidance of the various departments under the Government of Bengal. They will be called "The Bengal Financial Rules" and will come into force with effect from 1st June, 1924.

A. MARR,

Secretary to the Government of Bengal,

Finance Department.

Dated the 18th January, 1924.

PART I.

CHAPTER I.

General Principles and Rules.

SECTION I.—RECEIPT OF GOVERNMENT MONEY.

[*N.B.—For the definition of the terms “The Bank,” “Collector,” “Principal Auditor” “Treasury” and “Treasury officer” used in these rules, see Part II, Treasury Order 2, page 117.*]

1. Government servants receiving moneys on behalf of Government must give the payer a receipt.

2. Receipts of the Public Works Department in Financial Rule Form No. 1, can be issued only by Divisional Officers, Subdivisional Officers, Zilladars and other Government servants specially authorised by the local Government. Receipt books should be obtained from the head treasury of the district within which their respective headquarters are situated, and the books should be carefully examined to see that the number of forms contained in each are intact, and a certificate of count recorded on the flyleaf. Counterfoils of used receipt books should be returned promptly to the divisional office for record.

NOTE.—Special officers, *viz.*, Chief and Superintending Engineers, Superintendents of Works and other special officers not being Divisional Officers or their subordinate officers, do not realise any departmental receipts.

3. Departmental receipts may ordinarily be realised in legal tender coins, or currency notes. But in certain cases cheques payable on demand including crossed cheques, remittance transfer receipts and demand drafts may be accepted.

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

1. In the event of such a cheque being dishonoured by the bank concerned on presentation, the fact will be intimated at once to the tenderer but Government

cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

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

Exception.—Treasuries not banking with the branch Imperial Bank may also be specially authorised by the local Government to accept such crossed cheques, if they are not situated far from the Imperial Bank.

5. Public money in the custody of the department should be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders from Government, the officer in charge of the chest should make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers requisite. All the keys of the same lock must, except where the procedure prescribed in the note to this rule is adopted, be kept in the same person's custody, and, as a general rule, the keys of the one lock should be kept apart from the keys of the other lock, and in a different person's custody when practicable. When there is a police guard, the havildar or other petty officer of the guard should usually be the custodian of one set of keys. The chest should never be opened without both custodians being present. The non-commissioned officer or duffadar of the guard should always be present when a treasure chest is opened and until it is again locked. Whenever a cashier is attached to an office, the keys of one of the locks of the treasure chest will necessarily remain in his possession.

~~NOTE.—If considered desirable, the duplicate keys of cash chests may be placed, under the seal of the officer in charge, in the custody of the Treasury Officer. In the event of this practice being adopted, a duplicate key register should be maintained and once a year, in the month of April, the keys should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct.~~

6. The officer in charge of the chest will count the cash in the hands of each cashier at least once a month; or, in the case of out-stations, he or any other gazetted officer named by him will count it whenever he may visit them, and will record a note in the cash book showing the date of examination and the amount (in words) found.

7. The counting should be made on the last working day of each month immediately after closing the cash account of the month, but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date.

SECTION II.—DEPOSIT OF CASH CHESTS AND VALUABLES IN THE TREASURY.

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

9. (a) Cash chests or sealed bags belonging to other departments may, however, be lodged in the treasury for safe custody where necessary. When so lodged, they should be presented with a slip or memorandum stating the contents, and a receipt should be obtained from the Treasury Officer for the cash chests or sealed bags said to contain the amount specified in the slips. The keys of the chests or of the treasure boxes in which the sealed bags are kept in the treasury, should be kept by the Depositing Officer and he will be entirely responsible for the contents of the cash chests, or sealed bags deposited.

NOTE.—The following are received in the treasury for safe custody:—

(1) Undisbursed pay of the past month of the Police Department and money in the hands of the Police for purposes of investigation, which do not involve the identity of the precise coins or notes.

(2) Sealed bags and cash that may be in the hands of Munsifs, when availing themselves of the annual vacation.

(3) ~~Sealed packets containing duplicate keys of branches of Presidency Banks at places where there are no other Banks.~~

(4) Funds and papers of Co-operative Societies.

(5) Cash chests of other Government Departments.

(i) The cash chests should be embedded in the floor outside the strong room within view of the sentry.

(ii) The Posts Department is allowed, as a special case, to keep the cash of the Post Office inside the strong room, during the Durga Pooja and X'Mas holidays.

(6) Departmental cash chests of all Executive Engineers in Eastern Bengal. The Treasury is not responsible for the contents of these chests, which will be kept in charge of the Treasury guard, and will always be accessible to the Executive Engineers, or with their authority to any of their subordinates; but the Executive Engineers will be responsible for acquainting the Treasury guards with the names of the officials authorised to open the chests. When the chests are closed or returned the Public Works official should, in the presence of the guard, see that they are securely locked, so that they can not be opened.

(7) Savings Bank Pass Books received as security deposits and Service Books of other Departments.

Savings Bank Pass Books and Service Books are not valuables within the meaning of the rules; they are therefore to be kept outside the Treasury strong room under single lock.

(b) Bullion, jewellery and other valuables coming in the hands of a Government servant in his official capacity may be deposited into the treasury for safe custody.

NOTE.—The following rules are prescribed for dealing with the valuables so deposited.

- (i) When it is directed that bullion, jewellery or other valuables or any intestate property not being current money received by a Government officer in his official capacity, should be placed in the Treasury for safe custody, the property should be made up in a sealed packet, which should be presented at the Treasury with a memorandum from the Government servant sending it, giving a list of the property contained in the packet and a statement of its actual or estimated value.
- (ii) The Treasury Officer, after satisfying himself that the seal is intact, will record receipt of the packet, in a register in Financial Rule Form No. 26, which may be kept in manuscript.
- (iii) After noting on the packet the number assigned to it according to the entry in the register, the Treasury Officer will endorse a receipt in the following form on the back of the memorandum of contents, giving it the number assigned to the packet, and will return the memorandum to the Government servant presenting the packet—“Received a sealed packet said to contain property detailed on the reverse.

Sd/ A. B.
Treasury Officer

- (iv) The packet will then be kept in the same way as cash, and should not be returned without a written order from the Government servant from whom it was received, who should also be required to surrender the original memorandum of contents received by the Treasury Officer.

SECTION III.—PAYMENTS.

Drawing of Money from the Treasury.

10. Detailed rules for the preparation of bills in which the different classes of charges are drawn, and as to the method of obtaining money from the treasury whether by bills or by cheques for subsequent disbursements are laid down in the subsidiary rules framed under Treasury Order 16.

11. The Government servants of the Forest Department draw money from the Treasury by cheques, and the disbursing officers of the Public Works Department in two ways, viz., directly by bills or by means of cheques. Government servants of other departments get their cash by bills on the Treasury.

NOTE 1.—Cash required for contingent charges of the offices of Chief and Superintending Engineers, Superintendents of Works, and other special officers not being Divisional Officers or their subordinate officers, may be obtained either by bills on treasuries or from Divisional offices. In the latter case the detailed procedure will be prescribed by the Principal Auditor.

NOTE 2.—In the case of the Public Works Department the term ‘Treasury’ includes a Military Treasure Chest with which a Divisional Officer may be placed in account.

12. Primarily the Divisional Officer is the responsible Disbursing Officer of the Division but he may delegate this function to his Subdivisional Officer in certain cases, and with a view to enable him to set a monthly limit on the drawings of any of his Subdivisional Officers he may require the submission by a convenient date, an estimate of the probable requirements of each such Subdivisional Officer in a suitable form.

NOTE.—The following rules should be observed in respect of the preparation examination ~~and payment~~ of bills:—

(1) PREPARATION AND EXAMINATION.

(a) Ordinarily measurements of works done are taken and bills prepared either by the Sub-divisional officer or Sectional officer. In important cases, however, the measurement should be taken and bills prepared by the Subdivisional officers themselves.

(b) For the purpose of an efficient check, the check should be exercised not by attempting to check a large proportion of the bills which would only delay payment but by checking bills prepared by different subordinates chosen at random.

(c) In selecting bills for check, the checking officer should pay greater attention to bills for repairs, earthwork, roadwork, etc., where the measurements of work done do not necessarily correspond with the details of the estimate. The Sub-divisional officer should invariably check measurements when inspecting out-stations. The Executive Engineer's check will ordinarily be of a general nature and will not necessarily involve a check of the detailed measurements in all cases.

(d) In all bills on which payments are made a reference to the number and page of the measurement book should be quoted in order to indicate that the officer in charge has tested and accepted the data on which the charges are based.

(e) A register should be maintained in the Executive Engineer's office showing—

(i) Total number of bills prepared each month.

(ii) Number of bills checked by the Executive Engineer during the month.

(iii) Number of bills partially checked by the Sub-divisional officers.

(iv) Number of bills checked in detail or wholly prepared by the Subdivisional officers.

In each case the number of the bills checked, the nature of the work, the locality, and whether running or final bill should be noted.

(2) PAYMENT OF BILLS.

(a) Assistant Engineers in charge of Subdivisions have been empowered to pay all first and final bills in respect of works up to Rs. 500 in each case.

(b) Selected upper subordinates may pay first and final bills up to Rs. 250 in each case, when empowered to do so by the Superintending Engineer.

(c) All running account bills should be paid by the Executive Engineer.

Cheques.

13. The following rules relate to payments by cheques:—

- (a) Disbursing Officers authorised to draw cheques whether on treasuries or sub-treasuries or on the Imperial Bank of India, either at the local head office or a branch, should obtain their cheque books direct from the Treasury Officer in charge of the head treasury concerned, by sending duly signed, the printed requisitions form which is inserted in each book towards the end. Not more than one book should be obtained on a single requisition. The cheque books should, on receipt, be carefully examined to see that the number of forms contained in each book is intact and a certificate of count should be recorded on the fly leaf.
- (b) Cheques from books obtained from a particular treasury should not be drawn on other treasuries or on sub-treasuries of other districts.
- (c) Each cheque book must be kept under lock and key in the personal custody of the Drawing Officer, who, when relieved, should take a receipt for the correct number of cheques made over to the Relieving Officer.
- (d) No advice of the issue of any cheques need be sent to the treasury. As a general rule cheques should not be issued for a sum less than Rs. 10 unless this is permissible under the provision of any law or rule having the force of law.
- Note* — *h*
(e) When an officer is authorised to draw cheques on sub-treasuries, he should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may be provided as far as possible. Cheques drawn on sub-treasuries should be distinguished by different numbers and letters from those drawn against the head treasury.
- (f) In cases of departments like the Forest Department and the Public Works Department where funds are issued from the treasury on cheques the departmental officers should see that the drawings are regulated by budget grants and appropriations.

Other rules relating to cheques.

14. For petty disbursements of the Forest and the Public Works Departments lump sums may be drawn from the treasury by cheques. Only the minimum cash required should be drawn, and if it is found at

any time that the balance in hand is larger than is required, the surplus should be refunded into the nearest treasury.

15. If a limit has been set by a Public Works Divisional Officer on the drawings of a Subdivisional Officer on any treasury (*vide* Subsidiary Rule 91 under Treasury Order 16) the limit so prescribed should be entered on the reverse of the counterfoil of the cheque book for that treasury before any cheques are drawn during that month, and the Subdivisional Officer should watch that the limit is not exceeded, by deducting from it, the amount of each cheque as it is drawn. The undrawn balance at the close of the month should be carried forward to the next month.

16. In the absence of a monthly limit on the drawings the Drawing Officer should record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and of the total of drawings during the month, and carry forward their total to the next counterfoil. This will enable him from time to time, to exercise an independent check on the postings of his cash book.

17. If the currency of a Public Works cheque expire owing to its not being presented at the treasury for payment within three months from the date of its issue, it may be received back by the drawer for destruction and issue of a new cheque in lieu of it. The fact of the destruction and number and date of the new cheque should be recorded on the counterfoil of the old cheque, and the number and date of the old cheque destroyed entered on the counterfoil of the new one.

18. When a cheque is cancelled, the cancelment should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed. If the cheque is not in the drawer's possession, he should stop payment at the treasury, and on ascertaining that payment has been stopped, he should write back the entry in the cash book. A cheque remaining unpaid from any cause for twelve months from the date of its issue should be similarly cancelled and its amount written back.

19. As a rule no cheque should be drawn until it is intended to be paid away and cheques drawn in favour of contractors and others should be made over to them by the disbursing officer direct; but the disbursing officer may be assisted in making disbursements by a cashier appointed for the purpose. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disbursing officer. In such cases the subordinate should make no entry in any accounts which he keeps, as a payment made by cheque should appear in the Cash Account of the Disbursing Officer who draws the cheque, and the subordinates' record will be in his correspondence.

NOTE.—It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilised.

20. Counterfoils of used cheque books should be returned promptly by the Subdivisional Officer to the Divisional Officer for record.

21. Cheques should not be used for the transfer of funds from one division to another.

22. If a Disbursing Officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding ~~his~~ 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 concerned. If the original cheque be presented afterwards the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped." The Disbursing Officer will enter in his account the original cheque as cancelled, and may issue another.

"Certified that Cheque No. , dated , for Rs. reported by the Disbursing Officer to have been drawn by him on the Treasury in favour of has not been paid, and will not be paid if presented hereafter."

TREASURY:

The

Treasury Officer.

SECTION IV.—VOUCHERS FOR DEPARTMENTAL PAYMENTS.

23. As a general rule, every payment, including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim. As far as possible, the particular form of voucher applicable to the case should be used. Suppliers of stores and others should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared in such forms should not be rejected if they set forth the necessary details of the claims. In such cases, the additional particulars required should be added by the Disbursing Officer.

1. When it is not possible to support a payment by a voucher, a certificate of payment signed by the Disbursing Officer, and endorsed if necessary by his superior officer, should always be placed on record. Particulars of the claim should invariably be set forth.

24. Every voucher must bear a pay order signed or initialled, and dated, by the responsible Disbursing Officer. This order should specify the amount payable both in words and figures.

1. Cashiers and others authorised to make disbursements on passed vouchers, should make no payment without a proper pay order of the responsible Disbursing Officer recorded clearly in ink on the bill or other voucher. No payment should be made on a voucher or order unless it is signed by hand and in ink.

25. Every voucher should also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward. This acknowledgment should always be taken at the time of the payment.

1. If a Disbursing Officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash, or to make a remittance to him, as the case may be, until the acknowledgment of the payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In cases of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof.

2. In the case of articles received by value-payable post, a formal receipt for the payment should be obtained from the supplier. The Disbursing Officer should endorse a note on the receipt to the effect that the payment was made through the post office and this will cover charges for the postal commission.

3. A certified copy, marked "Duplicate," of a receipted voucher may be retained by the Disbursing Officer should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgment of the payment.

26. The following supplementary instructions regarding the preparation and completion of vouchers should be observed:—

(a) When the payee signs in a vernacular, he should be required to note the amount acknowledged in the vernacular in his own handwriting. In transliterating his acknowledgments, the amount acknowledged, as well as any remark made, by him should also be reproduced in English.

(b) The Disbursing Officer is responsible that the full name of the work as given in the estimate or the name of the component part (or sub-head) of it, or the head of account, to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated on it in the space provided for the purpose or in some prominent position.

27. In cases of payments to suppliers of stores, remittances of amount of less than Rs. 15 for which Remittance Transfer Receipts cannot be issued by Treasury Officers, may be made by postal money order at the public expense.

SECTION V.—PERMANENT ADVANCE OR IMPREST ACCOUNT.

28. (a) Advances are granted to Government servants who may have to meet certain classes of expenditure before they can place themselves in funds by drawing bills, the amount of the advance being fixed by competent authorities according to the requirements of each office.

(b) An imprest is a standing advance of a fixed sum of money given to a Disbursing Officer in the Public Works Department to enable him to make certain classes of payments which may be entrusted to his charge by the Divisional Officer or the Subdivisional Officer. The amount of an imprest should not, however, exceed one thousand rupees, in any case, without special sanction of Government.

(c) When a Disbursing Officer makes a remittance to a subordinate officer to enable him to make a number of petty payments on a muster roll or other voucher which has already been passed for payment, the amount remitted should be treated as a Temporary Advance.

(d) The holder of a permanent advance or an imprest is responsible for the safe custody of the money placed in his hands and he must at all times be ready to produce the total amount of the money in vouchers or in cash.

Advances to Disbursers of the Forest Department.

29. A subordinate officer of the Forest Department who is not authorised to draw cheques against the drawing accounts of the Divisional Officer, may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge, and the advance may be remitted to him by postal money orders,

SECTION VI.—CLAIMS TO ARREARS OR INCREASES OF PAY OR ALLOWANCES.

30. (a) No claim against Government not preferred within six months of its becoming due can be paid without the sanction of the Principal Auditor; but this rule does not apply to payments made by Forest Disbursing Officers, nor does it apply to payment of claims on account of pensions, which are governed by special rules.

NOTE 1.—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 or 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.

NOTE 2.—(a) Scholarships (other than Middle English, Middle Vernacular, Upper Primary and Lower Primary) and grants-in-aid bills become due on the last day of the month in which earned and travelling allowance bills become due on completion of the journey. The six months limit should therefore be calculated from that date, and not from the date of countersignature, nor from the date from which the sanction takes effect.

(b) Middle English, Middle Vernacular, Upper Primary and Lower Primary Scholarships bills not cashed at the treasury within 6 months from the dates of their becoming due may be paid without preaudit, provided they are not more than a year old. In cases of unusual delay the cause of the delay should however be enquired into.

NOTE 3.—This rule does not apply to the duplicate bills for grants-in-aid or for Minor and Vernacular Scholarships or for Primary Schools.

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 (b) Claims of Government servants, whether gazetted or not, to arrears of pay or allowances or to increments which have been allowed to remain abeyance for a period exceeding one year, cannot be investigated by the Principal Auditor, except under the special orders of the authority which appoints the Government servant by whom the claim is made.

NOTE 1.—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.

NOTE 2.—When a bill for arrear pay, allowance or increment is presented at the treasury, it should be supported by an authority from the Principal Auditor sanctioning payment. In any case however in which an allowance has been claimed at the treasury but in consequence of some objection taken payment has been delayed, the Treasury officer will not refuse to pay such bill, if when the objection is satisfied, the claim happens to have become more than a year old.

NOTE 3.—The period of one year should be calculated from the date the charge becomes payable, and not from the date from which the sanction takes effect.

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

SECTION VII.—ISSUES OF DUPLICATES OR COPIES OF DOCUMENTS.

31. No Government servant may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. In the case of a bill or deposit repayment voucher passed for payment at a treasury but lost before encashment or payment, the

officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink (*see also* Rule 336).

SECTION VIII.—RESPONSIBILITY FOR OVER-CHARGES.

32. (a) A drawer of pay abstracts or bills for pay, allowances or contingent expenses will be held responsible for any overcharge.

(b) The responsibility of countersigning officers will be that which attaches to all controlling officers.

(c) The Treasury Officer who makes payment without preaudit, will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of pay of gazetted Government servants) for passing the new rate with reference to the orders directing the change. He is also required to examine the accuracy of the arithmetical computations in a bill.

(d) The responsibility will thus 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 on the part of either of them.

SECTION IX.—AUDIT OBJECTIONS.

33. Every Government servant, entrusted with the duty of making payments on behalf of Government, should attend promptly to all objections and orders communicated to him by the Principal Auditor, either direct, or through the Treasury Officer, by letters, audit memoranda, etc., and return the audit memoranda or reply to objections within a fortnight or send letters explaining the cause of delay.

NOTE.—In the case of the Forest Department the objection statements should be returned in original by the Divisional Forest Officer through the Conservator within a week of their receipt from the Principal Auditor. A list will also be forwarded by the Principal Auditor to the Conservator each month showing the dates on which the objection statements were sent to each divisional office. The list should be completed and sent back to the Principal Auditor by the Conservator after all the objection statements for the month have been returned.

SECTION X.—CASH BOOK.

34. A simple cash book in Financial Rule Form No. 2 should be kept in departments other than Forest and Public Works for recording in

separate columns all moneys received by Government servants in their official capacity, and their subsequent remittance to the treasury or to the bank, as well as moneys withdrawn from the treasury or the bank either by bills or by cheques, and their subsequent disbursement.

The cash book should be closed and balanced each day, and the balance of each column at the end of the month should be verified with the balance of cash in hand and a certificate to that effect recorded in the cash book under the signature of the Government servant responsible for the money.

NOTE 1.—The use of a cash book may be dispensed with in offices where the money transactions are not heavy.

NOTE 2.—For Forest and Public Works Departments cash books are maintained under the Accounts and Audit rules proscribed by the Auditor-General

Cash Book of the Forest Department.

35. (a) All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object, and no inter-divisional adjustments are ordinarily allowed. When revenue is collected or expenditure incurred in one division on account of another, a note should be made outside the accounts if the information is wanted for departmental purposes.

NOTE.—Inter-divisional adjustments are allowed in the case of advance of pay, travelling allowance, etc., made to Government servants on transfer from one division to another.

(b) The division is taken as the unit for the purpose of ascertaining the result of the working of the Forests. To enable the results of the working of each unit to be accurately ascertained, adjustments must be made between different units.

(c) The adjustments referred to in clause (b) may be made monthly or annually as may be found convenient.

NOTE.—The orders in this rule are subject to the condition that when adjustments between different Governments are involved the rules regarding inter-provincial adjustments will apply.

36. The bills on which the pay and travelling allowance charges of the Forest Department are paid by the Divisional Officer, and not at the treasury, are entered in the Cash Book.

Earnest Money Deposits.

37. Earnest money deposits tendered by contractors or purchasers of forest produce, must be paid by them direct into a treasury or sub-treasury,

and orders authorising the repayments should be addressed by the Forest Divisional Officer to the Treasury Officer concerned.

In the case of the Public Works Department such deposits are received by the Departmental officers and dealt with in their accounts.

SECTION XI.—FINANCIAL CONTROL OVER DEPARTMENTAL ACCOUNTS.

38. (a) The Conservator of Forests exercises a strict control over the whole outlay of the Forest Department for conservancy and work, and examine the charges on account of travelling allowance and contingencies. To facilitate the exercise of this control, the Conservator is furnished monthly by the Divisional Officer with duplicate copies of the Abstracts of Receipts and Expenditure submitted to audit.

(b) He is further required specially to control the adjustments of advances for which purpose the monthly abstracts of the contractors' and disbursers' ledger, submitted to Audit by the Divisional Officer, are required to pass through the Conservator.

NOTE.—It is optional with the local Government to retain the procedure described under which the accounts are sent through the Conservator.

(c) He is responsible for seeing that the accounts returns are punctually submitted to the Principal Auditor by Divisional Officers.

(d) He should sign all letters issued from his office sanctioning expenditure, appointment, etc., and may delegate the power to a gazetted Government servant if any in his office, but not to the head clerk or other office employee.

39. (a) The Chief Engineer, Public Works Department, exercises a concurrent control over the duties of the officers of the department in connection with the maintenance of the accounts, and gives all legitimate support to the Audit Officer in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the submission of accounts.

(b) The Superintending Engineer is responsible for the maintenance of the authorised system of accounts throughout his circle. He should see that Divisional Officers submit their accounts to the Principal Auditor punctually. He should examine the books of Executive Engineers and their subordinates, and see that the matters relating to the primary accounts are attended to personally by Divisional and Subdivisional Officers, and that the accounts fairly represent the progress of each work. It will also be his duty to examine the registers of works, so as to keep a vigilant watch over the rates of work, and, if he considers it necessary, he may require an Executive Engineer to report to him monthly or at longer intervals, on a Works Slip, the total expenditure to date under each sub-head of work, in contrast with the sanctioned estimate.

SECTION XII.—SECURITY DEPOSITS.

40. Cashiers, Storekeepers, Sub-Storekeepers and Subordinates entrusted with the custody of cash or stores may be required to furnish security, the amount being regulated according to the circumstances and local conditions in each case, under the sanction of the competent authority, who will determine whether the amount shall be paid in a lump sum or by deduction from pay.

NOTE 1.—Ordinarily ministerial and other Government servants, who are required to give security to Government against loss through dishonesty, negligence or disregard of rules, should deposit the whole amount of the security on appointment or bind themselves by two sureties for the whole amount and agree to monthly deductions of 25 per cent. of their pay, in the case of all securities of Rs. 500 or less. As an alternative to this rule the following procedure may be adopted :—

- (1) The officer may give a fidelity bond of an Insurance Company approved by Government for the full amount of the required security guaranteeing Government against losses through dishonesty, negligence or disregard of the rules on the part of the Government servant.
- (2) Deductions will then be made at the rate of 10 per cent. of the Government servant's salary, the fidelity bond to be cancelled only after the full amount of the security bond has been deposited in cash.

Government servants in charge of offices will be responsible for seeing that fidelity bonds, which expire before the full amount of security has been recovered by deduction from salaries, are renewed in good time so as to cover the outstanding amounts.

NOTE 2.—Fidelity Bonds with the firms noted below may be accepted in lieu of personal sureties only and not in lieu of cash or Government Securities, subject to the form of the Bond in individual cases being accepted by Heads of Departments, in consultation with the Law Officer when necessary :—

- (1) Messrs. Gillanders Arbuthnot and Company, Managing Agents of the Clive Insurance Company, Limited, Calcutta (Gillanders House, Calcutta).
- (2) General Accident, Fire and Life Assurance Corporation, Limited, Bombay.
- (3) Messrs. Martin and Company, Managing Agents, The National Indian Life Insurance Company, Limited, Calcutta.

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ANNEXURE A.

[*Referred to in Rule 30, Note to Clause (a).*]

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. Rohilkhund 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. Deoghar Railway.
20. Darjeeling-Himalayan Railway.
21. Barsi Light Railway.
22. Bengal-Dooars Railway.
23. Bhavnagar-Gondal-Junagad-Porabandar Railway.
24. North-Western Railway.
25. Oudh and Rohilkand Railway.
26. Eastern Bengal Railway.
27. Bengal-Nagpur Railway.
28. Great Indian Peninsula Railway.
29. Nizam's Guaranteed State Railway.
30. Barasat-Basirhat Light Railway.
31. Bukhtiapur-Bihar Light Railway.
32. Shahdara (Delhi) Saharanpur Light Railway.
33. Howrah-Sheakhala Light Railway.

CHAPTER 2.

Revenue Receipts and Their Check.

41. The departmental controlling officers should see that all sums due to Government are regularly received and checked against demands and that they are paid into the treasury. They should accordingly arrange to receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and compare with those, the figures recorded in the books of the Principal Auditor in charge of the accounts, if these are supplied to them under an arrangement between the Auditor General and the local Government.

The detailed rules regarding the demands and collection of revenue of the different departments are contained in the Manuals of the departments concerned.

NOTE 1.—It is essential that the departmental controlling officer's account should not be compiled from the returns prepared by the treasury. But the Treasury Officer is in some cases required to verify returns prepared for submission to departmental controlling officers.

NOTE 2.—To facilitate the reconciliation of the returns submitted by the subordinate revenue authorities to the Board of Revenue with the figures supplied to the Board by the Principal Auditor, the latter sends to each Collector a return showing the results arrived at in the first stage of the preparation of his monthly account. This return shows under certain heads the figures of the Treasury Cash Account and all the corrections and alterations introduced therein in this stage. These figures should be carefully compared by the Collector with those sent by him to the Board of Revenue with explanation of difference, if any. A certificate of this comparison should be given at the foot of the Revenue Returns, and a similar certificate should also be sent to the Principal Auditor.

Revenue Receipts of the Public Works Department.

42. Public Works Revenue is assessed and realised in accordance with the following rules:—

- (a) Divisional Officers of the Public Works Department are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realisation of all revenue, regular or occasional, and that proper records are kept to show, in respect of all items of revenue, recurring or non-recurring, the assessments made, the progress of recovery and the outstanding debts due to Government.

1. The object of this rule is that all classes of revenue, whether accruing from property of any kind, from leases of rights and concessions (*e.g.*, rights for fishing, grazing, etc., and use of water-power), or from any other source are properly watched.

- (b) The recovery of all debts due to Government should receive the special attention of the Divisional Officer, and no debt should be remitted or written off except under the orders of competent authority.

Irrigation Revenue collected in the Civil Department.

43. When revenue from irrigation and navigation works, etc., is realised in the Civil Department, the Divisional Officer should receive from the Collectors monthly statement of the amounts realised, to enable him to watch the progress of recovery against demands or assessments.

44. The Divisional Officer should also submit to the Principal Auditor a half-yearly statement showing, separately for each civil district, the monthly realisations, as compared with assessments, in respect of each canal or other work.

Recoveries of Rents on Buildings and Lands.

45. (a) When a public building, land or other property is let to a person not in the service of Government, the full assessed rent must be recovered in advance.

(b) The recovery of rents from Government servants occupying rentable buildings in charge of the Department may be made either in cash or by deduction from their pay bills through the Treasury Officer or other Disbursing Officer concerned.

NOTE.—The system of direct recovery in cash from employés of other divisions and departments is ordinarily not suitable when the rent recoverable is dependent upon the rate of pay of the occupant.

46. A tenant, who is in receipt of a pension from Government, should be treated as a private individual for the purpose of these rules. But if he desires to make payments by deductions from his pension, recoveries from him may be made through the Treasury Officer or other Disbursing Officer concerned, on the pensioner furnishing the Divisional Officer with a written request authorising such deduction. This authority should be transmitted to the Treasury or Disbursing Officer with the first demand.

47. Where rent is recoverable in cash, a bill in suitable form should be sent to the tenant on or before the last day of each month. The tenant should be required to pay in the rent before the expiry of the following month.

48. When recoveries of rent are to be effected through a Treasury Officer or other Disbursing Officer, a demand in Financial Rule Form No. 3 Statement of Rents recoverable from Pay Bills, should be sent in

duplicate or triplicate, as the case may be, before the close of each month to that officer who will make the necessary recoveries and return one copy of the statement duly completed.

1. Treasury Officers and other Disbursing Officers have instructions to recover the amount specified by the Divisional Officer without prior reference to the tenants.

2. If the rent recoverable from a Government servant is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered should also be changed retrospectively.

49. If a Government servant vacate his quarters before the last day of a month, owing to his departure on transfer, leave or retirement, the demand for the rent for broken period should be made at once, so that the amount due may be recovered before his departure.

50. Pending orders on a representation against the Divisional Officer's assessment, the amount assessed must be paid by tenants on demand. Should the representation prove successful, the excess amount charged should be adjusted as soon as orders are issued, by a reduction in the assessment of a subsequent month, or, if this is not practicable or convenient, by an actual repayment.

NOTE.—The recoveries of rents of non-Public Works residences should be generally regulated by the rules applicable to Public Works residences.

CHAPTER 3.

Pay and Allowances—General Rules.

Due Date.

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

- (a) When a Government servant proceeds out of India on deputation or on leave.

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

- (b) When a Government servant is transferred to another Audit Circle, or within the same Audit Circle (i) to or from the Public Works or Forest Department or (ii) from one Public Works Division to another.

- (c) When a Government servant finally quits the service of Government or is transferred to Foreign service.

1. If the first six days of a month are public holidays on which pay and pensions are not disbursed at the treasury, payment on the last open day before the holidays may be made under orders of the local Government,—

- (a) of bills except those of gazetted Government servants and
(b) of pension bills of pensioners drawing pensions of Rs. 100 or less.

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

3. In the case of Government servants accompanying Government to the hill station, pay bills drawn at the hill station for payment at the provincial capital, or *vice versa*, 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.

Death of Payee

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

(b) Pay and other allowances claimed on behalf of a deceased Government servant 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.

Bond of Indemnity for Drawing Leave Salaries, etc.

53. (a) Government servants often make arrangements with their agents to draw their leave salaries or vacation pay, 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 overpayment.

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

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

In consideration of $\frac{\text{our}}{\text{their}}$ being permitted to draw the $\frac{\text{pay}}{\text{pension}}$ $\frac{\text{leave salary}}{\text{of}}$
during his absence from the Presidency,
 we $\frac{\text{we}}{\text{the}}$ (here insert the name of the Bank) do hereby engage to refund to Government on demand any overpayment 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 Government servant. Agents of standing

and respectability may, for the purpose, be allowed to enter into a general agreement in the form given in Appendix I.

NOTE.—The form of the bond requires advice to be sent to the Audit 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 responsibility are also allowed to execute a single bond to cover the leave salaries, pensions, etc., of their constituents, payable not by any one Audit Officer only, but by all Audit Officers, whether Civil or Military. Arrangements for the execution of such a bond must be made through the Auditor General.

CHAPTER 4.

Gazetted Government Servant's Bills.

54. Pay may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise. At the written request or order of the Government servant pay bills may be made payable to some well-known banker or agent and not to any person whom he chooses to name by endorsement on the bill, as this facilitates fraud. This does not debar him from sending, at his own risk, a peon or orderly to draw his pay, but there should be no endorsement on the bill to pay to any such person.

2 A Government servant or any other single person cannot be constituted an "Agent" for the purposes of the above rule. The term "Agent" must be taken to mean a firm or bank which carries on a banking or agency business.

3 This ruling applies to all payments, whether on account of pay, travelling or other allowances, which under the rules are made to Government servants on their personal account.

4 Cheques on the pay bills of Gazetted Government servants will be issued in favour of a Bank or an Agent, if the bill has been distinctly endorsed as payable to either of them or their order, otherwise cheques will be made payable to the drawers of the bills. When the endorsement on a bill is incomplete or irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it, with a memorandum explaining why the payment is refused.

5 Pay and leave salary of Government servants proceeding on leave out of India, must, if drawn through an Agent in India, be drawn in the province in which the Government servant is employed.

55. Gazetted Government servants of the Public Works Department who are stationed at places where there are no treasuries, may utilise the services of barkandaz guards, if any attached to their offices, for the encashment of bills relating to their personal claims, and Government will accept liability for any loss caused by the act of the guard if the gazetted Government servant is not at the station where the money is drawn.

NOTE.—This is an exception to the general rule that Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques or bills made over to a messenger.

56. The leave salaries of a Gazetted Government servant of the Forest Department on leave in India, at a place where there is no Disbursing Officer of his Department, may be paid under the same rules as those of any other gazetted Government servants. No charge on account of such payments will appear in the cash book or accounts of the division.

Transfer of Office.

57. Every transfer of charge of a gazetted Government servant should be reported by post of the same day to the Principal Auditor.

58. For transfers of charge the following points should be observed:—

- (1) The cash book or imprest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and relieving officers, showing the cash and imprest balances, and the number of unused cheques, if any, made over and received in transfer by them respectively.
- (2) The relieving officer in reporting that the transfer has been completed should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns. He should also describe the state of the records.
- (3) In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer of the department present will take charge. When the person who takes charge is not a gazetted officer, he must at once report the circumstances to his nearest departmental superior, and obtain orders as to the cash in hand, if any.

Special rules for the Public Works Department.

59. The relieving officer will take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly accounts in the same manner as if he has been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

60. If the relieving officer fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, he will be held responsible for the same, both as to quantity and quality, so far as he was in a position to ascertain it.

61. The receipt of cash and stores balances should be prepared by the relieved officer, but the relieving officer should note any instructions therein so that the Superintending Engineer or the Executive Engineer, as the case may be, may pass such orders in respect of any deficient articles as may be necessary. A copy of the receipts may be given to the relieved officer, if desired by him.

62. The relieving officer should then, unless otherwise ordered, proceed with the relieved officer to inspect the records, cash, stores, works and materials at site of works, in charge of subordinates, but in the case of the transfer of a divisional charge, the relieved officer should accompany the relieving officer in the inspection of the outstations only when so directed

by the Superintending Engineer. The relieving officer should examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and should minutely examine the works in progress as to their quality, and as to their accordance with the sanctioned plans and estimates; he should also record his opinion as to the correctness of the accounts of materials at site.

63. He should also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.

64. The relieving officer, in reporting that the transfer has been completed, should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. In the case of the transfer of a divisional charge, he should describe the state of the records, cash, stores and works, mentioning what outstations he has yet to inspect, and when he proposes to visit each.

65. The relieving divisional officer should mention specially in his transfer report whether the accounts may be considered fairly to represent the progress of the works.

66. In the case of transfers of charges other than divisions and subdivisions, the Executive Engineer should issue instructions as to the works to be jointly inspected by the relieved and relieving officers.

Pay to Government Servants in England.

67. If pay be due in India to a Government servant absent in England, he must make his own arrangements to receive it in India.

CHAPTER 5.

Establishment.

SECTION I.—REVISION OF ESTABLISHMENT.

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

- (i) the present cost, either of the section or sections affected, or of the total establishment as the circumstance of the case may indicate to be necessary;
- (ii) the cost after revision; and
- (iii) details of the number and pay of the posts which it is proposed to add or modify.

Explanation (a).—When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it must be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

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

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

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

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

- (i) The present cost of all establishments concerned.
- (ii) The various increases of pay or the various percentages of increases proposed and the reasons justifying the proposals.

- (iii) In respect of each separate rate of increase proposed, as set out in (ii)—
- (a) A list of the establishments or classes of Government servants to which it is to be applied and the reasons for such differentiation.
- (b) As accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Principal Auditor and that it is accepted by him as correct.

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

II. (a) In the following cases a proposition statement in duplicate in Financial Rule Form No. 4 should also be submitted:—

- (i) cases of general revision of establishment;
- (ii) proposals which cannot be set out clearly without it; or
- (iii) schemes which require the sanction of the Secretary of State.

NOTE.—A simpler Financial Rule Form No. 5 may be used in this case when the full details of Form No. 4 are not necessary.

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

- (i) The proposition statement, where this is necessary, should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.
- (ii) Where a section consists of both inferior and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.
- (iii) The rules as to details are set out in clause I above.

1. (a) In the case of services on time scale of pay broken up into stages or grades, or when there are selection grades and efficiency bars, the following formula may be applied for ascertaining the average pay:—

Let "a" be the initial pay of all who join the service.

Let the total service be made up of:—

W	men	whose	maximum	pay	is	b
X	"	"	"	"	"	d
Y	"	"	"	"	"	f
Z	"	"	"	"	"	h

Then the average pay S is equal to

$$a + \frac{Wb + Xd + Yf + Zh}{2(W + X + Y + Z)}$$

NOTE.—In applying this formula W, X, Y and Z are variables which have to be determined by estimation or by scrutiny of past records for each service separately.

(b) In the case of clerical establishment on a continuous time-scale, i.e., rising from the minimum to the maximum by a uniform rate of increment, the average pay may be calculated as below:—

Let "a" = The initial pay of the scale.

„ "s" = The average total period of service in the scale.

„ "b" = The pay attainable in the scale at and just preceding the end of the average period of service.

„ "r" = The period of rising from "a" to "b".

Then the average pay equals

$$\frac{a + b}{2} \left[\left(\frac{1}{60} + 00006 S \right) (r + 1) - \frac{S}{60} \right] (b - a).$$

Thus the average pay of a post on Rs. 500—80—800 where the average total period of service is 11 years is worked out as follows:—

"a" = 500, "s" = 11, "b" = 800, "r" = 10.

Therefore average pay =

$$\begin{aligned} &= \frac{500 + 800}{2} - \left[\left(\frac{1}{60} + 00006 \times 11 \right) (10 + 1) - \frac{11}{60} \right] (800 - 500) \\ &= \frac{1300}{2} - [(\cdot 01667 + \cdot 00066) (10 + 1) - \cdot 18333] (800 - 500) \\ &= 650 - [(\cdot 01733 \times 11) - \cdot 18333] (800 - 500) \\ &= 650 - (\cdot 19063 - \cdot 18333) (800 - 500) \\ &= 650 - 00730 \times 300 \\ &= 650 - 219 \\ &= 647.81. \end{aligned}$$

NOTE 1.—In cases which do not fall wholly under (a) or wholly under (b) above, the calculation is difficult, and each case should be referred to the Principal Auditor for obtaining instructions from the Auditor General.

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

(c) The proposition statement or the proposal for revision should be forwarded through the Principal Auditor.

III. The statement prescribed in rule 310 should also be submitted when necessary.

SECTION II.—PAYMENT OF BILLS.

Special Rules for the Public Works Department.

69. The pay and allowances of subordinates of the Public Works Department employed in out of the way places may be remitted to them by postal money order at Government cost.

70. If the encashment of a bill for an advance on transfer is likely to delay a transfer, which is urgently necessary in the public interest, the advance may be made from the permanent advance (if any) works imprest, or other available cash in the hands of the disbursing officer concerned pending recoupment, when the bill is subsequently encashed.

Special Rules for the Forest Department.

71. The General rules regarding the preparation of pay, and travelling allowance bills of the Civil Department apply to this* Department with the difference that Divisional Officers discharge the functions of the Treasury Officers, and pay the charges by cheques, or out of cash obtained from the treasury by cheques.

72. All changes in the *personnel* of establishments and the grant of all leave to subordinate employees, sanctioned by the Conservator as well as by those Divisional Officers who have been authorized to exercise such powers, should be intimated by the sanctioning authority to the Principal Auditor in Financial Rule Forms Nos. 7 and 8, a separate list being prepared for each class of temporary establishment and for each class of permanent establishment.

73. Pay and travelling allowance due to a Government servant on his transfer to another circle or division, and not paid on his departure, should be paid from and charged against the appropriation of the Division to which he has been transferred.

SECTION III.—RECOVERIES FROM ESTABLISHMENT BILLS.

Fines.

74. Fines imposed on non-gazetted Government servants for ordinary neglect of office duty are properly recovered by stoppage from pay and consequent short drawings from the Treasury.

Other Recoveries.

75. (a) Recoveries on account of security deposits of the employees of different departments should be made in cash, at the time of disbursement of pay, and when such deposits are to be paid into the Post Office Savings Bank, the amounts recovered should be forthwith remitted to the Post Office.

(b) For payments, made into the court of law, on account of attachment or otherwise, the recoveries should also be made in cash and then

remitted to the court concerned. The receipts of the court should be obtained and filed with the acquittance roll.

NOTE 1.—The following detailed rules have been prescribed with regard to recoveries under Court attachments.

Notices attaching the pay or allowances of the public officers mentioned below should be sent to the officer named against each:—

Judgment-debtor.	Officer to whom notices should be sent.
(1) Public Officers holding gazetted appointments under the Government of Bengal.	Principal Auditor
(2) Public Officers holding non-gazetted appointments under the Government of Bengal.	Head of the office in which the judgment-debtor is employed.

The Principal Auditor will forward the order of attachment to the Treasury Officer concerned. The Treasury Officer will open a register in Financial Rule Form No. 27 in which he should note all orders of attachment. In case of non-gazetted Government servants who do not draw their own pay bills, the register is maintained by the Head of office. The Treasury Officer or Head of office will withhold the attached portion of the pay and disburse the net amount. The Head of office will remit the amount withheld to the Civil Court and obtain a receipt for the amount from the Court which should be filed with the acquittance roll. The Treasury Officer will draw the withheld amount on a simple receipt and remit it to the Civil Court. The receipt of the Civil Court should be obtained by him and sent to the Principal Auditor.

If the Civil Court decline to receive the amount for any reason, the Treasury Officer will refund the amount into the Treasury and the Head of office will refund it by short drawal in the next establishment bill and draw it when required by the Civil Court.

The Treasury Officer or Head of office should initial the register when the attachment order is first received and noted, and again when the receipt from the Civil Court for the amount paid is received.

NOTE 2.—Local allowances granted for expensive living and other allowances such as house rent or sumptuary allowance granted to meet specific expenditure are not included in "salary" for the purpose of Section 66 (1) (i), Civil Procedure Code (Act V of 1908), and should therefore be treated as exempt from attachment by a Civil Court.

NOTE 3.—The maximum salary attachable by a Civil Court is the salary earned and not what remains after satisfying any amounts due to Government on account of advances taken under rule and deductions on account of Funds recognised by Government.

SECTION IV.—CUSTODY OF UNDISBURSED PAY.

76. If at the time of distribution of pay, the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, it being drawn anew when he presents himself to receive it. In cases, however, where the restriction will operate inconveniently, the amount of the undisbursed pay, at the option of the Disbursing Officer, may be retained for a period

not exceeding three months, provided proper arrangement can be made for the safe custody, of the sums retained. Pay must not under any circumstances be placed in deposit. So long as the Drawing Officer finds himself in a position to keep a proper watch over undisbursed amounts, by a periodical examination of acquittance rolls and office copies of bills, it is not necessary for him to keep a detailed account showing the amounts drawn from the treasury from time to time and their subsequent disposal. There is no objection, however, to such an account being maintained in a subsidiary register, if found convenient. (*Vide* Rule 34.)

1. This rule applies also to cash received by a Subordinate Officer for payment of pay and allowances of Government Servants serving under him.

77. Undisbursed balances of cash obtained by Public Works Disbursing Officers from treasuries on bills for pay and allowances of Establishment, not charged directly to works, may be kept in departmental cash chests, but they should not be mixed up with regular cash balances of the department accruing from money obtained on cheque.

CHAPTER 6.

Contingencies.

SECTION I.—DEFINITION.

78. Contingencies are of two kinds:—“Supplies and Services” and “Contingencies.” “Supplies and Services” should be held to comprise charges, which are incurred, for the technical working of the department concerned, *i.e.*, charges which are not merely incidental, but represent the main and proper activities of the departments, *viz.*, rewards to informers, purchases of apparatus, value of and freight on Europe Stores, books for a public library, exhibits for a Museum, etc. Such charges are for the most part peculiar to the departments in which they are incurred.

“Contingencies” comprise those charges, which are incidental to the management of an office as an office, *e.g.*, purchase of ordinary books and periodicals, purchase of stationery, etc. Such expenditure is of much the same kind whatever the department be to which the officer incurring them belongs.

SECTION II.—CLASSIFICATION.

79. The rules in this chapter apply primarily to Contingencies proper including Supplies and Services, but “Other Expenditure” is also subject to the rules of procedure prescribed in this chapter, except in so far as it may be governed by any special rules prescribed for the purpose.

1. The term “Other Expenditure” includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants placed at the disposal of Heads of Provinces, Commissioners and District Officers, compensation to Government servants for accidental losses, contributions to public exhibitions and fairs and rewards. Classes of expenditure such as conservancy and work charges of the Forest Department, Works expenditure of the Public Works Department, etc., are of different nature; separate rules are prescribed for them in Chapter IX.

80. Contingent charges incurred on the public services are generally divided into classes, the classification usually adopted being as follows:—

- (a) Contract contingent charges, *i.e.*, those for which a lump sum is allotted annually by the local Government within which the officer may incur expenditure as required without further sanction of any kind. They generally, consist of charges the annual incidence of which can be averaged with reasonable accuracy.

NOTE.—The list of contract contingent items as well as the departments in which the system is in force is given in Appendix 10.

- (b) Charges regulated by scales, such as ~~rewards for destruction of wild animals, etc.~~
- (c) Special contingencies, *i.e.*, charges, whether recurring or non-recurring, which cannot be incurred without the previous sanction of superior authority.
- (d) Contingencies of Heads of Departments and other officers passed on fully vouched bills which do not require countersignature.
- (e) All contingent charges which cannot be dealt with under the classes (a), (b), (c) or (d) above; these must be dealt with as countersigned contingencies, *i.e.*, charges which are controlled and reviewed by Heads of Offices and Departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Audit Office.

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

81. The different classes of contingencies and the rules regulating them are contained in the orders of the local Government embodied in the Manual of the Principal Auditor.

SECTION III.—GENERAL RULES.

82. Subject to any orders of the local Government or any other competent authority, a Government servant 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.

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

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

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

- (a) Hot weather establishment.
- (b) Coolies engaged in the Civil Department on manual labour and paid daily or monthly wages.
- (c) Temporary Field Establishments on Surveys and Settlements.
- (d) The different classes of menials (whole time servants or not) declared as ineligible for pension, as well as those who may in future be declared to be non-pensionable, are given in Appendix 9.

NOTE.—The rule for recurring contingencies (*vide* Rule 86) does not apply to contingent payments on account of establishments paid for under this clause.

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

Recurring Contingencies.

86. No charge which binds Government beyond a single payment may be incurred without the sanction of the competent authority.

Exceptions :—

- (a) The sanction of Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority, and the assessment certified to by the Executive Engineer concerned in respect of buildings borne on the books of the Public Works Department, or in respect of other Government buildings by the departmental officers concerned. If in any case, the head of a Department or an office considers that the assessment is excessive he may represent the matter to higher authorities.
- (b) All Government servants entitled to draw contingent bills may incur recurring contingent charges up to Rs. 10 a month and for a period not exceeding six months subject only to the existence of necessary budget provision (and to any restrictions which the local Government may desire to impose).

SECTION IV.—PURCHASE OF SERVICE POSTAGE STAMPS.

87. The following procedure should be adopted by Government servants for obtaining Service Postage Stamps :—

I.—Government servants who draw money from the treasury on contingent bills.

A bill in a special form should be prepared by disbursing officers, containing provision for their acknowledgment of the receipt of the stamps indented for and will be treated in the same way as a contingent bill for drawing cash from the treasury. No sub-voucher in support of the entry in the bill will be required, as no cash is paid into the treasury.

II.—Government servants who draw money by cheques from treasuries.

Cheques to be presented in payment of the value of service stamps should be drawn in favour of the Collector of Stamps, Calcutta, who supplies the stamps, whether they are drawn by the Government servant who indents for the stamps, or by a departmental indenting officer on the indenting officer's requisition.

SECTION V.—RESPONSIBILITY OF DIFFERENT AUTHORITIES.

88. Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money. The drawing officer is responsible for seeing (1) that vouchers are prepared according to rules, (2) that the money is either required for immediate disbursement or has already been paid from the permanent advance, (3) that the expenditure is within the available appropriation, (4) that all steps have been taken with a view to obtain an additional appropriation, if the original appropriation has either been exceeded or is likely to be exceeded, and (5) that in the case of contract contingencies, the proposed expenditure does not cause any excess over the amount fixed for these contingencies.

Responsibility of Controlling Authority.

89. It is the duty of a countersigning officer to see (1) that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates, (2) that previous sanction for any item requiring it is attached, (3) that the requisite vouchers are all received and in order, (4) that the calculations are correct, specially (5) that the appropriations have not been exceeded or are not likely to be exceeded and (6) that the principal Auditor is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he should communicate with the Disbursing Officer and insist on its being checked. He should also arrange with his subordinate officers for reporting to him monthly expenditure to enable him to exercise a check on the total expenditure against the total appropriation under his control.

SECTION VI.—RECORD OF CONTINGENT EXPENDITURE—CONTINGENT REGISTERS.

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

This register will be in Financial Rule Form No. 8, in which each Principal Auditor will assign to the several columns headings suitable to the condition of each department and office. If the appropriation for contingencies of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed, and

a single column allotted for the more varied items; if the appropriation be parcelled out under many detailed heads, the most common will have each its own column with appropriation noted at the top, while the rest with their appropriations will be thrown into the column of miscellaneous charges. Any charge, falling under any of the separate columns, but requiring explanation should be described in the column headed "Description" though the amount of it is entered only in the 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 (*see* Rule 80).

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

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

1. Regarding the entries to be made in the final columns *see* Rule 95.

92. To enable the disbursing Government servant to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bill (*see* Rule 99) from the commencement of the year up to the end of the last expired month.

Detailed Bill.

93. (a) From the monthly totals of the contingent register the monthly detailed bill will, in the case of countersigned contingent charges, be prepared in Financial Rule Form No. 9, headed *not payable at the treasury*, and showing the monthly total of each column, with description of each charge requiring explanation; the numbers of the sub-vouchers will be entered against each item; at foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer, or if there be no controlling officer, to the Principal Auditor direct, with all sub-vouchers above

Rs. 25, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

NOTE.—The limit of Rs. 25, above which the vouchers are to be submitted to the Audit Office, is subject to alteration by the Auditor General.

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

1. A District Officer need not personally give the certificate required from a Disbursing Officer; with the sanction of the competent authority 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 servants 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 Principal Auditor in support of the payment in lieu of the payee's receipt ordinarily required.

94. 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 of the disbursing officer's register, with similar description of items requiring explanation and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, will be noted on the bill and in the "Remarks" column of the register. and the amounts shown in the register in the columns affected will be corrected in red ink; the countersigning officer will then enter in the register the date of admission under his initials, sign the bill and despatch it to the Audit Office with the vouchers for items in excess of Rs. 100 his signature to the certificate endorsed on the bill taking the place of the smaller ones.

1. The word *item* refers to items of expenditure and not items of charge, *e.g.*, a charge for Rs. 120 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 exceeds Rs. 100.

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

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

That concerning the detailed bill will show the date of its receipt. The column for date of admission will show the date of despatch of the countersigned bill. In the register maintained by the Disbursing Officer the entry in this column will record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a

disallowed item not yet actually recovered; any disallowance will be recorded by each in the column of remarks on the same line with the figure affected.

96. The orders relating to the supply of articles for the public service are contained in the Store Rules in Appendix 2 and miscellaneous rules regarding contingent expenditure on certain other objects are given in Appendix 3.

Disallowances.

97. After despatch of the bill to the Audit Office, the countersigning Officer should communicate any disallowance to the Disbursing Officer, and its amount should be without fail refunded by short drawings 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.....Rs.", 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 redrawn; 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 reallowed 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 amount 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.

SECTION VII.—INSPECTING OFFICERS' BILL.

98. 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 details at foot of the bills 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.

SECTION VIII.—INTER-DEPARTMENTAL TRANSFERS.

99. In the case of work done by a Government factory (such as a jail, mint, workshop), or other authorised transfers, the Government servant in charge, will prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the Government servant supplied or served, who, on approving the invoice, will countersign all, and return one copy to the supplying Government servant, noting the amount of the work bill in the contingent register.

1. Bills for telephone charges should be forwarded in duplicate, one copy of which after approval and countersignature will be returned to the supplying officer.

For rules regarding inter-departmental transfers *see* Appendix 4.

Expenditure for other Government servants.

100. It is often expedient for a Government servant to make purchases or incur expenditure in another district, making his arrangements through a Government servant in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs. 50, payment may be made by transfer receipt, but otherwise every Government servant 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 Government servant requiring the expenditure is attached and therefore a Government servant should address his application for any service to the principal officer of his department in the district indented on, *e.g.*, a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra appropriation, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating Government servant.

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

2. This rule does not apply also to expenditure chargeable to local funds, or to Government servants in another province which should always be recovered in the absence of mutual agreement between the Governments concerned.

SECTION IX.—SPECIAL RULES FOR THE PUBLIC WORKS DEPARTMENT.

General Rules.

101. If the contingent charges of a division excluding special contingencies during a month, exceed the monthly limit of Rs. 500 for such charges, the bill for the month should be submitted to the Superintending Engineer for sanction, which will be signified by that officer counter-signing the bill.

102. Contingent charges, supplies and services and grants-in-aid may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.

When cheques are drawn on Treasuries for Contingent Charges.

103. Payments should be made out of the regular cash or imprest balances of the division and not out of undisbursed balances of cash drawn from treasuries for payment of establishment charges.

When Bills are drawn on Treasuries.

104. Payments made out of the cash drawn by bills from the treasury, are subject to the rules in this chapter, in regard to the manner of authorising and making payments.

105. Debits from other departments or provinces for supplies chargeable to contingencies, intimations of which may be received from the Principal Auditor, should be dealt with in the manner indicated in Rule 99 without being formally responded to in the accounts of the division. Other debits, of which intimations may be received direct through Advices of Transfer Debit, and Stock and adjustment transactions arising, within the division, should be cleared, by an entry in the regular accounts, by debit to "the Principal Auditor's office on account of the contingencies of the division," the transaction being incorporated in due course in the contingent bill as laid down in the rule already quoted.

106. The cash obtained for contingent charges should not be mixed up with the balances of cash obtained for other purposes.

CHAPTER 7.**Miscellaneous Charges.***Refund.*

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

108. Remissions of irrigation revenue allowed before collection should be treated as reductions of demands, and cash repayments of such revenue after collection, as outlay against the appropriation for the head "*Deduct—Refunds*" subordinate to Direct Receipts. All other refunds of revenue and repayments of "*Receipts and Recoveries on Capital Account*" should be taken in reduction of the receipts under the heads concerned.

109. Before a remission or refund of any kind, otherwise in order, is allowed, the original demand or realisation, as the case may be, should be traced and a reference to the remission or repayment should be so recorded against the original entry in the cash book and other accounts so as to make the entertainment of a double or erroneous claim impossible. Any acknowledgment previously granted should be taken back if possible and destroyed.

Compensation for Land.

110. 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 in Appendix 5.

Acquisition of Land by Private Negotiations.

111. In the case of land acquired by private negotiations, the officer who settles the price, etc., should draw up Form A prescribed for use in the case of an award, and this should be made the basis of the subsequent payments.

CHAPTER 8.**Stores.****SECTION I.—GENERAL RULES.**

112. The Public Works Department and certain other departments of Government, *viz.*, Jails, Agriculture, etc., obtain large amount of stores for consumption, manufactures or otherwise. The departmental officers entrusted with the care, use or consumption of these stores, are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

Receipt of Stores.

113. All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate Stock Registers.

Issue of Stores.

114. When materials are issued from stock for departmental use, manufactures or sale, etc., the Government servant in charge of the stores should see that a requisition on indent in proper form has been made by a properly authorised person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials, if he is unable to comply with the requisition in full. The requisition or indent should be returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or despatched, or from a duly authorised agent.

SECTION II.—STOCK ACCOUNTS.**QUANTITY ACCOUNTS.**

115. The Accounts are of two kinds:—

(a) Quantity Accounts and (b) Value Accounts—

(a) All quantities received in or issued from stores should be entered in the Stock Account under the respective heads on the dates the transactions take place, and balances struck every month which should respond the quantities in stock at the close of each month.

(The local Government will frame detailed rules for the maintenance of stock accounts of different classes of materials and for submission of periodical returns for the review of responsible authorities.)

VALUE ACCOUNTS.

- (b) The value account should show the money value of the materials received in and issued from stock. The value of all the materials obtained from different sources, either by cash payment or by book adjustment, should therefore be entered on the payment side. Receipt side should show the value of materials issued from time to time at rates which should be previously fixed by competent authorities after taking into accounts in addition to the original price the cost of carriage, and losses from depreciation or wastage, cost of stores godown and other similar charges (*vide* Rule 135), but should in no case exceed the market value. A general valuation should also be made of the stock in hand at the close of each half year at reasonable accurate prices which should be reviewed from time to time and revised when necessary and then entered on the receipt side. The difference between the totals of the two columns will ordinarily show profit or loss in the operation of different classes of materials. This will enable the authorities to readjust the issue prices, where necessary.

Stock Taking.

116. The balance in stock should be half-yearly examined to see whether the balance in hand represents the quantities as well as the value borne on the account books. Any discrepancy discovered in the verification should be fully explained, and the book balance set right under orders of the competent authority.

SECTION III.—SPECIAL RULES FOR THE PUBLIC WORKS DEPARTMENT.

STORES.

I.—General.

117. The stores of the Public Works Department are divided into the following classes, *viz.*, (i) Stock, or general stores, (ii) Tools and Plant, (iii) Rough metal and (iv) Materials charged direct to works. Unless there are orders to the contrary the officer in charge of a sub-division will be responsible for all the stores belonging to it.

118. The Divisional Officer is responsible that proper arrangements are made throughout his division for the custody of public property. He must be careful to keep all tools and implements in efficient order, must protect surplus stock from deterioration, and must take proper precautions to prevent the loss of public stores by fire.

119. Every officer is bound to take charge of departmental stores which, from the death or departure of the person lately in charge, or from any other cause, may be left at or near his station without adequate protection.

II.—Acquisition of Stores.

(i) *Stores (other than tools and plant).*

120. Stock, Road metal and other materials (not being articles of European manufacture, which must be indented for on England), required in ordinary course for the execution of sanctioned works, may be procured on the responsibility of the Divisional Officer without special authority, though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stores are to be manufactured, a separate estimate for their preparation may be required; as laid down in Rule 123 *et seq.*

(ii) *Tools and Plant.*

121. The articles comprised under the head " Tools and Plant " can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases of manufactures not exceeding Rs. 500 for which estimates are not required.

122. (I) The general rules for the supply of articles required for the public service, whether of indigenous origin or otherwise, will be found in the Stores Rules in Appendix 2.

(II) The restrictions imposed by the Stores Rules do not apply to purchases made by or on behalf of Indian States, Port Trusts, Municipalities, or local funds, excepting when the stores purchased are paid for from Government revenue on behalf of Government or from funds advanced by Government; in the latter circumstances Government may, however, direct that the provisions of the Stores Rules need not apply. When a Public Works Department Officer carries out a work for any of the local bodies referred to above, the Rules shall apply, except when the local body specially desire to have the stores purchased otherwise, with the approval of the local Government. It should however be stipulated that the stores must be approved by the officer carrying out the work before the purchase is concluded.

123. The manufacture or collection of material involving an outlay of Rs. 10,000 or upwards, must in all cases be covered by an estimate showing the proposed outlay and the material to be received.

124. If the material be for a work already duly sanctioned, or for reserve stock within the sanctioned limit for the division, the estimate will merely require the approval of the Superintending Engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work.

III.—Reserve of Stock.

125. Reserve of stock will only be maintained when necessitated by the remoteness of the division or works from the market or source of supply or for use in emergency. When it is considered necessary that a reserve should be maintained the maximum limit will be fixed by the Chief Engineer. Divisional Officers are empowered to purchase or manufacture stores to maintain the reserve subject to the approval or sanction to estimates (*vide* Rules 123 and 124).

126. The fixed maximum should be kept at the lowest point compatible with efficiency, and the stock returns of divisions should be carefully scrutinised by Superintending Engineers from time to time with reference to this point.

Stock.

127. The stock of a division is sometimes kept in a single godown or yard in charge of a storekeeper or other officer, or each Subdivisional Officer may have a separate stock in his charge, either at his headquarters or scattered over the subdivision in the direct custody of subordinates or other sectional officers. Again, the stock, although scattered over the entire division may be in the general charge of a single official and the Subdivisional Officers may merely indent upon him, he keeping all the accounts. The stock account should be kept in accordance with rules detailed below whatever be the arrangement in force in the division.

QUANTITY ACCOUNTS.

(a) Receipts.

128. Materials may be received on stock from the following sources :—

- (a) Suppliers,
- (b) Stores Department, London,
- (c) Other subdivisions, divisions or departments (including Government workshops),
- (d) Manufacture, and
- (e) Works, buildings, etc.

In all cases there should be proper authority for the receipt, by the storekeeper or the sectional officer concerned, of materials to be brought on stock. This authority should be given in writing by the Divisional Officer (or, if so authorised under local orders, by the Subdivisional Officer).

129. All materials received should be examined and counted, or measured, as the case may be, when delivery is taken. Any certificate that the storekeeper or sectional officer concerned may be called upon to record in respect of the receipt of stores, giving an acknowledgment to a supplier or any other purpose, should be in the following form:—

Received on _____ and recorded duly in the register of Stock Receipts.
See also page _____ of Measurement Book No. _____.

Date _____

(Signature)

(b) Issues.

130. Materials may be issued from stock for the following purposes:—

- (a) for use on works either by issue to contractors or direct (*vide* Rule 231),
- (b) for despatch to other sub-divisions, divisions or departments,
- (c) for sale to contractors, employees, other persons, or local bodies.

They should be issued only on receipt of an indent in Financial Rule Form No. 10 signed by the Divisional or the Subdivisional Officer. But when a sectional officer has to issue stock materials for the requirements of works under himself, the use of this form is not obligatory, if the sectional officer has been authorised under local orders to draw such materials from his stock up to any assigned limit not exceeding the provision made for materials in sanctioned estimates.

1. When examining Registers of Stock Issues and Works Abstracts, Sub-Divisional Officers should see that in practice this rule is observed strictly, and they should deal suitably with instances of unauthorised and excessive issues to works made by sectional officers without due cause.

2. The term "works" includes manufacture operations.

131. When issuing materials from stock, the storekeeper or sectional officer should examine the indent and sign it after making suitable alteration under his dated initials, in the description and quantities of materials, if he is unable to comply with the indent in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply as actually made. The indent should then be returned at once to the indenting officer for signature on the invoice portion.

1. It should be seen that the acknowledgment of materials is signed by the person to whom they are ordered to be delivered or despatched or by a duly authorised agent. This applies also to issues made to contractors and private persons.

132. Ordinarily all transactions of receipts and issues should be recorded strictly in accordance with the rules, in the order of occurrence and as soon as they take place, but as an exception to this rule, the issues of petty stores by a sectional officer direct to works under his supervision may be shown in the accounts collectively once a month when closing the accounts of the month.

VALUE ACCOUNTS.

(a) Payment for Stock Received.

133. Bills of suppliers should, before payment, be examined and dealt with in the manner prescribed in Rules 206 to 218.

1. Special attention is invited to Rule 217 the object of which is to prevent erroneous or double claims being put forward successfully. Storekeepers and sectional officers may, if desired, be required to verify suppliers' bill before payment (*vide* Rule 129) but the disbursing officer is responsible that no payment is made unless the precautions referred to above have been observed.

134. Cash payments should not be made for stock received from other sources, except in accordance with the rules in Appendix 4. When under those rules payment for supplies made by any department is made in cash, the claims of such department should be dealt with in the same way as those of supplies.

(b) Recoveries for Stock Issued.

Issue Rates.

135. An issue rate is assigned to each new article as it is brought to stock. This rate is fixed on the principle that the cost to be charged to works on which the materials are to be used should approximately equal the actual cost of the stores and that there may be no ultimate profit or loss in the stock accounts. It should provide, beyond the original price paid and the cost of carriage, etc., for:—

- (1) the expenditure on work charged establishment employed on handling and keeping the initial accounts,
- (2) the expenditure on the custody of stock,
- (3) the expenditure on the maintenance of the store godown or yards, and
- (4) loss from depreciation or wastage, but should in no case be in excess of the market rate.

1. It is not necessary that the Issue Rate for an item should be the same in all subdivisions, but a uniform rate should ordinarily be prescribed for all localities in a subdivision.

2. The Issue Rates should be worked out to the nearest anna, as far as possible.

136. As purchases are made or contracts for the supply of materials are entered into, variations in cost should be watched, and if these are appreciable, Issue Rates may, and in important cases, shall, at once, be raised or lowered, as may be necessary. Further, when closing the ~~Half-yearly~~ Register of Stock, all rates must be reviewed and revised, if necessary, to bring them within the market rates.

137. If the Issue Rate of an article of stock is appreciably less than the market rate, the following precautions should be taken in addition to any restrictions on sales or on issues outside the division which the Divisional Officer may prescribe:—

- (a) Issues to contractors and sales shall be made at market rates but see Rules 232 and 233.
- (b) Issues to other divisions and departments may be made at a rate higher than the Issue Rate.

Mode of Recovery.

138. (a) The Subdivisional Officer is responsible that the value of materials sold to municipalities, Local Funds and the public, and of issues made to contractors for private use, is recovered in cash at the earliest opportunity.

(b) The Subdivisional Officer is also responsible for the clearance from works accounts of all outstandings against contractors on account of the recoverable value of materials issued to them by charge to works.

(c) The 10 per cent. supervision charge should be realised in addition to the value of stock in all cases in which it is recoverable under Rule 139 (see also Rule 137).

139. When stock materials are sold to the public or other departments (including Guaranteed Railways and State Railways leased to or worked by Companies) or are issued on account of any work executed for them in workshops at their full value, an addition of 10 per cent. must be made to cover charges on account of supervision, storage and contingencies. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock which, in his opinion, would otherwise be unsaleable (see also Rule 137).

Fictitious Adjustments.

140. Fictitious stock adjustments are strictly prohibited, such, for example, as (1) the debiting to a work of the cost of materials not required, or in excess of actual requirements, (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilised on another work for which no funds are available, (3) the

writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice of the local Government by the Principal Auditor.

Half-yearly Register of Stock.

141. A person other than a ministerial subordinate should, under the orders of the Divisional Officer, fill up column 24 (market rates) of the ~~Half-yearly~~ Register of Stock, at or about the close of the half-year.

142. On completion of the ~~Half-yearly~~ Register of Stock the Divisional Officer should review the Register and record his remarks and orders.

1. The review should be directed to see especially that stores are priced in accordance with the rules, that stocks are taken periodically by responsible officers, and that stocks of individual items are regulated on a consideration of actual requirements of the near future and with due regard to the average consumption of the past. The object to secure is that the stock on the register shall consist only of efficient and necessary articles priced within the rates at which they could be purchased at the time.

Stock-Taking.

143. Divisional Officers are to have stock taken throughout their divisions at least once a year. Important Stores should, as a rule, be counted by a member of the Engineer establishment, but this duty may be entrusted to a subordinate holding the charge of a subdivision. The Superintending Engineer, when he thinks proper, may depute an officer from one division to aid in the stock-taking of another. Whenever it is possible, verification should be entrusted to an officer independent of and unconnected with the staff responsible for the custody of the stores, and it should also include a certain amount of surprise check.

144. It is not necessary that all the stores of a division, or even of a subdivision, should be checked and counted at the same time; and the stock-taking may be arranged so as to go on gradually in the manner most convenient. When the stocks of an article are scattered in a subdivision, it may not be possible to test the aggregate book-balance of any article for the subdivision by an actual verification of all the stocks of it at the same time. In such cases, the various stocks in charge of a sectional officer of each article, should as far as possible be verified at or about the same time.

145. The procedure of verification outlined in the foregoing rules is suitable primarily for divisions executing ordinary works. In the cases of special stores depôts or divisions, or of construction divisions where there may be a large concentration of stores, a continuous and periodical verification of stores by an officer of the Audit Department should be arranged for, whenever possible, in consultation with the Principal Auditor.

146. The results of all verifications of stock should be reported to the Divisional Officer for orders, but, as soon as a discrepancy is noticed, the book-balance must be set right by the verifying officer with a suitable remark.

TOOLS AND PLANT.

Numerical Account—Receipts.

147. All articles of tools and plant received should be examined and counted when delivery is taken.

Payments for Supplies.

148. Payment for tools and plant received from suppliers and other sources should be made generally in the manner prescribed for stock receipts. But when the Mathematical Instrument Department is unable to supply any instruments indented for and arranges for their purchase, the suppliers' bill will, if that department so desires, be paid in cash or by a Remittance Transfer Receipt.

Recoveries.

(a) For use of Tools and Plant.

149. When tools and plant are lent to the local bodies, contractors or others, the hire and other charges, should be determined by local rules and should be recovered regularly.

(b) For Sales and Transfers.

150. The Subdivisional Officer is responsible that when tools and plant are disposed of by sale or otherwise, with the sanction of competent authority, the amount recoverable from the parties concerned is realised at the earliest opportunity.

Verification.

151. The rule regarding verification of stock applies also to verification of tools and plant except that when any articles are found deficient, a note of the deficiency should only be made in the account of issues, without any correction of the book-balance.

ROAD METAL.

152. Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works.

153. The verification of the road metal should be generally on the lines of the verification of the materials charged to works (*vide* Rule 241).

Schedule of Rates.

154. A rate book or Schedule of Rates showing the lowest rate at which metal can be supplied to the road side throughout the division, should be kept in the divisional office in Financial Rule Form No. 11, with such modifications as may be considered necessary to suit local conditions. The rates should be revised, from time to time, as old quarries are exhausted or new ones opened, or as other circumstances affect the rates.

CHAPTER 9.

WORKS.

SECTION I.—WORKS EXECUTED BY CIVIL OFFICERS.

General.

155. Expenditure on construction and repairs executed by civil officers is treated as contingent expenditure of the department incurring it, when it does not exceed Rs. 2,500 in amount. When the amount exceeds that sum, and the work is still executed by Civil Officers, the expenditure is treated as "works" expenditure of the department vested with the administrative control of the expenditure.

Execution of Works.

156. The works executed by Civil Officers may be carried out departmentally or through contractors. In the former case, advances may be drawn from the treasury, and when detailed expenditure is incurred out of those advances, full details of expenditure showing the quantity of materials and labour, rates and cost working up to the total amount should be furnished to the Principal Auditor with actual payee's receipts in support of the advances. In the case of works executed through contractors, advances are strictly prohibited, but payment may be made in instalments for work actually done, *e.g.*, in the case of a building construction work the contractor may be paid first the value of the foundation work, as soon as it is completed, and later on for the walls, the wood work and so on. To pay for materials before they are actually utilised in the construction work, would be practically giving an advance, a procedure which should be definitely forbidden. When the work is finally completed a completion certificate should be furnished to the Principal Auditor along with the final bill, together with the estimate or a copy thereof, by the departmental disbursing officer after satisfying himself, by measurement or otherwise, that the actual work done corresponds with the estimate and is covered by the total payments made.

No money on account of construction should be retained in hand after the close of the year. All that has been drawn and remains unexpended on the 31st of March should be refunded into the Treasury.

In no case should bills for work be submitted before the work billed for is completed. Bills may be submitted for portions of grant expended from time to time, but not for the whole sum in one bill before the work is completed.

No Government servant can spend on one work money sanctioned for another.

NOTE.—The above procedure is intended for smaller works costing not more than Rs. 2,000. For larger works the procedure should be on the lines of the procedure prescribed for the execution of similar works by the Public Works Department.

SECTION II.—SPECIAL RULES FOR THE FOREST DEPARTMENT.

Conservancy and Works Charges.*Muster Roll for Labourers.*

157. For works executed by labourers, whether paid by the day or otherwise, a muster roll must be kept showing the names of labourers, the number of days they have worked, rate of pay and the amount due to each. This nominal muster roll is the initial record of the labour employed each day on each work and must be written up daily by the subordinate deputed for the purpose.

158. Payments on muster rolls should be made or witnessed by the Government servants of highest standing available.

Contractors.

159. (a) In the case of work or supply of sufficient magnitude, a contract should be made on a written agreement, duly stamped and registered, so that it can be maintained in a court of law in the event of dispute.

(b) Payments can be made to them only by the Divisional Officer, or by an authorised subordinate Government servant. Claims for such payments should be prepared, preferably by the claimants themselves, and no payment should be made until the correctness of the claim, in respect of quantities and rates, as well as the quantity of the work or supply, and other necessary factors, has been accepted by a responsible Government servant.

Measurements.

160. Work done otherwise than on a lump sum contract, and supplies made, by a contractor, should, unless impracticable, be measured (weighed or counted) before payment therefor is made. The details of the measurements made should be systematically recorded in a book, called the Measurement Book, which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check.

The pages of the book should be machine numbered, and no page may be torn out, nor may any entry be erased or effaced so as to be illegible. All corrections must be duly attested by a responsible Government servant.

161. A reference to the vouchers in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the Measurement Book, and no contract certificate or bill should be signed without thus crossing off the connected entry in the Measurement Book. The document in which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

Advances to Contractors.

162. Advances to contractors may be given in exceptional cases only when no other arrangements can be made for carrying on the work. An advance can be made only under the orders of competent authority, and security must be taken, if possible, for its summary recovery in the event of its not being adjusted by work done.

Record of Sanction and Expenditure.

163. Works requiring the sanction of an authority higher than the Divisional Officer cannot ordinarily be commenced until the sanction has been accorded. All such sanctions will be numbered consecutively by the Conservator of Forests for each financial year, and they will be communicated by him to the Principal Auditor in monthly lists.

164. When a sanctioned work is completed, all outstanding liabilities should be discharged as soon as possible, and the account of the work should be closed. A completion report showing the amounts sanctioned and actually expended, in the same details as in the monthly accounts, should then be submitted through the Principal Auditor to the Conservator who should forward it to Government, if the work was sanctioned by the local Government or higher authority.

SECTION III.—SPECIAL RULES FOR THE PUBLIC WORKS DEPARTMENT.

Financial Responsibilities of the Officers.

165. (a) The Chief Engineer will—

- (1) exercise a concurrent control, with the Audit Officer, over the duties of the officers of the department in maintaining accounts and give legitimate support to the Audit Officer in enforcing strict attention to the rules concerning the disbursement of money, the custody of stores and submission of accounts,

- (2) see that the budget appropriations of the year are fully expended, in so far as is consistent with general economy and the prevention of large expenditure in the closing months of the year for the sole purpose of avoiding lapses, and
 - (3) be responsible for ensuring that any money which is not likely to be needed during the year is promptly surrendered, so as to allow of its appropriation for other purposes by the proper authority.
- (b) The Superintending Engineer will—
- (1) see that different articles in stock are duly verified according to the rules laid down, and that there is no accumulation of stock in any division beyond its requirements,
 - (2) see that no delay is allowed to occur in the submission of Completion Reports,
 - (3) forward for the information of the Chief Engineer, reports of his inspections of Divisional Offices detailing therein the results of his examination of initial accounts, accounts of stock, tools and plant and stock manufacture, registers of works and other divisional books, mode of preparation of estimates, contract agreements, contractors' accounts, system of recording plans and papers and office work generally,
 - (4) see that the authorised system of accounts is maintained throughout his circle,
 - (5) examine the books of Divisional Officers and their subordinates, and see that matters relating to the primary accounts are attended to personally by the Divisional and Subdivisional Officers, and that the accounts fairly represent the progress of each work, and
 - (6) examine the register of works, watch the total expenditure to date under each sub-head of work in contrast with the sanctioned estimate, and see that revised estimates for any work, if required, are submitted in due time to the sanctioning authority.
- (c) The Divisional Officer will—
- (1) not commence the construction of any work or spend public funds without the sanction of competent authority,
 - (2) close the accounts immediately the work is finished, and prepare the Completion Report, if required by the rules,
 - (3) take the necessary steps for obtaining cash for the works under their control, keep their accounts and submit them punctually to the audit office, under the rules for the time being in force,

- (4) exercise a thorough and efficient control and check over their divisional accountants, and carefully examine the books, returns and papers from which the monthly accounts are compiled,
- (5) be responsible for the correctness, in all respects, of the original records of cash and stores, receipts and expenditure and for seeing that complete vouchers are obtained, and
- (6) afford information in cases of probability of excess of actual over estimated cost of work, and report the fact forthwith to the Superintending Engineer describing the nature and cause of the probable excess.

Administrative Approval and Technical Sanction.

166. For every work proposed to be carried out, except petty works and repairs the cost of which is not likely to exceed Rs. 1,000, and annual repairs for which a lump sum provision has been sanctioned by the Superintending Engineer, a properly detailed estimate must be prepared for the sanction of competent authority; this sanction is known as the technical sanction to the estimate. Such sanction can only be accorded by Government in the Public Works Department, or, where power has been delegated to them, by officers of that department. Sanction accorded to the construction of a work by any other department of Government is to be regarded merely as an "administrative approval" of the work, as defined in the following rule, and the fact that such approval has been accorded in no way dispenses with the necessity for a further technical sanction, which must be obtained before the construction of the work is commenced.

167. For every work (excluding repairs and petty works) initiated by, or connected with, the requirements of another department, it is necessary to obtain the concurrence of the department concerned to the proposals before technical sanction to the work is accorded in the Public Works Department. The formal acceptance by the department concerned is termed "administrative approval" of the work, and is, in effect, an order to the Public Works Department to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work. Such approval should not, however, be accorded until the professional authorities have intimated that the proposals are structurally sound and that the preliminary estimate is sufficiently correct for the purpose. A similar procedure should be followed in the case of works required to meet the administrative needs of the Public Works Department, both the administrative approval and the technical sanction being accorded, in such cases, in the Public Works Department.

NOTE.—The words approval and sanction, respectively, when used in respect of estimates for works, bear throughout this chapter the meanings indicated in this and the foregoing rule.

168. An application for administrative approval should be submitted to the authority competent to accord it, accompanied by a preliminary report, by an approximate estimate and by such preliminary plans, information as to the site and other details as may be necessary fully to elucidate the proposals and the reasons therefor. The approximate estimate and preliminary plans should be obtained from the Public Works Department. If, however, the work is not likely to cost more than Rs. 5,000, detailed plans and estimates may be prepared in the first instance and submitted to the authority competent to accord administrative approval, being returned thereafter to the officer of the Public Works Department competent to accord technical sanction.

169. This procedure will also apply to modifications of the proposals originally approved, if likely to necessitate eventual submission of a revised estimate, to material deviations from the original proposals, even though the cost of the same may possibly be covered by savings on other items, and to cases where the detailed estimates, when prepared, exceed the amount administratively approved by more than 10 per cent. In these cases, as also in cases in which it becomes apparent, during the execution of the work, that the amount administratively approved will be exceeded by more than 10 per cent., owing to increase of rates or other causes, the revised administrative approval of competent authority must be obtained to the increased expenditure without delay, and in the case of modifications during construction, without awaiting the preparation of a detailed supplementary or revised estimate.

170. In the case of works required not for a particular department but in the interests of the general public, *e.g.*, communications, irrigation works, and miscellaneous improvements, preliminary designs and estimates should be submitted for scrutiny by the Administrative Department concerned before a detailed estimate is prepared for the purpose of technical sanction.

171. The powers of the local Government and other authorities to accord administrative approval to works are regulated by the Book of Financial Powers and Delegation Orders.

Requisition by Civil Officers.

172. When application for new buildings, and for additions or alterations to existing buildings required for the use of any department is made the Divisional Officer must in each case exercise his judgment on the demand made, giving all proper weight to the opinions of the officers of the departments concerned; but it is his duty to oppose any application of the funds at his disposal to works of the real necessity for which he is not satisfied; and in every case in which he thinks that he cannot recommend the execution of a work called for by a duly constituted authority he should explain his objections to the officer concerned, and,

if he fails to convince him, should refer the matter for the orders of the Superintending Engineer.

173. The actual execution of works, asked for by civil officers, must in every case be dependent on the necessary funds being available.

Preparation of Estimates.

174. Ordinarily a detailed working estimate will provide for the work expenditure, but the complete estimates for a project should include indirect as well as direct charges.

Contracts.

175. The recognised systems for carrying out work, otherwise than by the employment of daily labour, are " Piece work " and " Contract work." Piece work is that for which only a rate is agreed upon, without reference to the total quantity of work to be done or the quantity to be done within a given period. The term " contract," as used in this chapter, does not include agreements for the execution of work by piece-work, nor does it include mere ordinary purchases of materials or stores. All other work, done under agreement, is termed " Contract work," and in agreements for such work, which should invariably be in writing, there should generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed.

176. " Contracts " may be of three kinds, *viz.*, Lump sum, Schedule and a combination of these two.

In a Lump sum contract, the contractor engages to execute the work with all its contingencies for a fixed sum.

Schedule contracts are those in which the contractor undertakes to execute the work at fixed rates, the sum he is to receive depending on the quantities and kind of work done or material supplied.

The third kind of contract is a combination of both these. Thus, a fixed sum is proposed for the completion of the work as specified and a schedule of rates is agreed upon by which to regulate the price to be paid or to be deducted for additions or alterations.

177. In works of great magnitude the contract deeds should be specially prepared by the Government Law Officers, but for ordinary contracts, including all such as are based on tenders which a Superintending Engineer is competent to accept, all contract deeds should be executed on one or other of the approved forms.

Tenders.

178. Tenders, which should always be sealed, should invariably be invited in the most open and public manner possible.

179. As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of cash as earnest money, to the extent which has been notified as necessary by the Executive Engineer or other officer.

180. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be.

181. Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such an explanation may be called for by superior authority if considered necessary.

Security for Performance of Contracts.

182. Security should in all cases be taken for the due fulfilment of a contract. This security may be—

- (a) A deposit of cash up to Rs. 500, or up to any larger amount deposited as earnest money under Rule 180, Government securities, Municipal Debentures, Port Trust Bonds and Deposit receipt of recognised banks (approved of by Government) which publish regular accounts.
- (b) Post office 5-year cash certificates for the amount at which the certificates were purchased but not for their face value.
- (c) A deduction of 10 per cent. from the monthly payments to be made on account of work done.
- (d) Personal security of two persons of known probity and wealth.

Provision in Contracts for Imported Stores.

183. In framing contracts of any description care should be taken to retain in the hands of Government the supply of imported materials, if required to any considerable extent, and to arrange the terms accordingly. Such stores should either be supplied from the existing

Government stock or be obtained in ordinary course by indent on the Stores Department, London, or by purchases in the local market. In the case of important construction works let out on contract, such stores may be supplied by the contracting firm, subject to the conditions stated in the Stores Rules (Appendix 2).

Enforcement of Terms of Contract.

184. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of Government. All agreements or security bonds entered into with the Public Works Department by contractors for the execution of work or for securing the due performance of contracts are exempt from stamp duty.

Officers Empowered to Execute Contracts.

185. No authority lower than the officer in charge of a subdivision can accept any tender or make a contract for public works. The officers legally empowered to execute on behalf of the Secretary of State the different classes of deeds, contracts and other instruments are detailed in the Delegation Orders.

186. It is permissible to give out to different contractors a number of contracts relating to one work, even though such work may be estimated to cost more than the amount up to which officers are empowered to accept tenders. But no individual contractor may receive a contract amounting to more than this sum nor, if he has received one contract, may he receive a second in connection with the same work or estimate while the first is still in force, if the sum of the contracts exceeds the power of acceptance of the authority concerned.

187. Departures from the rules for contracts specified above may be permitted or condoned by the local Government subject to any restrictions they may impose in each case.

Commencement of Work.

188. No work shall be commenced unless a properly detailed design and estimate have been sanctioned, appropriation of funds made, and orders for its commencement issued by competent authority. Provision in the Budget Estimate for expenditure on a work, conveys no authority for the commencement of outlay.

Alterations in Design during Construction.

189. No material alteration is sanctioned, still less in standard, designs may be made by an Executive Engineer in carrying out any work, without the approval of the Superintending Engineer. Should any alteration of importance, involving additional expense, be considered necessary, a revised or supplementary estimate should be submitted for sanction. In urgent cases, where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to superior authority and dealt with as the case may require.

NOTE.—Revised administrative approval is necessary in the cases indicated in rule 169.

190. In the case of works, the estimates for which have been sanctioned by a competent authority, no additions or alterations, likely to cause an excess which will not fall within the powers of sanction of that authority should be permitted without the previous approval of a higher authority.

191. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction should the alterations involve any substantial change in the cost of the work.

Supplementary and Revised Estimates.

I.—Supplementary Estimates.

192. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

II.—Revised Estimates.

193. A revised estimate must be submitted when a sanctioned estimate is likely to be exceeded by more than 5 per cent. either from the rates being found insufficient, or from any cause whatever, except as mentioned in the foregoing rule. (See also Rule 191.)

194. It is the duty alike of the Executive and of the Superintending Engineers to watch carefully the progress of expenditure and to see that a revised estimate is submitted directly the necessity arises.

195. When the submission of a revised estimate under the above rules is found necessary, it is essential that the revised estimate should be compared with the latest existing sanction of competent authority; when by reason of intermediate modifications, such existing sanction differs from that accorded by the highest authority concerned, a statement should be prepared showing how the sanction with which the revised estimate is compared has been arrived at.

III.—Utilisation of Completion Report as Revised Estimate.

196. When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the power of the Executive Engineer to pass, may be explained in a Completion Report or Statement prepared under Rule 254.

Initial Records of Accounts.

197. The initial records upon which the accounts of works are based are:—

- (a) The Muster Roll.
- (b) The Measurement Book.

For work done by daily labour, the subordinate in charge of the work will prepare a muster roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster rolls the subordinate will prepare the labour reports, and from the Measurement Book he will check (or, if so arranged, prepare) the bills and accounts of contractors and suppliers.

Muster Roll.

198. The nominal muster roll (Financial Rule Form No. 12) is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.

199. For all large works or groups of works, labour reports, in the prescribed form, will be submitted either daily or periodically as may be directed by the Divisional Officer. They show the number of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month.

200. Payments on muster rolls should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by groups.

Measurement Books.

201. The Measurement Book must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract, or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

Detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained Standard Measurement Books.

Detailed measurements may also be dispensed with in cases in which payments on account for work actually executed are made on the certificate of a responsible officer (not below the rank of Subdivisional Officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

Similarly the detailed measurements may be dispensed with in connection with the works done on lump sum contracts, if a responsible officer (not below the rank of a Subdivisional Officer) certifies in the bill that by a superficial and general measurement or in some other suitable method, which should be specified, he has satisfied himself that the value of the work done is not less than a specified amount in conformity with the contract agreement and that with the exception of authorised additions and alterations the work has been done according to the prescribed specifications. Detailed measurements must invariably be taken in respect of additions and alterations.

202. The Superintending Engineer is required to see that Measurement Books are carefully kept and measurements properly recorded, and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted.

WORKS ACCOUNTS.

A.—General principle.

203. The Divisional Officer should utilise the recorded transactions of the cost of the work as a means of control. His personal knowledge of the executive arrangements for the execution of a work, and of the actual progress of work, must be supplemented by a comparison, monthly, of the cost as recorded in the accounts with the value received in the shape of work done. In the case of larger works, especially

where the period of construction is a prolonged one, this monthly comparison is obviously impossible unless the total cost is split up into convenient parts in such a way that as far as possible, the cost of each distinct part may be compared with the work done thereon. This comparison should be made in connection with the examination and review of the Works Abstracts and Register of Works.

204. In the case of recoverable charges it should be seen particularly that the contractors or others, on whose behalf the charges are incurred, do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.

B.—Labour engaged through Contractor.

205. The payment of daily labour through a contractor, instead of by muster roll in the usual way, is objectionable in principle. In a case of great emergency, it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible, in such a case, to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. But if, as in the case of urgent repair of canal breaches, this method of payment is not practicable, it is permissible to pay the contractor on the basis of numbers of labourers employed, day by day, his own profit or commission being either included in the rates allowed, or paid separately in lump sum or at a percentage rate.

C.—Bills and Vouchers.

(i) Forms of Bills and Vouchers.

206. The authorized forms of bills and vouchers are the following:—

- (a) First and Final Bill, Financial Rule Form No. 13.
- (b) Running Account Bill A, Financial Rule Form No. 14.
- (c) Running Account Bill B, Financial Rule Form No. 15.
- (d) Running Account Bill C, Financial Rule Form No. 16.
- (e) Hand Receipt, Financial Rule Form No. 17.

The use of the forms is explained in the following rules and a few explanatory foot notes are printed on the forms.

207. *First and Final Bill, Financial Rule Form No. 13.*—This form should be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract, *i.e.*, on its completion. A single form may be used for making payments to

several payees, if they relate to the same work (or to the same head of account in the case of supplies) and are billed for at the same time.

208. *Running Account Bill A, Financial Rule Form No. 14.*—This form is intended for contractors for work only. It should be used (1) if it is proposed to make an advance payment, or (2) if an on account payment is to be made but an advance payment already made for the same work is outstanding.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

209. *Running Account Bill B, Financial Rule Form No. 15.*—This form is also intended for contractors for work only. It should be used in all cases in which secured advances are to be made or are already outstanding, in respect of the same work, against the contractor. When this form is used it should also be utilised for making on account and advance payments, if any, in respect of the work.

210. *Running Account Bill C, Financial Rule Form No. 16.*—This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only on account payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

211. *Financial Rule Form No. 16* is the only form of Running Account bills which is suited for transactions with suppliers. Form No. 15 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make such an advance, the simpler Form No. 14 will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment, the still simpler Form No. 16 can be used. The form to be used on each occasion should be the one most suitable for the correct exhibition of the state of the contractor's running account both before and after the transaction, regardless of the form or forms which may have been used for any previous payment or advance.

212. *Hand Receipt, Financial Rule Form No. 17.*—This is a simple form of voucher intended to be used for all miscellaneous payments and advances, for which none of the special forms Nos. 13, 14, 15, and 16 is suitable.

213. *Account of Petty Contractors, Financial Rule Form No. 18.*
A consolidated monthly account of all petty contractors employed on the same work or section of work may sometimes be prepared in preference to a separate bill for each payee. The general adoption of this procedure is not permissible, but wherever it is desired to continue it, Form

No. 18 should be used, and the following instructions should be strictly observed in addition to those printed on the form itself as footnotes:—

- (i) This form is intended solely for on account payments. It makes no provision for advances, advance payments, issues of materials, or any other recoverable payments to contractors, and should not be used if any such transactions occur or are probable.
- (ii) No contractor should be treated as a petty contractor if a separate account in one of the Running Account Bill forms is being maintained for him in connection with some other work.
- (iii) If after a contractor's account has been maintained in Form No. 18 for some time, and the continued use of the form becomes inadmissible under clause (i) or (ii) above, the account should be removed from this form in the manner described below and thereafter the appropriate form of Running Account Bill should be used:—
 - (a) In the Petty Contractors' Account a special entry should be made as under, immediately below the entries in columns 7, 13 and 14 against the line "Grand Total":—

Deduct up to date "Value of work done" and "Payments made" relating to the account of contractor....., transferred from "Petty Contractors' Account" to his personal ledger account.
 - (b) When a Running Account Bill is prepared subsequently, the transferred figures of "Value of work done" and "Payments made" should be incorporated therein in the same way as if the transactions had, from the very beginning, been billed for on one of the Running Account Bill Forms.

(ii) Preparation, Examination and Payment of Bills.

214. Before the Bill of a contractor is prepared, the entries in the Measurement Book relating to the description and quantities of work or supplies should be scrutinised by the Subdivisional Officer and the calculations of "Contents or area" should be checked arithmetically under his supervision. The bill should then be prepared from the measurement entries, in one of the forms prescribed in Rules 206 to 213 applicable to the case. The rates allowed should be entered by the Sub-Divisional Officer, either in the abstract of measurements, or in the bill itself. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a

final payment if the contract is determined, or an on account payment if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

1. If the contract agreement does not specify the rates to be paid for the several classes of work or supply, but merely states that the estimated rates, or a certain percentages below or above them will be allowed, it should be seen that the standard rates adopted are those of the sanctioned estimate which was in force at the time the agreement was executed, or, if the agreement was preceded by a tender, on the date the tender was signed by the contractor. Subsequent sanctions to original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimate is in existence at the time of signing the agreement or the tender, as the case may be, the rates payable for each item of work should be specified, as any reference to an estimate not yet sanctioned is meaningless and cannot be acted upon.

2. As a general rule, payment for supplies is not permissible until the stores have been received and surveyed.

3. The Local Government may, in any special case, permit payment on production of a railway receipt.

215. Before signing the Bill, the Subdivisional Officer should compare the quantities in the bill with those recorded in the Measurement Book and see that all the rates are correctly entered and that all calculations have been checked arithmetically. When the bill is on a running account, it should be compared with the previous bill. The Memorandum of Payments should then be made up, any recoveries which should be made on account of the work or supply or on other accounts, being shown therein. If the Subdivisional Officer is empowered to pay the bill, he should then record a formal pay order specifying, both in words and figures, only the net amount payable, though the payee should be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill.

1. In calculating the value of each item of work the nearest anna should be taken, pies one to five being ignored, and pies six to eleven taken as one anna; but pies must not be omitted from the rates.

2. Whenever fractions of a rupee occur in the totals of contractors' bills or in the case of supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less than half may be disregarded, and half a rupee and over taken as a rupee.

3. If the contract is for the completed items of work and, under the provisions of Rule 232 the contractor is required to obtain materials of any description from Government, it should be seen that this condition is being complied with and that necessary recoveries of the cost of the materials supplied to him, are being made in accordance with Rule 235. In such a case it is not permissible for the contractor to obtain the materials otherwise, unless, in a case of emergency, the supply has been entrusted by the Divisional Officer, for recorded reasons, to the contractor himself, at suitable rates.

4. Before signing a first and final bill, or the first bill on a running account, the Subdivisional Officer should see that the relevant measurement entries were marked as pertaining to such bills by the person taking the measurements.

216. If the Subdivisional Officer is not empowered to make the payment, the bill should be submitted (with or without the Measurement Book as may be prescribed) to the divisional office where the payment will be authorised by the Divisional Officer after the necessary scrutiny.

217. From the Measurement Book all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for the work or supplies measured every page containing the detailed measurement must be invariably scored out by a diagonal red ink line, and when the payment is made an endorsement must be made, in red ink, on the abstract of measurements, giving a reference to the number and date of the voucher of payment.

1. The document on which payment is made should invariably show, in the space provided for the purpose, the number and page of the Measurement Book in which the detailed measurements are recorded, and the date on which the measurement was made.

218. (a) Payments for work done or supplies made on a running account should ordinarily be made monthly. Both the "quantities" and "amount" of each distinct item of work or supply should be shown separately in the bill, except in the case of advance payments when quantities need not be specified.

(b) Such payments should be treated as payments on account, subject to adjustment in the final bill which should be drawn, in the appropriate form but printed on yellow paper, when the work or supply is completed or the running account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write, should add in his own handwriting that the payment is "in full settlement of all demands." If the payee is illiterate, or is unable to write beyond signing his name, these words should be filled in by the officer making the payment.

1. If the contractor refuses to give an acknowledgment to the effect that the payment made to him was in full settlement of all demands, it is not necessary to insist on obtaining a qualified acknowledgment.

NOTE.—A form printed on yellow paper is never to be used except for final payments.

(c) A separate running account is maintained in respect of each contract. Transaction relating to two or more separate working estimates should not be brought on to the same running account; they should, therefore, not be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate, for which separate works abstracts are prepared under Rule 248 should also appear in separate running accounts.

219. (a) If the system of making advance payments to contractors for work has been adopted, certificate 2 printed on Running Account Bill A or B, as the case may be, must be signed by the Subdivisional or Divisional Officer, and the lump sum amount paid on account of each item

should be specified against it in Part I of the bill. If a secured advance has been previously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(b) Actual measurements should, however, be taken at the earliest opportunity, and when this has been done, the lump sum payments previously made on account of the items of work concerned should first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantities of work. Delays in adjusting advance payments should be investigated, and adjustments made otherwise than by crediting the value of work actually measured, should be specially looked into as being *prima facie* indicative of overpayment in the first instance.

220. When secured advances *vide* Rule 221 (a) are allowed by the Divisional Officer to a contractor whose contract is for finished work, it should be seen that an Indenture in Financial Rule Form No. 19, has been signed by the contractor, and a detailed account of the advances must be kept in Part II of Running Account Bill B. There should be separate entries, in respect of each class of materials of the quantities brought to site by the contractor and the amount advanced under the orders of the Divisional Officer. These advances must be recovered by deduction from the contractor's bills for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Parts I and II of the bill should be compared to see that this order is being complied with. As recoveries are made, the outstanding accounts of the items concerned in Part II should be reduced by making deduction entries in the column, "Deduct quantity utilised in work measured since previous Bill," equivalent to the quantities of the materials used by the contractor on items of work shown as executed in Part I of the bill.

NOTE.—No record should be kept in Measurement Books of the quantities of the materials, but certificate 3 printed on the bill should be signed by the Sub-divisional or Divisional Officer.

D.—Aid to Contractors.

221. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however, permitted in the following cases:—

- (a) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. Executive Engineers may, in such cases, sanction

advances up to an amount not exceeding 75 per cent. of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which Government secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer, not below the rank of Subdivisional Officer, that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence.

Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

- (b) Cases in which, in the interest of works, it is absolutely necessary to make petty advance. In such cases advances up to Rs. 50 may be allowed by subordinates.
- (c) In all other cases only with the sanction of Government, which may, in exceptional circumstances, authorise such advances as may be deemed indispensable, taking the necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

222. It is necessary sometimes, in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned, with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of agreement. Otherwise, no advance or recoverable payment should be made to or on behalf of a contractor nor should financial aid be given to him in any form, except in accordance with Rule 221.

1. For rules relating to the issue of materials to contractors, see rules 232 and 233.

2. With a view to avoid subsequent dispute with the contractor, suitable intimation should be sent to him (1) as soon as action is taken under this rule, and (2) subsequently, as charges are incurred on his account.

E.—Work-charged Establishment.

223. Works establishment will include such Establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or of sub-works of a specific project or upon the subordinate supervision of the departmental labour, stores and machinery, in connection with such a work or sub-works. When employees borne on the temporary establishment are employed on work of this nature, their pay should, for the time being, be charged direct to the work.

NOTE.—Competent authority may waive the rule, which prescribes that works establishments must be employed upon a specific work, and to determine in such cases the proportions in which the cost of such establishment shall be allocated between the works concerned.

224. The cost of work establishment must be shown as a separate sub-head of the estimate.

(a) Conditions of Employment.

225. In all cases, previous sanction of the Divisional Officer or the Superintending Engineer, as the case may be, is necessary which should specify in respect of each appointment (1) the consolidated rate of pay, (2) the period of sanction, and (3) the full name (as given in the estimate) of the work and the nature of the duties on which the man engaged would be employed.

226. Members of the work-charged establishment are not entitled to any pension or to leave salary or travelling or other allowances except in the following cases:—

- (a) Wound and other Extraordinary Pensions and Gratuities are in certain cases admissible in accordance with the pension rules.
- (b) Single railway fares or the actual necessary cost of travelling may be allowed by the Divisional Officer for journeys performed (1) within the jurisdiction of his Local Government or to and from a district of Foreign State or Settlement adjoining his division, and (2) in the interest of the work on which the men are employed.
- (c) Grain compensation allowance is admissible to men who are drawing rates of pay which have been fixed with reference to normal circumstances.

1. This rule is not intended to interfere with the discretion of the Subdivisional Officer to grant short casual leave on full pay or on reduced wages subject to such general rules regarding the grant of casual leave to ordinary establishments as may be prescribed by the local Government.

2. This rule does not apply to members of temporary establishment entertained for the general purposes of a division or subdivision or, for the purpose of the general supervision as distinct from the actual execution of work. The leave salaries, travelling allowance and other allowances of such establishments are regulated by the rules applicable to temporary establishments.

(b) Pay Bills.

227. Wages of members of the work-charged establishment should be drawn and paid on Financial Rule Form No. 20 "Pay Bill of Work-charged Establishment" which is a combined pay bill and acquittance roll form. A consolidated bill in this form should be prepared monthly either for the whole subdivision or for one or more sections of it, as may be convenient; but the names and claims of the entire establishment concerned, including absentees, should be shown in each bill. Names should be grouped in the bill by works on which the men are employed, sanction to the entertainment of the establishment should be quoted in each case, and the Subdivisional Officer should certify, in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned.

1. Deductions on account of fines, income tax, etc., should be shown by special entries against the names concerned.

2. If the acknowledgement of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a Hand Receipt (Financial Rule Form No. 17) which should then be attached to the bill as a sub-voucher.

228. Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with, it is permissible and advisable to settle up his account at once.

(c) Unpaid Wages.

229. Wages remaining unpaid on a passed bill, on the date fixed for the closing of the accounts of the month, may be paid subsequently when claimed, the procedure described below being observed:—

- (a) Items remaining unpaid on the monthly bill should be entered in a simple register, full particulars of the charge, including reference to the bill being noted in the register.
- (b) Subsequent payments should be made on Hand Receipts, reference to the bill in which the charge was originally included, and the particular item thereof, being quoted in each case.
- (c) When making payments of arrears suitable notes of payment should be recorded against the original entries in the register.

(d) Travelling Expenses.

230. No bills need be prepared in support of claims for travelling expenses. Payments should be made on Hand Receipts which should

set forth all the necessary particulars of the journey performed and of the expenses claimed and should be countersigned by the Divisional Officer prior to payment.

F.—Issues of Materials.

I.—GENERAL.

231. Issues of materials to works, whether from stock, or by purchase, transfer, or manufacture are divided into two classes:—

- (1) *Issues to Contractors.*—Issues of materials to contractors with whom agreements in respect of completed items of works, *i.e.*, for both labour and materials, have been entered into.
- (2) *Issues direct to Works.*—Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

II.—TO CONTRACTORS.

(a) *General Conditions.*

232. (a) The issue of materials to contractors who have contracted for completed items of work is generally permissible only in the following circumstances:—

- (i) when, under the operation of Rule 183, it is necessary to retain in the hands of Government the supply of imported materials,
- (ii) when, in the interest of work, or with the object of utilising existing stocks of materials, it is desirable to retain in the hands of Government the supply of certain other materials as well, and a condition to this effect has been inserted in the contract.

(b) In both cases the contract should specify (1) the materials to be supplied by Government for use on the work, (2) the places of delivery and (3) the rates to be charged to the contractor for each description of material; and the contractor should be held responsible for obtaining from Government all such materials required for the work and for making payment therefor, by deduction from his bills, at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the division.

1. The rates to be charged to the contractors for materials to be supplied should be definitely specified, vague quotations, *e.g.*, "at Stock rates" being avoided; and if intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption then that rate should be adhered to in the contract.

2. Similarly, the rates to be allowed to the contractor for items of work, should be definitely stated. But if for any special reasons, the contract provides for the payments for work done to be made at a specified percentage below or above the rates entered in the sanctioned estimate of the work (or the schedule of rates) it should be stated in clear terms in the contract that the deduction or additions as the case may be, of the percentage, will be calculated on the gross, and not the net, amount of the bills for work done, and in fixing the percentage it should be borne in mind that the calculations will be so made.

(c) No carriage or incidental charges are borne by Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof.

233. (a) As a general rule no other materials should be supplied to such contractors for use on works, but this restriction may be waived by the Subdivisional Officer in respect of petty issues (at full Issue Rates) of materials from existing stocks, not exceeding Rs. 500 in any month for any one contract.

(b) If at any time subsequent to the execution of a contract on a through rate basis, the contractor desires the issue to him, for use on a work, of materials which exist in Government stock but the supply whereof by Government was not provided for in the contract, the material should not be issued except with the express authority of the Divisional Officer who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored. The rate charged should be the market rate prevailing at the time of the supply or the Issue Rate, whichever may be greater, and no carriage or incidental charges should be borne by Government in connection with the supply.

1. The intention of this rule is to prohibit the supply of materials to contractors with the object of giving them financial aid, *vide* Rules 221 and 222.

(c) Issues of stock materials to contractors for *bonâ fide* use on works are exempt from the usual charge of 10 per cent. on account of supervision, storage and contingencies, which is made when stock materials are sold to the public [Rule 138 (c)].

234. All materials required for issue to a contractor under the foregoing rules should be made over to him as soon as they are received.

(b) *Accounts Procedure.*

235. The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorising an advance payment or an on account payment to him for the work. Should, however, a lump sum recovery be undesirable in any case, the Divisional Officer may permit, for recorded reasons, the recovery to be effected gradually as the

materials issued to the contractor are actually used in construction and the items of work in which they are used, are paid for whether by an advance payment or by an on account payment.

236. As the issue of materials to contractors under the foregoing rules is permissible solely for the *bona fide* requirements of Government works, Subdivisional Officers should make such arrangements as may be deemed suitable for limiting the total issues to a contractor in connection with a particular work, to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials are issued under Rule 232 are lower than the prevailing market rates, or the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, the use of Financial Rule Form No. 21 (~~without values~~) is recommended for watching that the aggregate of the quantities of any or all materials issued to a contractor from time to time, for use on a work, remains within the estimated requirements of his contract.

(c) Return of Surplus Materials.

237. Government does not undertake to take over from contractors, whether before or after the completion or determination of contracts, surplus materials which were originally procured by the contractors for themselves or were issued to them and charged to their accounts. Such materials are the property of the contractors and can be taken over by Government if required for use on other works in progress, only by special arrangements and at the prevailing market rates. If the materials were originally supplied by Government the price allowed to the contractor on reacquisition should not exceed the amount charged to the contractor.

1. Contractors are, however, not at liberty to remove from site of works without the written permission of the Divisional Officer materials which have been issued to them for use on a work, and a stipulation to this effect should ordinarily be entered in their agreement.

(d) Tools and Plant lent for use.

238. The Rules 232 to 237 do not apply to tools and plant. Articles borne on the Tools and Plant account of the division may, in accordance with any local rules on the subject, be lent temporarily to contractors for use on Government works being executed or maintained by them, and it should be seen that the articles are returned without unnecessary delay, and in good condition.

III.—DIRECT TO WORKS.

(a) Control over Issues of Stores.

239. The Subdivisional Officer should exercise a detailed control over issues of stores direct to works, and should see that the issues do not exceed the reasonable needs for each work. In cases where no detailed accounts are maintained in Financial Rule Form No. 21 for these works, he should make his own arrangements for maintaining the control over the issues.

(b) Disposal of Surplus Materials.

240. (a) Materials issued to works in excess of requirements may be returned to stock, provided they are serviceable and certain to be required.

(b) All surplus materials at site of works which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should, if likely to be of use on other works within a reasonable time, be transferred to works in progress or brought on to stock account.

(c) If the surplus materials are unlikely to be of any use within a reasonable time, a list of such materials should be maintained in the Subdivisional and Divisional Offices, as a supplement to the half-yearly stock returns, unless the Superintending Engineer considers this unnecessary.

(d) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued.

NOTE.—These rules do not apply to surplus materials which were originally procured by contractors for themselves or were issued to them and charged off to their accounts.

(e) Verification of Unused Balances.

241. Unused balances of materials charged direct to works should be verified at least once a year in the manner prescribed in Rules 143 and 144. Whenever this verification is made, a report of verification of the materials should be prepared by the Subdivisional Officer in Financial Rule ~~Form No. 22~~ and submitted to the divisional office. The following instructions should be observed in preparing the report:—

(a) As no continuous account is maintained of the materials actually used in construction, it is necessary first to calculate

the quantities of principal items probably used. This should be done in the detailed statement at the top of the form, on the basis of the "progress" of work done on each sub-head, such authorized formulæ being adopted as may be in general use locally.

- (b) Deducting these quantities from the total quantities of the materials issued to the work as per Financial Rule Form No. 21, the paper balances of the unused materials should next be arrived at and set forth against line C.
- (c) The actual balances should be entered again against line D, and the differences between the actual and paper balances should be set forth against line E. These differences should be priced at the actual rate of cost which should be deducted from the total value and quantity recorded in the Detailed Statement of Expenditure of Materials, Form No. 21.
- (d) The report should then be completed by recording against line F remarks explaining action taken (1) to adjust the differences as per line E and (2) if the work has been completed to dispose of the surplus balances as per line D, and by signing the printed certificates applicable to the case and scoring out the others.
- (e) The difference as per line E may be due to (i) the adoption of inaccurate formulæ for determining the actual consumption, (ii) unreasonable wastage, or (iii) shortage in some other form. All these differences should be investigated.

242. A similar verification of the unused balance of materials must invariably be made on the completion of a work, but on or before the completion of a work, when no more materials are required for use in construction, steps should first be taken to dispose of all surplus materials by transfer or sale, so that (1) the accounts of the work may promptly receive such credits as may be admissible, (2) the balance at debit of the suspense head "Materials" may, as far as possible, represent the net cost of the materials actually used in construction, and (3) the surplus balances, awaiting clearance may be reduced to minimum.

The report in Financial Rule ~~Form No. 22~~ should in this case set forth both quantities and values throughout.

243. If the gazetted officer or subordinate in direct charge of a ~~work~~, the accounts of which are kept by sub-heads, is transferred before the accounts of it are closed, the unused materials at site of the work should be verified by the relieving officer in company with the relieved officer and the report prescribed in Rule 241 should be prepared by the Subdivisional Officer and submitted to the divisional office.

244. A report is required annually of the value of materials at site of all works the accounts of which were open on the last day of the official year. This report should be prepared in Financial Rule Form No. 22 and submitted to the divisional office, as on completion of work, but it is not necessary that the balances should be verified at the close of the year if—

- (1) the work has been under construction for not more than three months,
- (2) the accounts of the work are expected to be closed within three months, or
- (3) the balances were verified at any time during the year.

When the balances are not verified at the close of the year the figures against line C, "Paper balances of unused materials" of the report should be assumed to be the value of the materials, at site, and lines D and E should be left blank.

245. The foregoing rules are primarily intended for cases where detailed accounts are kept in Financial Rule Form No. 21. In other cases the Subdivisional Officer should make his own arrangements to verify the unused balances.

C.—Works Abstracts and Working Estimates.

(a) Records of Charges in the Works Abstracts.

246. The Works Abstract records in the main action relating to a work during a month in respect of cash, stock and other charges. In the case of Major Estimates a separate account is kept for each sub-head estimated to cost not less than Rs. 1,000, while the expenditure on remaining sub-heads is lumped together. In the case of minor estimates the account of expenditure is not kept by sub-heads.

The abstract of the estimate may be framed to show merely the quantity and cost of each completed item of artificer's work, *e.g.*, brick-work, or it may be framed to show the cost of labour and materials separately. The adoption of either form of abstract should be determined with reference to the mode in which it is proposed to carry on the work. If it is proposed to contract for the completed item of artificer's work, such as masonry, etc., then the first mentioned form of abstract will suffice; if it is intended to purchase or procure material and to employ labour for construction separately, then the second form of abstract will admit of a closer, easier and earlier check on the outlay and it will therefore be preferable.

247. After a Major Estimate has been sanctioned it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case the original abstract should be recast in accordance with the instructions laid down in Rule 246. The details of cost and quantities already approved by competent authority should be rearranged and the revised abstract should be approved by the Divisional Officer.

248. If the number of sub-heads in the working estimate for a work or sub-work is large, it is permissible to break up the estimate into two or more parts and to treat each part as a sub-work.

(b) Watch over Liabilities and Balances.

249. Disbursing Officers are responsible for keeping a strict watch over all liabilities and balances under the suspense account in the works accounts with a view to settle them promptly. This should be done at the time of review of the works abstracts and the register of works.

Money indisputably payable should never be left unpaid. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate, and record the payments of all actual obligations at the earliest possible date.

250. If any liabilities of works are incurred on behalf of contractors under the provisions of Rule 222, arrangements should be made for withholding sufficient balances from their bills or for making necessary recoveries from them in due course.

(c) Record of Progress.

251. Entries of "progress" in the Works Abstract should be supported by details in the statement provided for the purpose on the reverse of the Works Abstract form. These details should be furnished by the Engineer or subordinate in charge of the work or by any executive officer or subordinate detailed for the purpose, and should be based on entries already made in the Measurement Book. Their compilation from measurement books, vouchers or other records, by members of the office establishment should not be permitted. The following points should be specially borne in mind:—

- (i) Only "quantities" actually measured and paid for should be reported as "progress."
- (ii) The progress reported should specify the quantities executed "up to date," sets of earlier measurements covered or superseded by later ones being ignored.

- (iii) The progress of an item of work should be so reported as to describe as approximately as possible, in terms of the unit adopted, the quantities of work executed up to the required standard.

NOTE.—It is recognised that perfect accuracy cannot always be secured in making intermediate reports of progress. A fairly reliable record is all that is necessary, but if the nature of the work makes it impossible or difficult to achieve this in practice, reports of progress may be dispensed with during the progress of construction in the following cases:—

- (1) If the duration of construction under a subhead is not expected to be more than three months.
- (2) If the quantities executed are not in the same units as those specified in the Estimate, or they cannot be expressed even roughly except on or towards the completion of the work.

H.—Register of Works.

(a) CLOSING THE ACCOUNTS ON COMPLETION OF WORK.

252. It is important to close the accounts of works as soon as possible after the actual work of construction is completed (*see* Rule 254). If there is necessarily any delay in the closing of the accounts, it should be seen in particular that further charges are not incurred without the permission of the Divisional Officer.

253. Before closing the accounts all outstanding liabilities should be discharged and balances in the suspense accounts cleared.

(b) COMPLETION REPORTS AND STATEMENTS.

254. (a) A consolidated completion statement should be prepared monthly of all completed works other than those referred to in clause (b), the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Executive Engineer is empowered to pass. This statement should show for each work or group of works the estimated amount, the outlay and the excess. In cases in which the Completion Statement is utilised instead of a revised estimate, sufficient details must be given, if the excess is more than 5 per cent., to satisfy the authority whose sanction is necessary.

(b) A detailed Completion Report in Financial Rule Form No. 23 need only be prepared in respect of works on which the outlay has been recorded by sub-heads—

- (1) when, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 5 per cent., and
- (2) when, if the work was sanctioned by the Executive Engineer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

This report should give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate and should mention the names of the engineers and subordinates by whom the work was supervised.

NOTE.—The Superintending Engineer may, if he so desires, require a detailed Completion Report to be prepared on the completion of any other work.

255. If an excess over estimate is not within the Divisional Officer's powers to deal with, a Detailed Completion Report in Financial Rule Form No. 23, should be prepared or the item should be included in a consolidated Completion Statement of Works and Repairs in Financial Rule Form No. 24.

(c) SCHEDULE OF RATES.

256. The schedule of rates of each kind of work commonly executed in each division should be prepared on the basis of rates prevailing in each locality. As this schedule is required for the important purpose of preparing estimates and is also taken as a guide when setting rates of contract agreements, necessary analysis of the accepted rates of each description of work, and for the varying conditions thereof, should, as far as practicable, be recorded.

I.—Contractor's Ledger.

Scrutiny of Accounts by Contractors.

257. A contractor requiring a copy of his running account bill or an extract from his account in the Contractor's Ledger should be furnished with the same. He should be encouraged to look at his account in the ledger and sign it in token of his acceptance of it. (*See also Rule 2 under Rule 222*).

J.—Sundry Rulings.

Employment of Military Labour.

258. When Military labour is employed on the execution of a work, no advance should be granted by the Public Works Department; the Officer Commanding the units can obtain advance from the Controller of Military Accounts concerned.

Sale of Government Land and Immovable Property.

259. All land, the property of Government, should ordinarily be sold through the Revenue Department.

260. When any immovable public property is made over to a local authority for public, religious, education or any other purposes, the grant should be made expressly on the conditions, in addition to any others that may be settled, that the property shall be liable to be resumed by Government if used for other than the specific purposes for which it is granted and that should the property be at any time resumed by Government, the compensation payable therefor shall in no case exceed the amount (if any) paid to Government for the grant, together with the cost, or their present value, whichever may be less, of any buildings erected or other works executed on the land by the local authority.

K.—Workshop.*(a) GENERAL.*

261. No work is to be undertaken in workshops of the department other than work required for the various branches of the department, except under some general or special order of Government.

262. No work should be undertaken for municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc., that may be leviable under the rules for the time being in force, has been paid to the Executive Engineer, or into a Government treasury to the credit of the Public Works Department. This rule may be relaxed at the discretion of the Executive Engineer or Superintendent, in the case of Government officers where full recovery is not open to doubt. In such cases a rough estimate of the probable cost must be prepared in advance and the officer concerned required to give an undertaking that he agrees to pay the actual charges in full on completion of the work. The full expenditure incurred must be deducted from the Government servant's pay for the following month. In all cases prior to work being put in hand, an undertaking should be procured from the party concerned that it will not hold the Department responsible for loss by fire or theft or any other factor which could not be foreseen when the estimate was prepared. In cases where it is found that the original estimate is likely to be appreciably exceeded, a revised estimate should be prepared and the procedure outlined above adopted.

(b) ESTIMATE.

263. The estimate should provide for all charges, including the prescribed percentages for indirect charges enumerated below and should be

sanctioned by competent authority and accepted by the indenting officer, local body or individual :—

- (a) Storage charges, under Rule 139.
- (b) Interest on capital cost of buildings and plant and machinery.
- (c) Maintenance charges of buildings, plants and machinery.
- (d) Depreciation of plant and machinery.
- (e) Establishment charges including one per cent. on account of Audit and Account Establishment.
- (f) Profit.

The amount to be realised from the indenting party will, however, be based on the actual cost, though the authorised limit of cost, which the officer in charge of the workshop may incur without further authority, is that shown in the accepted estimate.

1. If the execution of a job for another division or department is likely to extend beyond one financial year, the limit of the cost which may be incurred in each official year should also be settled beforehand.

2. The profit referred to in clause (f) above is not charged in the case of jobs executed for other divisions of the Province.

The percentage for storage charges should be calculated on the book value of materials issued to each job. The other charges are ordinarily calculated on the total cost of labour and stores pertaining to the job.

(c) ANNUAL REVIEW OF ACCOUNT.

264. The Principal Auditor reviews the annual accounts of a workshop, in consultation with the officer in charge of it, and submits a report to the local Government on its financial working, specially bringing out the necessity, or otherwise, of revising the percentages fixed by the local Government for the several charges referred to in Rule 263.

1. To facilitate the review of percentages it will be found convenient to show, in the Profit and Loss Account not only the figures of the year but also the progressive figures to the close of the year, commencing from a suitable date.

L.—Non-Government Works.

(a) ESTIMATES.

265. For every non-Government work there must be a duly sanctioned detailed estimate or requisition, as the case may be, in the same way as for a Government work.

266. Outlay on Deposit Works is required to be limited to the amount of deposit received.

(b) LOCAL LOAN WORKS.

267. (a) No Public Department or Public officer may incur any expenditure or liability against local loan funds, unless a statement in writing is first obtained from the Principal Auditor that the amount is available out of the loan funds and has been placed in a separate account by the Principal Auditor so as to be available for the proposed expenditure. The amount so placed should be treated as appropriation for the work, and should not be exceeded without special orders.

(b) Funds so spent under the above rule shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they were included by the spending department or Government servant.

268. The limit of funds sets aside for expenditure on a work during the year should be ascertained from the Principal Auditor by the Government servant authorising the expenditure, and communicated to the Divisional Officer for guidance. This limit should be treated as the appropriation for the work and should not be exceeded without special orders.

(c) TAKAVI WORKS.

(i) *Provision of Funds.*

269. It is not imperative, that the estimated cost of Takavi Works shall be deposited by the person or persons interested in the work, before any expenditure is incurred on it, as, if the amount due is not received in cash direct from them, it is recoverable through the Civil Department in the same way as arrears of Land Revenue. Endeavour should, however, be made to effect direct and prompt recoveries of the probable cost of Takavi Works, as recoveries through the Civil Department cause considerable trouble and delay in adjustment.

(ii) *Recovery through the Civil Department.*

270. The following procedure is prescribed for effecting recoveries, through the Civil Department, on account of the cost of individual Takavi Works, not covered by cash deposits received direct from the cultivators concerned:—

- (a) A certificate showing (1) the full name of the work, (2) the name and address of the responsible cultivator or cultivators, (3) the authority for undertaking the work, (4) the total expenditure incurred, (5) the amount (with full particulars), if any, recovered in cash and (6) the net amount still recoverable, should be prepared, in duplicate, by the Divisional Officer, on the completion of the work, and submitted to the Collector or Deputy Commissioner of the District concerned.

NOTE.—The detailed rules for the recovery of the amounts paid on account of Loan on Takavi Works are contained in the Manual of the Principal Auditor.

SECTION IV.—PUBLIC BUILDINGS.

271. The term “Public Buildings” as used in these rules applies to buildings borne on the books of the Public Works Department and maintained from the appropriation for Public Works in charge of Public Works Officers.

(i) Fixtures and Furniture.

272. Every public building should be provided with all necessary fixtures, the periodical repair of these fixtures should be carried out by the Public Works Department and charged to the repair estimate of the building. All petty repairs of fixtures and replacement of broken glass in doors and windows required in the intervals between the periodical repairs should be carried out by the officer in occupation of the building (*see* entry 4 in Appendix 3) and charged to his contingent accounts. The Executive Engineer will not supply nor repair furniture, screens, purdahs, or tatties, nor will he perform any of the duties specified above as devolving on the departmental officer in charge. Furniture for new offices may, however, be supplied by the Executive Engineer, provided the cost of such furniture is included in the estimates of the offices concerned. This rule does not apply to the case of furniture of travellers’ rest houses, staging bungalows or circuit houses, the outlay on the supply and repair of which will be treated as charges of the Civil Department. In the case of Public Works inspection bungalows, the furniture should be supplied and repaired at the cost of the Public Works Department.

273. The administration of the furniture funds of the official residences of the Governor including the upkeep of stock list and the purchase, repair, and maintenance of furniture will be conducted by the officer charged with these duties under rules issued by Government. The Executive Engineer’s duty will be to satisfy himself that the furniture is being properly maintained in good and serviceable order. It is important that the furniture should not be allowed to deteriorate to an extent that will give rise to large demands for renewals on changes of incumbents.

NOTE.—The detailed rules issued by Government for the administration of the furniture funds of the official residences of H. E. the Governor may be found in Appendix 11.

(ii) Purchase and Sale of Government Buildings.

274. No building may be purchased for public purposes without the orders of the local Government.

275. Permanent public buildings whatever be their book value, constructed from provincial funds may be sold or dismantled under the orders of the local Government. The limits and conditions on which sale and dismantlement may be conducted by subordinate authorities are regulated by Delegation Orders.

Temporary buildings erected during the construction of work may, under the sanction, previously obtained, of the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served.

(iii) Hire of Office Accommodation.

276. (a) When no suitable Government building is available, private buildings may be hired for public purposes, the rent being paid by the public office or department occupying it. When the building is entirely used for office accommodation the rent is wholly chargeable to Government, while, when it is partly used for office purposes and partly for residential purposes, the share of the rent payable by Government will be proportionate to the amount of the main building set aside solely for office use not exceeding half the rent of the house. Powers of authorities to sanction office accommodation are given in the Delegation Orders.

(b) The Municipal tax assessed on the annual value of buildings, in which office accommodation is provided, or on the land appertaining to them, should be treated as separate from the rent. If it is the local rule or custom for the tax to be chargeable to the owner, the tax for the entire building will be paid by Government, otherwise the officer concerned should pay the share of such tax corresponding with the share of the rent payable by him and Government should be debited with the difference.

(iv) Use of Government Buildings by Auxiliary Force.

277. The following principles should be observed in dealing with question regarding the conditions on which Auxiliary Force should be allowed the use of buildings the property of the State :—

- (i) If buildings are likely to be required again by the State, they should be retained in provincial Public Works charge and be repaired at the cost of Government, the Force being charged rent for the accommodation. Any alterations or additions required by the Force should be carried out at the expense of the State, and considered in fixing the rent.
- (ii) When the buildings are no longer required by the local Government, and when there is no probability of letting them to advantage, they may, with the approval of the local Government, be handed over altogether to the Auxiliary Force free

of charge. The Force should then keep them in repair, and may alter or adapt them as they think fit, the cost being met from their own funds. The site would remain the property of the State and a small ground rent may be charged.

- (iii) If the buildings should in any circumstances be resumed, the local Government will compensate the Auxiliary Force for any expenditure they might have incurred in alterations or additions to the buildings, but not for outlay on repairs.
- (iv) In the case of an Auxiliary Force ceasing to exist, buildings handed over to them free of charge would revert to Government.

(v) Register of Buildings.

278. Each Superintending Engineer will keep a register of all buildings in charge of the department within his circle, and each Executive Engineer a similar register of all the buildings within his division. In these registers the value of the land comprised in a property will be shown separately from the value of the building or buildings thereon, the value of each separate structure being also shown separately. In the case of a purchased property the price paid will be apportioned between the various items comprising the property, *e.g.*, land, main building, servants' quarters, compound wall, well, etc.

The capital value of any portion of the building which is abandoned or dismantled without replacement should be written-off the total capital value of the building.

(vi) Residences for Government Servants.

279. Residences for public servants may be built or purchased by Government,—

- (i) when it is the recognised duty or established custom of Government to do so,
- (ii) when it is necessary on public grounds for the officer to reside in, or close to, the locality in which his duties are performed,
- (iii) when it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, *e.g.*, buildings along lines of roads or canals, for the housing of officials employed on their construction or maintenance,

- (iv) when it is shown to the satisfaction of the local Government that suitable house accommodation for officers whose appointments are permanent in respect of locality is not available in the vicinity or is available only under circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors.

280. I. When it is more convenient or economical to do so buildings may be leased with the sanction of Government instead of constructing or purchasing a residence for a Government servant. The present and future incumbents for which accommodation is provided should pay as rent—

- (a) the sum payable annually to the lessor,
- (b) when repairs are executed by Government the estimated annual charges for repair and maintenance,
- (c) in cases in which Government is liable to pay municipal taxes, the amount of such taxes,

subject to the maximum of 10 per cent. of the pay and allowances of the occupant. He shall also pay municipal taxes which by local rule or custom are levied on the occupant, in addition to the rent payable to Government.

II. Leases should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carry out such additions, alterations, and repairs as are necessary to render the building habitable and suitable for the purpose for which it is required. In the event of any addition or alteration to the building being made subsequent to the signing of the lease at the request of the occupant and at Government expense, the consent of the owner must first be obtained in writing unless the work is considered by the local Government to be essential for sanitary reasons, and the rent payable by the occupant will be increased under the following rules:—

- (i) If the lessor agrees to take over the work done on the expiry of the lease and to pay to Government the original cost of that work, less an allowance for deterioration, which should be fixed before the work is done, the occupant will be required to pay the following additional charges:—
 - (a) 6 per cent. on the capital cost of the additional work;
 - (b) the percentage or amount fixed for deterioration;
 - (c) the annual estimated charges for maintenance and repairs of the additional work (if repairs are executed by Government); or

- (ii) If the landlord refuses to accept any liability for additional work, the rent payable by the occupant will be increased by a sum sufficient to cover during the period of the lease—
- (a) the capital sum expended including interest at 6 per cent.;
 - (b) the annual estimated charges for maintenance and repairs of the additional work.

NOTE.—The amount to be recovered monthly from the tenant should be fixed when the work is completed and should be distributed equally throughout the remaining period of the lease.

In case (i) the capital cost will be held to be the total expenditure less half the amount which will be recovered on account of deterioration.

In case (ii) interest will be calculated on half the amount of the outlay.

III. Capital expenditure under sub-clause (i) or (ii) of clause II should not ordinarily be incurred as will raise the rent of the leased building to an amount in excess of 10 per cent. of the average pay and allowances, if any, of the class of official who will usually occupy the building.

(vi) Rent Rules for Government Buildings used as Residence.

281. The incumbent, whether permanent or temporary, of an appointment for whose benefit a house has been constructed or purchased or leased by Government will be held responsible for the prescribed rent during his tenure of the appointment.

The local Government may sanction exceptions to these rules in the following cases:—

- (a) When a Government servant is officiating in such a post but is discharging the duties thereof in addition to those of his substantive post and does not actually occupy the house.
- (b) When a Government servant, in addition to the duties of such a post, carries on those of another post which preclude him from occupying the house.
- (c) When a Government servant has been promoted or transferred to the post in the same station and it is not considered necessary that he should change his residence.
- (d) When an Indian officer succeeds to, or officiates in, a post the residence appertaining to which has been constructed to suit the requirements of a European. This rule applies *vice versa* to the case of a European officer.

- (e) When a Government servant officiating in a post for a period not exceeding 2 months is actually prevented from occupying the house provided for him by circumstances which the local Government considers sufficient to warrant an exception.

NOTE 1.—The permanent incumbent may, during absence on leave or on duty elsewhere, be permitted by the Superintending Engineer to store at his risk, free of rent, his furniture and other belongings in the residence, when both the conditions specified below are fulfilled:—

- (a) The temporary incumbent does not require the residence and is exempted from the payment of the rent thereof; and
- (ii) arrangements cannot be made to lease the house during the absence of the permanent incumbent.

NOTE 2.—In regard to the remission of rent for sanitary, water-supply and electrical installations in cases governed by this rule see Note to Rule 284.

282. The official residences may be sublet under the following conditions:—

- (i) the sublet should be to a tenant approved by the Superintending Engineer;
- (ii) the officer will still remain personally responsible for the rent and for any damage caused to the building beyond fair wear and tear;
- (iii) Government will not recognise the sub-tenancy;
- (iv) the rent to be charged by the officer to his tenant should not, except with the sanction of the local Government in special circumstances, exceed the rent paid by the officer to Government;
- (v) sub-tenancy should continue only for so long as the officer who makes the arrangement holds the appointment for which the official residence is provided.

(viii) *Sanitary, Water-supply and Electrical Installations in Government Buildings Occupied as Residences.*

Note - Me
283. The provision of sanitary, water supply and electrical installations in Government buildings occupied as private residences may be sanctioned by the local Government, ~~provided that there is no doubt that the full prescribed rent on the outlay incurred can be continuously recovered.~~

284. Rent for sanitary, water-supply and electrical installation will be charged at a uniform rate of 8 per cent. per annum on the outlay incurred.

These charges are payable by tenants in addition to the rents for the residences.

NOTE.—Any remission of the rent may for special reasons be sanctioned by the local Government.

CHAPTER 10.

Loans and Advances.

Sanctions and Estimates.

285. Loans and advances met from the provincial loan account may be sanctioned by the local Government, and provision should be made in the budget estimates for all such loans and advances which can be foreseen and which are not repayable within the year.

Interest.

286. Provincial revenues are credited with full amount of interest received on these loans and advances and, if any sums lent prove irrecoverable, they must at once be charged to provincial revenues and credited to the advance account.

Conditions of Repayment.

287. Loans and advances are usually granted to local bodies under the following rules:—

- (a) The term of loans may in very special cases extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.
- (b) The term is to be calculated from the date on which the loan is completely raised or declared by the local Government to be closed.
- (c) Dates should be fixed for the payment of 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.

NOTE 1.—When a loan of public money is taken in instalments, the first half-yearly repayments should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there is undue delay on the part of the debtor in taking the last instalment of a loan, the local Government may at any time declare the loan closed, and order repayment of capital to begin.

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

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

288. When the repayment of an advance with interest is made by fixed equal periodical instalments, punctual payment of the instalments is indispensable, as otherwise the loan will not be discharged in time.

Calculation of Interest.

289. 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 equal to—

$$\frac{\text{Number of days}}{365} \times \text{yearly rate of interest}$$

Defaults in Payment.

290. (a) In cases of any default in the payment of interest upon a loan of public money, or in the repayment of the principal, the local Government should immediately take steps to remedy the default.

(b) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest, upon all overdue instalments of interest, or principal and interest. If a penal rate is enforced it should not be less than 5 per cent. per annum.

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

Accuracy of Plus and Minus Memorandum.

292. If a Government servant desire to question the accuracy of the *plus* and *minus* memorandum of loans and advances maintained at the treasury in which transactions for each loan are separately recorded, he must address the Principal Auditor and induce him to correct it. Every Government servant should, therefore, see that the debits and credits made to his account accurately correspond with those recorded in 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 to show the amounts of interest and of principal separately, so that they may be separately credited in the treasury accounts, as the former must not and the latter must be credited in the treasury *plus* and *minus* memorandum of loans and advances.

Revenue Department Returns.

293. (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 Principal Auditor 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 Board of Revenue (or the Chief Revenue Authority) to check the reconciliation prescribed in clause (a).

Irrecoverable Loans and Advances.

294. Government or any subordinate authority to whom power has been delegated can remit advances which are found to be irrecoverable.

295. In the case of revenue advances met from the provincial loan account, the Revenue Authorities should, as soon as any such advance is ascertained to be irrecoverable, cause the amount to be written off the accounts and advise the Principal Auditor, in order that he may charge off the amount as expenditure and direct its being written off the treasury *plus* and *minus* memorandum. A separate record of such irrecoverable advances should however be kept for eventual recovery, if possible, and treated as revenue without affecting the *plus* and *minus* memorandum.

Periodical Review.

296. Government receives an annual report upon outstanding loans from the responsible Audit Officer and reviews the same.

CHAPTER 11.

Budget.

SECTION I.—RESPONSIBILITY FOR THE PREPARATION OF BUDGET ESTIMATES.

297. Under Rule 37 (g) (i) of the Devolution Rules the responsibility for the preparation of the statement of estimated revenue and expenditure which is laid before the legislature in each year as well as any supplementary estimates or demands for extra grants lies with the Finance Department. The material on which such estimates are based is obtained by that department from the departments concerned. The Principal Auditor is however responsible for rendering such assistance in the preparation of the budget estimates as may be settled in consultation with the Finance Department and is bound to supply any information in connection with the budget estimates, which he is in a position to furnish, and to offer any opinion or advice in connection therewith which may be required by Government.

The heads of departments and other subordinate authorities are responsible for the submission of correct detailed estimates punctually on the dates fixed by the Finance Department.

SECTION II.—PREPARATION AND SUBMISSION OF DEPARTMENTAL ESTIMATES.

298. A complete list of officers who are required to submit detailed estimates, channels through which their estimates are submitted and the dates fixed for submission of their estimates is given in Appendix 6.

As the time available for examination and consolidation of the estimates is very limited, and delay in the submission of a single estimate dislocates the work seriously, punctuality in the submission of the estimates should be carefully observed by all the departmental officers concerned.

The Form of the Estimates.

299. The forms for the preparation of the estimates contain separate columns to show—

- (1) the detailed heads of estimates,
- (2) actuals of the previous year under each detailed head,
- (3) budget estimate of the year current,
- (4) revised estimate of the year current, and
- (5) budget estimate of the ensuing year.

300. The following instructions should be observed in the preparation of the revised and budget estimates:—

(A) *Revised Estimates (Revenue and Expenditure).*

Departmental officers must keep themselves informed as to the progress of revenue and expenditure of the year under different budget heads, as compared with the revenue and expenditure for the corresponding period of the previous year and prepare as accurate a forecast as it is possible to make at the time of preparing the budget estimates for the ensuing year. Registers of demands and liabilities should be maintained for the purpose so as to advise the Finance Department of the local Government, from time to time, as to the amount of revenue that is likely to be realised, or the amount of expenditure that is likely to be incurred during the remaining months of the year current. The Finance Department will base their revised estimates on these figures together with any other information that may be available. The function of the Principal Auditor in the matter would be to check the revised estimates, and advise the Finance Department, if so required, with reference to the actuals and any other information in his possession.

(B) *Budget Estimates.*

(I) *Revenue.*

Departmental officers are responsible for the preparation of the estimates of revenue under the different budget heads under their control, and as accurate a forecast, as it would be possible to make, should be prepared from the register of demands maintained by them as well as any outstandings, of previous years that are likely to be realised during the ensuing year.

(II) *Expenditure.*

The estimate of expenditure is divided into two parts:—

- (1) The estimates for ordinary charges.
- (2) Estimates for new expenditure.
 - (1) Estimates for *ordinary expenditure* should provide for:—
 - (a) Fixed charges, *viz.*, pay of gazetted Government servants and establishments, etc.

- (b) New charges, which have been finally sanctioned for introduction in the ensuing year.
- (c) Fluctuating charges, such as travelling allowances, supplies and services and contingencies:
- (i) For fixed charges, the detailed estimates should show the full amount of sanctioned scale, permanent or temporary, with numbers and rates of pay for officers and establishments with increments falling due during the year, in the case of progressive or time-scale pay, and any extra expenditure due to officiating pay as far as can be foreseen. When savings are anticipated due to absence or other causes, a lump deduction should be made.

NOTE.—Fixed establishment should not be treated as fixed for all time. They should be reviewed by heads of departments from time to time.

- (ii) The estimate for fluctuating items, such as travelling allowances, contingent charges and the like, should be based on the actual expenditure of the three years last past, which should be separately noted in red ink in the estimates with explanation for any allowance for increase or decrease in the ensuing year.

The estimate for non-contract contingent charges should be checked by controlling officers when possible by comparison with the expenditure on similar objects in other similar offices under their control.

The estimate for contract contingencies should be based on the sanctioned amount of the contract grant together with any unspent balance of the grant of the previous year, that may be available for regrant during the ensuing year

- (iii) Non-voted expenditure should be supported by a separate statement giving the names and pay of the officers coming into that class.
- (iv) The explanatory memorandum accompanying the estimates should clearly explain the variations in the figures and repetition and omission of any special item.

(2) As regards *new expenditure*, no provision should be made in the estimate until sanctioned by the Finance Department. A schedule should be furnished with the estimates showing any major items for which proposal had been submitted to the Finance Department through the administrative department concerned beforehand, and their acceptance was obtained, and any minor items for which no previous sanction has been obtained but which the departmental officers consider necessary to provide for.

NOTE.—Items of expenditure under Rs. 100 per annum (recurring) and Rs. 1,000 (non-recurring) may be treated as minor items for the purpose of this rule.

(i) The schedule will be in two parts:—Part I for recurring and Part II for non-recurring expenditure. The form in the case of Part I will be as follows:—

Serial number of item.	Nature of item.	Cost during budget year.	Ultimate recurring cost.	REMARKS.
1	2	3	4	5

The form in the case of Part II will be the same except that in column 4 the heading will be "Expenditure to be incurred in future years."

(ii) In column 5 should be given the references to the Government order, if any, sanctioning the inclusion of items in the schedule.

(iii) Expenditure relating to buildings or other Public Works projects should be dealt with in a separate schedule, but no project should be entered until the estimate therefor has been finally sanctioned.

(iv) In the case of expenditure which will be incurred in England a note should be made in the remarks column.

The schedule of new expenditure must be submitted to the Finance Department not later than the 15th September; supplementary schedules may be sent not later than the 31st October, if orders are received accepting inclusion of a scheme in the schedule after that date.

301. The estimates should be prepared in triplicate, one copy of which should be kept in the office of origin, and duplicate and triplicate copies sent simultaneously to the Principal Auditor and the Finance Department respectively.

Estimates for Expenditure in England.

302. The charges incurred in England by the High Commissioner on account of civil leave and deputation allowances, cost of stores purchased in England and any other class of expenditure are treated as English expenditure and estimated for separately; but the charges for exchange and for freight paid in India as well as other expenses in connection with these stores incurred at ports or elsewhere in India are treated as Indian expenditure, and provision should be made in the estimates of the department concerned.

303. Estimating officers must send in their estimates and explanatory notes to the administrative department concerned by the end of August for transmission to the Finance Department by the 15th September.

SECTION III.—GRANT AND ITS DISTRIBUTION.

304. After the grants have been voted by the legislature, a grant or portion of a grant allotted to each major head of accounts together with any sum sanctioned by Government for non-votable expenditure under the same major head of accounts, is communicated by the Finance Department to the departments concerned in the shape of lump sums, known as primary units of appropriations, as shown in Appendix 7. The department concerned then makes arrangements for distributing and communicating the sanctioned funds among the controlling and disbursing officers. The Principal Auditor will render such assistance in the distribution of grants as may be settled in each case.

305. The distribution of the grant is usually effected as under:—

- (i) The whole or a part of the appropriation for a primary unit within a grant may be placed at the disposal of a controlling or a disbursing officer, or the primary unit may be broken up into a number of secondary units (each of which will cover either one or a number of detailed heads of account) and the appropriation for any of these, wholly or in part, may be placed at his disposal.
- (ii) A controlling officer, at whose disposal an appropriation for a primary or a secondary unit has been placed, may, out of it, allot funds for expenditure on a specific item, or on a group of items.

NOTE.—Any distribution of appropriation among specific items or group of items which may be made by a Disbursing Officer for purposes of his control over the expenditure will not be recognised by the Principal Auditor and should not be intimated to him.

- (iii) The sum total of all appropriations made by any controlling authority from a unit should not exceed the amount of the unit, or a portion thereof, placed at his disposal.
- (iv) The appropriation for a unit can be increased or decreased only by a formal order of reappropriation authorising a transfer of funds from one unit to another (*vide* rules regarding reappropriation).

306. An appropriation or a reappropriation within the grants of a year can be authorised at any time before, but not after, the expiry of the year.

307. An appropriation is intended to cover all the charges, including the liabilities, if any, of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year. Any unspent balance lapses and is not available for utilisation in the following year, but the local Government will ordinarily endeavour to include any anticipated lapse in the demand for the following year.

SECTION IV.—POWERS OF REAPPROPRIATION.

308 After grants have been voted by the Legislative Council :—

- (a) The Finance Department can sanction any reappropriation within a grant from one major, minor or subordinate head to another.
- (b) The Member or Minister in charge of a department can sanction any reappropriation within a grant between heads subordinate to a minor head which does not involve undertaking a recurring liability, provided that a copy of any order sanctioning such a reappropriation shall be communicated to the Finance Department as soon as it is passed.

Different Kinds of Reappropriation.

309. The different kinds of reappropriations that may arise and the authorities competent to sanction the reappropriations are detailed below :—

(1) *From a voted to another voted-head within a grant—*

- (a) The Finance Department of Government can sanction reappropriation from one major, minor or subordinate head to another.
- (b) Members and Ministers can sanction reappropriation between heads subordinate to a minor head which does not involve undertaking a recurring liability.

(2) *From a voted to another voted-head from one grant to another.—* Supplementary grants should be voted by the Legislative Council in such cases, as no authority subordinate to it has power to reappropriate.

(3) *From one non-voted-head to another non-voted-head.—* Members and Ministers may sanction reappropriation between non-voted-heads subordinate to a minor head. The Finance Department should sanction any other formal reappropriation that may be necessary from one non-voted head to another.

- (4) *From a non-voted-head to a voted-head.*—No reappropriation is admissible as the voted grant cannot be increased except by the Legislative Council.
- (5) ~~*From a voted to a non-voted-head.*~~—Finance Department can sanction such reappropriation, if Government can anticipate any lapse under the voted-head, or if there is an actual surrender from the voted grants.

307B — M v. no 3861F 27.30.7.22

Expenditure not provided for.

v. no 3861F
27.30.7.22

310. Expenditure for which no provision has been made in the budget estimate of the current year should rarely, if ever, be incurred.

If on account of exceptional reasons, expenditure, which is either not provided for in the budget estimates of the current year or is in excess of the budget provision, has to be incurred, and if the authority incurring the expenditure is not in a position, to find funds by reappropriation, application should be made for the provision of additional funds, accompanied by a statement in Financial Rule Form No. 25 showing how the expenditure is proposed to be met. When such an application is sent the reasons for considering it indispensably necessary that the outlay should be immediately incurred and not postponed to the next financial year should be stated. It should also be explained why the need for the expenditure was not foreseen in time for its inclusion in the budget estimates. It should be borne in mind that excesses over the grants voted by the legislature require the sanction of that body.

SECTION V.—WATCHING OF ACTUALS.

311. It is an important function of a Departmental Controlling Officer or a Disbursing Officer at whose disposal a grant is placed, to keep constant watch over the progress of expenditure under different units of appropriation separately for voted and non-voted items and to keep a separate record of all liabilities. He should also keep himself informed of such circumstances as may affect the progress of expenditure, in order to take early steps for obtaining supplementary grants, or surrendering any probable savings, as may be necessary.

312. The responsibility of Departmental Controlling Officers cannot possibly be exercised effectively unless they introduce a system, whereby they are in possession of the most up to date information as to the progress of the expenditure incurred by the various Government servants subordinate to them. They must not depend on the figures of the Audit Office, as these figures must always be two months in arrears and cannot include items of expenditure which may have been passed for payment, but not paid, and that office cannot be in as good a position as the Controlling Officer to advise as to the possible future expenditure. The Audit Office may be asked to check their figures, but for the reasons indicated above, should not ordinarily be asked to advise as to the probable

expenditure during the year. For such information, Departmental Controlling Officers must rely upon their own subordinate Government servants, and the records of past expenditure which should be maintained in their offices.

SECTION VI.—APPLICATION FOR SANCTION TO EXPENDITURE.

313. In all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has or has not been made in the Budget Estimates of the year, and if it has not been made, whether the funds can be found by reappropriation.

SECTION VII.—GENERAL RULES FOR PAYMENT AGAINST GRANTS.

314. The want of provision in the estimates 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. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date. It must be borne in mind that if an inevitable payment is required to be made in the absence of funds, the error lies not in the payment but in the entering into the liability to meet which the payment is made.

315. No Government servant may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the heads concerned, and when a Government servant exceeds the annual appropriation he may, under orders of Government, be responsible for the excess.

316. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charges be actually incurred in one year and thrown on the grant of another year.

317. No money should be withdrawn from the treasury unless it is required for immediate payment. 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 appropriations.

318. Expenditure can only be incurred on a work or other object,—

- (i) if sanction of competent authority has been obtained, as required by any statutory rules or by any orders, general or special, issued thereunder by competent authority, *e.g.*, the rules in any authorised code,

- (ii) if funds to cover the charge during the year have been provided by competent authority, and
- (iii) if no breach of any of the canons of financial propriety is involved.

SECTION VIII.—SPECIAL RULES FOR THE PUBLIC WORKS DEPARTMENT.

319. (a) In the case of charges against suspense accounts, any expenditure which is not expected to cause an excess over net provision for the year, may be held to be covered thereby. See also Rule 323 (b).

(b) For payments chargeable to the account of other divisions, departments or Governments, or of non-Government works, and repayments of deposits, a Divisional Officer does not require any specific provision of funds within the appropriations for his own division. It is sufficient to see that such payments are made only in accordance with the rules.

320. No appropriation is needed for recovery of expenditure of the following classes, as these items represent receipts and not payments for which grants are required:—

- (i) Recoveries booked under the minor heads “Recoveries of Expenditure,” “Recoveries on Revenue Account” and “Receipts and Recoveries on Capital Account.”
- (ii) Recoveries shown under any of the “Deduct—Recoveries” head subordinate to the minor head “Establishment.”

321. Any savings under the minor head “Loss or Gain by Exchange,” due to their being a gain when loss was anticipated, or to the amount of the gain being greater than was anticipated, are not available for reappropriation as a gain represents receipts though booked as *minus* expenditure in the accounts and additional receipts cannot be appropriated towards additional expenditure without a supplementary grant.

Watching of Actuals in the Public Works Department.

322. It will be found convenient, in practice, to adopt the plan indicated below for divisional offices (*vide* also Rule 311):—

- (a) The progress of expenditure on works or other items for which there are specific appropriations, should be watched individually month by month, through the Register of Works, Contingent Register and other relevant accounts.
- (b) In respect of works or items, lump sum appropriations for which are placed at the Divisional Officer’s disposal, he will watch the progress of expenditure against appropriations by the maintenance of a record (i) of the expenditure, in the form of a progressive abstract showing, month by month, the up-to-date expenditure of the year, and (ii) of the grants, in the form of a register showing the appropriations and reappropriations ordered from time to time.

- (c) In this review of expenditure, undischarged liabilities play an important part and their effect on individual and lump sum appropriations should, therefore, be watched.

1. Liabilities may be divided into four classes, (i) those outstanding in the suspense accounts relating to contractors and labourers, in the accounts of works, (ii) those outstanding in any of the regular suspense accounts of the division, (iii) outstanding debts adjustable by book transfer, and (iv) matured claims of contractors, suppliers, etc., awaiting settlement, and all unmatured claims, recurring or non-recurring, likely to fall due for settlement before the close of the year. Liabilities of class (ii) may affect not only the grants for the minor head "Suspense" of the major head under which the suspense account concerned is classed, but also the grants for works and services falling under the same and other major heads (see also Rule 323).

- (d) Anticipated credits (if any) which will ultimately be taken in reduction of the expenditure chargeable against any individual or lump sum appropriation should also be taken into account.
- (e) This review is of special importance in the last three or four months of the year.
- (f) If desired, this review may also be conducted collectively in respect of each primary or secondary unit of appropriation, a suitable register of appropriations being maintained for the purpose (see clause (b) (ii) above). Such a review is of special help in formulating proposals for reappropriation.

323. The following points should receive special attention:—

- (a) The *minus* appropriation for the unit "*Deduct—English cost of Stores*" is covered by an equivalent *plus* provision included within the appropriation for the units for works and stores. This additional provision under the latter units should be reserved for the English charges on stores. Any savings likely to accrue should be surrendered.
- (b) The appropriations for suspense accounts provide for the net increase or decrease during the year, that is, for the difference between the gross debits and the gross credits of the whole year. They impose an obligation on the Divisional Officer so to regulate his transactions during the year as to work up to the anticipated increase or decrease in the suspense balances. There is a corresponding obligation on him to make, in the accounts of the year, all the adjustments, recoveries or payments necessitated by the actual transactions of the year. This responsibility is in respect of both the opening balances and the fresh operations (debits and credits) of the year. Where the clearance of any items is likely to cause any additional charges against other units of appropriation, the funds necessary to meet the charges should be reserved under those units.

CHAPTER 12.

Powers of Sanction.

Classification of Charges.

324. Service payments on Government account are divided into three classes—Central, Provincial reserved and Provincial transferred. The Devolution Rules and Schedules attached thereto show how this division is made.

Powers of Sanction to Expenditure.

325. All the most important general rules on the subject of financial powers in respect of provincial expenditure, exercised by the Secretary of State, the Governor-General in Council, the local Government and other authorities subordinate to the local Government, are contained in the Book of Financial Powers of the local Government, which may be reproduced in the Manuals of the Audit Officer for purposes of ready reference.

Write-off of Losses.

326. (a) The irrecoverable value of stores or public money lost by fraud or the negligence of the individuals or other causes, may be finally written off by Government. Heads of departments or other subordinate authorities have the power to write-off losses within specified limits (*vide* Delegation Orders) subject to the conditions (1) that the loss does not disclose a defect of system the amendment of which requires the orders of Government and (2) that there has not been any serious negligence on the part of some individual Government servant or Government servants which might possibly call for disciplinary action requiring the orders of higher authority.

(b) All sanctions to writes-off should be communicated to the Principal Auditor for scrutiny in each case and for bringing to notice any defect of system which appears to require attention.

~~Note.— This rule applies also to irrecoverable advances and loans and advances.~~

327. Government may waive the recovery of an amount placed under objection but it is open to the Principal Auditor to require that the action taken in any case shall be reported as soon as possible to the Committee on Public Accounts.

Communication of Sanction.

328. Sanctioning authorities should communicate to the Audit Department copies of all orders sanctioning expenditure. When the consent or sanction of the Finance Department is required by the rules, such consent or sanction must be expressed in writing and communicated to the

Audit Officer. It will, however, be open to such department to prescribe, by general or special order, cases in which its consent may be presumed to have been given, but a copy of any such order must be communicated to the Audit Officer.

329. Sanctions accorded by Government to grant of land and alienation of land revenue other than those in which assignments of land revenue are treated as cash payments should be communicated to Audit Officer in a consolidated monthly return giving the details necessary for enabling the Audit Office to audit the sanctions accorded.

Date of Effects of Sanction.

330. In the case of sanctions accorded by the Secretary of State, the Auditor General has decided that, 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 in the case of sanction of the local Government and subordinate authorities the sanction will have effect from the date of the orders conveying them. The general principle in all such cases should be:—

Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year and remains in operation for each year of the specified term subject to appropriation in such year.

note 1 - mh
note 2 - mh

Lapse of Sanction.

331. 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 with necessary provisions in the budget estimates.

NOTE.† This Article does not apply to a case where an allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent of the post or a particular set of Government servants, 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.

note 2 - mh

Special Rule for the Public Works Department.

332. The sanction to an estimate for a public work will originally cease to operate after a period of 5 years from the date upon which it was accorded, but the acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving, for the year in which the provision is made, the sanction to the estimate.

CHAPTER 13.**Treasury Procedure.***Responsibility of the Collector.*

333. (1) The Collector is personally responsible to Government for the due accounting of all moneys received and disbursed, and for the safe custody of cash, notes, stamps, securities and other Government property.

(2) He is bound to satisfy himself by periodical examination, at least once in every quarter for deposits, once in every 6 months for cash, opium and stock notes, and once a year for stamps, securities, bill and money order forms—

- (i) that the actual stock of cash, stamps and securities is kept under joint lock and key, and corresponds with the book balance, that the treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business, and that this sum together with the value of stamps in his sole custody, is not larger than the security given by him,
- (ii) that the stock of bills and similar forms which are intended for use in monetary transactions are carefully kept under lock and key by the Treasury Officer and periodically tallied with the nominal balance of such forms on the stock books, and
- (iii) that the sub-treasury balances are verified once a month by a gazetted Government servant, if possible by a covenanted Government servant, besides verifying the balances himself during his tour.

(3) He should satisfy himself that the deposit registers are kept up according to rules and that all necessary entries are made and initialled without fail at the time of the transaction.

(4) He should, when assuming or making over charge of a district, see that the stock of cash, stamps, etc., is thoroughly verified, and that the certificate of taking over charge, in which state of the cash, stamps and opium balances should be shown, is invariably despatched to the Principal Auditor on the same day that the transfer takes place.

(5) He should send, under his signature or with his approval, all replies to important communications from the Principal Auditor. Although he may manage his treasury by a Deputy, he must not treat his treasury as a separate and independent office. He should not address the Treasury Officer officially, or forward the Treasury Officer's explanation instead of his own, in reply to question or enquiries touching his treasury work.

(6) Unless unable to perform the duty from physical inability or from absence on tour, he is required to sign the periodical accounts. He is also

required to see that implicit obedience is given to the instructions issued from the Audit Office, and to send immediate notice to the Principal Auditor of any embezzlement in a office or treasury. This notice must be supplemented, as soon as possible, afterwards, by a detailed report after personal enquiry into the case.

(7) He should remember that, when an irregularity of any kind is brought to his notice by the Principal Auditor, nothing but a report on his own knowledge, after personal investigation, can be considered satisfactory. It is not enough for him to pass on the explanation of a subordinate.

Responsibility of the Treasury Officer.

334. 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 the strict rule should be reported to the Principal Auditor, and reasons for it should be explained to that officer.

335. (1) As the Collector's delegate and representative, the Treasury Officer is responsible to the Collector primarily for the right discharge of his duties. Just as Government holds the Collector responsible in the first instance and expects from him such general supervision, as is incumbent upon an officer entrusted with collection of the revenues and the payments of Government's dues, so will the Collector look to the Treasury Officer for observance of all prescribed treasury rules and strict attention to all details of the daily routine of the treasury work. The Treasury Officer is responsible to the Collector for the working of the treasury and for the conduct of the subordinate treasury officials, and he must have carefully prepared rules for the guidance in every branch of his duties. This rule applies also to the officer in charge of a subdivisional treasury.

(2) The Treasury Officer is held personally responsible for all sums of money disbursed by him in a public capacity without authority. For the custody of the cash balance he is jointly responsible with the Treasurer.

(3) The Treasury Officer has no general authority to deal with demands presented at a treasury, his authority to make payments being strictly limited by the provisions of the Treasury Orders 15 to 24.

(4) The Treasury Officer may not undertake correspondence for a Government servant making a claim to any special allowance but will request him to address the Principal Auditor either direct or through his official superior.

(5) The Treasury Officer should similarly attend to all objections and orders communicated to him or through him by the Principal Auditor, by letters, audit memoranda or periodical objections, and return the objection statements or audit memoranda within a fortnight, or send letters explaining the cause of delay.

(6) When the Principal Auditor disallows a payment as unauthorised, the Treasury Officer must not only recover the amounts disallowed without listening to any objection or protest, but also refuse to make further payment in future till the Principal Auditor authorises the payment to be resumed. That no warning slip has been received by the Government servant retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern.

NOTE 1.—If a Government servant, 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.

NOTE 2.—Recoveries are not ordinarily made at a rate exceeding one-third of pay, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.

note 3-A NOTE 4.—A register should be maintained at the treasury for recording all retrenchments ordered by the Audit 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 overpayment, and the method by which the overpayment has been adjusted.

NOTE 5.—If considered desirable, the recovery of a sum retrenched from a pay bill need only be made from the next pay bill, and of a sum retrenched from a travelling allowance bill, from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from pay bill when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

Receipt of Money in the Treasury.

336. 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 (*vide* also Rule 31).

Cheques and Receipt Books.

337. Cheque books for use on treasuries and the Imperial Bank of India (head office or branches) are issued by the Treasury Officer to drawing officers concerned. Stocks of books required for this purpose will be kept by the Treasury Officer, supplies being obtained annually from the Principal Auditor. Cheque books should on receipt be examined carefully and the number of forms of each book should be counted. Similarly, they should be examined again when issued to Disbursing Officers, and care should be taken to see that they are acknowledged by the latter promptly.

NOTE.—This rule also applies to departmental Receipt Books (Financial Rules Form No. 1) required for issue to officers of the Public Works Department.

Cash Chests and Valuables of other Departments.

338. (a) No funds of other departments may be received in the Treasury for safe custody and kept out of accounts or be received at all except under ordinary rules. (*Vide* Rule 8.)

(b) For special reasons, the Collector may direct the cash chests of other departments to be lodged in the treasury for safe custody. When the cash chests are so lodged, the fact should be reported for the information of the Principal Auditor, and a register in appropriate form should be kept in the treasury in which the receipt and return of the cash chests should be duly acknowledged. The key or keys of the chests must not be kept by the treasury. [*Vide* Rule 9 (a).]

(c) Bullion, jewellery and other valuables such as promissory notes, security deposits, duplicate keys, etc., coming into the hands of Government servants in their official capacity, may be received in the treasury for safe custody at the discretion of the Collector. [*Vide* Rule 9 (b).]

Letter of Credit.

339. A letter of credit is only an authority to honour drafts, and payment can only be made on cheques or drafts drawn against it. It shows the maximum amount the Treasury Officer has authority to pay, or the officer credited has authority to ask for. Any further payment made is at the Treasury Officer's risk. He should therefore carefully record the progressive total of the payment that there may not be any risk of overpayment.

340. Letters of credit lapse at the close of the financial year in which they were issued. 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.

Sub-Treasury Accounts.

341. Payments due from district treasuries are generally made at Sub-Treasuries on cash orders issued by the District Treasury. Cash orders outstanding for more than three months should be held as lapsed and the payment stopped, the charges represented by them being cancelled. A statement of lapsed cash orders should be submitted to the Principal Auditor with monthly Cash Accounts for necessary adjustment. If payment is subsequently claimed, the claimant should forward

the lapsed cash order to the Treasury Officer who will arrange for the payment, a note being made against the original entry concerned to prevent a second payment.

Exception.—As an exception to this rule, the following classes of bills may be paid at a sub-treasury without authority of the District Treasury, but the payment of these bills should not, except under special arrangements and on particular occasions, be allowed at the District Treasury also:—

- (1) Pay and travelling allowance bills and bills for service postage stamps of offices permanently stationed at a subdivision.
- (2) Contingent bills of the Public Works Department.
- (3) Grant-in-aid bills passed by the Circle Inspectors of Schools.
- (4) Scholarship bills passed by the Circle Inspectors of Schools.
- (5) Cheques drawn by Public Works, Telegraph and Forest Departments who have been authorised to draw on the sub-treasury.
- (6) Cheques drawn by Local Bodies banking with the sub-treasury.
- (7) Remittance Transfer Receipts and Supply Bills issued on a sub-treasury.
- (8) Repayments of Revenue, Criminal and Civil Courts deposits received at the subdivision.
- (9) Refunds of criminal fines and Income Taxes.
- (10) Pension bills of Pensioners authorised to take payment at sub-treasuries.
- (11) Remuneration bills of copyists.
- (12) Bills for loans under Agriculture and Land Improvement Loans Act.
- (13) Bills preaudited by the Principal Auditor.

(15) *hh*

Closing for the Day.

342. Before signing the Treasurer's daily balance sheet, the Treasury Officer should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet. He should also 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 the Treasurer's balance sheet 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's, as the completion of the Accountant's balance sheet for the 31st March has to await the receipt of the Sub-Treasury accounts.

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 amount 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.

Returns to the Principal Auditor.

343. The Collector must despatch punctually his first and second lists of payments with schedules and vouchers, and the cash account with schedules and papers complete. The returns due for despatch on a holiday may be sent one day (but not more than one day) late. Any avoidable delay on the part of the Collector will be visited with severe displeasure and treated as a treasury irregularity.

Returns of Forms supplied to the Public Works Department.

344. The Treasury Officer should send a statement every quarter to each Divisional Officer giving the numbers and dates of all Public Works Cheque Books and Receipt Books issued on requisition received from him and from each of his Subdivisional Officers.

Notices.

345. Notice should be posted up conspicuously in the office, of the hour at which the treasury closes for receipts 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.

346. The Treasury Officer should see that the notices which he is required to exhibit, under standing orders or other instructions received from time to time, such as those regarding the encashment of currency notes, the supply of small silver coin, nickel and copper, are exhibited conspicuously in places where the public enters freely and that no favouritism is shown in the conveniences which the treasury can offer.

CHAPTER 14.

Treasuries Banking With Branch Imperial Bank of India.*Receipts of Public Officers.*

347. Any monthly comparison of the receipts in the Branch Imperial Bank between the Departmental and Treasury Officers will be certified by the Treasury Officer.

Civil Charges.

348. All charges for pay of gazetted Officers and Establishment and contingent expenses of officers of the Civil Establishment, 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 presenter to be taken to the Bank for payment in accordance with the Collector's order.

349. At provincial capitals civil charges may be drawn on cheques issued by the Principal Auditor in favour of the payee.

Departmental Payments.

350. Officers of the Forest Department draw funds by cheques against the drawing Accounts of the Divisional Forest Officers opened with the Branch Bank.

351. (a) Officers of the Public Works Department draw funds either by bills or by cheques.

(b) Bills will be cashed by the Agent only on payment orders endorsed thereon by the Collector.

(c) In respect of cheques no letters of credit will be issued by the Principal Auditor, but an officer in charge of Public Works Division may regulate the drawings of his Subdivisional Officers by letter of credit issued by himself.

(d) Letters of credit issued by officers in charge of Divisions may be acted on without further authority, the Agent observing the prescribed limitations. Cheques not covered by letters of credit will be cashed without any limitations if otherwise in order, in the same way as preaudit cheques issued by the Principal Auditor.

Refunds.

352. Refunds of revenue, fines, etc., will be made by the Bank on bills bearing a payment order signed by the Collector.

Discount on Sale of Postage and other Stamps.

353. 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, the receipted chalan being the payer's authority for receipt of the stamps from the Collector.

Interest on Public Debt.

354. Government Promissory Notes for Provincial debts, on which interest may be due will be presented to the Collector of the district who having made the necessary examination and record under the rules in the Government Securities Manual 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.

Currency of Payment Orders.

355. 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 revalidated by the Collector.

PART II

THE TREASURY ORDERS

AND THE

SUBSIDIARY RULES

MADE THEREUNDER

PART II.

The Treasury orders and the Subsidiary Rules made thereunder.

[N B —“ T. O.” indicates “ The Treasury Orders ” and “ S. R.” indicates the “ Subsidiary Rules ” framed by the local Government under each Treasury Order.]

Section I.—Short title and date of effect.

T. O. 1. These orders may be called the Treasury Orders, and they shall come into force with effect from the 1st March 1922.

Section II.—Definitions.

T. O. 2. In these orders :—

- (a) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.
- (b) *Collector* means the chief officer in charge of the revenue administration of a district.
- (c) *Principal Auditor* is used in the sense in which it is defined in the rules made under section 96D of the Government of India Act.
- (d) *Treasury* includes a sub-treasury.
- (e) *Treasury Officer* means the officer in immediate executive charge of a treasury.

Section III.—Location of moneys standing in the public account.

T. O. 3. Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the terms of the agreement of the Secretary of State in Council with the Bank.

Section IV.—General system of Treasury control.

T. O. 4. Unless in any case the Governor in Council, with the concurrence of the Auditor-General, otherwise direct, there shall be in every district a treasury under the charge of a Treasury Officer. If moneys standing in the public account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments: that of the accounts, under the charge of an accountant, and that of the cash, under the charge of a treasurer.

T. O. 5. In any treasury in which a Government servant of the Indian Audit Department has not been appointed, as such, to be Treasury Officer, the following orders will apply:—

T. O. 5. (a) The treasury shall be in the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. He shall be responsible for the proper observance of these orders and for the punctual submission of all returns required from the treasury by the Governor-General in Council.

S. R. 1. The responsibilities of the Collector and the Treasury Officer in respect of the treasury business are detailed in Rules 333 to 335 of the Bengal Financial Rules.

S. R. 2. 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 Provincial Government and no portion of this responsibility should be imposed on the Principal Auditor. The system of inspection of treasuries by officers of the Accounts Department has been substituted for inspections previously carried out by Commissioners or other supervising officers, and is not intended to relieve the District Officers of their responsibilities in the matter of management and inspections.

T. O. 5. (b) The duty of verifying and certifying the monthly cash balance, if any, in the treasury, and of submitting monthly accounts in such form or forms and after such verification as the Auditor-General may prescribe, shall be undertaken by the Collector or by such other officer as the Governor in Council may specify. It must be performed by the Collector in person at least once in every period of six months.

S. R. 3. The detailed rules for the monthly verification of the treasury cash balance and the procedure for such verification are

contained in Articles 19 and 20 of the Resource Manual. The responsibility of the Collector in respect of this verification is also laid down in Rule 333 (i) of the Bengal Financial Rules.

S. R. 4. The following supplementary rules may be useful. They are of general character, and do not exhaust the means of detailed check which a Collector's experience may lead him to have recourse to, in the discharge of his personal responsibility.

Verification should primarily be directed towards three main points:—

- I. That the treasure which the treasury is stated to contain is what it should contain.
- II. That the treasury contains all the treasure which it is stated to contain.
- III. That the treasury does not contain any treasure which it should not contain. It is not sufficient merely to see that the amount shown by the Treasurer in his account is produced as there is thus no guarantee that he is not keeping money out of account which has been received into the treasury and may still be there.

(1) The processes advised in respect of direction I, are the checking of the correctness of the Accountant's balance sheet and its comparison with the Treasurer's balance sheet. The Accountant's balance sheet shows the balance which the treasury should contain. This balance sheet is checked by the Treasury Officer with the cash book and subsidiary registers, etc., in detail every day and it is not expected that the Collector should repeat those checks at the time of the monthly verification. He should, however, generally satisfy himself as to its correctness before comparing it with the Treasurer's balance sheet and specially see—

- (i) That the several sub-treasury balances included in the Accountant's balance sheet agree with the sub-treasury balance sheets for the last day of the month, the accounts of which have been incorporated in those of the District Treasury, as certified to, by the Subdivisional Officers.
- (ii) That remittances within the district, shown as in transit, in the Accountant's balance sheet, have been duly advised by telegram, and that satisfactory explanation is forthcoming as to their non-inclusion in the Treasurer's cash book or the sub-treasury daily sheets concerned. Remittances are required to be credited in the Treasurer's cash book, immediately on receipt.
- (iii) Having thus satisfied himself as to the general correctness of the Accountant's balance sheet, the Collector should compare the balance as brought out therein with that shown

in the Treasurer's balance sheet for the corresponding day, discrepancies, if any, being reconciled or corrected and other suitable action taken. He should then record the result of this comparison in the Accountant's balance sheet over his dated signature.

(2) The next step is the verification of the treasure with the detailed distribution, as shown in the Treasurer's balance sheet, as corrected, where necessary, in the manner indicated below :—

- (i) The entire contents of each receptacle should be taken out, examined and counted as required by Article 20 of the Resource Manual and in accordance with such other orders as the local Government or the Divisional Commissioner may have issued. The result should be recorded by the Collector under his dated initials in the memorandum of contents kept in each receptacle. Each receptacle should be locked in the presence of the Collector as soon as its contents have been verified by him and before another receptacle is opened.
- (ii) When the contents of all receptacles have been verified the Collector should see that the total amounts, thus verified, agree with the corresponding entries in the Treasurer's balance sheet, and record the result of the comparison over his dated signature in the Treasurer's balance sheet. Any excess or deficiency which cannot be reconciled should be reported to the Principal Auditor and the Deputy Controller of the Currency on the same day.
- (iii) Having ascertained that the treasury contains all that it should contain, the Collector should satisfy himself that the treasury contains no treasure which it should not contain. For this purpose, he should personally and carefully inspect every receptacle in the strong room and in the single lock room, where one exists, even if reported to be empty. A note to this effect should be recorded on the back of the Treasurer's balance sheet for the day. Should any unaccounted for treasure be detected, the Collector should immediately institute an enquiry and report the result to the Principal Auditor forthwith. The Collector should also take steps to ensure that there is no possibility of treasure being introduced into or taken out of the strong room or of being moved from one receptacle to another while the verification is in progress.

T. O. 5. (c) A change of incumbent of the office of Collector shall at once be reported to the Principal Auditor concerned by the incoming Collector, who shall certify to the Principal Auditor the amount of the cash balance, if any, which he has

taken over. The certificate shall be submitted in such form and after such verification as the Auditor-General may prescribe.

S. R. 5. The form of the charge report in use is given below :—

To

THE PRINCIPAL AUDITOR,

We have the honour to report that we have respectively made over and received charge of.....Treasury on the.....noon of the..... On the reverse are entered the details of the balance in the treasury on this date.

The cash balance of the treasury amounts to Rs.....and that of the currency chest amounts to Rs.....

(*Vide* Treasury Order Form No. 13.) *Relieved Officer.*

Relieving Officer.

T. O. 6. In any treasury in which a Government servant of the Indian Audit Department has been appointed, as such, to be Treasury Officer, the duties of the Collector in relation to the custody of moneys in the treasury shall be such as the Governor in Council, with the concurrence of the Governor-General in Council, may specify.

Section V.—Payment of Government moneys into the public accounts.

T. O. 7. Except as provided in order 8, all moneys received by Government servants in their official capacity, other than moneys withdrawn from the public account under the provisions of section VIII below, shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the general balances of Government. Departmental receipts shall not be appropriated to meet departmental expenditure except with the sanction of the Governor-General in Council.

S. R. 6. No money should be unnecessarily allowed to pass through the hands of the Nazirs of District and Subdivisional Courts. Direct payments into the treasury by the persons from whom the money is receivable should be insisted on, and direct payments made whenever this is possible.

S. R. 7. Whenever, in exceptional cases, this course cannot be followed, the Nazir may receive the money, but he should at once enter it in his cash book and pay all the realisations daily, at the close of business, into the local treasury, accompanied by chalan showing how the amount is to be credited in the treasury accounts.

S. R. 8. In the following cases relaxation has been made by the Governor-General in Council for appropriation of the departmental receipts to meet departmental expenditure :—

- (a) Receipts in the Civil, Revenue and Criminal courts on account of services of summonses, diet money of witnesses, etc.
- (b) Fees received by Government servants, appointed Notaries Public under Act XXVI of 1881 for defraying legal expenses incurred by them in the discharge of their duties as such.
- (c) Cash receipts of the Public Works Department for current works expenditure and in very exceptional cases for disbursement of pay and travelling allowance where this course has been authorised by the Principal Auditor, with a view to prevent any abnormal delays in payment.
- (d) Receipts of the Forest Department for meeting immediate local expenditure.

T. O. 8. In certain exceptional cases, Government servants may be permitted to open a separate account with a bank and to pay into it, moneys received by them in their official capacity. The conditions on which such permission may be given are detailed below :—

The following are the rules which govern the opening by a Government servant of a separate account with a bank for the deposit of moneys received by him in his official capacity :—

- (I) A Governor or a Lieutenant-Governor may permit his Private or Military Secretary to open an account for the deposit of funds under the personal control of the Governor or Lieutenant-Governor.
- (II) A Secretary to a Government may open an account in his own name, provided that he records a written order stating the nature of the moneys to be kept in the account and sends a copy of that order to the Principal Auditor concerned.
- (III) Accounts may be opened without restriction by the following classes of Government servant :—
 - An Administrator-General.
 - An Official Trustee, Assignee or Receiver.
 - A Sheriff.
 - The Solicitors to the Government of India and of Madras.
 - An Accountant-General of a High Court or the Account Officer of a High Court on the Original Side.

- (IV) Except as provided in rules (I) to (III), no Government servant may open an account with a bank for the deposit of moneys received in his official capacity without the previous sanction of a Principal Auditor. The following conditions govern the grant of such sanction :—
- (a) Permission may be given in all cases in which the moneys, although received by a Government servant in his official capacity, do not form part of general revenues.
 - (b) Permission may not be given in the following cases :—
 - (i) Where the moneys in question have been withdrawn from the public account, or are received in order to be paid into the public account, either as revenue or as a deposit.
 - (ii) Where the moneys form part of a balance of an account submitted for audit to the Indian Audit Department, or the receipts or outgoings represent transactions of which the Government servant concerned is bound to submit an account to the Indian Audit Department.
 - (iii) Where the moneys must, under any law or any order of Government or a Court of Justice, be deposited with, or held in trust by, any Government servant in his official capacity.
 - (iv) Where the moneys have been advanced to a Government servant for contingent expenditure or to a civil officer for public works expenditure.
 - (c) In cases not covered by clauses (a) and (b) of this rule, permission should not be given except upon some definite ground of convenience to the public service. The personal convenience of the Government servant concerned does not constitute such a ground.
- (V) All accounts opened under these rules must be opened with a branch of the Imperial Bank of India, where such a branch is available. ~~Where no such branch exists an account may be opened with any other bank,~~ provided that the Government servant opening it remains personally responsible for the moneys as though they were in his personal custody.

T. O. 9. (a) The procedure to be adopted by Government servants in paying into treasuries moneys derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor in Council, with the concurrence of the Auditor-General.

I.—DEPARTMENTAL OFFICERS.

S. R. 9. Any person paying money into a Government treasury will present with it a memorandum (chalan), which will show distinctly the nature of the payment and the person or officer on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer except receipts for cash and cheques (other than pre-audit cheques issued by the Principal Auditor) paid for service stamps, which should always be signed by the Treasury Officer.

S. R. 10. Printed forms of chalan 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.

S. R. 11. A Public Works Officer who has frequently to make remittances, will keep a book (Treasury Order Form No. 14) in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalan to be receipted by the treasury.

S. R. 12. Duplicate chalans 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 the receipt of the remittance.

S. R. 13. A Treasury Officer will receive Forest Revenue—

- (1) when paid in by a Forest Officer; or,
- (2) when the chalan is countersigned by a Forest Officer; or
- (3) when the Treasury Officer is specially authorized to receive it. In such cases a copy of the chalan 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.

S. R. 14. Remittances by Forest Officers may be in cash or partly in cash and partly by cheque, or wholly by a cheque drawn against the drawing account, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note.

S. R. 15. If a Public Works Officer sends a cheque as a remittance to the treasury, the cheque should be drawn in his own favour and endorsed by himself with the word "Received payment by transfer credit to the Public Works Department."

S. R. 16. Remittances made to local head offices of the Imperial Bank of India of cheques paid in as Public Works receipt should be entered 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 as prescribed in the preceding rule.

II.—TREASURIES.

S. R. 17. The memorandum with which money is presented to be paid in will be handed first to the Accountant (treasury clerk) or other officer, who is in charge of the Accounts of the Department concerned, 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.

NOTE 1.—If a cheque on a bank is accepted in payment of Government dues under the rules, the receipt for the actual cheque only should be given, but the formal receipt for payment should not be issued until the cheque has been cleared. (*Vide* Rule 4 of the Bengal Financial Rules.)

NOTE 2.—All receipt chalans should, in addition to the signature prescribed by the above rule be impressed with the treasury seal.

NOTE 3.—The amounts of chalans should be written both in figures and words.

S. R. 18. Receipts for sums less than Rs. 500 do not require the Treasury Officer's signature. All receipts will, however, 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 Rs. 500.

S. R. 19. The Public Works, and some 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.

NOTE.—All entries in remittance and Pass books of the Public Works, Postal and other departments with which money is received in the treasury should, in addition to the signature prescribed, be impressed with the treasury seal. Such attestation will however not be necessary, if a copy of the chalan is returned to the remitting officer properly signed, and stamped with treasury seal.

S. R. 20. When slips in duplicate are tendered with cash the Accountant may initial both, and receiving both back signed from the Treasurer 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 Rs. 500 and upwards, the signature of the Treasury Officer.

S. R. 21. Cash should not be received from officers of Government for supplies of service stamps which should be made only under the Bengal Financial Rule 87 (I). Nor should any receipts be granted for such supplies except when payment is made therefor by a cheque drawn by an officer of the indenting department and not by a pre-audit cheque issued by the Principal Auditor; see also Bengal Financial Rule 87 (II). A receipt should, however, be issued when service stamps are sold for cash to the public under Board's Stamp Manual. Whenever a receipt is granted it should be on a printed form filled up by the clerks of the treasury and should always be signed by the Treasury Officer, whatever the amount may be. The sale of service stamps to officers of Local Funds or to Government officers in capacities connected with such funds, is prohibited, *vide* Civil Account Code, Article 221.

S. R. 22. The Public Works Department has also a special printed form of indent for service postage stamps (Treasury Order Form No. 15), for use when the value of stamps is paid by cheque. This form should be recorded in the treasury and not signed by the Treasury Officer as a receipt.

S. R. 23. 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.

S. R. 24. Forest revenue collected at outlying stations may be remitted to treasuries by means of money orders. In such cases no duplicate chalan is tendered at the treasury, but the money received from the post office is credited without any chalan. 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 transaction may occur.

T. O. 9. (b) The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

S. R. 25. The rules contained in Volume I of the Civil Account Code describe primarily the procedure specified by the Governor-General in Council which should be followed by Government servants paying into treasuries moneys not derived from sources of provincial revenue

and by treasuries in receiving such moneys and granting receipts for them. (*Vide* Introductory Notes introduced by correction slip No. 154, dated 1st April 1923, to C. A. C., Volume I.)

T. O. 9. (c) The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

S. R. 26. The rules contained in Articles 302 to 308 of Volume I of the Civil Account Code, describe primarily the procedure specified by the Governor-General in Council, which should be followed by Government servants in paying moneys into any branch of the Imperial Bank of India and by the Bank in receiving such moneys and granting receipts for them. (*Vide* Introductory Notes introduced by correction slip No. 154, dated 1st April 1923 to C.A.C. Vol. I.)

Section VI.—Custody of moneys standing in the public account.

T. O. 10. (a) The procedure for the safe custody of moneys in a treasury shall be such as the Governor in Council, with the concurrence of the Governor-General in Council, may specify.

S. R. 27. Detailed rules for the safe custody of moneys in a treasury are contained in Chapter II of the Resource Manual.

T. O. 10. (b) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

Section VII.—Transfer of moneys standing in the public account.

T. O. 11. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as the Controller of the Currency may issue in this behalf. It shall not be subject to the orders in section VIII below.

S. R. 28. Detailed rules for the transfer of Government moneys (1) from one treasury to another, (2) between the currency chests balance and treasury balance of a treasury, and (3) between a treasury and the branch of the Imperial Bank of India, are contained in "Chapter VI—Remittance of the Resource Manual," which should be followed.

Section VIII.—Withdrawal of moneys from the public account.

DEFINITION.

T. O. 12. In this section withdrawal means the withdrawal of funds from the public account for expenditure on provincial subjects. The procedure to be adopted by Government servants in withdrawing funds from the public account for expenditure on central subjects shall be such as may be specified by the Governor-General in Council.

S. R. 29. The rules to be followed by Government servants in withdrawing funds from the public account for expenditure on central subjects under the administrative control of the Provincial Government are contained in Volume I of the Civil Account Code. (*Vide* Introductory Notes introduced by correction slip No. 154, dated 1st April 1923.)

GENERAL RULE.

T. O. 13. Unless in any case the Governor in Council, with the concurrence of the Auditor-General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the Treasury Officer or of a Government servant of the Indian Audit Department authorised in this behalf by the Auditor-General.

POWER OF A PRINCIPAL AUDITOR.

T. O. 14. A Principal Auditor may, subject to the general control of the Auditor-General, permit withdrawal for any purpose.

INSTRUCTIONS TO TREASURY OFFICERS.

T. O. 15. (a) A Treasury Officer may permit withdrawal for the following purposes :—

- (i) To pay sums due by Government to the drawing officer.
- (ii) To place the drawing officer in funds to meet claims likely to be presented against Government in the immediate future by—

- (1) other Government servants, or
- (2) private parties.

- (iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.
- (iv) To pay direct from the treasury sums due by Government to a private party.

S. R. 30. Instances of different cases of withdrawals are given below :—

- (i) (a) For pay of gazetted Government servants (Chapter 4, Bengal Financial Rules).
- (b) For pay of establishment (Chapter 5, Bengal Financial Rules).
- (c) For travelling allowance of gazetted Government servants and Establishment (Subsidiary Rules 44 and 54 under Treasury Order 16).
- (d) For contingencies (Chapter 6, Bengal Financial Rules).
- (e) For miscellaneous charges (Chapter 7, Bengal Financial Rules).
- (f) For stores (Chapter 8, Bengal Financial Rules).
- (g) For works (Chapter 9, Bengal Financial Rules).
- (ii) (1) Payment by cheques against letters of credits issued in favour of Government servants of the Departments other than Civil (*vide* Rule 339, Bengal Financial Rules).
- (2) Payment of contractor's bills, etc. (*vide* Rules in Chapters 8 and 9, Bengal Financial Rules).
- (iii) Payment to a Subdivisional Officer of the Public Works Department at a different treasury from that with which the Divisional Officer himself banks (*vide* Subsidiary Rule 93, Treasury Order 16).
- (iv) Payment to a person not in Government service (*vide* Subsidiary Rule 82 under Treasury Order 16).

T. O. 15. (b) Unless in any case it be otherwise expressly ordered by a Principal Auditor, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this order.

S. R. 31. If a demand of any kind is presented at a treasury which is not covered by the provision of these treasury orders, or is not covered by a special order received from the Principal Auditor, the duty of the Treasury Officer is to decline payment for want of authority. He has no authority to act under an order issued by 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 Principal Auditor.

NOTE.—This rule does not authorise the Treasury Officer to refuse payment of bills which do not comply with the provisions of certain rules, *e.g.*, that sanction to certain charge should be quoted on the bills (*vide* Subsidiary Rule 35(h), Treasury Order 16), that the Budget appropriation with the progress of expenditure should be noted on the contingent bills, when the omission to comply with these provisions is due to the fact that the necessary sanction has not been received, or the budget appropriation has not been communicated. The responsibility for incurring such charges rests with the drawing officer, and the Treasury Officer is not empowered to refuse the payment of such bills on the ground that the requirements of the rules have not been complied with.

T. O. 16. Except as provided in orders 23 and 24 below, a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks, as the Governor in Council, with the concurrence of the Auditor-General, may specify.

I.—GOVERNMENT SERVANTS AUTHORISED TO DRAW BILLS.

S. R. 32. The Government servants who can draw bills, the purposes for which and the conditions under which the bills may be drawn, are shown in T. O. Appendix No. I.

II.—OFFICERS WHO DRAW MONEY BY CHEQUES.

S. R. 33. Government servants of the Public Works Department and Forest Department (including Government servants of other departments who are authorised to incur expenditure against the grants of these departments as specified in rules 84, 87 and 88).

III. GENERAL RULES.

S. R. 34. Any person having a claim against Government will present his voucher, duly receipted and stamped, at the treasury. Unless specially provided for no bills may be paid at a treasury without being first submitted to, and payment directed by, the Treasury Officer.

1. When the payee sends a messenger to receive payment on a voucher, the signature of the messenger or his thumb impression, if illiterate, should be taken on the voucher, as a proof that the messenger actually received the money on behalf of the payee.

2. When any kind of bill is prepared in duplicate or triplicate only one copy should be signed or countersigned in full, the other copy or copies being initialled. If the previous audit of the Principal Auditor is required only the original copy should be sent to that authority.

3. Money representing the pay, travelling allowance and other dues payable by Government to gazetted Government servants stationed at a distance of more than 5 miles from a sadar or subdivisional treasury and their establishments, should be remitted to them either in notes by registered post insured, or by money order or by both methods combined, whenever in the opinion of the controlling officer, it would conduce to economy, safety or convenience. The insurance and registration fees and the money order commission will be charged to the appropriation for contingencies of the department concerned.

The concession granted by this rule will not apply to the Police Department which will continue to remit money to the mufassal by escorts.

Note - v. no. 386F of 30.7.22

PAYMENT AT SUB-TREASURIES AND IMPERIAL BANKS.

4. At places where Government treasury business is conducted by the Imperial Bank of India, all payments with certain exceptions are made at the Bank. Cheques are presented direct at the Bank, but other vouchers or bills should first be presented at the treasury except in Calcutta, where such vouchers are for the most part submitted to the Principal Auditor for pre-audit, and are paid, unless there is a special request for cash payment or the sum payable does not exceed Rs. 20, by cheques upon the Bank issued by the Principal Auditor in favour of the payee.

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

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

NOTE.—Exceptions to Rule 341, Bengal Financial Rules, show the different classes of bills which can be paid at sub-treasuries without authority from the District Treasury Officer.

GIVING STAMPS FOR RECEIPTS.

7. (1) Receipts for all sums exceeding Rs. 20 must be stamped but the following are exempt from stamp duty:—

- (a) Receipts given by or on behalf of Government.
- (b) Receipts on cheques ~~sufficiently stamped or exempt from stamp duty.~~
- (c) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, cranage, haulage, wharfage, demurrage, etc.

- (d) Receipts for payment of money without consideration, such as receipts for grants-in-aid bills and for fees paid to Barristers-at-law, and scholarships.
- (e) Receipts for advances made by Government under the Agriculturists Loans Act, 1884 (Act XII of 1884).
- (f) Receipts granted for adjustments between Provincial and Local Funds.
- (g) Receipts for payments of free grants made by Government from provincial revenues to Municipalities, District Boards and other local bodies for objects of the nature noted below:
 - (i) Augmenting the resources of the local bodies.
 - (ii) Establishing an equilibrium between receipts and expenditure.
 - (iii) Contribution towards the maintenance or equipment of schools and hospitals.
 - (iv) Contributions towards improvement of roads or water-supply.
 - (v) Contributions towards gratuitous relief in famine-stricken areas.
- (h) All other grants for educational, charitable and religious purposes.
- (i) Receipts granted by or on behalf of Co-operative Societies registered under Act X of 1904.
- (j) Receipts granted by the Gauhati Shillong Motor Transport Co., Ltd., for freight and fares.

~~(2) All cheques irrespective of their amounts are liable to stamp duty, but cheques drawn by Government servants on Government accounts, Remittance Transfer Receipts and Supply Bills are exempt from stamp duty.~~

~~NOTE.—Cheques drawn by all Government servants and local bodies (viz., Personal Ledger cheques, District Board cheques, Local Fund cheques) unless exempted by the provision of section 3 of the Stamp Act, are required to be stamped.~~

~~The cheques liable to stamp duty have been endorsed with one anna receipt stamps. These cheque books are supplied by the Controller of Stamps on indents from Treasury Officers, and issued to local bodies on their paying the value of stamps as well as the cost of forms.~~

~~(1) See also the list of exemptions in Schedule I of the Stamp Act.~~

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

- (a) ~~Cheques or receipts~~ (other than receipts mentioned in sub-rule 7 (1) (c) above 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 servant as Chairman of a Municipality.
- (c) ~~Cheques or receipts~~ drawn on account of Cantonment and other Local Funds.
- (d) Receipts for ordnances taken by Government servants.
- (e) Receipts on Acquittance Rolls of Establishments.

9. When a loan is given as a whole to the whole body of borrowers it will be sufficient to affix a single one-anna stamp thereon. When the loan is divided by the Deputy Collector and a certain portion is assigned to each of the loanees, then in every instance when such portion exceeds Rs. 20, a one-anna stamp is required.

S. R. 35. 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 Civil Account Code Form 27 for deposit vouchers, and may be obtained from the Principal Auditor.
- (b) When the use of a purely vernacular account of 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~~ have no space for interpolation as in the following examples:—¹ "Rupees twenty-six only," "Rupees twenty-five, 4—11."
- (d) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; any corrections or alterations 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 central 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 may be in the habit of signing letters *for* him. Nor may any moneys be paid on a voucher or order signed with a rubber or *facsimile* 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.

NOTE.—The head of an office may authorise any gazetted Government servant serving under him to sign a bill or order for him, communicating the name and the specimen signature of the Government servant to the treasury. This will not, however, relieve the head of the office in any way of his responsibility for the accuracy of the bills or for the disposal of the money received in payment.

NOTE 2.—The following Government servants are authorised to sign certain bills for the Government servants noted against each:—

- (i) The Superintendents of the Dacca, Chinsurah (Hooghly), and Rajshahi Farms, the Rangpur Cattle Farm, and the Burirhat (Rangpur) Farm “for” the Deputy Directors of Agriculture, their own pay bills and those of the farm subordinates on the understanding that the responsibility will continue with the Deputy Directors.
- (ii) The Head Masters of the Agricultural Vernacular Schools at Dacca and Chinsura “for” the Deputy Director of Agriculture, their own pay bills and those of their respective subordinate school staffs on the understanding that the responsibility for any irregularity will continue with the Deputy Directors.
- (iv) All District Agricultural Officers “for” the Deputy Director of Agriculture their own pay bills and those of their subordinates including the Demonstrators on the understanding that the responsibility will continue with the Deputy Director.
- (v) The District Inspectors of Schools at Jalpaiguri, Comilla and Dacca for the Assistant Inspectresses of Schools respectively at Jalpaiguri, Comilla and Dacca during their absence on leave.

(g) Bill requiring *previous* countersignature should be returned unpaid if presented without such countersignature.

- (h) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.
- (i) The authority under which deductions are made in a bill should be quoted.
- (j) Dates of payment should when possible be noted by the payees in their acknowledgments in sub-vouchers, acquittance-rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.
- (k) In cases in which the endorsement on a bill is unauthorised, incomplete, or otherwise irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.
- ~~(l) In respect of the transactions of the Provincial Government pies should be omitted from all bills for pay and allowances, pensions and travelling allowance. All individual items in such bills should be calculated to the nearest anna (fractions below half an anna being omitted, and half an anna or over being reckoned as one anna), except as specified below:—~~
- (a) In the case of emoluments fixed by statute, the payment may be to the next higher anna.
- (b) In the case of pies occurring in life insurance premia under the Postal Life Insurance scheme and in subscriptions to Uncovenanted Pension Funds such as the Bengal and Madras Service Family Pension Fund, the Bombay and the Bengal Uncovenanted Service Family Pension Funds which are deducted from pay bills, the total sum of twelve months is bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last month, *e.g.*, a man who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per month for eleven months and Rs. 3-1-0 in the twelfth month.
- (c) As regards recoveries of amounts under objection or of advances, the instalments need not be exactly equal and the recoveries should be so fixed as to be always in annas, the last instalment being adjusted as necessary, *e.g.*, a motor car advance of

Rs. 5,000 to be repaid in 36 instalments, should be recovered as follows:—35 instalments of Rs. 138-14-0 and a last instalment of the balance Rs. 139-6-0.

NOTE.—These instructions are intended primarily for bills and vouchers payable at treasuries but, as far as possible, they should also be observed in preparing vouchers for payment made departmentally (*vide* Rules 23 to 26, Bengal Financial

(37) ^{Rules)} **S. R. 36.** Erasures and over-writings in vouchers or bills are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the head of the office setting his dated initials against each.

IV.—CHEQUES.

S. R. 37. Cheques should be drawn on forms in cheque books supplied by the Treasury Officers to the disbursing officers authorised to draw moneys from the treasuries with which they are placed in account.

Before a cheque book is brought into use, all the cheque forms in it should be marked by a distinguishing letter. Cheques drawn by a disbursing officer on any treasury should be distinguished by a different letter from those drawn by himself or other disbursing officers of the division on that or any other treasury.

S. R. 38. All cheques should have written across them in words at right angles to the type, a sum a little in excess of that for which they are granted; thus “under thirty rupees” will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30; and similarly “under eight hundred rupees” will mean that it is for less than Rs. 800, but not less than Rs. 700. No abbreviation such as “eleven hundred” for “one thousand one hundred” should be used. The amount should be written in the manner prescribed for vouchers in Rule 4 (c). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word *one* into *four* by prefixing an *f* and changing the *c* into an *r*, the figure being easily altered to correspond. The word *twenty*, if written carelessly, has also sometimes been changed into *seventy*. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

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

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

NOTE 3.—Rule 35(d) applies *mutatis mutandis* to corrections and alterations in cheques.

S. R. 39. (a) Every cheque in favour of a Government servant 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 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 endorsements by which the payee is the holder of the cheque.

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

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

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

V.—GAZETTED GOVERNMENT SERVANTS.

S. R. 40. For the fixed allowances of a gazetted Government servant bills in Treasury Order Form No. 1 should be used in which the whole of the fixed allowances claimable by a Government servant in respect of the same post should be set forth. A Government servant who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than general revenues.

1. If as permitted by Rule 51(b) of the Bengal Financial Rules, a Government servant proceeding on transfer does not draw the emoluments up to the date of transfer before he proceeds on transfer, emoluments for the whole month may be drawn in the new appointment, the allocation of the charge to the old and new appointment being clearly specified on the bill.

NOTE.—In the case of gazetted Government servants whose last-pay certificates are prepared by Treasury Officers, the responsibility for showing the correct allocation in bills rests with the Government servants themselves.

S. R. 41. If delays occur in the issue of letters from the Audit Office notifying alterations in the rate of pay, especially if the change is made near the end of a month, or if the change 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 at the old rate or send their bills for pre-audit to the Principal Auditor, if they do not first receive his letter of authority. (See also Treasury Order 21.)

S. R. 42. The pay of Sub-Registrars, Sub-Assistant Surgeons, Inspectors of Excise and Salt and Inspectors of Police belonging to establishments limited and fixed with reference to the requirements of the whole province, who are not ranked as gazetted Government servants but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted Government servants, instead of being included in the pay bill of their office establishment.

S. R. 43. A Government servant who is newly appointed to a permanent post should attach to his first pay bill the health certificate required under Fundamental Rule 10.

S. R. 44. The form of bill for travelling allowance of a gazetted Government servant depends upon the rules under which it is due. For mileage, halting allowance, or daily rate. Treasury Order Form No. 2 should be used as setting forth in a convenient form the necessary details. When a circuitous route is taken, the reason for travelling along that route should be stated on the bill. When a Government servant is entitled to draw actual expenses they should, in the absence of orders to the contrary, be set forth in detail.

VI.—ESTABLISHMENTS.

S. R. 45. For the purposes of the preparation of bills, 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.

S. R. 46. In the bills presented at the treasury, the establishments should be distributed into sections as given in Treasury Order Appendix I and fixed by the local Government in consultation with the Principal Auditor.

S. R. 47. Pay bills should be prepared in Treasury Order Form No. 3, separately for permanent and temporary establishments. Against each post should be shown (except in cases referred to in Rule 2 below) the names of both the substantive and officiating incumbents and against each temporary post should also be noted the sanction thereto.

In the first money column should be shown the full amount of pay claimed, and in the second money column the full amount of leave salary

claimed, whether drawn or not. In the third column should be noted the officiating pay, the amount claimed and held over for future payment, being noted in red ink in the appropriate money columns 1, 2 or 3 as the case may be. When pay is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed should be marked off in it, and the total of each section will be entered in red ink.

1. The pay of establishments referred to in Exception to Bengal Financial Rule 84, which is treated as a contingent charge should not be included in pay bills.

2. The names of all servants in inferior service and all assistant Sub-Inspectors, of Police, Head Constables and Constables, and of Forest Guards may be omitted from the pay bills, provided that a certificate in the following form is endorsed on the bills:—

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

NOTE.—The disbursement certificate should be given in the main establishment bill, it is unnecessary to repeat it in the supplementary bills.

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

4. In the case of Public Works Department establishment bills, drawing officers are responsible that (1) the name of the circle of superintendence and (2) the major head and other particulars necessary for determining the accounts classification are recorded on each bill.

NOTE.—The cost of any special establishment for acquisition of land entertained under orders of Government by a civil officer acting as a Public Works disbursing officer is chargeable as the cost of the works concerned and not as general establishment charges.

5. The rule under Subsidiary Rule 40 regarding the drawal of emoluments in cases of transfer and the allocations of the charge applies also to non-gazetted Government servants. In their case the last-pay certificate should give all the necessary information so that the allocations may be correctly noted by the drawing officer in the bill of the new office.

6. To suit the requirements of audit in the case of Establishments on time-scale rates of pay, the forms of Pay bill, Absentee statement and Increment certificate may be amended in consultation with the Principal Auditor.

S. R. 48. The duty of noting the proper deduction to be made from pay bills on account of funds and other deductions devolves on the drawers of the bills as such deductions should be recovered by short drawings from the treasury.

NOTE.—The following deductions may be made from Establishment pay bills:—

- (1) Fines imposed on non-gazetted Government servants for neglect of duty.
- (2) Rents of Government residences.
- (3) Fund subscriptions.
- (4) Recoveries on account of security deposit of establishment of Public Works officers, when the local Government decide that such security deposit should be deducted from pay bills.
- (5) Amounts retrenched and ordered for recovery by the Principal Auditor

S. R. 49. (a) The monthly bill should ordinarily be supported by an absentee statement in Treasury Order Form No. 4, if any person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave).

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

NOTE.—In the case of provincial or amalgamated Establishments on the time-scale of pay, the arrangement made by heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

S. R. 50. If no person in superior service was absent, during the month, either on deputation or suspension, or with or without leave (except on casual leave) certificate 2 printed on the Form should be signed by the head of the office.

S. R. 51. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous post held by him (which should be supported by a last-pay certificate, showing dates of making over and receiving charge, advances outstanding, etc.) or if he did not previously hold any post or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Fundamental Rule 10, must accompany the bill.

NOTE 1.—If a pensioner is re-employed the fact should be stated in the bill.

NOTE 3.—When the head of an office is himself a non-gazetted Government servant, he should not sign his own last-pay certificate, but should obtain one from his superior gazetted Government servant.

NOTE 3.—The last-pay certificate should show the rate of subscriptions on account of Service Funds, the General Provident Fund deductions and other particulars.

S. R. 52. To the first bill in which a periodical increment is drawn by any officer, a certificate in Treasury Order Form No. 5 should be appended.

The form provides for two alternative certificates. The first 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 allowance, 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 memorandum (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 Principal Auditor, 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 Principal Auditor will ordinarily be able to return it, so as to allow 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.

S. R. 53. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting special pay or a new allowance: such bills can be presented at any time, subject to the conditions laid down in Rule 30 of the Bengal Financial Rules and may include as many items as are necessary.

Note - see

S. R. 54. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill, Treasury Order Form No. 6. When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of family or the higher maundage allowance a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. The Audit officer is at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the headquarters stations, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

S. R. 55. 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 Principal Auditor

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 Government servants 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 Audit Office a notice that he had “ passed the establishment travelling allowance bill of
for the month of _____ for Rs. _____ as follows:—

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

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

S. R. 56. In the Public Works Department travelling allowance bills can be presented for payment only after the claims have been passed by the Controlling Officer. The subordinates should prepare their travelling allowance journals in Treasury Order Form No. 7 and after these are duly countersigned by the proper authority, an abstract showing the totals under each head of claim for each person should be prepared in Treasury Order Form No. 8 by the Executive Engineer for presentation at the treasury. The original journals which have to be submitted for audit should either be submitted to the Principal Auditor direct or attached to the abstract bill.

NOTE.—Details need not be shown in the travelling allowance bills of Lower Subordinates and members of the Petty Establishments and of the Irrigation Revenue Establishments, for whom journals have not hitherto been submitted. A single travelling allowance bill may be used for as many of such establishment as the form will contain entries, the total claim of each visit of journey only being shown against each Government servant.

S. R. 57. 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
1 month
amounts included in bills drawn 2 months previous to this date, with the
3 months
exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the acquittance-roll.” A similar certificate should be given on bills, payable without countersignature.

S. R. 57A. 72

VII.—CONTINGENT CHARGES.

S. R. 58. The charges of two major heads may not be included in one bill. But charges on account of joint establishments the cost of which is debitable to two or more major heads in some fixed proportion may be included in one bill.

S. R. 59. (a) When it is necessary to draw money for contingent expenses from the treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the contingent register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinise the entries, initialling the entries in the contingent register if this has not already been done by him and sign the bill which the cashier will then date and number and present for payment at the treasury.

(b) The heads of contingent expenditure are generally printed in the forms used and it will be sufficient if the totals from the contingent register are posted against the printed heads. If the heads are not printed they will be entered in manuscript and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Audit Office.

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

S. R. 60. Government servants whose contingent bills require no countersignature, and who do not embody in their bills charges of any Government servants dealing separately with the treasury, should draw money from the treasury by bills in Treasury Order Form No. 9 showing full details of the charges.

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

2. In the Public Works Department, contingent bills may be drawn only by the Divisional Officer, or such other Government servant as may have been specially authorised by the local Government

NOTE.—The limit of Rs. 25 referred to in the certificate to Treasury Order Form No. 9 above which vouchers are to be submitted to the Audit Office is subject to alterations by the Auditor-General

CHARGES REGULATED BY SCALES AND SPECIAL CONTINGENCIES.

S. R. 61. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form with a full description of the charges and accompanied by sub-vouchers. In the case of

special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

S. R. 62. In the case of countersigned contingencies details must be given in the abstract bill (Financial Rule Form No. 9) of the number of the sub-vouchers pertaining to each entry, the amount being given only in those cases where a sub-voucher is for more than Rs. 25.

S. R. 63. In the case of work done by a Government factory (such as a jail, mint, workshop) or other authorized transfers, the Government servant served will attach to his contingent bill for the current month a copy of the invoice received from the supplying Government servant 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.

NOTE.—The Government servant served cannot *charge* the amount in his contingent bill, as no cash payments 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.

VIII.—LOANS AND ADVANCES.

S. R. 64. The vouchers on which a loan or an advance is drawn must quote the authority sanctioning such loan or advance.

S. R. 65. 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.

S. R. 66. The following special procedure is prescribed for the drawing and accounting of revenue advances which include *takavi* advances, advances under the Land Improvement Acts, and any other advances which Revenue Officers are allowed or directed to make in connection with Land Revenue, Agriculture, or Famine under any Act of the Legislature, or under any order of Government.

S. R. 67. Revenue advances will be issued from the treasury upon orders signed or countersigned by the Collector of the district or other duly authorised Government servant.

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

In the former case, the charges should be supported by the actual payees' receipts or where those are required for the Revenue Officer by a certificate from the Collector or other duly authorised Government servant 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 Government servant 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 Government servants 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 Government servant with due regard to the circumstances of each case.

IX.—LAND ACQUISITION OFFICERS.

S. R. 68. Government servants who are specially employed for this work, being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works Officers, *vide* Rules below.

NOTE.—The Local Government may authorise any Land Acquisition Officer to make all or any of his payments by cheques on the treasury provided no inconvenience is caused to the payee in consequence of the property being situated at a distance from the treasury.

S. R. 69. 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 disbursing officer, but draws money for payment due under his award from the Civil Treasury.

S. R. 70. 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, Appendix 5, Bengal Financial Rules, 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 in Form CC, Appendix 5, Bengal Financial Rules, may be substituted for separate receipts in Form C. The receipts will be the Treasury Officer's vouchers for the payments.

S. R. 71. 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 Government servant 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 return should send weekly an advice of orders paid.

X.—PENSION PAYMENTS.

S. R. 72. Payments of pensions are made only upon Pension Payment Orders issued by the Principal Auditor, 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, Indian States. These files must be kept in the personal custody of the Treasury Officer.

S. R. 73. The register of Pension Payments Orders (Treasury Order Form No. 10) which the Treasury Officer has to keep will serve as an index to the files of orders referred to in Rule 72. After seeing that a new order is correctly entered in his 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, the date will be entered in red ink, and on reclamation this date will simply be struck out.

NOTE.—The Pension Payment Orders will ordinarily be filed in one series for the whole district, but the Principal Auditor may allow filing by sub-treasury series when this course is found more convenient.

S. R. 74. 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, Treasury Order Form No. 11 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. If payment is made to another person authorised to receive it, the name of the payee should be entered in the separate receipt.

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. 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.

3. 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
 “ _____Daughter } of the late _____

“ 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.)

4. A certificate of non-employment is printed in English and vernacular in Treasury Order Form No. 11 and should be signed by all pensioners except ex-inferior servants, and ex-policemen who are in receipt of a pension of not more than Rs. 10 a month. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment, or in an establishment paid from the Local Fund, during the period for which pension is claimed he should furnish the necessary particulars therein, and the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

5. For payment of pensions due to deceased pensioners see rule 52, Bengal Financial Rules.

S. R. 75. Every payment is to be entered on the reverse of *both* portions of the order and attested by the signature of the disbursing officer; in case of pensions paid at a sub-treasury where will be found only a copy of the order in English or vernacular with the District Officer's order thereon, the Sub-Treasury Officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the headquarters treasury will, from the receipt, make the necessary note on his original of the order.

XI.—MISCELLANEOUS.

Refunds of Revenue.

S. R. 76. The Government servant who receives the refund should fill in columns 1 to 5 of Treasury Order Form No. 12 and sign the certificate at foot, while the Treasury Officer or Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

NOTE 1.—In cases where the value of stamps returned to the treasury is refunded in cash, a note should be made in the voucher indicating the particular treasury *plus* and *minus* memorandum in which the returned stamps have been accounted for.

NOTE 2.—Payments of refunds of revenue credited or amounts deposited may be made in the following manner, when the amount involved does not exceed Rs. 100. On receipt of a refund order passed by a competent authority the Treasury Officer may issue a notice to the party to receive the payment at the treasury, failing which the amount will be remitted to him by postal money order at his expense. When the person appears personally or by a duly authorised agent to receive payment at the treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee and making the payment. If the person does not appear to take payment, a money order should issue accompanied by a receipt in appropriate form, showing the full amount of the refund and the deduction made on account of money order fee. The Post Office will, at the time of making payment, get the receipts signed by the payee and return it to the Treasury Officer, as a valid receipt for the full amount of the refund.

Refund of Examination Fees.

S. R. 77. If the amount of examination fees or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary, Central Examination Board, 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.

S. R. 78. If the original amount was paid into a Presidency Bank, the refund will be made (in accordance with above procedure) by the Principal Auditor.

Discount on Stamps.

S. R. 79. Discount on stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money.

The discount is passed on a certificate of the Collector to the following effect:—

“Certified that the discounts have been allowed according to the sanctioned rates.”

Departmental Payments.

S. R. 80. Payments, such as 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.

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

PAYMENTS TO PERSONS NOT IN GOVERNMENT SERVICE.

S. R. 81. 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 servant 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 Audit Officer 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 Audit Officer.

XII.—FOREST DEPARTMENT.

S. R. 82. Forest Officers obtain their funds from the treasuries by means of cheques, and no charges on account of the Forest Department will be paid otherwise than on cheques so drawn. In order to see that the annual budget appropriation is not exceeded, the Divisional Forest Officers should open, on receipt of the distribution statement of the annual budget appropriation a register showing the appropriation and watch the expenditure against each item.

S. R. 83. When Government servants of other Civil Departments are authorised to incur charges on account of the Forest Department, they will do so as Forest Disbursers. They can, therefore, obtain funds from the treasury for such expenditure only under the rules applicable to Government servants of the Forest Department.

S. R. 84. The Treasury Officer will cash, against the drawing account of a Divisional Officer, a cheque drawn by a Government servant holding charge of a Forest Subdivision or Range provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the Government servant personally and may specify the extent to which he may draw. That Government servant must not use the same cheque book as the Divisional Officer.

S. R. 85. Cash may, if required, be obtained by Government servants of the Department by cheques drawn on the sub-treasuries subordinate to the district treasuries on which they have drawing accounts. The departmental officer should, in such cases, advise the District Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may, if possible, be duly provided.

XIII.—PUBLIC WORKS DEPARTMENT.

S. R. 86. The rules in this section apply primarily to Government servants of the Public Works Department. They are equally applicable to Special Land Acquisition Officers and other Government servants not belonging to the Public Works Department, who may be authorised to incur expenditure against the grant for Public Works. They do not apply to charges for construction (petty) and repairs executed by civil officers which are not treated as expenditure of the Public Works Department.

1. Treasury Officers are prohibited from issuing any money for the disbursements by such Government servants except in accordance with the rules in this section.

S. R. 87. When a Government servant of another Civil Department is authorised to incur charges on account of the Public Works Department against the grant for "Public Works" he will do so as a Public Works Disburser.

S. R. 88. Funds are supplied to Government servants of the Public Works Department in two ways—viz., (1) directly on pay, travelling allowance and contingent bills, and (2) by means of cheques. The two classes of payments will be registered separately in the treasury.

NOTE.—This rule is not applicable to charges for construction (petty) and repairs, which are adjustable against the budget appropriations of the departments concerned, (*Vide* Bengal Financial Rules 155 and 156.)

S. R. 89. Expenditure on account of pay, travelling allowance and contingencies in the Public Works Department is incurred in the same way as in the other Civil Departments, but the following rules are special to the Public Works Department:—

- (a) Treasury Officers will cash such bills of Public Works Officers only if the latter have been placed in account with them specifically for these purposes by a written authority from the Principal Auditor.
- (b) Non-gazetted Government servants' bills and contingent bills presented for encashment may, at the option of the drawing officer, be paid wholly in cash or partly in cash and partly by (a) cash orders on sub-treasuries, or (b) remittance transfer receipts on other districts. These bills should be accompanied by a memorandum signed by the drawing officer and specifying separately the amounts required in the several forms referred to in this rule.

S. R. 90. Divisional Officers and other Public Works Officers, who may be so authorised by the Principal Auditor may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at treasuries. No letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

1. Without making previous arrangements through the Principal Auditor no officer is authorised to draw cheques on a treasury situated outside the limits of the province, even though his own jurisdiction may extend beyond those limits.

S. R. 91. A Divisional Officer authorised under Rule 90 to draw cheques on the treasury may empower any of his Subdivisional Officers to draw against his own account. Separate accounts for Subdivisional Officers should not be opened either at the head or at a sub-treasury; the Divisional Officer 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. If a Divisional Officer considers it necessary, for the maintenance of efficient control over the disbursements of his division, to set a monthly limit on the drawings of any of his Subdivisional Officers, he may do so, fixing either a standing limit or a fresh limit either every month or whenever necessary. All such limits may be raised or lowered subsequently. Intimation of every limit when fixed or changed should be sent both to the Subdivisional Officer and the Treasury Officers concerned. If a Divisional Officer has intimated any limitation on the drawings of a Subdivisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment, on the reverse of the letter advising

the limitation. The entry in the register of cheques paid should, however, appear under the date of actual payment.

1. The limit when fixed should be for the account month of the subdivision and the dates of the commencement and termination of the month must be specified in the intimation to the Treasury Officer. Any undrawn balance is not available for drawings in subsequent months.

2. At the option of the Divisional Officer, the limitations may not be intimated to the Treasury Officer if the check exercised by the Divisional Accountant over the subdivisional cash accounts, after the expiry of the month, is considered sufficient for the purposes of the Divisional Officer.

S. R. 92. When the funds are required for a Subdivisional Officer at a different treasury from that with which the Divisional Officer himself banks, the latter should get himself placed in account with that treasury (*vide* Rule 90), and then empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payment at Sub-Treasuries.

S. R. 93. Funds may also be obtained by the Divisional Officer or his Subdivisional Officers, from sub-treasuries by means of cheques.

XIV.—PROCEDURE TO BE FOLLOWED IN THE TREASURY.

General.

S. R. 94. 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 Rule 35 above. 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.

NOTE 1.—In the case of—

- (1) Cheques.
- (2) Remittance Transfer Receipts
- (3) Supply Bills
- (4) Deposit Repayment Voucher
- (5) Postal Vouchers.
- (6) Lapsed Deposit Refunded Vouchers.
- (7) Sub-Treasury cash orders including bills enfaced by Sader Treasuries for payment at sub-treasuries.

When the amount is expressed in words and figures and no alteration is necessary owing to retrenchments the pay order may be confined to the word "Pay."

NOTE 2.—When a payment is made by transfer to a head of revenue receipt, the payment order should run—

“ Pay Rs. by transfer to credit of (revenue head concerned)”

or “ Pay Rs. by transfer and credit it as a distinct item in the Cash Book ”

according as a register of revenue or not is maintained in the treasury.

S. R. 95. The Treasury Officer has no general authority to deal with demands presented at the treasury, his authority to make payments being strictly limited to the provisions of Treasury Orders 15 to 24. He has to satisfy not only himself, but also the Audit Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers, referred to in Rule 35. He 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.

S. R. 96. A register should be kept in each treasury showing the names of all gazetted Government servants drawing their pay from that treasury, and as each pay slip is received from the Principal Auditor the amount of pay and allowances which it sanctions, should be entered against the name of the Government servant concerned. As each pay bill is presented for payment reference to this register should be made to see that the sanctioned rate is not exceeded.

S. R. 97. 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 the neglect of this precaution.

NOTE.—Pay bills of Government servants and other receipts bearing adhesive stamps, when presented for payment at a treasury or sub-treasury, should be rejected as unstamped unless the stamp has been duly cancelled in the manner prescribed in section 12 of the Indian Stamp Act. If any person refuses to cancel the stamp, the document should be impounded for action by the Collector under section 63 of the Act, not otherwise.

S. R. 98. 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, punch the stamp, stamp the voucher “ Paid,” and retain it for delivery to the Accounts Department when the books are compared.

NOTE 1.—When a payment is made by transfer by entry of the amount under some head of receipt, no payment of cash takes place and the item will not find place in the Treasurer's Cash Book, nor should the voucher be stamped as ‘ paid ’ This should however be stamped as “ Paid by Transfer.”

NOTE 2.—Cheques received in payment of value of service stamps should be entered in the Treasurer's Cash Book on both sides.

NOTE 3.—Receipt stamps affixed to bills and vouchers should be punched through without destroying the signature after the bills have been paid at the treasury or sub-treasury.

S. R. 99. The procedure in regard to the receipt, custody, and payment of money at district treasuries is generally applicable to sub-treasuries also, ———— H

S. R. 100. Government servants of certain departments are authorised to obtain funds from sub-treasuries by means of cheques. Any extension of the system will require the sanction of the District Officer which sanction will be subject to the veto of the Deputy Controller of the Currency if that officer is of opinion that it 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.

S. R. 101. (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 Government servant who is said to have signed it. The instructions given in Rules 37 to 39 above should be specially borne in mind.

(b) Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act should be honoured when presented at the treasury.

1. If the payee is unknown at the treasury the Treasury Officer should make any enquiries he thinks necessary and should specially 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.

2 Pass books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day

S. R. 102. Treasury Officers, when cashing bills for Government servants at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bills presented for pay, etc.	..	..	..	000
Bills presented for contingencies	..	..	..	000
Bills presented for sundries	..	..	..	000
				000
		Total	..	000
Paid in cash	..	..	..	000
Paid in draft	..	..	..	000
				000
		†Deductions (if any)		0000

†[Explanation]

Signature of Messenger.

Treasury Officer.

T. O. 17. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Principal Auditor responsible for the audit of the payment.

S. R. 103. A Treasury Officer may not undertake correspondence for a Government servant making a claim to any special allowance but will request him to address the Principal Auditor either direct or through his official superior.

T. O. 18. Except under the general or special orders of the Governor in Council, a payment shall be made in the district in which the claim arises.

Place of Payment.

S. R. 104. Pay bills are ordinarily payable only at the treasury of the district in which the claim arises, but gazetted Government servants may, at their option, draw their pay partly at the headquarters of the district in which they may be serving and partly at the capital of the presidency or province, subject to the following conditions:—

- (1) The concession shall be admissible only to gazetted Government servants whose pay is subject to personal audit and is not less than Rs. 500 a month.
- (2) Not less than Rs. 100 in any one month shall be drawn outside the district headquarters treasury and all sums drawn in the provincial capital must be in multiples of Rs. 100.
- (3) The amount required to be drawn at the provincial capital shall not be altered at intervals of less than three months.

NOTE.—The orders in Notes 2 to 6 of Article 56, C. A. C., may be reproduced with the mutual consent of the local Governments concerned, when a gazetted Government servant of another Presidency or Province desires to have a part of his pay drawn in Calcutta.

S. R. 105. Gazetted Government servants of the Public Works Department, in addition to the concession in Rule 104, may present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Principal Auditor or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

S. R. 106. The bills for pay and allowances of the establishments of the Public Works Department are payable at the nearest district

treasury with which they will be placed in account by the Principal Auditor.

NOTE.—To prevent abnormal delays in payments to establishments, in exceptional cases, one or more of the following devices may be adopted:—

- (a) (1) Drawing officers may be permitted to present the bills of their establishment direct at the nearest sub-treasury, but no Government servant should be allowed to draw on more than one treasury or sub-treasury.
- (2) Remittance Transfer Receipts obtained by drawing officers in part payment of their bills may at the time of issue, be made payable at sub-treasuries of other districts within the province.
- (3) Cash orders on sub-treasuries within a district may be obtained by drawing officers in part payment of the bills of establishments working in places other than district headquarters.
- (4) The pay and allowance of subordinates employed in out of the way places may be remitted to them by postal money order at Government cost.
- (b) Drawing officers may also make disbursements out of the revenue collections or other cash in their hands if so permitted (*vide* Subsidiary Rule 8(c) under Treasury Orders 7)

INSPECTING GOVERNMENT SERVANTS.

S. R. 107. A Government servant whose duty requires him to travel on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Principal Auditor's jurisdiction to another's, 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 advance on account of travelling allowances.

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

INSPECTING GOVERNMENT SERVANTS' ESTABLISHMENT.

S. R. 108. When part of his establishment moves with an inspecting Government servant 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.

PAYMENT OF LEAVE-SALARY.

T. O. 19. The leave-salary of a gazetted Government servant, who draws his leave-salary in India, may be paid in any district in India. The leave-salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

The following instructions have been issued by the Auditor-General under Fundamental Rule 74 (iii) for the payment of leave-salary in India :—

- (a) The leave-salary of a non-gazetted Government servant on leave in India or on leave out of India cannot be drawn in India, except under the signature of the head of the office or of the gazetted Government servant authorised to sign "for" the head of the office.
- (b) No gazetted Government servant can begin to draw his leave-salary at any office of payment in India, without producing a leave-salary certificate from the Audit Officer who audited his pay before he proceeded on leave.
- (c) If during leave the gazetted Government servant desires to change the office at which he received payment of his leave-salary, he must obtain a new certificate from the Audit Officer, within whose jurisdiction his leave-salary was last paid.
- (d) If a gazetted Government servant signs his bill himself he must either appear in person at the place of payment or furnish a life certificate signed by a responsible officer of Government or some other well known and trustworthy person. If he draws his leave-salary through an authorised agent, the agent, whether he has or has not a power-of-attorney, must either furnish a life certificate as aforesaid, or execute a bond to refund overpayments. A life certificate may be given periodically, a bond being given to cover intermediate payments, not supported by life certificate.

T. O. 20. Pensions payable in India may be paid in any district in India.

S. R. 109. The local Government or the Principal Auditor or any executive authority not lower than that of the collector or other district officer, to whom power may be delegated by the local Government, may on application and on sufficient cause being shown, permit transfer of payment from one treasury in India to another.

S. R. 110. A Treasury Officer may authorise payment in any of the outlying treasuries subordinate to his district of a pension payable under proper authority, at his headquarters, and may transfer the payment of a pension from such subordinate treasury to the district treasury or from one subordinate treasury to another in the same district.

T. O. 21. No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension payable from general revenues, until an Audit Officer has intimated the rate at which payment should be made.

S. R. 111. A newly appointed gazetted Government servant drawing pay for the first time from any treasury should present with his bill an order from the Principal Auditor intimating the rate at which the payment should be made.

S. R. 112. A gazetted Government servant should draw an increased or a changed rate of pay, leave-salary or fixed allowances on the presentation of a bill either pre-audited by the Principal Auditor, or accompanied by a letter of the Principal Auditor, authorising the amount to be drawn.

S. R. 113. No payment is to be made without the orders of the Principal Auditor to a gazetted Government servant transferred from another Province or from another department or on return from leave out of India.

S. R. 114. Bills for rewards for Proficiency in Oriental Languages to Civil Officers including Public Works Officers, should be pre-audited by the Principal Auditor before payment

T. O. 22. No withdrawal shall be permitted in order to meet the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim be supported by a last-pay certificate in such form as may be prescribed by the Auditor-General.

“ Rules regulating the preparation of last-pay certificates in cases of transfers on duty, or of return from leave.

1. Transfers on duty may be of two kinds :—

- (a) A Government servant may proceed on duty from one province or circle of audit to another.
- (b) A Government servant may proceed on duty from one place to another in the same province or circle of audit.

2. In the former case the Government servants should obtain a certificate in the form attached to these rules.

3. If he is employed at the station of the Accountant-General or Comptroller of his province, the certificate should be given by that officer.

4. If he has to pass through that station on his way to his new province, the certificate should be given by the officer in charge of the treasury from which he last drew pay and countersigned by the Accountant-General or Comptroller.

5. If he is not employed at and has not to pass through, the Accountant-General's station, the certificate should be given by the officer in charge of the treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant-General for countersignature and transmission to the Accountant-General of the transferred Government servant's new province.

Exception.—As an exception to Rules 3, 4 and 5 above, the last-pay certificates of non-gazetted Government servants transferred from one province or circle of audit to another, may be given by the head of the office, and need not be countersigned by the Audit Officer concerned, but in the cases of transfers out of India the last-pay certificate should be signed by the Audit Officer.

6. In the second case of transfer, the Government servant should obtain a last-pay certificate in the same form from the officer in charge of the treasury from which he last drew pay.

7. A Government servant who has drawn his leave-salary in India should, before returning to duty, obtain a last-pay certificate in the same form from the Audit Officer by whom or within whose jurisdiction his leave-salary was last paid."

S. R. 115. Forms of last-pay certificates to be given by the Treasury Officer in the case of gazetted Government servants and by heads of offices or the gazetted Government servant authorised to sign "for" the head of the office, in the case of non-gazetted Government servants, provide for details of the fund deductions, although the Government servant 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 Government servant including any made under an order of attachment of his pay by a Court of Law, of which he may have received notice before granting the certificate but also for passing on any, of which he may afterwards receive notice, to the treasury from which the Government servant will in future draw pay.

S. R. 116. In all cases of transfer from one district to another within the same audit circle, the last-pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which the transfer has been made should be paid in the new districts; except as provided in the Bengal Financial Rule 51 (b).

S. R. 117. A Treasury Officer must be careful not to pay an allowance to a gazetted Government servant to whom he has granted a last-pay certificate unless the certificate is first surrendered.

T. O. 23. In case of urgent necessity, a Collector may require a Treasury Officer to make a payment in contravention of order 16, 17, 18, 19, 21 or 22 above; provided that the Collector records an order in writing and immediately sends a copy of the order, together with an explanation of the circumstances which rendered it necessary, to the Principal Auditor who will audit the payment. The Treasury Officer also shall intimate the payment to the Principal Auditor.

S. R. 118. The following may be regarded as cases of urgent necessity coming under this Treasury Order when a Collector may authorise a Treasury Officer to make payments reporting the circumstances to the Principal Auditor.

- (1) Prevention of loss of life and property, resulting from disasters such as floods, cyclones, earthquakes, fires, etc.
- (2) Safeguarding against the loss of life and property threatened by the washing away of embankments, collapsing of bridges on rivers, canals, railways, etc.

T. O. 24. A Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, provided that he intimates to the drawing officer the correction which he makes.

S. R. 119. When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes, which can be corrected, a Treasury or a Sub-Treasury Officer should not return such bills, but should correct them and pay the corrected amount of the bill.

S. R. 120. Similarly when bills contain doubtful items which can easily be eliminated, the Treasury or the Sub-Treasury Officer, should disallow the doubtful items and pay the remainder of the bill.

S. R. 121. In both the above cases the corrections made and the reasons therefor should be intimated to the presenter of the bill and, if necessary, to the Principal Auditor (or to the Treasury Officer in the case of payments made at a sub-treasury).

INSTRUCTIONS TO DRAWING OFFICERS.

T. O. 25. A Government servant who is authorised to withdraw moneys by means of cheques shall notify to the Treasury Officer or to the local officials of the Bank, as the case may be, the numbers of the cheque books which from time to time he proposes to use and of the cheques which they contain.

S. R. 122. In the case of sub-treasuries, the advice of the number of the cheque book to be used should ordinarily be sent through the district treasury, but in cases of urgency it may be sent direct to the sub-treasury, a copy being forwarded simultaneously to the district treasury.

T. O. 26. When a Government servant who is authorised to draw or countersign cheques or bill payable at a treasury or the Bank makes over charge of his office to another, he must send a specimen of the relieving Government servant's signature to the Treasury Officer or the local officials of the Bank, as the case may be.

Section IX.—Responsibility for moneys withdrawn.

T. O. 27. (a) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Principal Auditor concerned. In cases in which the acquittances of the actual payees are not sent for audit the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them.

S. R. 123. The head of an office is personally responsible for every salary drawn on a bill signed by him or on his behalf, until he has paid to the person entitled to receive it, and has had the acquittance-roll signed by the payee, with, if necessary, a stamp (*vide* also Rule 32 of the Bengal Financial Rules).

T. O. 27. (b) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor in Council.

S. R. 124. For rules regarding responsibility of overcharges Rule 32 of the Bengal Financial Rules may be referred to.

T. O. 28. A Treasury Officer receiving an intimation from an Audit Officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer must effect the recovery without delay and without regard

to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer must without delay repay the sum by such method as the Audit Officer may prescribe.

S. R. 125. See in this connection Rule 335 (*b*) of the Bengal Financial Rules.

Section X.—General Exception.

T. O. 29. A Governor in Council may not, without the sanction of the Governor-General in Council, so exercise any power conferred upon him by these orders as to impose upon the Bank in connection with Government business any responsibility which the Bank is not liable to undertake at the time when these orders come into force.

APPENDICES AND FORMS

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F. R. APPENDIX 1.

[See Bengal Financial Rules, Chapter III, Rule 53.]

Model* Form of Bond of Indemnity for drawing Leave Salaries, etc.

This Indenture made between Banker and Army Agent carrying on business as a Banker and Army Agent under the style or firm of of the one part and the Secretary of State for India in Council of the other part.

Whereas the said Messrs. as such Bankers and Army Agents as aforesaid have been in the habit of receiving from the Principal Auditor payment of the sums from time to time payable to their customers by way of pay, pension, leave salaries 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, leave salaries or allowances as are hereinbefore referred to communicate the date of such death to the Principal Auditor 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 Principal Auditor for the time being on behalf of any customer as shall be in excess of the amount of the pay, pension, leave salaries 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 partners shall forthwith communicate such change and the names or name of any new partner or partners to the Principal Auditor for the time

* In this form 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.

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, and 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 and Bombay. Civil Service Fund Annuities, Bengal, Madras, Bombay. Miscellaneous Pay and Pensions (chargeable to Central and Provincial Revenues as the case may be).

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F. R. APPENDIX 2.

[See Bengal Financial Rules, Chapter 6, Rule 96.]

Stores Rules.

Subject to the provisions of the General Rules framed by the Secretary of State in Council relating to the purchase of imported Stores and Stationery, the following are the rules regulating the supply of articles required for the public service. These rules supersede all previous orders which are not explicitly continued.

RULE 1.—Articles Manufactured in India from Indian Materials.

All articles which are produced in India in the form of raw material, or are manufactured in India from materials produced in India, should, by preference, be purchased locally, provided that the quality is sufficiently good for the purpose, and the price not unfavourable.

RULE 2.—Articles Manufactured in India from Imported Materials.

All articles manufactured in India from imported materials should, by preference, be purchased in India, subject, however, to the following conditions:—

- (a) That a substantial part of the process of manufacture of the articles purchased has been performed in India.
- (b) That the price is as low as that at which articles of similar quality can be obtained through the India Office.
- (c) That the materials employed are subjected to such inspection and tests as may be prescribed by the Government of India.

NOTE.—The term “a substantial part of the process of manufacture” in clause (a) means that a substantial part of the preparation of the finished article must be performed in India, whether from raw materials or from component parts obtained in a finished state from other sources.

RULE 3.—Articles which are not Manufactured in India.

Articles which are not manufactured in India should be obtained by indent upon the Store Department of the India Office, except in the following cases:—

- (a) When the articles are already in India at the time of order, and their price and quality are not unfavourable as compared with those at which similar articles could be obtained through the India Office, and the cost of the supply does not exceed the limits prescribed at the end of Rule 13.

- (b) In the case of important construction works let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contracting firm, subject to the following conditions:—
- * (i) That the firm is approved by the Government of India and is included in the list of firms so approved—*vide* Annexure C.
- (ii) That the materials are subject to the current specification, and tests prescribed by the Government of India.

† RULE 4.—*Articles which should be Purchased in India.*

The following articles, whether manufactured or produced in India, or not, should be purchased in India, provided that they comply with the current specifications, are of the requisite quality, and can be obtained at a not unfavourable price:—

- (a) Those of a perishable nature.
- (b) Explosives.
- (c) Block tin.
- (d) Wines and spirits and English bottled beer for the use of Government hospitals in India.
- (e) Kerosene oil.
- (f) Plant and materials for electric installations intended to take current from existing centres; and small electrical power and lighting plants of not more than 25 kilowatt capacity, which involve the provision of generators and cables for distribution, provided they comply with the current specifications and tests, prescribed by the Store Department of the India Office.
- (g) Australian timber.
- (h) Australian copper.
- (i) Italian marble.
- (j) British Columbian timber.
- (k) Plant and materials for small gas installations the cost of which does not exceed Rs. 15,000.
- (l) Cheap articles of common use required in small quantities only.
- (m) African and Australian coal.
- (n) Lubricating and fuel oils.
- (o) 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.

* Applications for the inclusion of the names of firms in the list of approved firms referred to in sub-rule (b) (i) should be made to the Government of the province to which the firms belong, and the local Government should submit the applications to the Government of India with an expression of its views on each case. This list is to be restricted to the names of firms of standing and repute, who are important structural contractors (i.e., competent to supply or erect large structures including buildings). Only those firms will be included whose command of capital, plant and labour will be a guarantee against any risk of abuse, and who are not likely to risk the removal of their names and the loss of reputation resulting from the supply of inferior materials and stores.

† 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 13, provided that the articles are already in India at the time of order; but in such cases, if the value of the articles exceeds Rs. 750, 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 Examiner* of Accounts or the Supervising Officer when required.

RULE 6.—*Inter-departmental purchases.*

Nothing in the rules is to be deemed to prohibit the purchase of stores 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) Chincona 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 Annexure A.
- (iv) Excise instruments and apparatus required by provincial Excise Departments for experimental or research purposes.
- (v) China, glass, cutlery, plate, crockery and perishable fabrics, including linen, for residences which are furnished by Government.
- (vi) Australian and British Columbian timber.
- (vii) Australian lead.

* Principal Auditor, Chief Auditor, or other Audit Officer.

† 1. The power conferred by Rule 7 (iii) and (iv) covers the purchase through local agents of articles required for experimental or research purposes.

2. The institutions, empowered by Rule 7 (ix) are required to see that the suppliers ship the stores and are made responsible for packing them in such a manner, as to ensure safe transit and that payment is deferred until the articles have been received and found satisfactory.

3. See also Annexure D.

- (viii) Such articles as Superintendents of Vaccine Depôts may require for the preparation of vaccine lymph (*e.g.*, lanoline and glycerine).
- (ix) Chemicals and scientific instruments which do not require careful inspection and testing or which are of standard descriptions usually quoted by well-known firms, provided that the articles cannot be procured from the Medical Stores Depôts.
- (x) Articles required for Viceregal residences in special and urgent cases.

NOTE.—Payments for stores purchased under this rule should be made direct to the suppliers by the purchasing officers.

General Rules.

RULE 8.—*Forecast of Requirements which should under the Rules be complied with by Indent on the India Office.*

All requirements should be fulfilled locally in accordance with the provisions of the Resolution No. 4941—4988-102, dated the 14th July 1909, provided that quality and price are not unfavourable and provided that such purchase does not violate any of the instructions contained in these rules. In cases, however, in which stores have to be obtained through the India Office, every effort should be made to foresee requirements so that the indents may be despatched in ample time. Persistent failure of any officer to make such efforts should be brought to notice by the local Government or other authority, which may, at its discretion, cancel or reduce the powers of sanction entrusted to the officer at fault.

*RULE 9.—*Time Required to Obtain Stores from England.*

It may be assumed that the time required from the transmission of an indent upon the Secretary of State to the receipt of the stores is:—

Urgent telegraphic indent, not less than three months.

Ordinary indents, six to ten months, according to the article demanded.

For special stores, *e.g.*, large girders, rolling stock, *etc.*, up to one year in ordinary times.

NOTE.—When ordinary stock articles conforming to well-recognised standards are required within a shorter period than three months, and the purchase has, under the rules, to be made through the India Office, the Indenting Officer shall, if he desires that the procedure indicated in the resolution in the Department of Commerce and Industry, No. 6322—6369-37, dated the 13th September 1911, be adopted, state the fact clearly in his telegraphic indent.

RULE 10.—*Method of Comparing Prices.*

In all cases in which the selection of source of supply depends upon comparison of prices, the procedure to be adopted for such a comparison is as follows :—

- (i) A reference should be made to Home prices as shown in the Rate-Lists, and freight should be added at the lowest rate paid by the India Office together with 13s. 4d. per £100 for interest, 2s. 2d. per £100 for insurance, and 3d. per ton for freight brokerage.
- (ii) In cases of important contracts, the prices ruling in the English market should be ascertained by telegraphic reference to the Director General of Stores.
- (iii) In cases where the necessary information as to Home prices is not available from the Rate Lists, the purchase in India shall be subject to the condition that the price is not unfavourable.
- (iv) In order to arrive at the market value at an Indian port of the article imported from England the following charges shall be included :—
 - (a) Landing, wharfage, and port charges as 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.

RULE 11.—*Tests.*

Any articles purchased in India which should be tested are liable to the specifications laid down from time to time by competent authority, with the approval of the Secretary of State in Council, and should be required to pass the tests prescribed for such articles.

*RULE 12—*Firms from which Iron and Steel may be Bought in India.*

Important iron and steel work, if purchased in India, should only be obtained from firms approved by the local Government and entered in a

* The names of only *bond fide* manufacturing firms in India, capable of supplying *important* iron and steel work, shall be entered in the list of approved firms referred to above. A firm desirous of having its name entered in Annexure B shall make an application to that effect to the Government of the Province to which it belongs. The local Government, if it considers the firm eligible for inclusion in the Annexure, shall submit the application, with its recommendation, for the orders of the Government of India.

Schedule as corrected from time to time by the Government of India. A list of approved firms is given in Annexure B.

NOTE.—By “important iron or steel work” are meant articles of iron or steel, which form important components of the project in hand; e.g., bridge girders and roof trusses, built up in the firm’s workshops and supplied ready for erection, in such sections as may be convenient, and rolled steel beams, rails or other sections cut to length or otherwise prepared at the firm’s workshops to suit the indenting officer’s requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is essential to the security of a project, shall be obtained only from firms which possess workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture, subject to the usual specifications.

*RULE 13.—*Financial Limits on Powers of Officers to make Purchases in India.*

In the case of purchases made under Rules 1, 2 and 4, an officer’s powers of purchase extend to the ordinary limits to which he is empowered to enter into contracts: but in the case of purchases made in India under Rules 3 (a) and 5, the limits for expenditure on any one article or on any number of similar articles purchased at one time are as follows:—

(a) *Civil Departments.*

	Rs.
(i) Heads of Departments Commissioners of Divisions, and other officers of or above the rank of Collector whom the local Government may select, Principals of Colleges, and Inspectors of Schools in Bengal, Bihar and Orrisa and Assam	250
(ii) Other officers authorised to incur expenditure	50
(iii) Local Government :—	
1. In case of purchases made under Rule 3(a)	3,000
2. In case of purchases made under Rule 5	Full powers

(b) *Public Works Department.*

	For purchases made under Rule 3 (a).	For purchases made under Rule 5.
	Rs.	Rs.
(i) Executive or Assistant Engineer holding charge of a Division	200	500
(ii) Superintending Engineer or Superintendent of Works	1,000	2,500
(iii) Local Government	3,000	Full powers

RULE 14.—*Powers to Sanction Departures from the Rules.*

The Government of India have power to sanction departures from the rules in cases in which such departure is absolutely unavoidable, subject to a report to the Secretary of State if the expenditure exceeds Rs. 50,000.

* These limitations are temporarily inoperative. The existing limitations are :—

(i) For purchases from Surplus Stock.—The budget provision of the purchasing officer.

(ii) For other purchases in India—

(a) Officers who have full powers under Rule 5.—Full powers both under Rule 3 (a) and Rule 5.

(b) Other officers.—Both under Rule 3 (a) and Rule 5 double the limit fixed for purchase under Rule 5.

LOCAL PURCHASE RULES.

ANNEXURE A.

List of officers referred to in Rule 7 (iii), who are* authorised to 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 :—

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.
 Directors of Industries.
 Directors of Fisheries.
 Directors of Public Health.
 Principals of Training Colleges.
 Principals of Veterinary Colleges.
 Officer-in-charge of the Experimental Sewage Installation at Poona.
 Directors of Agriculture.
 Directors of Public Instruction.
 Inspector of Science and European Schools, Central Provinces.
 Superintendent of Local Manufactures and Government Test House,
 Alipore.
 Superintendent, Government Acetone Factory, Nasik Road.

ANNEXURE B.

List of Firms referred to in Rule 12.

In Bengal.

The Bengal Iron and Steel Company, Ltd., Barakar.
 The Vulcan Iron Works, Ltd., Calcutta.
 Messrs. Burn & Co., Calcutta.
 Messrs. Jessop & Co., Calcutta.

* Within the limit of the funds annually allotted to them for the purpose in the budget.

Messrs. John King & Co., Calcutta.
 Messrs. Ahmuty & Co., Calcutta.
 Messrs. Martin & Co., Calcutta.
 Messrs. Britannia Brass and Iron Company, Ltd., Calcutta.
 Messrs. Heatly and Gresham, Ltd., Calcutta.
 Messrs. Armstrongs and Main, Limited, Calcutta.
 Messrs. T. E. Thomson & Co., Ltd., Calcutta.
 Messrs. W. Leslie & Co., Calcutta.
 Messrs. Balmer Lawrie & Co., Calcutta.
 Mr. Akat, Calcutta.
 Messrs. Turnballs, Ltd., Calcutta.
 Messrs. Braithwaite & Co., Calcutta.
 The Angus Engineering Works, Calcutta.
 The Shalimar Works, Ltd., of Calcutta and Chittagong.
 Messrs. Parry's Engineering, Ltd., Calcutta.
 The Hooghly Docking and Engineering Co., Ltd. (Managing Agents,
 Messrs. Martin & Co., Calcutta.)

In the Bombay Presidency.

Messrs. G. Gahagan & Co., Bombay.
 Messrs. Richardson and Cruddas, Bombay.
 Messrs. Alcock, Ashdown & Co., Bombay.
 Messrs. Garlick & Co., Bombay.
 Messrs. Marsland Price & Co., Bombay.
 Messrs. Sorabji Shapurji & Co., Bombay.
 Messrs. H. I. Dixon & Co., Bombay.
 Messrs. Cosser & Co., Karachi.
 Messrs. B. R. Herman & Co., Karachi.
 Stubbs Engineering Co., Karachi.
 The Economic Engineering Co., Karachi.
 Messrs. Billimoria & Co., Karachi.
 Messrs. W. Crowder & Co., Ltd., Karachi.

In the United Provinces.

Messrs. T. Crowley & Co., Allahabad.
 The Empire Engineering Co., Ltd., Cawnpore.
 Lucknow Iron Works.
 The Canal Foundry and Engineering Works, Roorkee.

In Bihar and Orissa.

Messrs. Arthur Butler & Co., of Mozaffarpur.
 The Tata Iron and Steel Co., Ltd., Jamshedpur.
 The Kirtyananda Iron & Steel Works, Ltd.

NOTE.—Apart from the operation of rules 3 (b) and 12, the selection of firms for the supply of stores, materials and machinery in general, whether of Indian or of other manufacture, is not restricted to the list of firms contained in this Annexure and in Annexure C. The purchase of materials and machinery in all circumstances other than those to which Rules 3 (b) and 12 apply, is governed by the remaining rules and, subject to these rules and to the necessary specifications, they may be purchased from any firm supplying stores of suitable quality.

 ANNEXURE C.

List of Firms referred to in Rule 3 (b) (i).

In Bengal.

Messrs. Burn & Co., Calcutta.
 Messrs. Jessop & Co., Calcutta.
 Messrs. John King & Co., Calcutta.
 Messrs. Martin & Co., Calcutta.
 Messrs. Mackintosh Burn & Co., Calcutta.
 Messrs. James Simpson & Co., Calcutta.
 Messrs. G. Craddock & Co., Calcutta.
 Messrs. Turnbills, Limited, Calcutta.
 Messrs. Braithwaite & Co., Calcutta.
 " J. C. Banerjee," 20, Strand Road, Calcutta.
 Messrs. Parry's Engineering, Limited, Calcutta.
 The Hooghly Docking and Engineering Co., Ltd. (Managing Agents,
 Messrs. Martin & Co., Calcutta.)

In the Bombay Presidency.

Messrs. Richardson and Cruddas, of Bombay.

 ANNEXURE D.

Government of India, Department of Commerce and Industry Resolution
 No. 6822—6869-37 (Stores), dated the 13th September 1911.

Under the rules for the supply of articles for the public service published with this Department Resolution No. 4941—4988-102, dated the

14th July 1909, all articles of foreign manufacture which are not available in India at the time of order are required to be purchased through the Director General of Stores, India Office, except those specified in Rule 7, which can be purchased direct outside India. In Rule 9 it is stated that the minimum period within which stores can be obtained from the India Office by urgent telegraphic indent may be assumed to be three months. Cases, however, occasionally arise in which certain ordinary stock articles conforming to well-recognised standards are required within a shorter period than three months. In order to secure greater expedition in the supply of stores of this description, that is to say, articles in common demand, or of standard types which are generally kept in stock by manufacturers of standing and repute, the Secretary of State is prepared to relax the usual procedure in cases of great urgency, and to modify the character of the Stores Department inspection, by dispensing with rigid adherence to patterns unless such conformity is essential; by not enforcing the rejection of articles on account of small faults which do not affect their serviceability; and by accepting articles on the maker's guarantee in cases in which the Director General of Stores considers it safe to do so.

2. The Governor General in Council is accordingly pleased to direct that when an article of the above description is required within a shorter period than three months, and purchase has, under the rules, to be made through the India Office, the indenting officer shall, if he desires that the procedure herein indicated be adopted, state the fact clearly in his telegraphic indent.

F. R. APPENDIX 3.

[See Bengal Financial Rules, Chapter. VI, Rule 96.]

Miscellaneous Rulings relating to Contingent Charges.

1. *Commission to Banks.*—Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed, but only when the arrangements have been sanctioned by the local Government who before sanctioning such special arrangements should satisfy themselves by reference to the Deputy Controller of the Currency having jurisdiction in the matter of resource arrangements that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

2. *Construction (Petty) and Repairs.*—(a) Expenditure on construction and repairs executed by Civil Officers can be treated as contingent expenditure of the department incurring it and classified as Construction (Petty) and Repairs only when it does not exceed Rs. 2,500 in amount. When it exceeds that sum, it should be treated as Works Expenditure, of the department vested with the administrative control of the expenditure. (See also item 6 (a) of the Devolution Rules.)

(b) These orders do not refer to the Forest Department. Expenditure on works and repairs carried out by departmental officers is treated as works expenditure (A-VII—Communications and Buildings) in the Forest Department, irrespective of the limit of Rs. 2,500. But if the execution of the works and repairs is entrusted to the agency of the Public Works Department, the outlay should be treated as Public Works Expenditure.

3. *Electrical Installations.*—(a) All works and repairs in connection with Sanitary, Water-supply and Electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department except in special cases under the orders of the local Government. The rules relating to the provision of these installations in Government buildings occupied as private residences are laid down in Rules 283 and 284 of the Financial Rules.

(b) In the case of installations to the buildings, used or intended for non-commercial departments, the department carrying out the work will bear the cost.

NOTE.—The term "Electric Installation" includes bells and similar installations only when they form part of the main installation i.e., if they are worked through transformers or lamps off a lighting circuit, but not when they derive energy from small primary batteries.

4. *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.

5. *Hot-weather establishment.*—Hot-weather establishment and fittings are a Government charge, subject to the control of the local Government.

6. *Jail Supplies and Police Clothing.*—Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

7. **Liveries and Warm Clothing.*—

(a) 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 Government servants 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 Audit Office to check the expenditure, and to see that the rules laid down are duly observed.

(b) Warm clothing may be supplied under orders of the local Government to watchmen, guards, and other menial servants requiring it.

(c) 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.

(d) The charges must be brought together in the contingent bill in such a manner as to enable the Audit Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

* The belt and badge ordinarily worn by peons are not included in the term livery.

8. *Locks (Chubb's)*.—The local purchase of Chubb's locks is not admissible. Indents for them should be made on the Stationery Office and included in the general Stationery indent.

NOTE.—With reference to Rule 1 of the Stores Rules, Appendix 2, this clause is not to be read as implying that imported locks must necessarily be obtained in preference to suitable locks of high quality manufactured in India.

9. *Motor Cars*.—Charges for the maintenance and upkeep of a car supplied to a Government servant other than Heads of Provinces at the public expense will be borne by the Government and by the Government servant, respectively, in the manner indicated below, the general principle being that the Government servant using the car shall bear those of its running expenses which are largely dependent as regards amount on carefulness of management and which affect the continued efficiency of the car:—

- (i) The Government servant 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 Rs. 50 or are not connected with proscribed periodical overhauling: Provided that if a new component costing more than Rs. 15 is used in connection with a minor repair or renewal, the Government servant 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.

- (ii) All other charges shall be paid by the Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

10. *Police Clothing*.—See 6. *Jail Supplies and Police Clothing*.

11. *Postal and Telegram Charges*.—I. *Postal Charges*.—(a) Payments for Postal Commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Principal Auditor considers it necessary to require the sanction of the local Government.

(b) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, *except in the case of postage stamps, required for letters or other articles to be sent to Foreign countries other than British Possessions*. Receipts from the Treasury Officer will not be necessary for the service postage stamps supplied under the procedure laid down in clauses I and III of Rule 87. In other cases receipts for expenditure incurred in the purchase of service postage stamps should be obtained upon a printed form filled up by the treasury clerks and signed by the Treasury Officer.

(c) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

II. *Telegram Charges.*—(d) Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices except in the case of telegrams sent from railway stations on the Bengal-Dooars Railway, in which case payment will be made in cash.

(e) If any Government servant is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will ~~then~~ state the value of the telegram, but will not bear on it the word "State." The value of such telegrams, as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

(f) State messages may be classed as "express" or "ordinary" at the discretion of the sender, and the following general principles are prescribed for the guidance of Government servants 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 Government servant knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.
- (4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words, which can obviously be filled in by the receiver, should be omitted.

(g) Books of telegram forms required for official use may be obtained free of charge from the Superintendent, Government Printing, Calcutta, under sanction given by the local Government or Heads of Departments.

12. *Publications.*—I. *Official.*—(a) Official publications issued in India, such as the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, etc., may be supplied to offices, the cost of which is charged to Central or Provincial Revenues only under instructions from the Departments of the Government of India, local

Governments or Government servants to whom the power to purchase books, newspapers and other publications has been delegated. A list of the Government servants to whom this power has been delegated should be furnished to the Government servants in charge of the Government Book Depôts where such publications are stocked, in order that they may be in a position to know whether a Government servant applying for an official publication has or has not been authorised to obtain it. In such cases, no payment should be required for books of this class. Local Funds Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

Exception 1.—The Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the Post Office and Telegraph Department respectively, on cash payment by Government servants and others requiring them.

Exception 2.—Publications like the Madras and Bombay Army List 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 or copies of such publications taken by Government will be recovered by the press on bills submitted against the department concerned.

(b) Official publications* (other than parliamentary papers) published in England should be procured by the local Government requiring them for their own use and for the use of the Government servants subordinate to them, by indents forwarded to the address of the Assistant Under Secretary of State for India; the revenues or to which the cost is chargeable being specified in the requisition.

(c) Parliamentary papers required for Departments and Government servants elsewhere than in the Presidencies of Bengal, Madras and Bombay will be supplied as published by the Secretary of State to the Home Department of the Government of India under the terms of his Despatch No. 5, dated the 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

(d) Parliamentary papers required by the Governments of Bengal, Madras and Bombay should be obtained direct from the Secretary of State.

(e) The local Government should 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.

* The following are not to be considered official publications :—
 Acts of Parliament (except Military Acts, which the Secretary of State will supply).
 London Gazette.
 War Office Army List.
 British Postal Guide.
 British Code List.
 Royal Navy List.
 Mercantile Navy List.

II. *Non-official.*—(a) Books and newspapers or other periodical publications, whether published in or out of India, shall not be purchased, or subscribed for, at the public expense by any Government servant without the previous sanction of the local Government.

(b) The local Government can delegate to such Heads of Departments and other Government servants 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 Government servants subordinate to them.

(c) Books for the Education Department should be obtained under the present rules and usages.

(d) Judicial Officers may purchase books suitable for a Law Library within their Budget allotments, without obtaining previous sanction of Government.

(e) The local Government, all Heads of Departments, and all Government servants to whom the power to purchase books and newspapers or other publications has been delegated 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 Government servants subordinate to them.

(f) The sanction for the supply should be communicated to the Audit Officer.

(g) Large payments to suppliers out of India will be made by Bank drafts to be obtained, if necessary, through the Audit Officers; but the ordinary method of remittance will be by inland or foreign money or postal orders.

(h) These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor-General, which is published at pages 964 and 965 of Part II of the *Gazette of India*, dated 6th September 1902.

13. *Recurring Charges—Small monthly payments for supplying drinking water and for dusting offices, etc.*—(a) The local Government may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them, who are entitled to draw contingent bills, the authority to make small monthly payments to menials for supplying drinking water or for dusting offices, or for acting as night durwans, in addition to their own duties, provided that—

- (1) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;
- (2) the allowance will not count for leave salaries or pension;

(3) in the case of menials already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of Rs. 2 a month in any one case; and the head of the office must in sanctioning any such payment record his reasons therefor, and must satisfy himself—

- (i) that the work to be done is really necessary;
- (ii) that it is outside the regular duties of a menial on the permanent establishment; and
- (iii) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

(b) Annual statements of payments thus made should be submitted to the local Government for scrutiny.

14. *Rent.*—(a) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required.

(b) *This rule does not authorise payments or adjustments between departments.*

(c) The responsibility for the recovery of rents from officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department; but in exceptional cases, where the cost of a building has been treated as a Civil Charge, the Principal Auditor must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

NOTE 1.—The local Government may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justice of the High Court, 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 Rs. 144 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 within the following limits:—

When the accommodation is provided in a separate building—Rs. 100 a month.

When the accommodation is provided in a building partly used at a private residence—One-half of the total rent subject to maximum of Rs. 45 a month.

15. *Repairs.*—See 2. *Construction (petty) and Repairs.*

16. *Sanitary Installations.*—See 3. *Electrical Installations.*

17. *Rubber Stamps.*—See 20. *Stationery and Rubber Stamps.*

18. *Scales (Country).*—Country scales are good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

19. *Section-writing and Copying.*—(a) No charge may be made for section-writing, *i.e.*, for copying manuscript by piece work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

(b) No person in receipt of a pay 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 the local Government to sanction such charges within budget limits and subject to the proviso contained in the closing paragraph of the above rule.

20. *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.—The local Government may delegate to any of their subordinate Government servants, whom they may select, the power to sanction petty purchases of stationery and rubber stamps, up to a limit of Rs. 20 in each case.

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.

21. *Taxes, Municipal and Cantonment.*—(a) Municipal taxes on a Government building are paid by the Department occupying it, and debited to that department. When such payments are made by officers other than those who occupy the buildings steps should be taken to insure that the payments are not made after the buildings cease to be so occupied.

(b) In any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, the taxes in respect of buildings occupied by commercial civil departments should be charged to the departments concerned, while those pertaining to buildings occupied by more than one non-commercial civil department may be charged to “47.—Miscellaneous.”

(c) Charges on this account in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate from the Executive Engineer concerned either accepting the assessment or stating that all legal means have been or are being taken to have excessive assessments reduced. In respect of other Government buildings the assessment should be certified to by the departmental officers concerned.

(d) The rules relating to the payment and incidence of municipal taxes on Government buildings are contained in paragraphs 311 and 312 of the Public Works Department Code, reproduced below:—

“ 311. Municipal taxes on Public Works building other than buildings occupied as residences are payable by the department occupying them and are debitable to that department. In the case of buildings occupied as residences, excluding those occupied by Heads of such local Governments as are specially exempted from the payment of the charges, taxes which are by local rule or custom ordinarily leviable on tenants should be paid, subject to Note 1 below, by the occupant during the term of his occupancy even though he be entitled to quarters rent free. If by local rule or custom the tax is chargeable to the owner, it will be payable by Government and will be ordinarily adjusted as part of the cost of maintenance [see paragraph 325, Rule I (e) (ii)]. The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the building, and, on the Executive Engineer recording his acceptance, the payment will be arranged for by the department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal Law, and recourse should not ordinarily be had to the special provisions of Act XI of 1881. No municipal taxes are leviable on public buildings situated in cantonments. In any case in which a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department.

NOTE 1.—(a) Taxes which are levied by local rule or custom on the owner are treated by Government as part of the rent. Thus, if the building is occupied by an officer who pays rent for the same amount due from him for rent *plus* owner's taxes is limited to 10 per cent. of his salary. If the building is occupied by an officer rent free, no part of the owner's taxes is recovered from him.

(b) As regards taxes which by local rule or custom are recoverable from tenants and may thus be considered as service taxes, the following rules apply:—

- (i) Such taxes must be paid by a Government servant occupying a Government building without payment of rent.
- (ii) The local Government has full power to grant exemption from such taxes (whether the amount is based on the rental or on the actual amount of service rendered) to officers on salaries not exceeding Rs. 150 per mensem.
- (iii) In the case of officers on salaries exceeding Rs. 150 per mensem who by reason of the nature of their duties occupy more expensive residences than they would if they were left to make their own arrangements, the local Government may reduce the amount of taxes based on the rental

value of the house and ordinarily leviable by local rule or custom on the tenant and recoverable from the occupant to an amount which would be payable on a rental equal to 10 per cent. of the salary of the officer. If owing to changes of officers there is likely to be difficulty in recovery, the Local Government may fix lump sum for recovery in the case of each residence based on the above general principles. But charges which are levied not on the basis of rental, but as payment for a definite amount of service rendered, e.g., the quantity of water or electric light supplied, must be paid in full by officers on salaries exceeding Rs. 150.

(c) In cases in which the amount of tax payable to the municipality in respect of a building has to be borne partly by the Government officer occupying the building and partly by Government the tax will be paid in full by Government in the first instance and the amount payable by the officer will be recovered from him by Government.

NOTE 2.—Recourse to the special provisions of Act XI of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principle in assessing the payment thereon of any particular tax, e.g., when the assessment is on the letting value and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

312. In the case of buildings occupied by Heads of local Governments where it is specially decided that municipal rates and taxes are to be paid by Government and not by the Head of the Government from his private purse or contract grant, arrangements should be made by the Public Works Department for the payment of such taxes.”

(e) Payment of taxes by Government departments to local funds may be paid in cash or by book transfer as may be decided by the Principal Auditor in consultation with the local Government.

22. *Telegram Charges.*—See 11. *Postal and Telegram Charges.*

23. *Type-writers.*—(a) Type-writers and duplicators should be obtained through the Stationery Office, instead of by indent on the India Office, with the sanction in each case of the local Government.

(b) The power to sanction the supply of type-writers and duplicators may also be exercised by Heads of Departments, Commissioners of Divisions and other Government servants above the rank of Collector to whom the power may be delegated by the local Government.

(c) The cost will in cases where cash payment is made by the indenting officer under the arrangement sanctioned in Government of India, Finance Department, No. 4966-A., dated the 30th September, 1910, be debited to his contingent grant, but in other cases it will be charged in the same way as stationery.

(d) If a type-writer 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 type-writer in place of the one returned.

NOTE 1.—The local Government and Heads of Departments may authorise the purchase and use of type-writers and duplicators of more than one pattern, provided that only those patterns are admitted which have been specially approved by them, and that before a new pattern is approved it shall have fully established (after trial) that it possesses special advantages and is in important points superior to those already in use: Provided also that the pattern chosen is one which can be obtained on reasonable terms by the Controller of Stationery from local representatives of the manufacturers.

24. *Water-supply Installations.*—See 7. *Electrical Installations.*

25. *Printing and Binding.*—Officers subordinate to the local Government the cost of whose printing and binding work does not ordinarily exceed Rs. 50 a year should have such work done locally at private presses and charge it to their appropriation for contingencies, provided that expenditure on any single item does not exceed Rs. 20, and that the total expenditure for the whole year does not exceed Rs. 50. These limitations will not, however, affect officers who have separate special appropriations under "Contingencies" for printing, binding and publishing done through private agency.

F. R. APPENDIX 4.

[See Bengal Financial Rules, Chapter 6 Rule 99.]

[— M] **Inter-departmental Transfers.**

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts:—

I.—For the purposes of inter-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 of Justice, Jails and Convict Settlements, Police, Civil Works, Military Works, Army.

(b) Survey, Government Printing, Stationery.

B.—Quasi-Commercial Departments.—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or Administration: *e.g.*—

Forests, Posts and Telegraphs, Railways, Irrigation, Navigation, Embankment and Drainage Works, Cinchona Plantations.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III.—The charges permitted by Rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

NOTE 1.—The Forest Department may charge any other department for vegetable or animal products extracted from a forest area, and for mineral products, unless such mineral products are extracted by the agency of the department concerned under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other departments.

NOTE 2.—~~The Public Works Department should not charge other Departments of Government rent for temporary occupation by such departments of land acquired for Irrigation, Navigation, Embankment and Drainage Works for which Capital and Revenue Accounts are kept.~~

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

Expenditure by the Public Works Department on buildings of Commercial Departments is chargeable to the grants of those departments. Similarly, the expenditure in the Public Works Department in connection with the building works, which have been entrusted to the administration of a non-Commercial Department using or requiring them, should be charged to the grant of the Department concerned. Where, however, the works, the administration of which is not transferred from the Public Works Department, are by mutual agreement executed by another Department on behalf of the Public Works Department, the charges in connection with them are debitable to the Public Works Grant.

V.—In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed: *e.g.*—

Supply of stationery and printed forms to Railways or the Posts and Telegraphs.

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and so far as regards the work of this branch, it is allowed to charge as a commercial department:—

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, Arsenal.

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, 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.

VIII.—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. *M*

NOTE.—Public Works Department stores should always be charged for.

IX.—A public department cannot be *assessed* to pay revenue to Government; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

F. R. APPENDIX 5.

[See Bengal Financial Rules, Chapter 7, Rule 110.]

Rules for the payment of compensation for land taken up under the Land Acquisition Act, I of 1894 (Government of India, Finance Department, Resolution No. 2209-A., dated 10th May 1895—as modified by Finance Department No. 3469-A., dated 12th August 1896, No. 4166-A., dated 21st September 1897, No. 1605-A., dated 3rd April 1900; and No. 289-A., dated 19th March 1914).

LAND ACQUISITION OFFICERS.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

PROCEDURE OF SPECIAL OFFICERS APPOINTED UNDER THE ACT.

2. 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. In the Collector's accounts the amounts deposited in the treasury will at once be charged off as Public Works expenditure, and when the persons interested under the award ultimately claim payment the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that

the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE—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 subdivision of a village may be paid by money order.
- (iii) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on _____;" sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form C in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way.

- (iv) For the words "paid in my presence ^{by cash} _{by cheque}" in Form C, the words "paid by money order" shall be substituted.

3. 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 award statement. 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.

4. 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. The amounts deposited in the Court will be charged off as expenditure in the Public Works Accounts of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

5. When a Court has awarded any compensation in excess of the officer's award, the further payment due 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.

6. The local Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

PAYMENTS UNDER THE ACT AFTER THE SPECIAL OFFICER IS RELIEVED OF HIS SPECIAL DUTIES.

7. 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 had been made by himself, as prescribed in paragraphs 4 and 5 above.

PROCEDURE WHEN NO MONEY COMPENSATION IS PAID.

8. 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 10) made by that body.

INVESTMENT OF COMPENSATION MONEY DEPOSITED IN COURT.

9. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Deputy Controller of Currency concerned, and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Deputy Controller of the Currency will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

**RECOVERY OF PAYMENTS ON BEHALF OF BODIES FINANCIALLY
INDEPENDENT OF GOVERNMENT.**

10. 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 in the same manner as the ordinary payments of such body, shall be made 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 Principal Auditor. 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 payments to Government being required as soon as the Principal Auditor reports that the payments made exceed the amount received in advance.

No. of Vouchers _____ Dated _____

C. In words only _____

† Rs. _____

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 _____ 19 _____

_____ of _____ District _____, Station _____, pergunnah _____, do hereby acknowledge to have received Rs. _____ on account of cost of land taken up by Government as detailed on reverse.

_____ *Signature of Payee* _____, resident of _____, pergunnah _____, the sum of _____ Rupees _____

_____ *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.

† In figures _____

No. of Vouchers _____ Dated _____

C. In words only _____

† Rs. _____

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 _____ 19 _____

_____ of _____ District _____, Station _____, pergunnah _____, do hereby acknowledge to have received Rs. _____ on account of cost of land taken up by Government, as detailed on reverse.

_____ *Signature of Payee* _____, resident of _____, pergunnah _____, the sum of _____ Rupees _____

_____ *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.

† In figures _____

APPENDIX 5.
(Reverse of Statement C.)

DETAILS OF LAND, ETC., AND THEIR VALUES.

DETAILS OF LAND, ETC., AND THEIR VALUES.

Mouza _____, *Pergunnah* _____, *Zillah* _____, *Mouza* _____, *Pergunnah* _____, *Zillah* _____.

Land _____ *Bigha* _____ *Cotta* _____ *Chuttack*. *Land* _____ *Bigha* _____ *Cotta* _____ *Chuttack*.

Value _____ *Ruppes* _____ *Annas* _____ *Pies*. *Value* _____ *Ruppes* _____ *Annas* _____ *Pies*.

D.
 Name of work for which land has been acquired _____
 To the Judge of the Court at _____
 Date _____
 The sum of Rs. _____ 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 (g) of Act I of 1894:—

D.
 Name of work for which land has been acquired _____
 To the Judge of the Court at _____
 Date _____
 The sum of Rs. _____ 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 (g) of Act I of 1894:—

D.
 Name of work for which land has been acquired _____
 To the Judge of the Court at _____
 Date _____
 The sum of Rs. _____ 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 (g) of Act I of 1894:—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
	Treasury.	Acres.	Rs. A. P.	
	Total ...			

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
	Treasury.	Acres.	Rs. A. P.	
	Total ...			

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
	Treasury.	Acres.	Rs. A. P.	
	Total ...			

Received by cheque No. _____
 Paid by cheque No. _____
 Dated _____ 19 ____
 Land Acquisition Officer.
 Received the above amount for credit to Civil Court Deposits.
 Judge.

Received the above amount for credit to Civil Court Deposits.
 Dated _____ 19 ____
 Land Acquisition Officer.
 Received the above amount for credit to Civil Court Deposits.
 Judge.

Received the above amount for credit to Civil Court Deposits.
 Dated _____ 19 ____
 Land Acquisition Officer.
 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.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

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 _____
 Paid on _____ date _____ by _____
To the officer in charge of _____ Treasury.

Please receive for transfer to credit of Revenue deposits the sum of Rs. _____ 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.	Rs. A. P.	
	Total ...			

Land Acquisition Officer.

Dated _____ 19____

Treasurer.

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 _____
 Paid on _____ date _____ by _____
To the officer in charge of _____ Treasury.

Please receive for transfer to credit of Revenue deposits the sum of Rs. _____ 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.	Rs. A. P.	
	Total ...			

Land Acquisition Officer.

Dated _____ 19____

Treasurer.

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.

(Bengal Financial Rules, Chapter II—Rule 298.)

The list showing the dates on which Budget Estimates are required to be submitted by District officers to Controlling Officers and by them to the Finance Department and the Principal Auditor, and by other officers who are required to submit their estimates direct to the Finance Department and the Principal Auditor.

Estimate.	Submitted by	Controlling officer and the date by which it should reach him.	Head of Department (if any) and date by which it should reach him.	Date by which it should reach Principal Auditor's office and the Finance Dept.
REVENUE.				
V.—Land Revenue (All heads except recoveries on account of survey and settlement charges).	District Officers ...	Commissioner of Division. 15th September.	Board of Revenue 1st October.	15th October.
Recoveries on account of survey and settlement charges.	Director of Land Records.	...	...	Do.
VI.—Excise	Commissioner of Excise.	...	...	Do.
VII.—Stamps	District Officers ...	Commissioner of Division. 15th September.	Bengal Government, Finance Department, Separate Revenue Branch. 1st October.	Do
VIII.—Forest	Conservator of Forests.	...	...	Do
IX.—Registration ...	Inspector-General of Registration.	...	...	Do.
XIII.—Irrigation, Navigation, etc. Works for which capital accounts are kept.	Executive Engineers.	Superintending Engineers. 15th September.	Chief Engineer, Irrigation Department. 1st October.	1st November.
XIV.—Irrigation, Navigation, etc. Works for which no capital accounts are kept.	Do. ...	Do. ...	Do. ...	Do.
XVI.—Interest ...	District Officers ...	Commissioner of Division. 15th September.	...	15th October.
XVII.—Administration of Justice.	Registrars, High Court.	...	...	1st November.
	Administrator-General.	...	...	15th October.
	Secy., Legal Examination Committee.	...	...	Do.
	District Officers ...	Commissioner of Division. 15th September.	...	Do.
XVIII.—Jails and Convict Settlements.	District Judges and Judges of Small Causes Court.	...	...	Do.
	Inspector-General of Prisons.	...	...	Do.

Estimate.	Submitted by	Controlling officer and the date by which it should reach him.	Head of Department (if any) and date by which it should reach him.	Date by which it should reach Principal Auditor's office and the Finance Dept.
REVENUE—concl'd.				
EXIX.—Police	Commissioner of Police.	...	...	15th October.
	Inspector-General of Police.	...	...	Do.
XX.—Ports and Pilotage	District Officers ...	Commissioner of Division. 15th September.	...	Do.
	Port Officers (Minor Port).	...	...	Do.
XXI.—Education ...	Director of Public Instruction.	...	...	Do.
XXII.—Medical ...	Surgeon-General ...	...	...	Do.
XXIII.—Public Health ...	Director of Public Health.	...	...	Do.
	Chief Engineer, Public Health.	...	...	Do.
XXIV.—Agriculture ...	Director of Agriculture.	...	...	Do.
	Supdt., Botanical Garden.	...	...	Do.
	Veterinary Advisor to the Government.	...	...	Do.
XXV.—Industries ...	Director of Industries.	...	...	Do.
	Supdt., Cinchona Cultivation.	...	...	Do.
XXVI.—Miscellaneous Departments.	District Officers ...	Commissioner of Division. 15th September.	...	Do.
	Protector of Emigrants.	...	...	25th September.
	Registrar of Joint Stock Companies.	...	...	Do.
	Inspector of Factories.	Director of Industries. 15th September.	...	15th October.
XXX.—Civil Works ...	Executive Engineers	Superintending Engineer. 15th September.	Chief Engineer, P. W. D. 1st October	1st November.
	Finance Dept. of Govt.	...	...	15th September
XXXIV.—Stationery and Printing.	I. G. of Prisons (For Jail Press).	...	...	Do.
	District Officers ...	Commissioner of Division. 15th September.	...	Do.
	Do.	Do.	...	Do.
XXXV.—Miscellaneous ...	District Judges ...	...	...	Do.
	Registrar, Co-operative Societies.	...	...	Do.
	Do.	Do.	...	Do.

Estimate.	Submitted by	Controlling officer and the date by which it should reach him.	Head of Department (if any) and date by which it should reach him	Date by which it should reach Principal Auditor's office and the Finance Dept.
EXPENDITURE.				
5.—Land Revenue ...	Director of Land Records and Surveys.	...	...	15th October.
	District Officers ...	Commissioner of Division. 15th September.	Bengal Government, Revenue Department. 1st October.	Do.
	Do. ...	Do. ...	Board of Revenue 1st October.	Do.
6.—Excise ...	Commissioner of Excise.	...	...	Do.
7.—Stamps ...	District Officers ...	Commissioner of Division. 15th September	Bengal Government, Finance Department, Separate Revenue Branch. 1st October.	Do.
	Collector of Calcutta.	Do. ...	Do. ...	Do.
8.—Forest ...	Conservator of Forests.	...	...	Do.
9.—Registration ...	I G of Registration.	..	...	Do.
14.—Interest on Works for which capital accounts are kept.	P. W. D. Irrigation Branch.	...	...	Do
15.—Other Revenue expenditure financed from ordinary revenue	Executive Engineers.	Suptg. Engineers. 15th September.	Chief Engineer, Irrigation Department. 1st October.	1st November.
15(i).—Other Revenue expenditure financed from Famine Insurance Grants.	Do. ...	Do. ...	Do. ...	Do.
16.—Construction of Irrigation, Navigation, Embankment and Discharge Works—	...	...	P. W. D. Irrigation Branch.	15th October.
A.—Financed from Famine Insurance Grants.	...	...	...	Do.
B.—Financed from ordinary revenues.	...	...	...	Do.
22.—General Administration.	Private Secy. to H.E. the Governor.	...	...	Do.
Staff and Household ...	Military Secy. to H. E. the Governor.	...	...	Do.
	Surgeon General ...	...	...	Do.
Legislative Council ...	Secy., Legis'ative Dept.	...	...	Do.
Executive Council and Civil Secretariat.	Secy., Fin. Dept. ...	...	...	Do.
Board of Revenue ...	Secy., Board of Revenue.	...	...	Do.

Estimate.	Submitted by	Controlling officer and the date by which it should reach him.	Head of Department (if any) and date by which it should reach him.	Date by which it should reach Principal Auditor's office and the Finance Dept.
EXPENDITURE—contd.				
22.—General Administration—concl'd Commissioners ...	Commissioners of Division.	...	...	15th October.
24.—Administration of Justice—High Court	Registrars, Original and Appellate Sides, and Chief Law Reporter.	...	...	1st November.
Law Officers	Advocate General	...	...	15th October.
	Govt. Solicitor ...	...	...	Do.
	Legal Remembrancer.	...	...	Do.
	District Officers ...	Commissioner of Division. 15th September.	...	Do.
Administrator General and Official Trustee.	Administrator General and Official Trustee.	...	...	Do.
Coroner's Court ...	Coroner ...	...	...	Do.
Presidency Magistrate's Court.	Chief Presidency Magistrate.	...	...	Do.
	Municipal Magistrate.	...	...	Do.
	Commissioner of Police.	...	...	Do.
Civil and Sessions Courts	District Judges ...	...	...	Do.
	President, Improvement Tribunal.	...	...	Do.
Court of Small Causes	Chief Judge, Small Causes Court (Presidency town).	...	...	Do.
	Mufassal Small Causes Court Judges.	...	...	Do.
Criminal Courts ...	District Officers ...	Commissioner of Division. 15th September.	...	Do.
Pleadings Examination charges.	Secy., Legal Examination Committee.	...	...	Do.
25.—Jails and Convict Settlement.	Inspector Genl. of Prisons.	...	...	Do.
Charges for Police Custody.	District Officers ...	Commissioner of Division. 15th September.	...	Do.
	Commissioner of Police.	...	...	Do.
26.—Police--				
Presidency Police, Cattle Pounds Refunds.	Commissioner of Police.	...	...	Do.

Estimate.	Submitted by	Controlling officer and the date by which it should reach him.	Head of Department (if any) and date by which it should reach him.	Date by which it should reach Principal Auditor's office and the Finance Dept.
EXPENDITURE—contd.				
26.—Police— <i>concl'd.</i>				
All other police charges including refunds.	Inspector General of Police.	...	...	15th October.
	District Officers ...	Commissioner of Division.	...	Do.
27.—Ports and Pilotage	Port Officers (Minor Ports).	...	...	Do.
	Agent for Government Consignments.	...	...	Do.
31.—Education	Director of Public Instruction.	...	...	Do.
32.—Medical—				
Medical Establishment	Surgeon General ...	...	...	Do.
Hospital and Dispensaries.	Surgeon General ...	...	...	Do.
	Depy. Commissioner of Police (Albert Victor Leper Asylum).	Surgeon General.	...	Do.
Grants for Medical purpose	Surgeon General ...	...	...	Do.
Medical Schools and Colleges.	Do. ...	...	...	Do.
Lunatic Asylum ...	Do. ...	...	...	Do.
Chemical Examiner ...	Do. ...	...	...	Do.
Refunds ...	Do. ...	...	...	Do.
33.—Public Health—Bacteriological laboratories.	Do. ...	...	...	Do.
Other heads ...	Director of Public Health.	...	...	Do.
	Chief Engineer, Public Health.	...	...	Do.
34.—Agriculture—Veterinary charges ...	Veterinary Adviser to Govt.	...	...	Do.
Co-operative Societies ...	Registrar, Co-operative Societies.	...	...	Do.
Agriculture ...	Director of Agriculture.	...	...	Do.
	Supdt., Royal Botanic Garden.	...	...	Do.

Estimate	Submitted by—	Controlling officer and the date by which it should reach him.	Head of Department (if any) and date by which it should reach him.	Date by which it should reach Principal Auditor's office and the Finance Dept.
EXPENDITURE—concl'd.				
85.—Industries	Director of Industries.	...	...	16th October.
Electrical Adviser ...	Electrical Adviser	...	...	Do.
Cinchona Plantations ...	Supdt. of Cinchona Cultivation.	...	...	Do.
37.—Miscellaneous Departments—				
Census ...	Dept. of Govt. ...	...	...	25th September.
Emigration ...	Supdt. of Emigration. District Officers ...	...	...	Do.
Inspector of Factories ...	Chief Inspector of Factories.	Commissioner of Division. 10th September.	...	Do.
Provincial Statistics	Inspector-General of Registration. District Officers ...	...	...	16th October.
Preservation and translation of ancient manuscripts.	District Officers ...	Commissioner of Division. 15th September.	...	Do.
Examination ...	Secy., Central Examination Committee.	Do. ...	...	Do.
Registrar of Joint Stock Companies	Registrar of Joint Stock Companies	...	...	25th September
Miscellaneous	Secy., Smoke Nuisance Commission. Rent Controller ...	...	...	16th October.
41.—Civil Works	Executive Engineer	...	Local Self-Govt. Department. 15th September.	Do.
46.—Stationery and Printing.	Superintendent, Government Press.	Superintending Engineer. 15th September.	Chief Engineer, P. W. D. 1st October.	1st November.
	Controller or Superintendent of Stationery. Press and Forms Department.	Finance Department Government. 15th September.	...	16th October.
		Inspector-General of Prisons. 15th September.	...	Do.
47.—Miscellaneous—				
Charges for search of hidden treasures.	District Officers	Commissioner of Division. 15th September.	...	Do.
Charges for treatment of patients at Pasteur Institute.				
Rewards for destruction of wild animals.				
Charges for European vagrants.	Commissioner of Police.	...	...	Do.
Petty establishment	Officer in charge of Writers buildings. District Officers ...	...	...	Do.
Construction of Irrigation Works not charged to Revenue.	Executive Engineer	Commissioners of Divisions. 15th September.	Chief Engineer, Irrigation Department 1st October.	Do.

[See Bengal Financial Rules, Chapter II—Rule 304.]

List of Major, Minor and Sub-heads, and Primary units of appropriation under each

N.B.—The Local Government may consider in what cases the Primary units of appropriation under Sub-heads subordinate to a minor head may be combined under the minor head. Progress of expenditure should be watched against "voted" and "non-voted" appropriation separately under each primary unit.

Major Head.	Minor Head.	Sub-head.	Primary Units.	
5. Land Revenue (Reserved).	A. Charges of Administration.	I. Land Acquisition Establishment.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.	
		II. Certificate Establishment.	Do.	
		III. Partition Establishment.	Do.	
		IV. Record Room Establishment.	Do.	
		V. Kanungo Establishment.	Do.	
		VI. Road Cess, Valuation and Re-valuation Establishment.	Do.	
		VII. Wards Estate Establishment.	Do.	
	B. Management of Government Estates.	I. Collection of Revenue	Do.	
		II. Outlay on Improvements.	{ (1) Outlay on Sanitary and Agricultural Improvements. (2) Other charges.	
	C. Survey and Settlement.	I. Controlling Office ...	III - A	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
			II. Other Headquarters Establishment.	Do.
			III. Major Settlement operations.	Do.
			IV. Minor Settlement operations.	Do.
			D. Land Records	I. Superintendence ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
			II. District Charges ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.

Major Head.	Minor Head.	Sub-head.	Primary Units.
6. Exoisc (Transferred).	A. Superintendence.	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
	B. Presidency Establishment.	.....	Do.
	C. District Executive Establishment.	I. Sadar Establishment II. Inspection and Prevention.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc.
	D. Distilleries ...	.....	{ (1) Pay of Establishment. (2) Allowance, honoraria. (3) Supplies and Services. (4) Contract contingencies. (5) Other contingencies.
	E. Compensation	.....	Native States and other parties.
7. Stamps (Reserved).	A. Non-judicial	I. Superintendence ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		II. Charges for the sale of stamps.	Charges for the sale of stamps. (discount).
		III. Stamps supplied from Central Stores.	Stamps supplied from Central Stores.
	B. Judicial ...	I. Superintendence ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		II. Charges for sale of stamps.	Charges for sale of stamps.
		III. Discount on plain paper.	Discount on plain paper.
8. Forest (Reserved).	A. General Direction.	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
		.....	{ (1) Timber and other produce removed from the forests by Government Agency. (2) Timber and other produce removed from the forests by consumers or purchasers. (3) Drift and waif wood and confiscated forest produce. (4) Revenue from forests not managed by Government.
	B. Conservancy and Works.	.....	{ (5) Rent of leased forests and payments to shareholders in forests managed by Government. (6) Live-stock, stores, tools and plant. (7) Communications and buildings. (8) Organization, improvement and extension of forests. (9) Miscellaneous.

Major Head.	Minor Head.	Sub-head.	Primary Units.
	C. Establishment	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
9. Registration (Transferred).	A. Superintendence.	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
	B. District charges.	.....	Do.
Irrigation, Navigation, Embankment and Drainage works for which capital accounts are kept (charges adjusted in reduction of receipts under the corresponding receipt head XIII) (Reserved).	A. Irrigation Works	I. Productive	{ (1) Extensions and improvements. (2) Maintenance and repairs. (3) Establishments. (4) Other items.
		II. Unproductive	Do
	B. Navigation, Embankment and Drainage Works.	I. Productive	Do.
		II. Unproductive	Do.
14 Interest on works for which capital accounts are kept (Reserved).	A. Irrigation Works	.....	Interest on debt on irrigation works—Productive, unproductive.
	B. Navigation, Embankment and Drainage Works.	.....	Interest on debts on Navigation, Embankment and Drainage works—Productive, unproductive.
15. Other Revenue expenditure financed from ordinary revenue (Reserved).	A. Irrigation Works.	I. Works for which only revenue accounts are kept.	{ (1) Works. (2) Extensions and Improvements. (3) Maintenance and repairs. (4) Tools and plant. (5) Suspense. Deduct—English cost of Stores. (6) Loss or gain by exchange. (7) Expenditure in England
		II. Works for which neither Capital nor Revenue accounts are kept.	Do.

Major Head.	Minor Head.	Sub-head	Primary Units.
		<p>II. Miscellaneous expenditure.</p> <p>III. Miscellaneous expenditure.</p>	<p>(1) Establishments (2) Tools and plant. (3) Other charges. (4) Suspense. <i>Deduct</i>—English cost of Stores. (5) Loss or gain by exchange. (6) Expenditure in England.</p>
	B. Navigation, Embankment and Drainage Works.	<p>I. Works for which only revenue accounts are kept.</p> <p>II. Works for which neither Capital nor Revenue accounts are kept.</p> <p>III. Miscellaneous expenditure.</p> <p><i>Deduct</i> amount financed from Famine Insurance grant.</p> <p>Net amount charged to ordinary revenue.</p>	<p>(1) Works. (2) Extensions and Improvements. (3) Maintenance and repairs. (4) Tools and plant. (5) Suspense. <i>Deduct</i>—English cost of Stores. (6) Loss or gain by exchange. (7) Expenditure in England.</p> <p>Do.</p> <p>(1) Establishments. (2) Tools and plant. (3) Other charges. (4) Suspense. <i>Deduct</i>—English cost of Stores. (5) Loss or gain by exchange. (6) Expenditure in England</p>
16. Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved).	<p>A. Financed from Famine Insurance grant.</p> <p>B. Financed from ordinary revenue.</p>	<p>I. Irrigation works ...</p> <p>II. Navigation, Embankment and Drainage works.</p> <p>I. Irrigation works ...</p> <p>II. Navigation, Embankment and Drainage works</p>	<p>Works.</p> <p>Do.</p> <p>Do.</p> <p>Do.</p>
19. Interest on ordinary debt (Reserved).	<p>A. Interest on provincial loans.</p> <p>B. Discount on provincial loans.</p>	<p>.....</p> <p>.....</p>	<p>Interest on provincial loans (specified).</p> <p>Discount on provincial loans (specified).</p>

Major Head.	Minor Head.	Sub-head.	Primary Units.
	C. Other items	.....	(1) Interest payable to Central Government on— (a) Advance on account of provincial loan account. (b) Advances on account of Irrigation Capital expenditure. (c) Other advances. (2) Management of debt. (3) Miscellaneous. <i>Deduct</i> —Interest transferred to Commercial Departments.
21. Sinking Funds (Reserved).	...	.....	Sinking Funds for loans (to be specified).
22. General Administration (Reserved).	A. Pay of Governor.	.....	Pay of Governor.
A. Heads of Provinces, Executive Councils and Ministers.	B. Sumptuary allowance of Governor.	.....	Sumptuary allowance of Governor.
	C. Staff and household of Governor.	I. Private Secretary ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowance, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
		II. Military Secretary ...	Do.
		III. Surgeon to H. E. the Governor.	Do.
		IV. Band Establishment	{ (1) Pay of Establishment. (2) Allowances. (3) Contingencies.
		V. Body Guard Establishment.	
	D. Expenditure from Contract allowance.	.....	Expenditure from Contract allowances.
	E. Tour expenses	.....	Tour expenses.
		VI. Executive Council ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
		VII. Ministers ...	Do.
B. Legislative bodies.	F. Legislative Council.	I. Legislative Department.	Do.
		II. Book Depot Establishment.	{ (1) Pay of Establishment (2) Allowances. (3) Contingencies.

Major Head.	Minor Head.	Sub-head.	Primary Units.
C. Secretariat and Headquarters Establishment.	G. Civil Secretariats.	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
	H. Board of Revenue, Financial Commissioners and Establishments.	I. Board of Revenue ...	Do.
	I. Local Fund Establishment.	II. Management of Private Estates.	Do.
D. Commissioners	J. Commissioners	.....	Do. <i>Deduct.—Share debitabte to Central.</i> { (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		E. District Administration.	K. General Establishment.	I. General Establishment.	Do.
II. Treasury Establishment.	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Contract contingencies. (4) Other contingencies.		
F. Miscellaneous	L. Subdivisional Establishment.	.....	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc.
	M. Other Establishment.	.....	{ (1) Pay of Establishment. (2) Contingencies.
	N. Discretionary grants of heads of Provinces, etc.	.....	{ (1) Discretionary grants by Governors. (2) Discretionary grants by Commissioners. (3) Discretionary grants by District Officers.
24. Administration of Justice (Reserved)	A. High Court ...	I. Judges ...	{ (1) Pay of Officers. (2) Allowances.
		II. Original Side— (a) Registrar	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		(b) Official Receiver	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III. Appellate Side— (a) Registrar	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.

Major Head.	Minor Head.	Sub-head.	Primary Units.
		(b) Reporters ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances. (4) Contingencies.
	B. Law Officers...	I. English Law Officers	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II. Legal Remembrancer and High Court pleader.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
		III. Mofussil Establishment.	Do.
	C. Administrator General and Official Trustee.	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
	D. Coroner's Court.	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	E. Presidency Magistrate's Courts.	I. Presidency Magistrate	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		II. Juvenile Court and Detention house, etc.	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	F. Judicial Commissioners	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
	G. Civil and Sessions Courts.	I. District and Sessions Judges.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		II. Subordinate Judges...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc.
		III. Munsifs	Do.
		IV. Process Serving Establishment.	{ (1) Pay of Establishment. (2) Allowances. (3) Contingencies

Major Head.	Minor Head.	Sub-head.	Primary Units.	
26. Jails and Convict Settlements (Reserved).	H. Court of Small Causes.	V. Record room Establishment.	Pay of Establishment	
		I. Presidency Courts ...	(1) Pay of Officers.	
			(2) Pay of Establishment.	
		II. Mufussil Courts ...	(3) Allowances, honoraria, etc.	
			(4) Supplies and Services.	
			(5) Contingencies.	
			(6) Other contingencies.	
		I. Criminal Courts.	Police case hospitals ...	(1) Pay of Establishment.
				(2) Allowances, honoraria, etc.
				(3) Contingencies
	J. Readership Examination Charges.	.....	(1) Pay of Officers.
			(2) Pay of Establishment.	
	A. Jail ...	I. Superintendence ...	(3) Supplies and Services.	
			(4) Contingencies.	
		II. Establishment ...	(1) Pay of Officers.	
(2) Pay of Establishment.				
III. Dietary charges—		(a) Presidency Jail ...	(1) Dietary charges.	
		(b) Central Jail ...	(2) Other expenses	
		(c) District Jail ...	(under each sub-head).	
		(d) Sub-Jail ...		
		(e) Juvenile Jail ...		
IV. Hospital charges—		(a) Presidency Jail ...	Hospital charges (under each sub-head).	
		(b) Central Jail ...		
		(c) District Jail ...		
		(d) Sub-Jail ...		
	(e) Juvenile Jail ...			
V. Clothing and bedding of prisoners—	(a) Presidency Jail ...	Clothing and bedding of prisoners (under each sub-head).		
	(b) Central Jail ...			
	(c) District Jail ...			
	(d) Sub-Jail ...			
	(e) Juvenile Jail ...			
VI. Sanitary charges—	(a) Presidency Jail ...	Sanitary charges (under each sub-head).		
	(b) Central Jail ...			
	(c) District Jail ...			
	(d) Sub-Jail ...			
	(e) Juvenile Jail ...			
VII. Charges for moving prisoners—	(a) Presidency Jail ...	Charges for moving prisoners (under each sub-head).		
	(b) Central Jail ...			
	(c) District Jail ...			
	(d) Sub-Jail ...			
	(e) Juvenile Jail ...			

Major Head.	Minor Head.	Sub-head.	Primary Units.
		VIII Miscellaneous Services and Supplies—	
		(a) Presidency Jail	} Miscellaneous services and supplies (under each sub-head).
		(b) Central Jail ...	
		(c) District Jail ...	
		(d) Sub-Jail ...	
		(e) Juvenile Jail ...	
		IX. Travelling allowances—	
		(a) Presidency Jail	} Travelling allowances (under each sub-head).
		(b) Central Jail ...	
		(c) District Jail ...	
		(d) Sub-Jail ...	
		(e) Juvenile Jail ...	
		X. Contingent Charges—	
		(a) Presidency Jail	} Contingencies (under each sub-head).
		(b) Central Jail ...	
		(c) District Jail ...	
		(d) Sub-Jail ...	
		(e) Juvenile Jail ...	
		XI. Extraordinary charges for live-stock and tools and plant—	
		(a) Presidency Jail	} Extraordinary charges for live-stock and tools and plant; (under each sub-head).
		(b) Central Jail ...	
		(c) District Jail ...	
		(d) Sub-Jail ...	
		(e) Juvenile Jail ...	
		XII. Charges for police custody.	Charges for police custody under "Lock-ups only."
	B. Jail manufactures.	I. Presidency Jail ...	} (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Supplies and Services. (4) Contingencies (under each class of Jail).
		II. Central Jail ...	
		III. District Jail ...	
		IV. Sub-Jail ...	
		V. Juvenile Jail ...	
26. Police (Reserved).	A. Presidency Police.	1. Superintendence ...	(1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		II. City Police ...	Do.
		III. River, Harbour or Marine Police.	Do.
		IV. Dock Police ...	Do.
		V. Guards for public buildings.	(1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Supplies and Services. (4) Contingencies.
		VI. Special police (charged to the parties concerned).	Do.

Major Head.	Minor Head.	Sub-head.	Primary Units.
		VII. Hospital charges ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
		VIII. Police Dead house ...	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Supplies and Services. (4) Contingencies.
		IX. Cattle pounds ...	Do.
	B. Superintendence	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
	C. District Executive Force.	I District Police ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		II. Other police ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
	D. Village police	.. ...	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Supplies and Services. (4) Contingencies.
	E. Special police	I. Military Police ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		II. Frontier Police ...	Do.
		III. Agency Police ...	Do.
	F. Railway Police.	(For each Railway) ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
	G. Criminal Investigation Department.	.....	Do.
	H. Cattle pounds.	.....	{ (1) Pay of Establishment. (2) Supplies and Services. (3) Contingencies.

Major Head.	Minor Head.	Sub-head.	Primary Units.
27. Ports and Pilotage (Reserved).	I. Works ...	I. Original works ...	Original works.
		II. Repairs ...	Repairs.
		III. Other charges... ..	Other charges.
		.....	Pay and allowances of officers and men afloat.
	B. Minor ports...	II. Victualling of officers and men afloat.	Victualling of officers and men afloat.
		III. Purchase of Marine Stores and coal for the building, repairs and outfit of ships and vessels.	Purchase of Marine Stores and coal for the building, repairs and outfit of ships and vessels.
		IV. Purchase and hire of ships and vessels.	{ (1) Purchase of ships and vessels. (2) Hire of ships and vessels.
		V. Pilotage and Pilot Establishment.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		VI. Ports Establishment.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and services. (5) Contingencies. Deduct— Establishment charges recovered from other Governments.
		(1) Agents for Government Consignments.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
		(2) Port	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
	(3) Shipping Office ...	Do.	
	(4) Survey of Steam vessels	Do.	
	VII. State Yacht Establishment.	{ (1) Pay of Establishment. (2) Supplies and Services. (3) Contingencies.	
	VIII. Miscellaneous.	Miscellaneous charges.	
30. Scientific Department (Reserved and Transferred).	A. Museums (Transferred).	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
	B. Donation to Scientific Societies and institutes (Transferred).	.....	Donation to Scientific Societies.

Major Head.	Minor Head.	Sub-head.	Primary Unit ^a .
	C. Hydro-electric Survey (Reserved).	.....	Hydro-electric Survey.
	D. Mines Department.	Inspector of Mines ...	Inspector of Mines.
31. Education (Transferred)	A. Grants to Universities.	.....	Grants to Universities.
A. University	B. Government Art Colleges.	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
	C. Grant to non-Government Art Colleges.	.....	Recurring and non-recurring grants.
	D. Government Professional Colleges.	I. Law Colleges ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria etc (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		II. Engineering Colleges	Do.
		III. Science Colleges ...	Do.
		IV. Training Colleges ...	Do.
	E. Grants to non-Government Professional Colleges.	.....	Recurring and non-recurring grants.
B. Secondary ...	F. Government Secondary Schools.	I. Secondary Schools for boys.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		II. Secondary Schools for girls.	Do.
	G. Direct grants to non-Government Secondary Schools.	.....	Recurring and non-recurring grants.
	H. Grants to local bodies for secondary education.	.....	Do.
C. Primary ...	I. Government Primary schools.	I. Primary Schools for boys.	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Supplies and Services. (4) Contingencies.
		II. Primary Schools for girls.	
	J. Direct grants to non-Government primary schools	.....	Recurring and non-recurring grants.

Major Head.	Minor Head.	Sub-head.	Primary Units.
	K. Grants to local bodies for primary education.	.....	Recurring and non-recurring grants
D. Special	L. Government Special Schools.	I. Training School for Masters.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
		II. Training Schools for Mistresses.	Do.
		III. Government Training Schools.	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Supplies, services and contingencies.
		IV. Engineering and Surveying Schools.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services (5) Contract contingencies. (6) Other contingencies.
		V. Reformatory Schools	Do.
		VI. Madrassas	Do.
		VII. Model Maktabas	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc.
		VIII. Zenana classes	{ (3) Supplies and services and contingencies.
	M Direct grants to non-Government special schools.	.....	Recurring and non-recurring grants.
	N Grants to local bodies for special education.	.....	Do.
E. General	O. Direction	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and services. (5) Contract contingencies. (6) Other contingencies.
	P. Inspection	.....	Do.
	Q. Scholarships	.....	Scholarships in Arts Colleges, Professional Colleges, Secondary Schools, Primary Schools and special schools.
	R. Miscellaneous	I. Grants for the encouragement of literature.	Grants for the encouragement of literature.
		II. Government Book Depot.	{ (1) Pay of Officers. (2) Pay of Establishment (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.

Major Head.	Minor Head.	Sub-head.	Primary Units.	
81. Education (Reserved).		III. Examination charge	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.	
		IV. Miscellaneous ...	Miscellaneous charges.	
		(Heads to be opened according to the requirements.)		
82. Medical (Transferred).	A. Medical Establishment.	I. Superintendence ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.	
		II. District Medical Offices	Do.	
		III. Reserve Medical Sub-ordinate.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc.	
		B. Hospitals and Dispensaries.	I. Presidency Hospitals and Dispensaries.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
			II. Mufassil Hospitals and Dispensaries.	{ (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.
			III. Grants to Hospitals and Dispensaries.	Grants to Hospitals and Dispensaries.
	C. Grants for medical purposes.	.....	Grants for medical purposes.
	D. Medical College and Schools.	I. Medical Colleges ...	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies	
		II. Medical Schools ...	{ (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies	
	E. Lunatic Asylum.	.....	Do.
	F. Chemical Examiners	.....	Do.
	83. Public Health (Transferred).	A. Public Health Establishment.	Do.
B. Grants for Public Health purposes.		.....	Grants for Public Health purposes.
C. Expenses in connection with epidemic diseases.		.....	Expenses in connection with epidemics.
D. Bacteriological Laboratories.		.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.
E. Pasteur Institute.		.....	Do.

Major Head.	Minor Head.	Sub-head.	Primary Units.	
84. Agriculture (Transferred).	A. Agriculture ...	I. Experimental Farms ...	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Supplies and Services. (4) Contingencies.	
		II. Agricultural experiments.	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Grants-in-aid, contribution, etc. (4) Contingencies.	
		III. Agricultural Departments—		
		(i) Superintendence	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies.	
		(ii) Other supervising staff.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contingencies.	
		(iii) Agricultural Education.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.	
		IV. Public exhibition and fairs.	Public exhibition and fairs.	
		V. Sericulture	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Grants-in-aid, contributions, etc. (5) Supplies and Services. (6) Contingencies.	
		VI. Seed stores	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Contingencies.	
		VII. Botanical and other public gardens.	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services. (5) Contract contingencies. (6) Other contingencies. (7) Grant-in-aid, contributions, etc.	
		B. Veterinary charges.	I. Superintendence ...	{ (1) Pay of Officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Supplies and Services (5) Contingencies.
			II. Veterinary Instruction.	Do.

Major Head.	Minor Head.	Sub-head	Primary Units.
		III. Subordinate Estab-lishment.	{ (1) Pay of Establishment.
			{ (2) Allowances, honoraria, etc.
		IV. Hospitals and Dis-pensaries.	{ (3) Contingencies.
		V. Breeding operations	{ (1) Cattle breeding opera-tions.
			{ (2) Horse, mule, and donkey breeding operations.
		VI. Prizes ...	Prizes.
			{ (1) Pay of Officers.
			{ (2) Pay of Establishment.
			{ (3) Allowances, honoraria, etc.
	C. Co-operative Credit.	.....	{ (4) Grant-in-aid, contribu-tions, etc.
			{ (5) Supplies and Services.
			{ (6) Contingencies.
35. Industries (Trans-ferred).	A. Industries ...	I. Direction ...	Do.
		II. Superintendence ...	{ (1) Pay of Officers.
			{ (2) Pay of Establishment.
			{ (3) Allowances, honoraria, etc.
			{ (4) Supplies and services.
			{ (5) Contingencies.
		III. Industrial Educa-tion—	
		(i) Inspection	} Do.
		(ii) Schools ...	
			Scholarships.
			Grant-in-aid.
		IV. Industrial develop-ment.	{ (1) Pay of Officers.
			{ (2) Pay of Establishment.
			{ (3) Allowances, honoraria, etc.
			{ (4) Scholarships.
			{ (5) Contingencies.
		V. Miscellaneous ...	Miscellaneous.
			{ (1) Pay of Officers.
			{ (2) Pay of Establishment.
			{ (3) Allowances, honoraria, etc.
			{ (4) Supplies and Services.
			{ (5) Contingencies.
	B. Fisheries ...	.....	Do.
	C. Cinchona plantations.	.....	Do.
37. Miscellaneous Depts. (Re-served and Trans-ferred).	A. Inspector of Factories (Reserved).	.....	{ (1) Pay of Officers.
			{ (2) Pay of Establishment.
			{ (3) Allowances, honoraria, etc.
			{ (4) Contingencies.
	B. Inspector of Steam Boilers.	.....	{ (1) Pay of Officers.
			{ (2) Pay of Establishment.
			{ (3) Allowances, honoraria, etc.
			{ (4) Contingencies.

Major Head	Minor Head.	Sub-head.	Primary Units.
	C. Provincial Statistics.	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	D. Preservation and translation of ancient manuscripts.	Preservation and translation of ancient manuscripts.
	E. Examinations.	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	F. Miscellaneous.	(Sub-heads and primary units to be recorded according to local account heads.)	
41. Civil Works (Transferred).	Original Works Buildings.		
	Land Revenue ...	}	Same as the minor heads
	Excise		
	Stamps		
	Forest		
	Registration ...		
	General Administration.		
	Administration of Justice.		
	Jails and convict Settlements.		
	Police		
	Ports and Pilotage (minor ports).		
	Education other than European and Anglo-Indian Education.		
	Medical		
	Public Health ...		
	Agriculture ...		
	Industries ...		
	Civil Works ...		
	Stationery and Printing.		
	Miscellaneous departments.		
	B. Original works—communications.		
	C. Repairs ...		
	D. Establishment.		
	E. Tools and plant.		
	F. Grants-in-aid.		
	G. Suspense ...		
	H. Deduct—English cost of Stores.		
	I. Expenditure in England.		
41. Civil Works (Reserved).	(Heads to be opened according to local requirements.)		

Major Head.	Minor Head.	Sub-head.	Primary Units.
43. Famine Relief and Insurance (Reserved).	A. Famine Relief. Salaries and Establishment	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	Relief Works ...	I. Communications	Communications.
		II. Irrigation works	Irrigation works.
		III. Other works ...	Other works.
	Relief to people employed otherwise than on relief works.	.....	Relief to people employed otherwise than on relief works.
	Gratuitous relief	I. Given in Government Institutions.	Given in Government Institutions.
		II. Given at the house of the people.	Given at the house of the people.
		III. Given in other ways	Given in other ways.
	Miscellaneous ...	I. Advances for aided private works.	Advances for aided private works.
		II. Advances for artisans.	Advances for artisans.
III. Measures for protection of cattle.		Measures for protection of cattle.	
IV. Other expenditure...		Other expenditure.	
B. Transfer to Famine Insurance Fund.	.....	Transfer to Famine Insurance Fund.	
46. Superannuation allowances and pensions.	A. Superannuation and Retired Allowances.	.....	Superannuation and Retired allowances.
	B. Commuted value of pensions.	I. Paid to retired officers	Paid to retired officers.
		II. Paid to other local Governments.	Paid to other local Governments.
	C. Compassionate allowances.	.....	Compassionate allowances.
	D. Gratuities ...	.....	Gratuities.
	E. Pensions for distinguished and meritorious services.	.....	Pensions for distinguished and meritorious services.
	F. Covenanted Civil service pensions.	.....	Covenanted Civil service pensions.

Major Head.	Minor Head.	Sub-head.	Primary Units.
46. Stationery and Printing (Reserved).	A. Government Presses.	(Names of presses to be specified.)	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Supplies and services. (5) Contingencies.
	B. Printing at Private presses.	....	Printing at private presses.
	C. Stationery supplied from Central Stores.	.....	Stationery supplied from Central Stores.
46. Stationery and Printing (Transferred).	A. Printing at private presses.	.....	Printing at private presses.
	B. Stationery supplied from Central Stores.	.....	Stationery supplied from Central Stores.
47. Miscellaneous	A. Durbar presents and allowances to Vakils.	.....	Durbar presents and allowances to Vakils.
	B. Cost of books and periodicals.	.....	Cost of books and periodicals.
	C. Donations for charitable purposes.	.....	Donations for charitable purposes.
	D. Charges on account of European vagrants.	.....	Charges on account of European vagrants.
	E. Rewards for destruction of wild animals.	.....	Rewards for destruction of wild animals.
	F. Petty Establishment.	I. Circuit Houses ... II. Other petty establishment.	{ (1) Pay of Establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	G. Special Commissions of Enquiry.	.....	{ (1) Pay of Officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	H. Irrecoverable temporary loans written off.	.....	Irrecoverable temporary loans, written off.
	I. Rent, rates and taxes.	.....	Rent, rates and taxes.
	J. Petty construction and repairs.	.....	Petty constructions and repairs.
	K. Contributions	.....	Contributions.

Major Head.	Minor Head.	Sub-head.	Primary Units
	L. Miscellaneous charges for the treatment of patients at the Pasteur Institute.	.....	Miscellaneous charges for the treatment of patients at the Pasteur Institute.
	M. Miscellaneous and unforeseen charges.	.....	Miscellaneous and unforeseen charges.
55. Construction of Irrigation, Navigation, Embankment and Drainage Works.			
A. Irrigation Works.			
(1) Productive	Works Establishment Tools and plant Suspense ... <i>Deduct</i> —Receipts and recoveries on capital account English cost of Stores. Loss or gain by exchange. Expenditure in England.	.....	Same as in the minor head.
(2) Unproductive.	Do. ...	.....	Do.
B. Navigation, Embankment and Drainage Works—			
(1) Productive	} Do. ...	.....	Lo
(2) Unproductive.			
<i>Deduct</i> —Amount financed from Famine Insurance grants.			
<i>Deduct</i> —Amount financed from ordinary revenues.			
<i>Add</i> —Repayments of capital expenditure charged to ordinary revenues.			
Net amount not charged to revenue.			

F. R. APPENDIX 8.**PART I.****Relevant Rules of the Civil Account Code, the Forest Account Code and the Public Works Account Code that should go into the Auditor General's**

ACCOUNT RULES.

Articles or paragraphs.

Particulars.

Civil Account Code, Volume I.

CHAPTER 1.

General Principles and Rules.

Article 1 (first sentence) ...	Government money to be brought into account.
Article 18 ...	Check of charges by the Principal Auditor.
Article 33A ...	Adjustments between Governments.

CHAPTER 2.

*Check of Receipts.**Nil.*

CHAPTER 3.

Pay and Allowances—General Rules.

Article 41 and App. 8A ...	Last pay certificate (Under T. O. 22).
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CHAPTER 5.

Establishment.

Article 68 ...	For attaching Last Pay Certificate, or health certificates to first bills presented.
Article 70, Rule 1 ...	Last Pay Certificates.
Article 71 ...	For guidance of officers in complying with audit requirements.
Article 77, Rule 2 ...	Test audit of travelling journals of lower subordinates of the Public Works and Irrigation Departments.

CHAPTER 6.

Contingent charges.

Article 85, Note 3 ...	Contingent charges on account of wages of coolies to be supported by a certificate of payment for purposes of audit.
Article 98 I and III (b) ...	Accounts to be kept in the treasury and check to be exercised by Audit officers on the sale of Service Postage stamps.
Article 99 ...	Sub-vouchers for contract contingencies.

Articles or paragraphs.

Particulars

Civil Account Code, Volume I—concluded.

CHAPTER 6—concluded.

Contingent Charges—concluded.

Article 104 ...	...	Portions relating to audit either as the rule stands or with some modifications.
Article 110 and App. 6, Clauses VIII (b) and X of App. 6.		Rules relating to accounts procedure of the "Work" bills.
Article 111 ...	...	Portions relating to audit and system of accounts, including the portion for not charging the amount of invoice as expenditure.

CHAPTER 7.

Miscellaneous charges

Article 113 ...	...	Portions requiring full details of refund for purposes of audit.
Article 118 ...	...	Orders regarding classification of charges for the Land Acquisition Establishment.

CHAPTER 8.

Loans and Advances.

Article 147 ...	...	Orders relating to accounts of Revenue Advances.
Article 148 ...	...	Portions relating to audit and accounts of Revenue Advances.
Article 149 (a) and (b) ...	...	Relating to initial accounts of Revenue Advances.

CHAPTER 11.

Budget.

Article 191	Portions regarding money paid which should on no circumstances be kept outside accounts.
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CHAPTER 12.

Deposit.

Articles 195 to 197	Portions relating to the initial accounts to be maintained by treasuries and departmental offices.
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CHAPTER 14

Powers of Sanction.

Article 234	Additional grants and Re-appropriations.
Article 235 ...	...	Excess over grants.

CHAPTER 15.

Service and other Funds.

The orders regarding "accounts" should come under these rules.

Articles or paragraphs.

Particulars.

Civil Account Code, Volume II.

CHAPTER 16.

General Treasury Procedure.

Article 263 (b) and (c)	...	Adjustment of cash remittance.
Articles 264 and 265	...	Relating to initial accounts of the Treasurer's department.
Article 269 and Rules thereunder.		Part of substantive rule relating to accounts and rules regarding transfer payments.
Article 275 (a)	...	Initial accounts in the treasury for payments against letters of credit.
Articles 278 to 289	...	Portions relating to the preparation of Treasury Accounts and their submission to the Principal Auditor.

CHAPTER 17.

Articles 323 to 325	...	Relating to Bank accounts.
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CHAPTER 18.

Pension Payments.

Article 327	...	Portion relating to Register of Pension Payment orders.
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CHAPTER 19.

Deposits.

All the orders in this chapter.

CHAPTER 20.

Bills.

Articles 367 to 370, 381 and 382.		Portions relating to the accounts to be maintained for "Bills" transactions.
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CHAPTER 23.

Forest Department.

Article 409 and Note 2 and Article 410 (b).		Remittance of Forest receipts to the Treasury and their adjustment in treasury accounts.
Article 416.		Treasury schedule of Forest cheques paid.
Article 417 (second sentence).		Charging in the Treasury accounts of the leave salary of the Forest Officers.

CHAPTERS 24, 25, 27, 28 AND 29.

Relating to Central transactions.

The orders relating to initial accounts should come into the Account Rules.

Article or paragraphs.

Particulars.

Civil Account Code, Volume II—concluded.

CHAPTER 29.

Public Works Department.

Article 439	...	...	This refers to Articles 418, 419 and 421 which prescribe certain accounts to be kept by the Treasuries and by the officers remitting moneys to them.
Article 440	(second sentence)	sen-	Relating to initial accounts of the payments made by Bills and by cheques.
Article 444	...	...	Relating to accounts of paid cheques kept in the Treasury.
Article 448	...	...	Relating to pass books.
Article 449	..	...	Relating to Miscellaneous payments, viz., compensation for land, etc.
Article 450	...	...	Monthly settlement of the pass book transactions.

Civil Account Code.

APPENDIX 7.

Land Acquisition.

<i>Rules 3, 4 and 5</i>	...	}	Necessary for audit purposes.
<i>Note under Rule 6</i>	...		
<i>Rule 7</i>	...		
Last sentence	...		
<i>Rule 8</i>	Regarding the triplicate receipts.
<i>Rules 12 to 14</i>	...	}	As far as audit is concerned.
<i>Rules 15 to 18</i>	...		

Forest Account Code.

CHAPTER I.

Introductory.

Article 2 (first sentence)	...	Reference to initial accounts and to the accounts submitted to audit.
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CHAPTER II.

Letters of credit and cheques

Articles 11 and 12	...	Account Current with treasuries and monthly register of cheques.
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Articles or paragraphs.

Particulars.

Forest Account Code—continued.

CHAPTER III.

Cash and Cash Books.

A.—Cash.

Article 14	...	...	Definition of the term "Cash".
Article 15 (latter part)	...	...	Verification of cash balance.

B.—Cash Book.

Articles 16 to 18	...	...	Maintenance of Cash Book.
Article 19	...	...	Classification of Transaction.
Article 20	...	...	Recoveries of service payments.
Articles 20 to 24	...	...	Cancelled, lost and lapsed cheques, Adjustment of.
Articles 25 to 27	...	...	Checking and balancing of Cash Book.
Article 29	...	...	Charging of advances to the head "Forest Advance".
Article 30, Part	...	...	Receipt for advances remitted by postal money-order.
Article 31	...	...	Maintenance of a ledger account for transactions with each disburser.

CHAPTER IV.

Receipt.

Article 35	...	...	Consolidated receipt for money remitted to the treasury.
Article 36	...	...	Book Transfer.
Article 37 (part)	...	...	Non-appearances of earnest money deposit transactions in the Forest Officers' account.

CHAPTER V.

Conservancy and Works Charges.

Article 40	...	...	Preparation of abstracts for purposes of voucher.
Article 46	...	...	Charges of advances to contractors to the head "Forest Advances".
Article 47	...	...	Book Transfers for value of supplies received from, or service rendered by other departments.
Article 49	...	...	Record of sanctions to works, etc. in a register.

CHAPTER VII.

Accounts Returns.

Articles 57 to 66	Maintenance of accounts of Forest Division and their submission to the Conservator of Forests and to the Principal Auditor.
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Articles or paragraphs.

Particulars.

Forest Account Code—concluded

CHAPTER VIII.

Contractors' and Disbursers' Ledger.

Articles 67 to 74 ... Contractors' and Disbursers' Ledger.

CHAPTER X.

Results of Audit.

Article 80 ... Communication of results of audit to the Divisional Officer by the Principal Auditor.
 Article 82 (first part) ... List of dates of communication of objections to each Divisional Officer furnished by the Principal Auditor to the Conservator.

APPENDIX I.

The rules regarding Classification of Forest Revenue and Expenditure.

Public Works Account Code.

CHAPTER II.

Definitions.

Paras. 9 to 80 ... Definitions as they are required for purposes of accounts

CHAPTER III.

General outlines of system of accounts.

Paras. 81 to 92 ... Classifications of transactions.
 Paras. 93 and 94 ... System of Accounts maintained by Divisional Disbursing Officers.

CHAPTER IV

Relation with Audit.

Paras. 95 to 103 ... The responsibilities of the Divisional Officers and the Divisional Accounts in respect of the accounts to be submitted to Audit.
 Para. 104 ... Audit Inspections.
 Para. 105 ... Communication of sanctions to audit.
 Paras. 106 to 109 ... Communication of results of Audit.

Articles and paragraphs.

Particulars.

Public Works Account Code—continued.

CHAPTER V.

Appropriation.

Para. 115	...	...	Responsibility of the Principal Auditor for watching grants.
Para. 119	...	...	Cost of English stores to be shown in accounts.
Para. 120	...	...	Adjustment in accounts of expenditure in England for stores and establishments.
Para. 125	...	...	Adjustment of all assets and liabilities adjustable by transfer credit or debit.

CHAPTER VI.

Cash.

Para. 126	...	...	Definition of the term "cash".
Para. 128	...	...	Responsibility of a Government servant for the money passing through his hands and maintenance of its account.
Para. 132 (part)	...	...	Accounting for cash obtained from the treasury.
Para. 134 (first sentence)	...	...	Drawing of cheques on treasuries outside the limits of the division with the Principal Auditor's approval.
Para. 144	...	...	Receipt of money—Accounts Procedure.
Para. 145 (latter part)	...	...	Maintenance of cash book.
Para. 155	...	...	Portion relating to the maintenance of a book for remittances to the treasury.
Paras. 156 to 162	...	...	Upkeeping, balancing, etc., of cash book.
Paras. 164 and 165	...	...	Maintenance of imprest accounts.
Para. 167	...	...	Temporary advance accounts.

CHAPTER VII.

Stores.

Para. 173	...	...	Portions relating to record of the receipts and issues of stores.
Paras. 174 to 176	...	...	Account of stores.
Para. 178	...	...	Stock account of stores.
Para. 180	...	...	Relating to entry in the register of receipts and the grant of acknowledgment and certificates regarding stores.
Para. 182	...	...	Indents for stores.
Para. 183	...	...	Portions relating to the record of the issue of stores and the granting of receipts for them.
Paras. 184 to 190	...	...	Entry in register of stocks. Monthly abstracts of receipts and issues of stores. Half-yearly balance returns.
Para. 192 (latter part)	...	...	Adjustment of the value of stores.
Paras. 196 (b) (first sentence) and 196 (c) (latter part)	...	...	Adjustment of the values of stock.

Articles or paragraphs.

Particulars.

Public Works Accounts Code—continued.

CHAPTER VII—concl'd.

Stores—concl'd.

Paras. 198 and 199	...	Valuation of quantity accounts.
Paras. 200 to 205 and 207 except certain portion of para. 203 (a) and para. 205.	...	Half-yearly register of stocks, etc.
Para. 208	...	Portion regarding adjustment of excess or deficit.
Para. 209	...	Stock-taking.
Para. 210 (portion)	...	Relating to accounts of stock.
Para. 211, excepting the first sentence.	...	Verification of stores by an officer of the Audit Department.
Para. 229, excepting the first sentence.	...	Adjustment of sale-proceeds of tools and plant not recovered within the month.
Para. 232	...	Verification of tools and plant.

CHAPTER VIII.

Transfer Entries.

All the rules of this chapter should go into the "Account Rules."

CHAPTER IX.

Revenue Receipts.

Para. 249	...	Authorities who are to prescribe detailed rules of account procedure relating to revenue receipts.
Para. 250	...	Distinction between revenue and other kinds of receipts.
Para. 251	...	Revenue not to be credited until realised.
Paras. 257 and 258	...	Adjustment of recoveries of rents of buildings and lands.
" 264 to 270	...	Maintenance of registers of revenues of rents.
Para. 263 (part)	...	Record of refund of revenue against original entries in accounts.

CHAPTER X.

Works Account.

Para. 271	...	General outlines of the accounts of works.
Para. 272	...	Procedure explaining how the accounts are to be kept.
Para. 273	...	Initial accounts of works.
Para. 275, except rule 1	...	Initial accounts and vouchers connected with work charges.
Paras. 276 to 280	...	Accounts of payments to labourers and work-charged establishment and to contractors and others for work done or services rendered.

Articles or paragraphs.

Particulare.

Public Works Account Code—continued

CHAPTER X—concl'd.

Works Account—concl'd.

Paras. 300 and 306, except certain portions of para. 300	...	Payments to work-charged establishment.
Para. 310	...	Acknowledgement from contractors for issue of stores.
Paras. 311 and 312	...	Account procedure of the materials purchased.
Paras. 317 to 320	...	Detailed account of the materials issued direct to work.
Para 321, second clause of (b) and first portion of clause (c).	...	Disposal of surplus materials.
Para. 326	...	Dealing with report of verification of materials.
Para 327	...	Adjustment by transfer entries.
Paras. 328 and 329	...	General remarks regarding works abstracts.
Paras. 330, 331 (part) and 332 (part).	...	Classification and record of final charges in connection with major estimates.
Paras. 334 to 339	...	Classification and record of final charges in connection with major and minor estimates.
Paras. 340 to 348	...	Suspense accounts.
Para. 349 (first part)	...	Liabilities awaiting incorporation.
Paras. 352 and 353	...	Preparation, completion and disposal of work abstracts
Paras. 354 to 366	...	Register of works.
Paras. 367 to 377	...	Contractor's ledger.
Paras. 379 to 383	...	Miscellaneous rulings regarding stock materials

CHAPTER XI

Manufacture Accounts.

All the orders in this Chapter, as the Auditor-General is to be asked to undertake the audit of manufacture accounts under Rule 12 of the Auditor General's Statutory Rules.

CHAPTER XII.

Suspense Account.

All the rulings except first part of para. 410 and portion of para. 421 relating to the levy of extra charges in England.

CHAPTER XIII.

Workshop Accounts.

All the rules except paras. 432, 440 and percentages portion of para. 437.

CHAPTER XIV.

Deposit.

Paras. 441, 446, 448, 450, and 452 to 456. Rules regarding deposit accounts.

Articles or paragraphs.

Particulars.

Public Works Account Code—continued.

CHAPTER XV.

Non-Government Works.

Paras. 457 to 460	...	Classification of non-Government works, etc.
Para. 462 (latter part)	...	Relating to accounts of departmental works.
Paras 466 to 471	...	Account procedure of the works of district funds and other local bodies.
Para. 472	...	Portion defining the procedure to be followed by the Principal Auditor.
Paras. 473, 474, 477 to 479 and 481.	...	Loan and Takavi works.
Para. 480(b)	...	Adjustment of recoveries of takavi works charges through the Civil Department.

CHAPTER XVI.

Transactions with other Divisions, Departments and Governments.

Para 482	...	Relating to the fundamental principles of accountancy.
Paras. 483 to 488	...	Rules of classification.
Paras 489 to 500	...	Accounts procedure.

CHAPTER XVII.

Pay and allowances

Para 504 (first sentence)	...	Classification of bills paid at treasuries.
Para. 508 (second sentence and rule 1).	...	Distribution of pay and allowances.
Para. 510 (latter portion)	...	Adjustment of miscellaneous recoveries.
Para. 512 (last portion)	...	Adjustment of cash advance to Government servants on transfer.
Paras. 513 to 515	...	Communication of sanctions to audit.
Para. 516, Rule	...	Incorporation of contingent charges in the monthly accounts.
Para. 518	...	Relating to the items that are to be classified as contingent charges.
Para. 522	...	Account procedure where cash is drawn from the treasury by cheques for contingent expenditure.
Paras 524 (a), Rule 1, and 525 (latter part.)	...	Accounts of contingent charges.

CHAPTER XIX.

Direction and other Special Officers.

Para 527 (Part)	...	Accounts to be maintained by special officers when required to assume an executive charge.
Para. 529	...	Classification of charges drawn by special officers.
Para. 532	...	Division of establishment bills according to sections.
Paras 535 and 536	...	Regarding charges for new supplies of and repairs to "tools and plant."

Articles or paragraphs.

Particulars.

Public Works Account Code—concluded.

CHAPTER XX.

Account Returns of Subdivisional Officers.

All the rules relating to accounts.

CHAPTER XXI.

Accounts of Divisional Officers.

All the rules relating to check of initial accounts and their compilation for purpose of audit and maintenance of accounts records in divisional offices.

Public Works Accounts Code—Appendices.

APPENDIX 1.

Extract from the Auditor-General's rules under section 96I(1), G. I. Act.

APPENDIX 2.

Rules regarding personal matters appertaining to Divisional Accountants to be issued by the Auditor-General.

APPENDIX 3.

Rules for Public Works Accountantship Examination.

APPENDIX 4.

List of Major and Minor heads of Account.

APPENDIX 5.

Account rules relating to receipts and charges of the Public Works Department in connection with cemeteries and churches.

APPENDIX 6.

Account rules relating to water courses to be revised by the Auditor-General.

APPENDIX 7.

Local Government's rules for the distribution of establishment and tools and plant charges to be checked by the Auditor-General.

Relevant Rules of the Civil Account Code, the Forest Account Code and the Public Works Account Code for the Auditor General's

AUDIT INSTRUCTIONS.

Articles of paragraphs.

Particulars.

Civil Account Code, Volume I.

CHAPTER 1.

General Principles and Rules.

Article 29	...	...	Defalcation.
Article 30 (first part)	...	...	For erasures and over-writings in any account register, etc.

CHAPTER 2.

Cheek on Receipts.

Article 34	...	...	Instructions to the Audit Officer to furnish informations to controlling officers from accounts maintained by him.
Articles 35 to 37	...	...	Instructions to be issued if the Audit Department is ever asked to undertake the audit of receipt of revenue.

CHAPTER 3.

Pay and Allowances : General Rules.

Article 42	Auditor General's instructions under Rule 74 of the Fundamental Rules provide for this instruction. [Instructions already issued]
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CHAPTER 5.

Establishment.

Articles 60 and 61	Instructions to be issued by the Auditor General for purposes of audit.
Article 62	...	...	Will form part of instructions to be issued by the Auditor General for the submission of statements which are necessary for audit purposes.

CHAPTER 8.

Loans and Advances.

Article 140, Rule 1	...	...	If the information is wanted by the Local Government necessary orders to be issued under Rule 23 of the Statutory Rules under 96 (D) (I) of the G. I. Act.
Article 153	...	...	Special orders to the Audit Officers to be issued under Rule 23 of rules framed under section 96 (D) (I) of the G. I. Act.

Articles or paragraphs.

Particulars.

Civil Account Code, Volume I.—concluded.

CHAPTER 11.

Budget.

- | | | | |
|-------------|-----|-----|--|
| Article 185 | ... | ... | Orders to be issued to the Principal Auditor under Rule 24 of the Statutory Rules under section 96 (D) (I) if required by the local Government. |
| Article 188 | .. | ... | Orders to be issued to Audit Officers requiring them to see that the totals distributed are within the amount voted by Councils or sanctioned by Government. |

CHAPTER 14.

Powers of Sanction.

- | | | | |
|-------------|-----|-----|---|
| Article 229 | ... | ... | To instruct Principal Auditors that the Article assumes that the powers not delegated to any department vest in the Finance Department. |
| Article 230 | ... | ... | Communication to Audit Officers of sanctions accorded by the Government of India |
| Article 232 | ... | ... | Auditor-General's instructions to include from which date the Secretary of State's sanctions take effect.
[Instructions already issued.] |

Civil Account Code, Volume II.

CHAPTER 16.

General Treasury Procedure.

- | | | | |
|----------------------|-----|-----|--|
| Articles 292 and 293 | ... | ... | Rules for Treasury Inspection to be issued as part of instructions for the inspection of Treasuries. |
|----------------------|-----|-----|--|

CHAPTER 17.

Treasuries banking with Branch Banks.

- | | | | |
|-------------|-----|-----|---|
| Article 296 | ... | ... | The orders to be suitably included in the instructions to Audit Officers. |
|-------------|-----|-----|---|

CHAPTER 23.

Forest Department.

- | | | | |
|-------------|-----|-----|--|
| Article 412 | ... | ... | Instructions to Principal Auditors for obtaining from the Treasury consolidated receipts of Forest remittances for audit purposes. |
|-------------|-----|-----|--|

Articles or paragraphs

Particulars

Forest Account Code.

CHAPTER VI.

Establishment charges.

Article 54—Note ... Orders in the note to be included in the instructions to be issued by the Auditor General.

Public Works Account Code.

CHAPTER IX.

Revenue Receipts.

Para. 249 ... Instructions for check of receipts to be issued in cases of those receipts the accounts of which are under the Auditor-General's audit. For other receipts the Auditor-General is to issue orders to the Principal Auditor if the Local Government so desire.

Para. 252, second sentence, clauses (d) and (e). The Auditor-General is to issue instructions to Audit Offices, if the Local Government require them to maintain detailed accounts of realisations of Irrigation revenue for budget purposes.

Para. 333 ... Instructions to be issued with suitable modifications if under note to para. 351 the local Government decide that account documents need not record the progress of work.

Relevant Rules of the Civil Account Code, the Forest Account Code and the Public Works Account Code that should go into the Auditor-General's

PROCEDURE RULES.

Articles or paragraphs.

Particulars.

Civil Account Code.

CHAPTER 1.

General Principles and Rules.

- Article 70, Rule 2 and also a portion of Rule 1. Procedure rule regarding pensions.
- Articles 73 and 74 ... Service Books. General Procedure rules to be prescribed for pension.

CHAPTER 18.

Pension Payments.

- Article 326 ... Procedure Rules to contain orders that payment should be made only on the Principal Auditor's order.
- Article 327 (last portion) ... Procedure relating to renewal of Pension Payment Order.
- Article 334 (a) ... Procedure for the payment of gratuities.
- Article 335 ... Procedure for the payment of pensions in the case of groups of Political Pensioners.

PART II.

**Rules which should come into the Agency Rules of the
Governor-General in Council.**

Articles or paragraphs.

Particulars.

Civil Account Code.

CHAPTER 1

General Principles and Rules.

Article 15, Rule 1	...	Fund deductions from the pay bills of Covenanted Civilians.
Article 21, Rule 2	...	Cheques of certain Departments of the Central Government.
Articles 24, 25 and 27	...	Portions regarding Military payments.
Article 33	...	Portions not concerning Provincial Revenues.

CHAPTER 3.

Pay and Allowances-General Rules.

Article 43	...	Fund deductions.
Articles 44 to 46	...	Income-tax deductions.

CHAPTER 4.

Gazetted Officer's Bills.

Article 59	...	Payment of advance of pay to certain officers under the Central Government.
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CHAPTER 6.

Contingent charges.

Article 93	...	Rules regarding permanent advances.
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CHAPTER 7.

Miscellaneous charges.

Article 116, Rules 1 and 2	...	Compensation for land for railways.
Article 123	...	Treaty payments.
Articles 124 to 133	...	Special Political Expenditure.

CHAPTER 8.

Loan and Advances.

Article 152	...	When the Revenue Advance refers to a Central head.
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Articles or paragraphs.

Particulars.

Civil Account Code—continued.

CHAPTER 9.

Miscellaneous Advances.

and

CHAPTER 10.

Bills and Remittances.

All the rules relating to Miscellaneous Advances Bills and Remittances transactions which are central.

CHAPTER 12.

Deposits.

All the rules relating to deposit transactions which are central, except those relating to "certain lapsed deposits" which are Provincial.

CHAPTER 13.

Local Funds.

All the rules relating to local, Municipal and Cantonment Funds transactions the balances of which merge into the Central Government balances.

CHAPTER 14.

Powers of Sanction.

- Article 227 For writing off of losses under central heads.
- Article 228, Rule 1 Power of remitting disallowances made by Audit Office.
- Article 232 Regarding the date from which the sanction accorded by the Governor-General in Council to Central expenditure under the Administration of Local Governments should take effect.

CHAPTER 15.

Service and other funds.

Rules relating to transactions under service and other Funds which are central.

Articles or paragraphs.

Particulars.

Civil Account Code—concluded.

CHAPTER 16.

General Treasury Procedure.

Article 266, Rules 2 and 5		Receipt of money for central departments.
Article 268, Rule 1	...	Fund deduction from the pay bills of Covenanted Civilians.
Article 277 (portion)	...	Relating to central transactions.

CHAPTER 18.

Pension payment.

Article 330, Rules 2, 5 and 9.		Relating to central transactions.
Article 336	... ...	Military Pensioners.

CHAPTER 20.

Bills.

The rules relating to transactions in bills.

CHAPTER 21.

Miscellaneous Subjects.

Articles 394 to 398	...	Orders relating to central transactions.
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CHAPTER 22.

Imperial Department.

Articles 404 to 408	...	Rules regarding receipts and payments of certain central departments. All the rules relating to the following departments which are central. Chapter 24.—Railway Department. Chapter 25.—Military Works. Chapter 27.—Military Department Chapter 28.—Post and Telegraphs, Postal Section. Chapter 29.—Posts and Telegraphs, Telegraph Section.
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Public Works Account Code.

CHAPTER VI

Cash.

Para. 149, first (part)	...	Regarding payment by Remittance Transfer Receipt.
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Articles or paragraphs.

Particulars.

Public Works Account Code—concluded.

CHAPTER XIV.

Deposits.

Paras. 442 to 445, 447, 449 and 451. All the rules relating to transactions under "Deposits" this being a central head.

CHAPTER XV.

Non-Government Works.

Para. 462, (first portion) and Rule. For receiving deposits for non-Government Works.
 Para. 466 Deposits for District Fund Works.

CHAPTER XVII.

Pay and Allowances.

Para. 511, Clause (a), Sub-clause (2). Payment at sub-treasuries of Remittance Transfer Receipts obtained in part payment of bills.

Civil Account Code—Appendices.

APPENDIX 2.

Orders in this appendix should come in this rule, *vide* Articles 44 to 46.

APPENDIX 5.

Rulings for contingent charges.

- Rule 1, Churches.
- Rule 3 (b), Construction and repairs—Salt Department.
- Rule 4 (b), Electrical installations—Posts and Telegraphs.
- Rule 8 (1), (Part).—Liveries and warm clothing to Central Departments.
- Rule 13 (a).—Official publications for Central Departments.
- Rule 13 (b). Ditto ditto.
- Rule 13 II (a).—Non-official publications for Central Departments.
- Rule 14 (C).—Recurring charges for Central Departments
- Rule 15 (a), last line, Note.—Rent for Central Departments.
- Rule 22 (b).—Municipal and Cantonment taxes for Central Departments.
- Rule 24, Notes (2), (3) and (4).—Typewriters for Central Departments.
- Rule 26.—Printing and binding for Central Departments.

APPENDIX 6.

- Rule 1 (A) (a).—Inter-departmental transfers on account of Military Works and Army.
- Rule 1 (B).—Inter-departmental transfers on account of Posts and Telegraphs, Railways, etc.
- Rule IV, 1 and 2.—Convict labour at Port Blair and expenditure on buildings on account of Indo-European Telegraph Department.
- Rule VI.—Service rendered by the Mint, etc.
- Rule VII.—Service rendered by the Mathematical Instrument Factory, Dockyards, Arsenals, etc.

F. R. APPENDIX 9.

Classification of Menials in Bengal.

In connection with proposals for improving the pay of menials in this Presidency, the Governor in Council has revised the classification of menials as between those holding pensionable and non-pensionable posts, and in doing so he has taken the opportunity to transfer to the non-permanent and non-pensionable class paid from contingencies certain classes of menials who are at present shown on the Establishment lists. The menials, who will in future be borne on the Establishment lists and be considered pensionable, are shown in Group A of the list annexed, while those to be paid from contingencies and to be treated as non-pensionable are shown in Group B. To safeguard the position of the present incumbents of certain posts in the latter group which have been either declared to be pensionable under specific orders of Government or treated as such in the past, the second list has been subdivided into two parts, viz., Group B-I and Group B-II. The posts shown under Group B-I will be considered as pensionable so long as they are held by the present incumbents, but afterwards, as they fall vacant, they will be transferred to Group B-II and be classed as non-pensionable.

GROUP A.

Menials who should be treated as pensionable as at present, and who though already declared non-pensionable should be treated as pensionable.

[N.B.—Menials who are now pensionable on the superior scale should remain so.]

Serial No.	Designation.	Serial No.	Designation.
1.	Barkandaz.	10.	Crew in launches and Government vessels.
2.	Bearor.	11.	Cutler.
3.	Boatman in launches and Government vessels	12.	Dakwala.
4.	Butler (Port Office).	13.	Dandy in launches and Government vessels.
5.	Carpenter of pilot vessels.	14.	Dandy on State yachts.
6.	Cassub (Port Offices).	15.	Dresser (Presidency General, Campbell, and Sambhu Nath Pandit Hospitals).
7.	Chainman.		
8.	Clothier (Medical Department).		
9.	Counter (Forms Office),		

Serial No.	Designation.	Serial No.	Designation.
16.	Dafnadar (Public Works Department Offices).	32.	Markman (Forms Office).
17.	Duftry.	33.	Messenger.
18.	Durwan.	34.	Mistry (Medical College).
18(a) 19.	Fireman in launches.	35.	Native Engineer (Medical College).
20.	Forest guard.	36.	Orderly.
20(a) 21.	Goliah on State yachts.	37.	Peon.
22.	Greaser in launches.	38.	Pressman.
23.	Injector (Medical College).	39.	Process Server.
24.	Keeper (asylum).	40.	Sarkar (Jail Dépôt).
25.	Khalashi in launches.	41.	Seacunny.
26.	Khasmahal-Halsana (Presidency Commissioner's Office).	42.	Steward in launches and Government vessels.
27.	Koyal (Public Works Department Offices).	43.	Stoker in launches.
28.	Laskar.	44.	Taxidermist (Dacca Medical School).
29.	Malla in launches and Government vessels.	45.	Taxidermist, (Assistant Medical College).
30.	Malis of Government House, Calcutta, drawing Rs. 50 and Rs. 40.	46.	Tindal.
31.	Manjhi in launches and Government vessels.	47.	Treasure-guard (Public Works Department Offices).
		48.	Warder (asylum).
		49.	Winchman (Port Office).

GROUP B-I.

Menials who though treated as pensionable now should be treated as non-pensionable in future.

Serial No.	Designation.	Serial No.	Designation.
1.	Abdur.	15.	Embankment patrol (Public Works Department Offices).
2.	Ayah.	16.	Forgeman.
3.	Baker (Berhampur Lunatic Asylum).	17.	Gasman.
4.	Blacksmith (Medical College).	18.	Goala.
5.	Boiler-man.	19.	Goaldar.
6.	Bottle washer.	20.	Hammerman.
7.	Butcher.	21.	Harkara.
8.	Caretaker.	22.	Jungle-cutter.
9.	Carpenter (other than of pilot vessels).	23.	Painter.
10.	Chowkidar.	24.	Poster.
11.	Clothier (Police).	25.	Salesman.
12.	Coachman.	26.	Trimman
13.	Cowboy.	27.	Ward servant.
14.	Dissector (Police Morgue).	28.	Watchmen

GROUP B-II.

Menials who should be treated as non-pensionable as at present.

Serial No.	Designation.	Serial No.	Designation.
1.	Barber.	31.	Lampman.
2.	Beldar.	32.	Lamp trimmer.
3.	Bhandari.	33.	Litho-Khalasi (Public Work Department Offices).
4.	Bhisty.	34.	Mahut.
5.	Boy greaser.	35.	Maid-servant.
6.	Boy in launches	36.	Mali.
7.	Bullock-driver.	37.	Mali's goorga.
8.	Cart-driver or carter	38.	Masalchie.
9.	Chaudhury.	39.	Mate.
10.	Clothier (Assistant) (Presidency General Hospital).	40.	Mate (Secretariat Book Depôt)
11.	Cook.	41.	Mate-coolie.
12.	Coolie.	42.	Mehter
13.	Dhai.	43.	Mess-house bearer.
14.	Dhangar.	44.	Methrani
15.	Dhobi.	45.	Muchi.
16.	Dome.	46.	Packer (Secretariat Book Depôt)
17.	Farash.	47.	Pie-washer
18.	Female attendant of Inspectresses and Assistant Inspectresses of Schools.	48.	Pumpman.
19.	Fireman.	49.	Sardar in hospital.
20.	Fomentation coolie.	50.	Shop coolie.
21.	Goorga.	51.	Sigligar.
22.	Grass-cutter.	52.	Stoker (other than in launches).
23.	Hospital servant.	53.	Store servant.
24.	Instrument cleaner	54.	Sweeper.
25.	Jamadar in hospital.	55.	Syce
26.	Jamadar mahut.	56.	Tailor.
27.	Khalashi in Collectorate.	57.	Tent khalashi.
28.	Khansama.	58.	Topay.
29.	Khithmatgar.	59.	Trolleyman.
30.	Khowas (Education Department).	60.	Ward coolie.
		61.	Watercarrier.
		62.	Waterman.

F. R. APPENDIX 10.

List of items under Contract Contingencies.

- ~~(1) Purchase of tents.~~
 (2) Petty construction (other than Police) and repairs (including cost of improvements in catchery compounds).
~~(3) Cost of photographs.~~
~~(4) Purchase of clothing and bedding in Hospitals and Asylums.~~
 (5) Repairs to boats.
~~(6) Purchase of raw materials for lunatic asylums.~~
 (7) Country stationery.
 (8) Printing at private presses (without grant).
 (9) Temporary boat establishment.
 (10) Hire of boats, elephants and mules.
 (11) Country medicines.
~~(12) Passage and diet money of insane persons sent to or discharged from an asylum.~~
 (13) Cost of cadastral maps.
 (14) Hot and cold weather charges.
 (15) Tour charges.
 (16) Repairs to tents.
 (17) Purchase and repairs to furniture including furniture for mortuaries.
 (18) Service postage and telegram charges.
 (19) Office expenses.
~~(20) Charges for the purchase of estates sold for arrears of revenue.~~
 (21) Pay of menials.
~~(22) Local purchases for college laboratories.~~
 (23) Repair of accoutrements (Police).
 (24) Lighting charges of police-stations.
 (25) Miscellaneous.
 (26) Conveyance of dak to District Officers' camp.
 (27) Cost of remitting money.
 (28) Repairs to steamers, launches and schooners (Police) and petty repairs to steamers.
~~(29) Cost of fuel for Government steamers and launches.~~
 (30) Charges for vagrants (other than European and non-Indian vagrants), indigent persons, pilgrims and paupers and burial charges of paupers.
 (31) Charges for European and non-Indian vagrants.
 (32) Rewards to process-servers.
~~(33) Charges for running of motor cars (Calcutta Police).~~

(34) - na

The following statement shows the departments and offices to which the system of contract contingencies applies :—

Controlling Officer.	Department or Office.
Board of Revenue	.. Office of the Board of Revenue (excluding charges for management of Private Estates and Record-rooms).
Director of Public Instruction	Education Department (except Middle and Lower Class Vernacular Schools, and Guru-Training Schools).

Controlling Officer.	Department or Office.
Surgeon-General ..	Medical Department.
Director of Public Health ..	Sanitation and Vaccination Department.
Inspector-General of Police	Police Department (except Pounds and Clothing).
Inspector-General of Registration.	Registration Department (except Land Registration).
Excise Commissioner ..	Excise Department.
Commissioners of Divisions ..	General Administration (excluding Charges for the general management of Private Estates).
District officers ..	Land Revenue (excluding Government Estates, Survey of Waste Land, Land Settlement Charges, Revenue and Record-room Charges, Demarcation Survey, Partition Survey, and Charges for the management of Private Estates); Stamps; Criminal Courts; Circuit Houses; Staging Bungalows; Miscellaneous.
District Judges ..	Civil Courts.
Superintendent, Government Printing, Bengal.	Secretariat Press, excluding cost of stores and materials.
Superintendent, Darjeeling Branch Press.	Darjeeling Branch Press.
Superintendent, Presidency Jail Press.	Presidency Jail Press.
Commissioner of Police ..	Calcutta Police.
Director of Agriculture ..	Superintendence.
Chief Presidency Magistrate ..	} Departments or offices under them.
Municipal Magistrate ..	
Superintendent, Royal Botanical Gardens	
Collector of Land Revenue ..	
Collector of Stamps ..	
Bengal Librarian ..	

F. R. APPENDIX II.

Detailed rules for the administration of the Furniture Fund of the residence of His Excellency the Governor of Bengal:—

(i) The official residences of the Governor at Calcutta, Darjeeling and Dacca will be furnished and supplied with household and table equipment at the expense of the State.

(ii) A maximum capital value is determined for the furniture, etc., in each house, this capital value being fixed separately for each class of equipment, *viz.*, “furniture,” “carpets,” “other equipment” (including crockery, glass, plate, linen, kitchen utensils, etc.), and “curtains and covers for furniture.” The capital value sanctioned for each class of equipment in each house is as follows:—

Residences.	Furniture.	Carpets.	Other equipment.	Curtains and covers for furniture.
Calcutta	1,90,000	23,500	75,000	21,400
Darjeeling	80,000	17,900	14,000	11,270
Dacca	30,000	7,600	5,000	4,350
Total ..	3,00,000	49,000	94,000	37,020

(iii) Provision will be made for the upkeep and renewal of the authorised stock by fixing regular maintenance grants for each house under the following heads:—

- (a) Furniture and Carpets,
- (b) Other Equipment, and
- (c) Curtains and Covers for Furniture.

The sanctioned grants have been fixed on the following scale:—

(a) *Furniture and Carpets.*—An annual grant at the rate of $7\frac{1}{2}$ per cent. of the capital value sanctioned for these articles of which $2\frac{1}{2}$ per cent. will be allowed to be spent annually on repairs and minor renewals, while the remaining 5 per cent. will accumulate to be placed at the disposal of the incoming Governor as an inauguration grant to effect such larger renewals and repairs as he wants.

(b) *Other Equipment.*—An annual grant at the rate of $12\frac{1}{2}$ per cent. of the capital value sanctioned for the articles included under this head. The whole of this grant will be available to be spent annually.

(c) *Curtains and Covers for Furniture.*—An annual grant calculated at 15 per cent. of the capital value of these articles in the case of the Governor of Bengal’s residence in Calcutta and at a percentage of 13·3 in respect of the remaining residences. The whole of this grant may be spent annually and in order that new incumbents may have funds for special renewals they may, if they so desire, draw in advance the equivalent of $2\frac{1}{2}$ years’ grant; similarly in the third year of their office they may draw in advance an amount equal to the balance of the annual grants due in the remainder of their term.

(iv) The care of all the articles in the several residences provided at Government expense and the responsibility for their repair and renewal will rest with the Military Secretary, who will be entrusted with the administration of the inauguration and maintenance grants above referred to.

(v) The balance of the various maintenance grants unexpended at the close of the financial year will not lapse and reappropriation between the various grants, *i.e.*, for different houses and under the three separate heads mentioned above, will be permitted, provided that the Military Secretary certifies that the equipment from which the transfer is made is complete and in good order. The Military Secretary will formally notify such transfers to the Audit Officer and will at the same time furnish the certificate above referred to. No reappropriation is admissible to or from the inauguration grant under furniture and carpets.

(vi) Unserviceable articles may be sold and the amounts realised from the sale will be credited to the funds on which the articles were borne.

(vii) Articles purchased from the inauguration grant should, when the Governor orders it, be brought on the stock list for articles which they have replaced, the latter being written off this list and sold as provided above. Articles purchased from the inauguration grant not brought on the stock list will, on the termination of the Governor's term of office, revert to Government and be sold by public auction unless they are purchased at a fair price by the new incumbent from his special grant. The sale-proceeds of such articles will be appropriated to general revenues. Officiating incumbents are not entitled to an inauguration grant.

(viii) The allotment for the upkeep of curtains and covers for furniture will not be subject to detailed audit.

The following statement shows the amounts sanctioned for the inauguration grant for furniture and carpets and for the maintenance grants under the several heads:—

Residences.	Inauguration grant for renewal of furniture and carpets, the sum shown below multiplied by the number of years of the preceding Governor's tenure.	ANNUAL MAINTENANCE GRANT.			
		Furniture and carpets.	Other equipment.	Curtains and covers for furniture.	Total.
Calcutta	10,680	5,340	9,375	3,210	17,925
Darjeeling	5,000	2,500	1,750	1,500	5,750
Dacca	1,880	940	625	580	2,145
Tota ..	17,560	8,780	11,750	5,290	25,820

The Government of India have also been empowered (1) to *add* to the capital value of furniture, etc., in cases where additions are made to the accommodation or new quarters are provided for an officer or subordinate entitled to them, subject to a maximum limit of Rs. 5,000 in each case, and (2) to sanction proportionate enhancement in the maintenance and inauguration grants in accordance with the recognised percentages.

Appendix 12 - h

A

Memorandum explaining how the relevant rules in the Civil Account Code, the Forest and the Public Works Account Codes and the Forest and the Public Works Department Codes have been dealt with in the Financial Rules.

Articles or paragraphs.	Particulars.	Corresponding rule in the Financial Rules.
Civil Account Code, Volume I.		
CHAPTER 1.		
<i>General Principles and Rules.</i>		
Article 3	Giving receipt for money received	Rule 1.
Article 4, Rules 1 and 2	Deposit of cash chests and valuables in the Treasury.	Rules 8 and 9.
Article 6	Acceptance of cheques in payment of Government dues.	Rule 4.
Article 7	Check by the Revenue Department of Government of the progress of realisation of revenue.	Rule 41.
Article 8 (b) with Notes (c) and (d).	Payment of money at a treasury	Rule 30 (a), (b) and (c).
Article 9	Method of drawing money from the treasury.	Rule 11.
Article 14	Correspondence by Treasury Officer on behalf of others.	Rule 335 (4).
Article 16	Issue of duplicates or copies of documents.	Rules 31 and 336.
Article 17	Duties and responsibilities of Drawing Officers, Countersigning Officers and Treasury Officers.	Rule 32.
Article 19	Audit objections and recoveries ...	Rule 33.
Article 20	Ditto ditto ...	Rule 335 (5) (b) and Note 1.
Article 21, Rule 1 ...	Issue of cheque books ...	Rule 13 (a) and (b).
Article 22, (latter part)	Use and custody of cheque books, etc.	Rule 13 (c).
Article 24, (first part) ...	Advice of issue of cheques except those relating to Military Department.	Rule 13 (d).
Article 25	Officers authorised to draw cheques	Rule 13 (e).
Article 27	Form of Treasury Officer's certificate in regard to lost cheques.	Rule 22.
CHAPTER 2.		
<i>Check of receipts.</i>		
Article 34 and Note ...	Check of Departmental Revenue	Rule 41 and Note.

Articles or paragraphs.	Particulars.	Corresponding rule in the Financial Rules.
Civil Account Code, Volume I—continued.		
CHAPTER 3.		
<i>Pay and allowances :—General Rules.</i>		
Article 38 (with the exception of rule 5).	Due date for payment of pay ...	Rule 51.
Article 39 ...	Regarding death of payee (except those relating to Pensions).	Rule 52.
Article 42 ...	Indemnity bonds for drawing leave salaries, etc.	Rule 53.
CHAPTER 4.		
<i>Gazetted Officer's bills.</i>		
Article 49 ...	Payment of bills of Gazetted Government servants.	Rule 54.
Article 52 ...	Transfer of Government servants other than those in charge of Treasuries.	Rule 57.
Article 53 ...	Payment of pay due in India to a Government servant absent in England.	Rule 67.
CHAPTER 5.		
<i>Establishment.</i>		
Article 63 ...	Procedure for revision of Establishment.	Rule 68.
Article 65 ...	Recovery of fines by stoppage from pay.	Rule 74.
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Articles 104 to 107	... Detailed bills for contingent charges.	Rules 93 to 96.
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Article 110 and Appendix 6.	... Inter-departmental transfers—Clause other than VIII (b) and X and those relating to other Governments.	Rule 99 (last sentence).
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Para. 149 (latter portion)	Remittance by Postal money-order.	Rule 27.
Para. 150	No cheque to be drawn until it is intended to be paid away.	Rule 19.
Paras. 151 to 154	Form of vouchers for departmental payments.	Rules 23 to 26.
Para. 161	Counting of Cash	Rule 7.
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Articles or paragraphs.	Particulars.	Corresponding rule in the Financial Rules
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Para. 528 (first sentence).	Receipts by Special Officers ...	Rule 2 (note).
Para. 520, Rule 1 ...	Encashment of contingent bills by Special Officers.	Rule 11, note 1.
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Articles or paragraphs.	Particulars.	Corresponding rule in the Financial Rules.
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Paras. 60, 61 and 62 ...	The duties of the Chief Engineer in respect of accounts, budget estimates, assessment of revenue, proper utilization of budget allotments, etc.	Rules 39, 165 (a) and 297.
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Para. 66 (latter portion)	Submission of inspection reports to the Chief Engineer.	Rule 165 (b) (3).
Para. 67 (excepting first three sentences).	Submission of examination of register of works, excesses over work estimates, etc.	Rules 39 and 165 (b).
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Para. 82 ...	Duties of Executive Engineers in respect of excesses over estimated cost of works.	Rule 165 (c).
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Para. 291 ...	Utilization of completion report as revised estimate.	Rule 196.
Para. 292 ...	Procedure to be adopted in the submission of completion reports of works.	Rule 254.
Paras. 301 to 302 ...	Supply of furniture to Government building and repairs.	Rule 272.
Para. 303 ...	Administration of the furniture grant of the Head of the Province.	Rule 273.
Paras. 304 and 305 ...	Purchase, sale and dismantlement of Government buildings.	Rules 274 and 275.
Para. 306 ...	Hire of office accommodation ..	Rule 276.
Para. 311 ...	Municipal taxes on Government buildings.	} Included in Appendix No. 3.
Para. 313 ...	Sanitary, water-supply and electric fittings on Government buildings.	
Para. 315 ...	Use of Government buildings by Auxiliary Force.	Rule 277.
Para. 318 (part) ...	Maintenance of Register of buildings.	Rule 278.
Para. 320 ...	General rules for residences for Government servants.	Rule 279.
Para. 322 ...	Ditto ditto ...	Rule 280.

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Para. 323 ...	Rent rules for Government buildings used as residences.	Rule 281.
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Para. 331 ...	Initial records of accounts ...	Rule 197.
Paras. 332 and 333	Muster-rolls ...	Rules 198 and 199.
Para. 334 ...	Measurement books ...	Rule 201.
Para. 337 ...	Ditto ...	Rule 202.
Para. 339 ...	Custody of money ...	Rule 5.
Para. 340 ...	Matters which do not come under Treasury Orders.	Rule 55.
Paras. 341, 342 and 343	Appointment of cashier ...	Rule 6.
Paras. 344 to 346	General rules in respect of stores	Rules 117 to 119.
Paras. 347 to 349	Acquisition of stores ...	Rules 120 to 122.
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Para. 358	Ditto ditto ...	Rule 124.
Para. 360	Reserve of stock ...	Rules 125 and 126.
Paras. 361 and 363	Stock-taking of stores ...	Rule 143.
Para. 362 (Part)	Ditto ditto ...	Rule 144.
Para. 367	Sale of materials ...	Rule 139.
Paras. 375 and 376	Rules for Divisional Workshops	Rules 261 and 262.
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Paras. 380 and 383	Ditto ...	Rules 58 and 61.
Paras. 384 to 387	Subdivisional officers ...	Rules 62 to 65.
Para. 391	Transfer of charge of other officers.	Rule 66.

A

APPENDICES.

Civil Account Code.

APPENDIX 1.

The Model form should form part of these rules. (*Vide* Appendix 1, Financial Rules.)

APPENDIX 4.

(*Stores rules.*)

Pending issue of the Secretary of State's rules on the purchase of imported stores and stationery the existing rules will be binding on Local Governments. (*Vide* Appendix 2, Financial Rules.)

APPENDIX 5.

Rulings for Contingent charges.

All rules, except 1 and 8 (1). (*Vide* Appendix 3, Financial Rules.)

APPENDIX 6.

Inter-departmental Transfers.

All rules except those relating to other Provinces and clauses VIII (b) and X relating to account procedure. (*Vide* Appendix 4, Financial Rules.)

APPENDIX 7.

Acquisition of Land

Rule 7. Excluding the last sentence.

Rule 8. Except the portion relating to triplicate receipts in Form D

Rules 9 to 11.

Rules 19 to 20.

Rule 21 Procedure regarding payment.

(*Vide* Appendix 5, Financial Rules.)

B.**Memorandum Explanatory of each Rule in the Bengal.
Financial Rules.**

Introductory.—Devolution Rule 37 (*c*) has been shown as the authority under which the Financial Rules are framed.

CHAPTER 1.

Following Chapter 1 of the Civil Account Code, this chapter deals with the general principles and rules relating to receipts and payments of money on behalf of Government by Government servants. So much of the Civil Account Code rules in Chapter 1 as affect the Treasury Procedure have been transferred to Chapter 13 “Treasury Procedure” along with other treasury rules in Chapter 16 of the Civil Account Code. The particular rules of the Forest Account Code and the Public Works Account Code, bearing on the subject of this chapter, have been collected together and inserted in their appropriate places in different sections.

Rule 1.—It reproduces the existing rule in Article 3 Civil Account Code.

Rule 2.—The rules in paras. 145, 168, 169 and 170, Public Works Account Code, regarding the issue of Public Works Department receipts in respect of moneys collected are inserted here.

Rule 3.—The definition of the term “Cash” as given in para. 126, Public Works Account Code, is reproduced to cover the rules regarding crossed cheque in Rule 4.

Rule 4.—The rule regarding acceptance of crossed cheques is based on the corresponding rule in Article 6, Civil Account Code.

Rules 5 to 7.—A general rule for the custody of Government money applicable to all departments has been framed on the lines of rules in paras 339 and 343 of the Public Works Department Code and a portion of para. 161 of the Public Works Account Code.

Rule 8.—It reproduces the rule in Article 4, Civil Account Code, omitting portion relating to treasury balances.

Rule 9 (a).—It suitably reproduces the rules in Rule 1 and note under Article 4, Civil Account Code.

NOTE.—It gives details of valuables etc., kept in the Treasury based on paras. 4 to 4D in the Bengal Treasury Manual.

(*b*) It reproduces rule 2 of Article 4, Civil Account Code, and para. 4 (*i*) to (*iv*), Bengal Treasury Manual.

Rule 10.—This refers to the subsidiary rules under Treasury Order 16 for the preparation of bills and obtaining money from the treasury.

Rule 11.—Rules in Article 3, Forest Account Code, para. 129, Public Works Account Code, and Article 9, Civil Account Code, relating to the drawing of money from the treasury are incorporated in this rule. Note 1 is based on para. 530, Public Works Account Code, and Rule 1 thereunder, while Note 2 is based on Rule 1 of para. 129, Public Works Account Code.

Rule 12.—Main rule is based on paras. 127 and 136 (Rule 1) of the Public Works Account Code. Detailed rules laid down by the local Government under latter portion of para. 274, Public Works Account Code, are given here.

Rules 13 to 22.—All the rules in the Civil Account Code, Forest Account Code and Public Works Account Code relating to cheques are brought together in one place for purposes of convenience. The new rules are based on the existing rules and orders as detailed below:—

Rule 13 (a) reproduces Article 21, Civil Account Code, and paras. 168 and 169, Public Works Account Code.

(b) reproduces Rule 1 of Article 21, Civil Account Code.

(c) reproduces latter part of Article 22, Civil Account Code.

(d) reproduces first part of Article 24, Civil Account Code, and portion of para. 137, Public Works Account Code.

(e) reproduces rule in Article 25, Civil Account Code.

(f) is based on Article 3, Forest Account Code, para. 129, Public Works Account Code, and Article 440, Civil Account Code. Letter of credit system has been abolished in the Forest Department of this province in accordance with the Auditor-General's letter No. 2260 Admn. 460—20, dated 7th November 1921.

Rule 14 is based on para. 137, Public Works Account Code.

Rules 15 and 16 produce respectively para. 141, Public Works Account Code and rule 1 thereunder.

Rule 17 is based on first portion of para. 142, Public Works Account Code.

Rule 18 reproduces para. 143, Public Works Account Code, excluding portion relating to accounts.

Rule 19 is based on para. 150, Public Works Account Code.

Rule 20 reproduces para. 170, Public Works Account Code.

Rule 21 reproduces the last sentence of Article 9, Forest Account Code.

CHAPTER 4.

Rule 54.—It reproduces rule in Article 49, Civil Account Code, and para. 40, Bengal Treasury Manual.

Rule 55.—It reproduces the special rules in para. 507, Public Works Account Code, and para. 340 of the Public Works Department Code for encashments of the pay bills of Gazetted Officers of the Public Works Department.

Rule 56.—This rule is special for the Government servants of the Forest Department and is based on Article 53, Forest Account Code.

Rule 57.—It reproduces rule in the first part of Article 52, Civil Account Code.

Rule 58.—A general rule for transfers of charge has been framed, based on the Public Works Department rules. There is no special corresponding rule in other departments.

Rules 59 to 66.—These rules for transfer of charge are special for the Public Works Department and are based on paras. 378, 379, 383, 384, 385 to 387 and 391 of the Public Works Department Code.

Rule 67 reproduces rule in Article 53, Civil Account Code.

CHAPTER 5.

Rule 68.—This rule reproduces the existing rules in Article 63, Civil Account Code, except the portion of clause (c) relating to Audit Office Procedure. The explanation and note are reproduced for facility of working of this rule. Note 1 to clause (b) is amended so as to embody the new rules for calculation of average pay in case of time-scale pay, as laid down by the Government of India.

Rules 69 to 73.—The special rules for payment of Public Works Department and Forest Department Establishment bills are separately embodied in this chapter for purpose of convenience as shown below:—

Rule 69 is based on para. 511 (a) (3), Public Works Account Code,

Rule 70 is based on first part of para. 512, Public Works Account Code.

Rule 71 embodies the rule in Article 51, Forest Account Code, with provision for regulating the drawing of cheques as letters of credit system has been abolished.

Rules 72 and 73 are based on Articles 54 and 56, Forest Account Code, respectively.

Rule 74 reproduces rule in Article 65, Civil Account Code.

Rule 75.—Rule in para. 533, Public Works Account Code, is reproduced in general terms to cover the cases of other departments. Note regarding attachment of pay is based on para. 68 (b), Bengal Treasury Manual.

Rule 76 is based on a portion of Article 70, Civil Account Code, and paras. 508 and 509, Public Works Account Code.

Rule 77 is based on para. 132 and first sentence of para. 509, Public Works Account Code.

CHAPTER 6

Rule 78.—This is a new rule based on the Auditor General's letter No. 946-Admn., dated 2nd June 1922.

Rules 79 to 82.—They reproduce the rules in Articles 81 to 83, Civil Account Code.

Rule 83 is based on Article 84, Civil Account Code. The powers regarding reserved Provincial subjects are embodied in the Book of Financial Powers.

Rule 84.—It reproduces Article 85, Civil Account Code, omitting item (b). Notes 2 and 3 are also omitted, as the former does not concern the local Government and orders regarding latter will be issued by the Auditor General. Appendix 9 reproduces the orders issued on the classification of menials in Bengal.

Rule 85 reproduces Article 90, Civil Account Code.

Rule 86 reproduces rule in Article 100, Civil Account Code, omitting the portion relating to Central subjects.

Rule 87.—Clause I is based on the corresponding clause of Article 98, Civil Account Code, except the latter portion relating to Treasury and Audit Office.

Clause II reproduces clause II of Article 98, Civil Account Code.

Rule 88 is based on the rule in Article 91, Civil Account Code, with the new canon of financial propriety reproduced to make the rule complete.

Rule 89 is based on the rule in Article 92, Civil Account Code, with the last sentence amplified with reference to the Auditor General's letter No. 617-Admn., dated the 10th April 1923.

Rules 90 to 92 reproduce rules in Articles 94 to 96, Civil Account Code, respectively.

Rule 93 reproduces rule in Article 104, Civil Account Code, omitting portion which does not concern this local Government.

Rules 94, 95, 96, 97 and 98 are based on Articles 105, 106, 107, 108 and 109, Civil Account Code, respectively.

Rule 99.—It embodies only that portion of rule in Article 111, Civil Account Code, which concerns the supplying officer and the officer supplied.

Rule 100 reproduces the rule in Article 113, Civil Account Code. Rule 2 has been amended in view of the new inter-provincial relations under the Reforms.

Rules 101 to 106.—The special rules in paragraphs 519, 521, 523 (except rule 1), 524 (c) and (d) and first part of para. 525 of the Public Works Account Code relating to contingent expenditure of the Public Works Department are brought together and embodied in these rules under a separate section.

CHAPTER 7.

Rule 107 reproduces the rule in Article 114, Civil Account Code.

Rules 108 and 109.—Rules in paras. 262 and 263, Public Works Account Code, regarding remission or refund of Public Works Revenue are conveniently incorporated in these rules.

Rule 110 reproduces Article 116, Civil Account Code.

Rule 111 reproduces the rule in para. 257 of the Public Works Department Code.

CHAPTER 8.

There are no detailed rules in the Civil Account Code for the receipt and disposal of stores in large consuming departments like Jails, Agriculture, Cinchona Plantation, etc.; so special instructions were issued by the local Government from time to time in individual cases for the guidance of the departments concerned. As it is desirable to have a uniform set of general rules applicable to all departments, a new chapter is inserted showing how stores are to be received and issued, how their quantity and value accounts are to be maintained, and how their stock should be periodically taken. Chapter 7 of the Public Works Account Code deals with the stores of that particular department. The relevant rules of that chapter are reproduced here to have all the stores rules in one place. Owing to their detailed nature a separate section is assigned to these rules.

Rules 112 to 116.—These rules are framed more or less on the lines of the Public Works rules but in a much simplified form.

Rule 117 reproduces the rule in para. 344 of the Public Works Department Code, classifying the different kinds of stores in the Public Works Department.

Rules 118 to 122 are based on the rules in paras. 345, 346, 347, 348, and 349 respectively of the Public Works Department Code.

Rules 123 and 124 reproduces rules in paras. 357 and 358 of the Public Works Department Code.

Rules 125 and 126 are framed with reference to rules in paras. 359 and 360 of the Public Works Department Code.

Rule 127 reproduces rule in para. 177, Public Works Account Code.

Rule 128 reproduces rule in para. 179, Public Works Account Code.

Rule 129 is based on para. 180, Public Works Account Code, except the portion relating to entries in the Register of Receipts and the grant of acknowledgments and certificates.

Rule 130.—It reproduces para. 181, Public Works Account Code.

Rule 131.—The rule in para. 183, Public Works Account Code, is inserted in this rule, with the exclusion of the portion relating to record and issue of stores and grant of receipts.

Rule 132 is based on the first sentence of para. 173 and para. 185 of the Public Works Account Code.

Rule 133 reproduces para. 191, Public Works Account Code.

Rule 134 is based on para. 192, Public Works Account Code, except the latter portion relating to adjustments.

Rule 135, 136 and 137 reproduce rules in paras. 193, 194 and 195, Public Works Account Code, respectively.

Rule 138 embodies rules in para. 196, Public Works Account Code, excluding the portion relating to account adjustment.

Rule 139 reproduces rule in para. 367, Public Works Department Code.

Rule 140 is based on para. 173, Public Works Account Code, except the portion relating to the record of the receipts and issues of stores.

Rule 141 embodies a portion of para. 203 (a), Public Works Account Code, which specifies the persons who make entries in the half-yearly returns.

Rule 142.—Portion of para. 205, Public Works Account Code, regarding the review of the stock register by Divisional Officer is incorporated in this rule.

Rule 143 deals with stock-taking, with provision for verification by an officer independent of the staff responsible for the custody of stores. It is based on rules in paras. 361 and 363 of the Public Works Department Code.

Rule 144 reproduces rules as to the method of stock-taking as contained in the first part of para. 362 and a portion of para. 210 of the Public Works Account Code.

Rule 145 is based in para. 211 of the Public Works Account Code, with provision for verification by an officer of the Indian Audit Department in the case of special stores department, etc.

Rule 146 reproduces para. 208, Public Works Account Code, excluding the portion relating to adjustment of excesses or deficits in stores.

Rule 147.—Para. 210, Public Works Account Code, except the portion relating to Accounts, is inserted in this rule.

Rules 148 and 149 reproduces rules in paras. 225 and 227, Public Works Account Code, respectively.

Rule 150.—First sentence of para. 229, Public Works Account Code, is reproduced in this rule.

Rule 151 is based on para. 232, Public Works Account Code, except the portion relating to adjustments.

Rule 152 reproduces first sentence of para. 235, Public Works Account Code.

Rule 153 is based on the latter part of the rule in para. 236, Public Works Account Code.

Rule 154 reproduces para. 238, Public Works Account Code.

CHAPTER 9.

This is a new chapter in which all the rules relating to Works expenditure are incorporated. The Auditor General has since decided that the charges on account of works executed by Civil Officers in excess of Rs. 2,500 in amount should be treated as "Works" expenditure of the department concerned. Simple rules are therefore framed to show how these works are to be executed, and the charges paid. There are special rules in the Forest Account Code, and the Public Works Account Code relating to the works expenditure of those departments. They have been incorporated in separate sections in this chapter, so that a complete set of rules for "Works" may be in one place.

Rule 155.—It is a new rule, based on the Auditor General's U. O. No. A.—C3263, dated 17th October 1922.

Rule 156 is based more or less on a procedure followed in the Police Department of this province in regard to the petty construction works which may be generally followed in similar cases.

Rules 157, 158, 159, 160, 161, 162, 163 and 164 are framed on the lines of the rules in Articles 38, 39, 41, 42, 43, 44, 45, 48 and 50 of the Forest Account Code, respectively.

The rest of the rules are special for the Public Works Department and are based on the Public Works Account Code rules, as shown below :—

Rule 165.—Financial responsibilities of the officers of the Public Works Department are based on the rules in paras. 60, 62, 65, 66, 67, 77, 78, 79, 80 and 82 of the Public Works Department Code.

Rules 166 to 171.—The rules regarding administrative approval and technical sanction are based on the rules in paras. 178 to 183 of the Public Works Department Code.

Rules 172 and 173 reproduce rules in paras. 184, 186 and 187 of the Public Works Department Code relating to requisition by Civil Officers for construction of works.

Rule 174 is based on rules in paras. 197 and 215, Public Works Department Code.

Rules 175 to 177.—The rules regarding contracts for works are based on paras. 235 and 239 of the Public Works Department Code.

Rules 178 to 181 reproduce rules regarding tenders as contained in paras. 240 (first part), 242 to 244, Public Works Department Code.

Rule 182 reproduces the rule in para. 245, Public Works Department Code.

Rule 183 reproduces the rule for provisions in contracts for imported stores as contained in para. 246, Public Works Department Code.

Rule 184 reproduces the rule in para. 247, Public Works Department Code.

Rules 185 to 187 contain the rules regarding the officers empowered to execute contracts, which are based on paras. 248 to 249A, Public Works Department Code.

Rule 188 reproduces a part of para. 258, Public Works Department Code.

Rules 189 to 191 deal with alteration in design during construction, and they are based on paras. 264 to 266, Public Works Department Code.

Rules 192 to 196 reproduce the rules regarding supplementary and revised estimates as contained in paras. 287 to 291, Public Works Department Code.

Rules 197 to 199 are based on paras. 331 to 333, Public Works Department Code.

Rule 200 reproduces a portion of para. 278 (d) of the Public Works Account Code.

Rules 201 and 202 regarding Measurement Books are based on rules in paras. 354 and 337 of the Public Works Department Code.

Rule 203 is based on the latter part of the rule in para. 272 and para. 353 and part of para. 356, Public Works Account Code, relating to financial check by Executive Engineers.

Rule 204 reproduces rule 1 of para. 275, Public Works Account Code.

Rule 205 reproduces the first portion of para. 279, Public Works Account Code, relating to payment of daily labour through a contractor.

Rules 206 to 220 relate to bills and vouchers and they are based on the rules in paras. 284 to 298 of the Public Works Account Code.

Rules 221 and 222 regarding aid to contractors are based on para. 275, Public Works Department Code, and para. 299 of the Public Works Account Code.

Rules 223 and 224 refer to work-charged establishment and they are based on rules in paras. 141 and 143 of the Public Works Department Code.

Rule 225 is based on a portion of para. 300, Public Works Account Code, which specifies the authority competent to sanction work-charged establishment.

Rule 226 reproduces rule in para. 301, Public Works Account Code. Note 2 of the rules is based on the Auditor General's letter No. 2/270 Code, dated 1st December 1922.

Rules 227 to 230 reproduce rules in paras. 302, 303, 304 and 305, Public Works Account Code, respectively.

Rules 231 to 233 are based on rules in paras. 307, 308 and 309, Public Works Account Code.

Rules 234 to 237 reproduce rules in paras. 310, 313, 314 and 315, Public Works Account Code, respectively.

Rules 238 and 239 are based on rules in paras. 316 and latter part of para. 218, Public Works Account Code.

Rule 240 embodies rule in para. 321, Public Works Account Code, except the second half of clause (b) and first portion of clause (c) relating to credit in accounts.

Rule 241 reproduces rule in para. 322, Public Works Account Code.

Rule 242.—This follows para. 323, Public Works Account Code.

Rules 243 and 244 are based on rules in paras. 324 and 325, Public Works Account Code, respectively.

Rule 245 reproduces rule in para. 318 (c) of the Public Works Account Code.

Rules 246 and 247 are based on portions of rules in paras. 330 and 331, Public Works Account Code, and para. 195, Public Works Department Code, which specify how the estimate for a work should be divided into different sub-heads.

Rule 248 embodies rule in para. 332, Public Works Account Code, except the portion relating to accounts.

Rules 249 and 250 relate to prompt settlement of liabilities and are based on rules in paras. 348, 349 (part) and 350, Public Works Account Code.

Rule 251 reproduces para. 351, Public Works Account Code, with a note amplified with reference to para. 333, Public Works Account Code.

Rule 252 is based on para. 357, Public Works Department Code, and para. 78 of the Public Works Department Code.

Rules 253 and 254 are based on para. 358, Public Works Account Code, and para. 292, Public Works Department Code, respectively.

Rule 255 is based on rule in para. 364, Public Works Account Code.

Rule 256 is based on para. 366, Public Works Account Code, and para. 193 of the Public Works Department Code.

Rule 257 is based on para. 378 of the Public Works Account Code.

Rule 258 embodies a portion of para. 382, Public Works Account Code, relating to employment of military labour.

Rule 259 embodies rule in para. 250 of the Public Works Department Code.

Rule 260 reproduces the rule in para. 250, Public Works Department Code.

Rules 261 and 262 deal with workshop works and are based on rules in paras. 375 and 376 of the Public Works Department Code.

Rule 263 is based on para. 432 and first part of para. 437, Public Works Department Code.

Rule 264 reproduces para. 440, Public Works Account Code.

Rule 265 reproduces para. 461, Public Works Account Code.

Rule 266 is based on the first sentence of para. 410 of the Public Works Account Code.

Rule 267 embodies clauses (II) and (IV) of para. 472, Public Works Account Code.

Rules 268 and 269 are based on paras. 475 and 476, Public Works Account Code, respectively.

Rule 270 reproduces clause (a) of para. 480, Public Works Account Code. Note gives reference to the detailed rules regarding recoveries embodied in paras. 176 to 203, Bengal Treasury Manual.

Rule 271 defines the term "Public Buildings."

Rules 272 to 276 are based on the rules in paras. 301 to 306, Public Works Department Code. Note under rule 273 gives reference to the detailed rules for the administration of Furniture Fund *vide* Appendix 11.

Rule 277 deals with the use of Government Buildings by Auxiliary Force and is based on para. 315, Public Works Department Code.

Rule 278 refers to Register of Buildings and is based on paras. 176 and 318 of the Public Works Department Code.

Rules 279 and 280 deal with residence for Government servants and based on paras. 320 and 322, Public Works Department Code.

Rules 281 and 282 refer to Government Buildings used as residences and are based on paras. 323 and 324 of the Public Works Department Code.

Rules 283 and 284 refer to rules regarding Sanitary, Water supply and Electrical installations in Government Buildings occupied as residences, and are based on paras. 328 to 330 of the Public Works Department Code.

CHAPTER 10.

Rule 285 is based on Articles 134 and 135, Civil Account Code.

Rules 286 and 287 reproduce Articles 139 and 140, Civil Account Code.

Rule 288 is based on Rule 1 under Article 143, Civil Account Code.

Rule 289 reproduces Article 144, Civil Account Code.

Rule 290 is based on Article 145, Civil Account Code.

Rule 291 embodies the rule contained in Article 146, Civil Account Code.

Rule 292 is based on clause (c) of Article 149, Civil Account Code.

Rule 293 is based on Article 150, Civil Account Code. The action of the Audit Office is covered by rule 23 of the rules framed under Section 96 (D) (I) of the Government of India Act.

Rule 294 is based on Article 151, Civil Account Code.

Rule 295 contains the rule in Article 152, Civil Account Code, with suitable modifications.

Rule 296 reproduces Article 153, Civil Account Code.

CHAPTER 11.

Rule 297 is based on Article 185, Civil Account Code, and rule 24 of the rules framed under Section 96 (D) (I) of the Government of India Act.

Rules 298 and 299 are based on Article 186, Civil Account Code.

Rule 300.—A and B (I). This is a new rule, describing the procedure that should be followed by Departmental Officers in regard to the preparation of Revised and Budget Estimates of revenue and expenditure on behalf of the local Government is based on orders issued from time to time.

Clause B (II) is based on clauses (b), (c) and (e) of Article 187, Civil Account Code, with special provision to avoid excess over grants due to increments falling due within the year, as well as to any officiating pay. It contains the procedure that should be followed in regard to new expenditure to be provided in the Budget Estimates.

Rule 301 is based on the procedure followed in this province.

Rules 302 and 303 deal with the preparation of estimates for expenditure in England.

Rule 304 is based on Article 188, Civil Account Code.

Rule 305.—The new principle of distribution of grants as laid down in para. 112, Public Works Account Code, is reproduced here as a general rule.

Rules 306 and 307.—These are general rules taken from paras. 113 and 114, Public Works Account Code.

Rule 308 embodies rule 38 (i) of the Devolution Rules to make the budget rules self-contained.

Rule 309 embodies the orders of the Auditor General, issued with his letter No. 409 T/A & A, dated 1st July 1921, in regard to different kinds of reappropriation that may arise under the Reforms Scheme and the authorities competent to sanction them.

Rule 310 reproduces Articles 190 and 191, Civil Account Code.

Rule 311.—The rule in para. 122 of the Public Works Account Code for a close watch over the expenditure against the sanctioned grants has been made general.

Rule 312.—This is a new rule embodying the orders of the Auditor General, issued with his letter No. 667-Admn., dated 10th April 1923, fixing the responsibility of Départemental Controlling Officers in regard to watching of actuals against the grant placed at their disposal.

Rule 313 reproduces Article 192, Civil Account Code.

Rule 314 is based on Article 193 and second sentence of Article 194, Civil Account Code.

Rules 315 to 317 are based on the rules in Articles 86 to 88, Civil Account Code.

Rules 318 and 319 reproduce para. 110 Public Works Account Code.

Rule 320 reproduces para. 116, Public Works Account Code.

Rule 321 reproduces rule in para. 121, Public Works Account Code.

Rule 322 reproduces rule in para. 123, Public Works Account Code.

Rule 323 reproduces rule in para. 124, Public Works Account Code.

CHAPTER 12.

Rule 324 reproduces Article 224, Civil Account Code.

Rule 325 reproduces Articles 225 and 226, Civil Account Code, with additions relating to provincial subjects.

Rule 326 embodies the rule in Article 227 (a) and (c), Civil Account Code, so far as it relates to provincial subjects.

Rule 327 embodies the rule in Article 228 as far as it relates to Provincial Governments.

Rule 328 is based on Article 229, Civil Account Code.

Rule 329 reproduces Article 231, Civil Account Code.

Rule 330 is based on Article 232, Civil Account Code, and the Government of India, Finance Department, No. 2044-E.A., dated 19th December 1921, and the Auditor General's Audit, Instruction, Section I, para. 1.

Rule 331 reproduces Article 233, Civil Account Code, with addition in regard to budget provision without which no fresh charge can be incurred, if renewed.

Rule 332 is based on para. 263 of the Public Works Department Code.

CHAPTER 13.

Rules 333 to 335 embody the chief rules laid down by different local Governments regarding the responsibilities of the District and the Treasury Officers under note to Article 261, Civil Account Code. They also include the rules in Articles 261 and 262, Civil Account Code, which lay down the responsibility of the District Officer, and the rule in Article 8 (a), second para. of Article 14 and Articles 19 and 20, 260 and rule 2 to Article 267, which fix the Treasury Officer's responsibility.

Rule 336 embodies rule under Article 266, Civil Account Code. This is a counterpart of rule 61 in Chapter I relating to issue of duplicate receipts, as far as the Treasury Officer is concerned.

Rule 337 reproduces the rules in Articles 21 and 273, Civil Account Code, as far as the Treasury is concerned. For Departmental Officers, see rule 13 in Chapter I.

Rule 338 reproduces the treasury aspect of rules 10 and 13 of Chapter I of these Rules.

Rule 339.—Definition of the term "Letter of Credit" as given in the first sentence of note to Article 275, Civil Account Code, and the rule in clause (b) of that article, is reproduced here.

Rule 340 reproduces Article 277, Civil Account Code.

Note reproduces Article 13, Forest Account Code.

Rule 341 is based on a portion of Article 283, Civil Account Code, and the notes thereunder. Exceptions are based on a procedure followed in this province.

Rule 342 is based on a portion of clause (*d*) and clause (*e*) with rules under Article 284, Civil Account Code.

Rule 343 is based on the first part of Article 287, Civil Account Code.

Rule 344 follows Article 451, Civil Account Code.

Rules 345 and 346 follow Articles 290 and 291, Civil Account Code, respectively.

CHAPTER 14.

Rule 347 reproduces the last sentence of Article 304, Civil Account Code.

Rule 348 embodies the first sentence of Article 309, Civil Account Code.

Rule 349 follows Article 310, Civil Account Code.

Rule 350 is based on Article 311 (*a*), Civil Account Code, as far as provincial subjects are concerned.

Rule 351 reproduces Article 312, Civil Account Code.

Rule 352 follows the rule in Article 313, Civil Account Code.

Rules 353 to 355 reproduce the rules in Articles 314, 315 and 319, Civil Account Code, as far as Provincial debts are concerned.

Appendices.

Appendix 1.—Reproduces the model form given in Appendix 1, Civil Account Code, Volume I.

Appendix 2.—Reproduces the stores rules as given in Appendix 4, Civil Account Code, Volume I.

Appendix 3.—Embodies the rules regarding provincial items as given in Appendix 5, Civil Account Code, Volume I.

Appendix 4.—Reproduces the rules relating to Bengal, as given in Appendix 6, Civil Account Code, Volume I.

Appendix 5.—Contains the Financial Rules of the rules for the acquisition of land as given in Appendix 7, Civil Account Code, Volume I.

Appendix 6.—It gives a list of dates fixed for the submission of the budget-estimates by District and Controlling Officers.

Appendix 7.—It gives a complete list of provincial, major, minor and sub-heads, and primary units of appropriation under each.

Appendix 8.—It indicates the relevant rules in the Civil, Public Works and Forest Account Codes, which should be considered as the Account Rules of the Auditor-General and the Agency Rules of the Governor-General in Council.

Appendix 9.—It gives the classification of contingent menials with regard to their pensionable service.

Appendix 10.—It gives a list of contract contingent items and the departments in which the Contract Contingent System is in force.

Appendix 11.—Contains the detailed rules for the administration of the Furniture fund of His Excellency the Governor's residences.

Memorandum C - 11

FINANCIAL RULE FORMS.

List of existing forms in the Civil Account Code, the Forest Account Code and the Public Works Account Code that should come in the Financial Rules.

Financial Rules dealing with the Form.	Reference to Forms in the existing Account Codes.	Reference to Forms in Financial Rules.
Rule 2 ...	Public Works Account Code Form No. 3.	F. R. 1
„ 9(b) ...	Bengal Treasury Manual „ A.	„ 26
„ 48 ...	Public Works Account Code „ 48.	„ 3
„ 68 ...	Civil Account Code Forms Nos. 5 and 6.	„ 4 and 5
„ 72 ...	Forest Account Code „ 7 and 8.	„ 6 and 7
„ 75 ...	Bengal Treasury Manual Form No. A. A.	„ 27
„ 90 ...	Civil Account Code „ 14.	„ 8
„ 93 ...	„ „ 15.	„ 9
„ 130 ...	Public Works Account Code „ 7.	„ 10
„ 154 ...	„ „ 17.	„ 11
„ 198 ...	„ „ 21.	„ 12
„ 206 ...	„ Forms Nos. 24, 25, 26, 27 and 28.	„ 13, 14, 15, 16 and 17
„ 213 ...	„ Form No. 30.	„ 18
„ 220 ...	„ „ 31.	„ 19
„ 227 ...	„ „ 29.	„ 20
„ 236 & 239	„ „ 35.	„ 21
„ 241 ...	„ „ 37.	„ 22
„ 255 ...	„ Forms Nos. 44 and 45.	„ 23 and 24
„ 310 ...	Civil Account Code Form No. 25.	„ 25
„ 337 ...	Public Works Account Code „ 3.	„ 1

Abstract

Forms rearranged.

Civil Account Code, 5, 6, 14, 15, 25.

Forest Account Code, 7, 8.

Public Works Account Code, 3, 7, 17, 21, 25, 26, 27, 28, 29, 30, 31, 35, 37, 44, 45, 48.

Bengal Treasury Manual, A and A.A.

P W. A c Form No 3
F. R. Form No. 1.

(See Financial Rule No. 2.)

Block.

Book No. _____ Receipt No. _____

Division _____ Date _____ 192 .

Received from _____

Rupees _____

On account of _____

Initials of Cashier or
Accountant.

Initials of officer granting
the receipt.

P. W A-c Form No 3
F. R. Form No. 1.

Receipts for payments to governments.

(See Financial Rule No. 2)

Book No. _____ Receipt No. _____ Place.

Division _____ Date _____ 192 .

Received from _____

Rs _____ Rupees _____

Cashier or Accountant _____ Signature _____

Designation _____

P. W. A-c Form No. 48.
F. R. Form No. 3.

Statement of rents recoverable from pay bills.

[See Rule 48.]

Name of Division _____ Name of Canal, etc. _____
Major Head to be credited _____

Register No. of Building.	Name of Building.	Name, rank and office of occupant, with rates of his pay and allowances, as known to the Divisional Officer.	Amount due to end of.....192 .			Amount recovered during..... 192 .			Remarks with date and other particulars of changes in the rates of emoluments shown in column 3.
			Rs.	A.	P.	Rs.	A.	P.	
1	2	3	4	5	6	7	8	9	

Dated _____

Divisional Officer.

Completed and returned to the Officer in charge _____ Division.

Certified that the pay and allowances of the tenants named herein remained unchanged during the month, except as indicated in column 6.

Dated _____

Treasury Officer.

C. A. C. Form No. 6.
F. R. Form No. 5.

[See Rule 68]

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.

F. A. C. Form No. 7.
F. R. Form No. 6.

Return of changes in the Subordinate ^A Forest and Depot Office Temporary establishments sanctioned by the Conservator of Forests, during the month of 192 .

[See Rule 72.]

DIVISION.	Name of Subordinate.	Appointment, or change in rank.	Pay.	Date from which to have effect.	COMMUNICATED TO DIVISIONAL OFFICE IN LETTER—		REMARKS.
					No.	Date.	
1	2	3	4	5	6	7	8
			Rs. | A. | P.				

DATED _____

Conservator of Forests.

The _____ 192 .

Register of Contingent charges of the Department of the District, 19 .

[See Rule 90.]

[To be printed on open royal.]

Left-hand page.

DETAILED HEADS OF BUDGET.	
To whom paid.	No. of Sub-vouchers. Contingent abstract.
Budget appropriation for each head.	Sub-divisions of detailed heads as may be convenient. If the appropriation be not ordinarily allotted among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.
Date.	

Right-hand page.

DETAILED HEADS.		UNUSUAL CHARGES			REMARKS.
Sub-divisions of detailed heads.		Description.	Total of each contingent abstract.	Total of each month's bill.		Date of admission with initials.
					Amount.

P. W. Acct. Form No. 7.
F. R. Form No. 10.

INDENT FOR STORES.

[See Rule 130.]

Counterfoil.

Indent No. _____
On _____
Date _____

Description.	No. or quantity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable).

These materials should be delivered to _____
by _____

Indenting Officer.
(Divisional or Sub-Divisional Officer.)

P. W. Acct. Form No. 7.
F. R. Form No. 10.

INDENT FOR STORES.

Indent.

Indent No. _____
On _____
Date _____

Description.	No or quantity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable).

These materials should be delivered to _____
by _____

Indenting Officer.
(Divisional or Sub-Divisional Officer.)

Certificate of Supply.
This indent has (not) been compiled with in full
(The alterations, which I have a treated, have accordingly
been made by me.)

Delivered to _____ on _____ by _____
Despatched _____

Dated _____ 192 . Supplying Officer.

P. W. Acct. Form No. 7.
F. R. Form No. 10.

INVOICE.

Invoice of Stores supplied _____
To _____
By _____
On indent No. _____ Dated _____
issued by the _____

Description.	No. or quantity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable).

Supplying Officer.

Dated _____ 192 .
Received.

Receiving Officer

Dated _____ 192 .

P. W. Acct. form No. 17.
F. R. Form No. 11.

Road metal rate book.

[See Rule 154.]

Division.

Rate table showing the lowest rates at which metal can be supplied to the road side throughout the Division.

No. of mile.	Quarry from which dug.	DISTANCE CARRIED.		Rate for carrying per mile.	RATE PER 100 CUBIC FEET.			REMARKS.
		Miles.	Fur- longs.		Digging and stacking at road side.	Carrriage.	Total.	
				Rs. A. P.	Rs. A. P.	Rs. A. P.		

Muster Roll.

[See Rule 198.]

Cash Book Voucher No. 41, dated the 11th April 1923.

Name of work—Constructing residential quarters for Juni or Officers at Craigdhu.

Part I.—Nominal Roll.

Description.	No.	Names (grouped according to classes).	Father's name.	DATES—APRIL 1923.										Rate.	Amount.	Dated initials and remarks of paying officer made at the time of payment.			
				1	2	3	4	5	6	7	8	9	10				TOTAL.		
<i>Making approach roads</i>																			
Mate ...	1	Gullu ...	Fajju ...	1	1	1	1	1	1	1	1	1	1	1	10	1 4 0	12 8 0	K. N. 11-4.	
Coolie	2	Adalat ...	Jhanda ...	1	1	1	1	1	1	1	1	1	1	1	5	0 11 0	3 7 0	K. N. 11-4.	
"	3	Ramzan ...	Hidayat ...	1	1	1	1	1	1	1	1	1	1	1	10	0 11 0	6 14 0	K. N. 11-4.	
"	4	Sadhu ...	Ohetu ...	1	1	1	1	1	1	1	1	1	1	1	10	0 11 0	6 14 0	K. N. 11-4.	
"	5	Samand ...	Baland ...	1	1	1	1	1	1	1	1	1	1	1	8	0 11 0	5 8 0		
"	6	Nazru ...	Hakoo ...	1	1	1	1	1	1	1	1	1	1	1	10	0 11 0	6 14 0	K. N. 11-4.	
"	7	Jumma ...	Aziz ...	1	1	1	1	1	1	1	1	1	1	1	6	0 11 0	4 2 0	K. N. 11-4.	
<i>Constructing retaining walls.</i>																			
Mason	8	Habib ...	Hashid ...	1	1	1	1	1	1	1	1	1	1	1	9	1 8 0	12 8 0	K. N. 11-4.	
"	9	Labhu ...	Chanda ...	1	1	1	1	1	1	1	1	1	1	1	8	1 8 0	12 0 0	K. N. 11-4.	
"	10	Sarnu ...	Hukma ...	1	1	1	1	1	1	1	1	1	1	1	4	1 6 0	5 8 0		
"	11	Ahmad ...	Flooz ...	1	1	1	1	1	1	1	1	1	1	1	4	1 8 0	6 0 0	K. N. 11-4.	
"	12	Roda ...	Phina ...	1	1	1	1	1	1	1	1	1	1	1	3	1 8 0	4 8 0	K. N. 11-4.	
TOTAL																	46 3 0		
Daily Total				8	9	9	10	9	10	8	8	9	7						
Initials of persons marking the daily attendances.				M. C. 1-4.	M. C. 2-4.	M. C. 3-4.	M. C. 4-4.	M. C. 5-4.	M. C. 6-4.	M. C. 7-4.	M. C. 8-4.	M. C. 9-4.	M. C. 10-4.						
Initials of inspecting officer.																			
TOTAL																	41 8 0		

Passed for (Rs. 87-11-0) Rs. eighty-seven, 11-0.

Signature—G. C. ROY.

Dated the 11th April 1923.

Rank—Sub-Divisional Officer, Headquarters Sub-Division.

	Rs. A. P.
Grand total of this muster roll	87 11 0
Deduct—Payment not made, as per details transferred to register of arrears—Part II	11 0 0
Balance paid	76 11 0
Add—Arrears of previous muster roll now paid off, as per details of register of arrears—Part II	7 2 0
Total amount paid (in words) Rupees eighty-three, 13-0	83 13 0

Dated the 11th April 1923.

Signature—KIDAR NATHI,

Rank—Overseer.

The adoption of this method of recording arrears is left optional with Divisional Officers.

Month and period to which the arrears relate.	Serial number as per nominal muster roll.	Names.	Fathers' names.	Amount due.		Amount paid.		Dated initials and remarks of paying officer.	Serial number as per nominal muster roll.	Names.	Fathers' names.	Amount due.										
				Rs.	P.	Rs.	P.					Rs.	P.									
Arrears of previous muster rolls brought forward.													Rs.	P.								
March 1923	3	Labha ...	...	Chanda ...	...	2	12	0				2	12	0								
	7	Roda ...	...	Phina ...	...	4	1	0				4	6	0								
	9	Mabbub ...	...	Shaf ...	...	4	13	0														
	13	Nihal Singh ...	...	Hukam Singh ...	...	0	11	0														
Arrears as per this muster roll.													Rs.	P.								
	5	Samand ...	...	Baland ...	...																
	10	Sarnu ...	...	Hakma ...	...																
Total ...													Rs.	P.								
Grand Total ...													Rs.	P.								
Deduct amount paid out of arrears of previous muster rolls ...													Rs.	P.								
Balance—Arrears carried to next nominal muster roll ...													Rs.	P.								

NOTE.—When wages are not claimed within three months a report of this fact should be made to the Divisional Officers.

[Form No. 12 -*concld.*]

Part III.—*Detail of the measurement of work done by the labour employed as per this nominal Muster Roll in cases in which the work is susceptible of measurement.*

Description of work. (Each distinct item of work, grouped by sanctioned sub-heads where necessary)	Quantity.	Deduct as shown on the last Muster Roll.	† Balance.
Cutting and disposing of rubbish ...	46,050	24,000	22,050
Constructing retaining wall ...	3,250	1,900	1,350

Measurements taken on 10th April 1923.

Measurement Book No. 109, page 12.

KIDAR NATH,

Rank—Overseer.

Dated the 10th April 1923.

* If the work is not susceptible of measurement a remark to this effect should be recorded.

† If desired, rates may be struck where possible and shown in red ink just below the quantities in this column.

P. W. Acct. Form No. 24.
F. R. Form No. 13.

First and Final Bill.

[See Rule 206.]

(For Contractors and Suppliers.)—To be used when a single payment is made for a job or contract, i.e., only on its completion. A single form may be used for making payments to several contractors or suppliers, if they relate to the same work or to the same head of account, in the case of supplies and are billed for at the same time.)

Name of work (in the case of bills for work done) Cash Book Voucher No. 44, dated 19th May 1919.

Name of contractor or supplier, and reference to agreement.	Items of work (grouped under "sub-heads" and "sub-works" of estimate).	Referer to recorded measurements and date.		Quantity.	Rate.	Unit.	TOTAL AMOUNT PAYABLE TO THE CONTRACTOR OR SUPPLIER.		Payee's acknowledgment (with date).	Dated signature of witness of witness.	DATED CERTIFICATE OF DISBURSEMENT.	
		Book No.	Page No.				In figures.	In words.			Mode of payment—cash or cheque (number and date).	By me.
Amarchand (Agreement No. 40 of 1919).	Bricks Lime	66	40	100,000	15	0	0	1,500	0	Amarchand, 20th May 1919.	...	Cheque No. 19—4101K., dated 20th May 1919.
		66	41	8-5-19	75	1	8	0	112				8	1,613	8	B. R., 20-5-19.
Ganesh Lal (Agreement No. 29 of 1919).	Deodar wood	Purchases for direct issue to work—Constructing a Government High School at Thanetar.		482	1	8	0	733	0	Thumb impression of Ganesh Lal.	Ramji Das, 19th May 1919.	Cheque No. 17—4101K., dated 19th May 1919.
		87	10	16-5-19	12	30	0	0	240				0	H. L. Kapoor, 29th May 1919.	B. R., 19-5-19.
H. L. Kapoor (Agreement No. 28 of 1919).	Rolled steel beams.	Purchases for Stock.										Cheque No. 27—4101K., dated 28th May 1919.
							TOTAL	2,575	8			

Dated 21st May 1919.

Pay Rs. () Nil In cash and Rs. (2,575-8) Two thousand five hundred and seventy-five and annas eight by cheque.

Sub-Divisional Officer, G. P. MERTTA—Signature. Sub-Divisional Officer, Sambalita Division.—Rank.

Officer preparing the bill. Officer authorizing payment.

† In the case of payments to suppliers a red ink entry should be made across the page, above the entries relating thereto, in one of the following forms, applicable to the case:—
(1) "Stock," (2) "Purchases—For Stock," (3) "Purchases for direct issue to work," (4) "Purchases for the work" for issue to contractor.

§ In the case of work the 3 accounts of which are kept by sub-heads the amounts relating to all items of work falling under the same "sub-head" should be totalled in red ink.

¶ Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

‡ The person actually making the payment should initial (and date) in this column against each payment.

•• The signature is necessary only when the officer authorising payment is not the officer who prepares the bill.

P. W. Acct. Form No. 25.

F. R. Form No. 14.

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

Running Account Bill A.

[See Rule 206.]

(For Contractors.—This form provides for Advance payments as well as payments for measured work.)

Cash Book Voucher No. 2, dated 3rd March 1918.

Name of Contractor—L. Attar Chand.

Name of Work—Constructing Residential Quarters at Oraighu, Simla.

Serial No. of this Bill—II.

No. and date of his previous bill for this work—I, dated 21st January 1918.

Reference to agreement—No. 50 of 1918.

I.—Account of work executed.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub-works" of estimate).	Unit.	Rate.	Quantity executed up to date as per measurement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.		Remarks (with reasons for delay in adjusting payments shown in column 10).
Total as per previous bill.	Since* previous bill.	Total up to date.					Up to date.	Since† previous bill.	
1	2	3	4	5	6	7	8	9	10
Rs.	Rs.	Rs.	(§) <i>Outhouses.</i>	Per cent.	Rs. A.		Rs. A.	Rs. A.	Rs. A.
			1. Cutting	c. ft.	10 0	96,000	960 0	300 0	
1,000	-1,000	...	2. Dry stone walling	c. ft.	13 0	10,000	1,300 0	1,300 0	
			7. Stone in mud masonry.	c. ft.	35 0	2,400	840 0	840 0	
...	1,500	1,500	8. Deodar woodwork	...	...	...	...	...
			13. Sub-head—						
			Doors and Windows.						
			Battered doors ...	s. ft.	1 0	150	150 0	150 0	
			Glazed windows ...	s. ft.	1 6	60	82 8	82 8	282 8
1,000	500	1,500	TOTAL "Outhouses"	...	...	...	3,332 8	2,872 8	
			(§) <i>Rickshaw shed.</i>						
			5. Sub-heads costing less than Rs. 1,000.	Per cent.					
			Cutting	c. ft.	10 0	15,000	150 0	70 0	
			Dry stone walling ...	c. ft.	13 0	2,800	338 0	117 0	
			Concrete in lime ...	c. ft.	32 0	300	96 0	96 0	288 0
...	1,000	1,000	3. Stone in lime masonry.	...	...	...	...	...
200	300	500	4. Deodar woodwork	...	...	...	...	...
200	1,300	1,500	TOTAL "RICKSHAW SHED",	...	...	...	584 0	288 0	
1,200	1,800	3,000	Total carried over ...	...	...	...	3,916 8	2,955 8	

* Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously, paid without detailed measurement, should be adjusted by a *minus* entry in column 2 equivalent to the amount shown in column 1, so that the "Total up to date" in column 3 may become "NIL".

† When there are two or more entries in column 9 relating to each sub-head of estimate they should, in the case of works the accounts of which are kept by sub-heads be totalled and the total recorded in column 10 for posting the Works Abstract.

[Form No. 14—contd.]

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub-works" of estimate).	Unit.	Rate.	Quantity executed up to date as per measurement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.		Remarks (with reasons for delay in adjusting payments shown in column 1).
Total as per previous bill.	Since* previous bill.	Total up to date.					Up to date.	Since† previous bill.	
1	2	3	4	5	6	7	8	9	10
Rs.	Rs.	Rs.					Rs. A.	Rs. A.	
1,200	1,800	3,000	Brought forward ...	...	...	...	3,916 8	2,955 8	
1,200	1,800	3,000	Total	Total value of work done to date (A) ...			3,916 8		
	(D)	(B)	Deduct value of work shown on previous bill ...			...	961 0		
			Net value of work since previous bill (F) ...			...	2,955 8	2,955 8	
Figure (D) in words—Rupees one thousand and eight hundred only.			Figure (F) in words—Rupees two thousand, nine hundred and fifty-five and annas eight.						

II.—Certificates and Signatures.

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by L. Kidarnath, Overseer, on 28th February 1919, and are recorded at page 3 of Measurement Book No. 105.

§ 2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the value of such work is in no case less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience of the contractor in anticipation of and subject to the results of, detailed measurement, which will be made as soon as possible.

Dated signature of officer preparing the bill { G. C. ROY—3-3-19.
(Rank) Sub-Divisional Officer,
Head Quarters Sub-Division,
Simla Division.

ATTAR CHAND—3-3-19. Dated signature of contractor. † Dated signature of officer authorising payment. { _____
(Rank) _____

§ This certificate must be signed by the Sub-Divisional or Divisional Officer.
† This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential.

[Form No. 14—contd.]

III.—Memorandum of Payments.

		Rs.	A.	P.	
1.	Total value of work actually measured, as per Sect I, Col 8, Entry (A)	3,916	8	0	
2.	Total "Up to date" Advance payments for work not yet measured, as per Acct. I, Col. 3, Entry (B).	3,000	0	0	
3.	Total (Items 1+2)	6,916	8	0	
4.	Deduct amount withheld :—				
Figures for Works Abstract.					
Rs. A. P.	(a) From previous Bill as per last Running Account Bill	96	0	} 4 392 0 0	
296 0 0	(b) From this Bill	296	0		
	5. Balance, i.e., "Up to date" payments (Items 3-4) ... (K)*	6,524	8	0	
	6. Total amount of payments already made as per Entry (K), of last Running Account Bill No. I of January 1919, forwarded with accounts for January 1919	2,055	0	0	
	7. Payments now to be made, as detailed below :—				
357 10 0	(a) { By recovery of amounts creditable to this work :—	Rs. A. P.	357	10	0
	{ Value of Deodar wood supplied in 2-19	Rs. A. P.	357	10	0
653 10 0	Total 4 (b)+7 (a) (G)				
40 0 0	(b) { By recovery of amounts creditable to other works or heads of accounts :—				} 7 4,459 8 0
	{ Value of stock supplied in 1-19 for providing a Storage and Crushing Machine at Snowdon	Rs. A. P.	40	0		0
4,061 14 0	(c) By cheque†	4,061	14	0	
4,101 14 0	Total 7 (b)+(c) (H)				

Pay Rs. ‡ (4,061-14) Four thousand and sixty-one and annas fourteen _____ by cheque.†

G. C. R.—3-3-19.

(Dated initials of Disbursing Officer.)

Received Rs.§ (4,459-8) Four thousand four hundred and fifty-nine and annas eight _____, as per above memorandum, on account of this work.

(Amount in vernacular).

Dated the 7th March 1919.

ATTAR CHAND,

Stamp.

|| Witnesses _____

(Full signature of contractor.)

Paid by me, vide cheque No. 43H.—69907, dated 3rd March 1919.

K. N.—7-3-19.

Overseer.

(Dated initials of person actually making the payment.)

* This figure should be tested to see that it agrees with the total of items 6 and 7.
 † If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.
 ‡ Here specify the net amount payable, vide item 7(c).
 § The payee's acknowledgment should be for the gross amount paid as per item 7 (i.e., a+b+c).
 || Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

[Form No. 14—*concl'd.*

IV.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of work, check of measurements or the state of contractor's account.)

[Form No. 15—contd.]

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Total up to date.	Items of work (grouped under "sub-heads" and "sub-works" of estimate.)	Unit.	Rate.	Quantity executed up to date as per measurement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.		Remarks (with reasons for delay in adjusting payments shown in column 1).
Total as per previous bill.	Since previous bill.	Up to date.						Since previous bill.		
1	2	3	4	5	6	7	8	9	10	
Ra. 3,850	Ra. 4,100	Ra. 7,950	Brought over ...		Ra. A. P.			Ra. A. 17,684 5	Rs. A. 4,251 5	
			15. Sub-heads costing less than Rs. 1,000.							
			Stone in mud masonry ...	Per cent c.ft.	35 0 0	315		110 4	110 4	
			Dry stone masonry ...	c.ft.	15 0 0	3,000		450 0	450 0	875 -0
			Dhajji walling in stone ...	c.ft.	35 0 0	900		315 0	315 0	
3,850	4,100	7,950	Total value of work done to date (A)			..		18,559 9		
	(D)	(B)	Deduct value of work shown on previous bill			...		13,433 0		
			Net value of work since previous (F)			...		5,126 9	5,126 9	
			Figure (F) in words—Rupees five thousand one hundred and twenty-six and annas nine.							

[Form No. 15—contd.]

II.—Account of "Secured" advances allowed on the security of materials brought to site

Quantity outstanding from previous bill.	Deduct—Quantity utilized in work measured since previous bill.	* Quantity outstanding (including quantity brought to site since previous bill).	Full rate as assessed by the Divisional Officer.	Description of materials.	Unit.	Reduced rate at which advance is made.	**Up to date amount of advance.	Reference to Divisional Officer's written orders authorising the advance.	Reasons for non-clearance of advance when outstanding more than three months.
1	2	3	4	5	6	7	8	9	10
300,000	21,350	278,650 + 20,000 298,650	Rs. A. 46 0	Bricks	sq. cc	31 8	10,303	No. 3,437 Date. 10-12-18 596 7-2-19	
5,000 152	... 123	5,000 30 +100 5,130	60 0 3 0	Lime ... Cement	sq. ft. c. ft.	45 0 2 4	2,250 292	} 3,437 10-12-18	
5,610 30	610 ...	5,000 30 +15 5,145	2 0 36 0	Timber Iron ...	c. ft. md.	1 8 27 0	7,500 1,215		
Total amount outstanding as per this account							21,500	(O)	
Deduct—Amount outstanding as per entry (O) of previous bill							22,187		
Net amount due previous bill (in words) <i>minus</i> rupees six hundred and six only.							- 607	(E)	

* Entries relating to each description of materials should be posted thus in column 3. First enter the difference between the quantities in columns 1 and 2. Then show below this entry, the quantities, if any, brought to site against which a further advance has been authorised, this entry being prefixed by the plus sign. Finally, strike the total of the two entries, which will represent the total quantity outstanding.
 ** Entries in column 8 show the money values of the total quantities outstanding as per column 3.

III.—Certificates and Signatures

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by L. Kidar Nath, Overseer, on 5th March 1919 and are recorded at pag. 25 of Measurement Book No. 105.
 2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the value of such work (after deducting therefrom the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of the materials used therein) is in no case, less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience of the contractor, in anticipation of, and subject to the results of, detailed measurement which will be made as soon as possible.
 3. Certified (1) that the plus quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (2) that those materials are of an imperishable nature and are all required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon, and (3) that a formal agreement in Form 31, signed and executed by the contractor (*vide* rule 221 of the Financial Rules) is recorded in the divisional office.

Dated Signature of officer preparing the bill. { G. C. ROY—13-3-1919.
 (Rank) Sub-Divisional Officer,
 Head Quarters—Sub-Division,
 Simla Division,

BHIMA MAL. § Dated signature of officer authorising payment. { _____
 Dated signature of Collector. (Rank) _____

These certificates must be signed by the Sub-Divisional or Divisional Officer.
 This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case the two signatures are essential.

[Form No. 15—concl.]

IV.—Memorandum of Payments.

		Rs.	A.	P.
1.	Total value of works actually measured, as per Acct. I, Col. 8, Entry (A)	18,559	9	0
2.	Total "Up to date" Advance payments for work not yet measured, as per Acct. I, Col. 3, Entry (B).	7,950	0	0
3.	Total "Up to date" Secured advances on security of materials, as per Acct. II, Col. 8, Entry (C).	21,560	0	0
4.	Total (Items 1+2+3)	48,069	9	0
5.	Deduct amount withheld :-			
Figures for Works Abstract.				
	(a) From previous bill as per last Running Account Bill			
	(b) From this bill			
	6. Balance, i.e., "Up to date" payments. (Items 4-5) .. (K)*	48,069	9	0
	7. Total amount of payments already made as per entry (K), of last Running Account Bill No. V of January 1919, forwarded with accounts for January 1919.	39,447	0	0
	8. Payments now to be made, as detailed below :-			
	By recovery of amounts creditable to this work :-			
	(c) { _____ } (a)			
	Total 5 (b)+8 (a) .. (G.)			
	By recovery of amounts creditable to other works or heads of accounts :-			
	(b) { _____ } (b)	513	0	0
	Deposits—Deduction on account of Security Deposits Rs. 513-0-0.			
	(c) by cheque†	8,107	9	0
	Total 8 (b)+(c) .. (H).			8,620 9 0
	Rs. 8,107 9 0			
	Rs. 8,107 9 0			

Pay Rs. ‡ (8,107-9) Eight thousand one hundred and seven and annas nine by cheque. †
G. C. R.—13-3-19.
(Dated initials of Disbursing Officer.)

Received Rs. § (8,520-9) Eight thousand six hundred and twenty and annas nine, as per above memorandum, on account of this work.

(Amount in vernacular.)
Dated the 15th March 1919. BIHMA MAL, Stamp.

Full signature of contractor.
|| Witness

Paid by me, vide cheque No. 52 II 69907, dated 13th March 1919.
M R.—15-3-19,
Cashier.
(Dated initials of person actually making the payment.)

* This figure should be tested to see that it agrees with the total of items 7 and 8.
† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.
‡ Here specify the net amount payable, vide item 8 (c).
§ The payee's acknowledgment should be for the gross amount paid as per item 8 (i.e., a + b + c).
|| Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

V.—Remarks.
(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

P. W. Acct. Form No: 27.
F. R. Form No. 16.

Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.

Running Account Bill C.

[See rule 205.]

(For Contractors and Suppliers. This form provides only for payments for work or supplies actually measured.)

Cash Book Voucher No 4, dated 4th March 1919.

Name of Contractor or Supplier—Joti.

Name of Work†—Additions and alterations to General Post Office, Simla.

Purpose of Supply‡ 1. "Stock."

2. "Purchases" for issue to _____ (Contractor)
direct to work.

Serial No. of this Bill—II.

No. and date of his last Bill for this work—I, dated 10th October 1918.

reference to Agreement—39 of 1918.

I.—Account of work done or supplies made.

Unit.	Quantity executed (or supplied) up to date as per measurement book.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	Rate.	AMOUNT.		REMARKS.
				* Up to date.	* Since previous bill (Total for each sub-head)	
1	2	3	4	5	6	7
			Rs. A. P.	Rs. A.	Rs. A.	
Per thousand c. ft.	100	Excavation	10 0 0	4 0		
Per cent. c. ft.	200	Concrete in lime	32 0 0	64 0		
" c. ft.	300	Stone in lime masonry with old stone.	40 0 0	120 0		
" s. ft.	300	Lime pointing	5 0 0	15 0		
" s. ft.	300	½" Deodar glazing	1 6 0	418 8		
" s. ft.	230	Vertical planks (labour) ...	7 0 0	16 2		
" c. ft.	330	Woodwork	2 4 0	792 8		
" s. ft.	1,150	C. I. Sheet roofing	70 0 0	805 0		
" s. ft.	1,350	1½" Cheel plank floor	40 0 0	540 0		
		Carried over ...	2,719 2			

† The full name of the work as given in the estimate should be entered here except in the case of bills for "stock" materials.

‡ The "purpose of supply," applicable to the case should be filled in and the rest scored out.

* If the outlay on the work is recorded by sub-heads, the total for each sub-head should be shown in column 5, and against this total there should be an entry in column 6 also. In no other case should any entries be made in column 6.

[Form No. 16—contd.]

Unit.	Quantity executed (or supplied) up to date as per measurement book.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	Rate.	AMOUNT.		REMARKS
				Up to date.	Since previous bill (Total for each sub-head).	
1	2	3	4	5	6	7
		Brought over ...	Rs. A. P.	Rs. A.	Rs. A.	
				2,719 2		
Total value of work done or supplies made to date ... (A)				2,719 2		
Deduct value of work or supplies shown on previous bill ...				1,093 14		
Net value of work or supplies since previous bill ... (F)				1,625 4		
Figure (F) in words—Rupees one thousand six hundred and twenty-five and annas four						

II.—Certificates and Signatures.

The measurements were made by L. Kidar Nath, Overseer, on 1st March 1919, and are recorded at page 15 of Measurement Book No. 105. No Advance payment has been made previously without detailed measurements.

G. C. ROY—3-3-19.

Thumb impression of JOTI. Dated signature of officer preparing the bill. (Rank) Sub-Divisional Officer, Head Quarters, Sub-Division, Simla Division.

Dated signature of Contractor. Dated signature of officer authorising payment. (Rank) _____

*This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential.

[Form No. 16—concl'd.]

III.—Memorandum of Payments.

		Rs. A. P.	
1. Total value of work done, as per Acct. I, Col. 5, entry (A)		2,719 3 0	
2. Deduct amount withheld:—			
* Figures for Works Abstr. ct.	(a) From previous bills, as per last Running Account Bill	Rs. A. P. 109 6	} 2 271 15 0
	(b) From this bill	162 9	
Rs. A. P. 102 9 0	3. Balance, i.e., "Up to date" payments (Items 1-2) (K) *	2,417 3 0	
4. Total amount of payments already made as per entry (K), of last Running Account Bill No. 1 of October 1918, forwarded with accounts for October 1918.		981 8 0	
5. Payments now to be made as detailed below:—			
1,092 14 0	(a) { By recovery of amounts creditable to this work:— Value of stock supplied as detailed 258 12 0 in the ledger in November 1918. Ditto in January 1919 ... 679 2 0 Ditto in February 1919 ... 167 0 0	Rs. A. P. 1,092 14 0	} 5 1,462 11 0
1,955 7 0	Total 2 (b) + 5 (a) ... (G)		
250 0 0	(b) { By recovery of amounts creditable to other works or heads of accounts:— "Deposit"—Attachment as per order of Munaf, Ambala, No. 571 of 1918.	Rs. A. P. 250 0 0	
119 13 0	(c) By Cheque †	119 13 0	
369 13 0	Total 5 (b) + (c) ... (H).		

Pay Rs. ‡ (119-13) one hundred and nineteen and annas thirteen by cheque. †
G. C. R.—4-3-1919.

(Dated initials of Disbursing Officer.)

Received Rs. § (1,462-11) one thousand four hundred and sixty-two and annas eleven, as per above memorandum, on account of this work.

(Amount in vernacular).

Left hand thumb impression of

Dated the 5th March 1919.

JOTI.

St m.

†† Witness—MURLI DHAR. (Full signature of Contractor.)

Paid by me, vide cheque No. 45 H, dated the 4th March 1919.
69907

M. R.—5-3-1919.

Cashier,

(Dated initial of person actually making the payment.)

* This figure should be tested to see that it agrees with the total of items 4 and 5.
† If this net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being attested by the Disbursing Officer and the contractor's signature and dated initials.
‡ Here specify the net amount payable, vide item 5 (c).
§ The payee's acknowledgment should be for the gross amount paid as per item 5 (i.e., a + b + c).
†† Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.
** Not required in the case of bills of suppliers.

IV.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

P. W. Acct. Form No. 28.
F. R. Form No. 17.

Hand receipt.

[See rule 206]

(To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the special forms 24, 25, 26 and 27 are suitable.)

Cash Book Voucher No. 14, dated 15th August 1919.

- (1) Pay by ^{cheque}/_{cash}* Rupees (20-0-0) *twenty only* *to Rikhi Ram Mistri.*
G. C.--5-8-1919.
- (2) Paid by me † P. D.,—15-8-1919.

Received from the Subdivisional Officer in charge of Mailsi Subdivision the sum of
Rs. (20-0-0) twenty only _____

Name of work ‡ or purpose for which payment is made—My pay for 20 days (11th to 30th) of June 1919, at Rs. 30 per mensem, chargeable to Silt clearance, Mailsi Canal—vide Item 2 of Pay Bill (Form 29) for June 1919 (Voucher No. 27 for July 1919).

(Amount in vernacular.)

RIKHI RAM MISTRİ.

Signature of payee.

Stamp.

The 15th August 1919.

§ *Witness* _____

* The officer authorising payment should initial and date the pay order after scoring out the word, "cheque or "cash" as the case may be.

† The person actually making the payment should initial and date payment certificate (2).

‡ In the case of works the amount of which are kept by sub-heads the amount chargeable to each sub-head should be specified by the disbursing officer.

§ Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb impression.

P. W. A-c. Form No. 30.
F. R. Form No. 18.

Cash Book Voucher No. 50.

[See

Account of Petty Contractors for the

Name of Work—Excavating the Dhuniwala Feeder Channels.

(a) Name of Contractor, and reference to Agreement.	Items of work (grouped under "sub-heads" and "sub-works" of estimate).	WORK DONE.							De inct value of work shown on previous bill.	Net value of work since previous bill.	
		UP TO DATE.					Amount.	Rs. A.			Rs. A.
		Reference to recorded measurement and date.	Quantity.	Rate.	Unit.	Rs. A.					
1	2	3	4	5	6	7	(b) 8	9			
<i>Final Transactions.</i>		Book No.	Page No.	Date.	c. ft.	Rs. A.		Rs. A.	Rs. A.	Rs. A.	
Veroo Ode (W. O. No. 26, dated 1-7-18).	Earthwork ... R. D. 7800-7400.	75	25	2-1-19	39,598	6 6	Per thousand.	252 7	133 0	119 7	
Ganeshi Ode (W. O. No. 27, dated 1-7-18.)	Earthwork ... R. D. 8000-7900.	75	26	2-1-19	40,129	6 6	..	255 13	209 0	46 13	
Umar Din Ode (W. O. No. 3, dated 10-7-18).	Earthwork ... R. D. 6860-6800.	75	35	3-1-19	68,000	4 0	..	272 0	240 0	32 0	
Nawab Din (W. O. No. 28, dated 1-7-18).	Earthwork ... R. D. 8800-8900.	75	39	3-1-19	16,500	5 0	..	82 8	80 0	2 8	
Total Final Transactions carried over ...								862 12	662 0	200 12	

(a) Final and intermediate transactions should be arranged in two
 (b) Totals A and C of columns 8 and 11 should agree, respectively.
 (c) In the case of works the accounts of which are kept by sub-heads
 (d) Payment should be attested by some known person when the payee's
 (e) The person actually making the payment should initial (and date)
 (f) This signature is necessary only when the officer authorising pay-

Rule 213.]

month of January 1919 of the Balloki Division.

No. of this Account—VI.

PAYMENTS MADE.				Balance due to Contractor.	Payee's acknowledgment with date.	Dated signature of witness. (d)	DATED CERTIFICATE OF DISBURSEMENT. (e)	Mode of payment—cash or cheque (No., and date).
TO END OF PREVIOUS MONTH.		(c) This month.	TOTAL.				Paid by mo.	
Cash Book Voucher. No. and date.	Amount.							
10	(b) 11	12	13	14	15	16	17	18
	Rs. A.	Rs. A.	Rs. A.	Rs. A.				
18 10-0-18	180 0	132 7	252 7	...	Thumb impression of Veroo, 25-1-19.	Ramdial, 25-1-19.	F. M., 25-1-19.	Cheque No. 19R 2102 dated 25-1-19.
17 12-11-18	180 0	75 13	255 13	...	Ganeshi Ode, 17-1-19.	...	F. M., 17-1-19.	Cheque No. 9R 2102 dated 17-1-19.
20 10-12-18	200 0	72 0	272 0	...	Umar Din 23-1-19.	...	F. M., 23-1-19.	Cheque No. 17R 2102 dated 23-1-19.
20 19-12-18	80 0	2 8	82 8	...	Nawab Iqbal, 23-1-19.	...	F. M., 23-1-19.	Cash.
	580 0	282 13	862 13					

groups, each being totalled separately.
with entries B and D of the last account.
the amounts relating to all items falling under the same "sub-head" should be totalled in red ink.
acknowledgment is given by a mark, seal or thumb impression.
in this column, against each payment.
ment is not the officer who prepares the account.

P.W. A-c Form No. 30.
P. R. Form No. 18.

Cash Book Voucher No. 50.

[See

Account of Petty Contractors for the

Name of Work—Excavating the Dhunniwala Feeder Channel.

(a) Name of Contractor, and reference to agreement.	Items of work (grouped under "sub-head" and "sub-works" of estimate).	WORK DONE.							Deduct value of work shown on previous bill.	Net value of work since previous bills.
		UP TO DATE.					Rs. A.	Pcs. A.		
		Reference to recorded measurement and date.	Quantity.	Rate.	Unit.	Amount.				
1	2	3	4	5	6	7	(b) 8	9		
		Book No.	Page	Date.	cft.	Rs. A.		Rs. A.	Pcs. A.	Rs. A.
					Brought over		...	862 12	662 0	200 12
<i>Intermediate Transactions on Open Accounts.</i>										
Mukh Ram (W. O. No. 17, dated 20-6-18).	Earthwork ... R. D. 40 0-4600.	75	40	3-1-19	2,02,000	6 0	Per thousand.	1,212 0	1,170 0	42 0
Mohamad Ishaq (W. O. No. 21, dated 20-6-18).	Earthwork ... R. D. 6848-7500.	75	42	3-1-19	28,000	6 0	..	168 0	...	168 0
Roshan Lal (W. O. No. 22, dated 20-6-18).	Earthwork ... R. D. 8660-9300.	75	44	3-1-19	97,000	6 0	..	582 0	442 0	140 0
Nathoo (W. O. No. 30, dated 1-7-18).	Earthwork ... R. D. 2000-2200.	75	29	2-1-19	61,361	6 6	..	391 3	360 0	31 3
Nand Lal (W. O. No. 67, dated 15-8-18).	Earthwork ... R. D. 7750-7800.	75	45	3-1-19	19,000	6 0	..	114 0	105 0	9 0
Dat Ram (W. O. No. 82, dated 9-9-18).	Earthwork ... R. D. 7,00-7420.	75	23	2-1-19	7,450	6 6	..	47 8	...	47 8
								2,514 11	2,077 0	437 11
					Carried over	...		862 12	662 0	200 12

- (a) Final and intermediate transactions should be arranged in two
 (b) Totals A and C of columns 8 and 11 should agree, respectively.
 (c) In the case of works the accounts of which are kept by sub-heads
 (d) Payment should be attested by some known person when the payee's
 (e) The person actually making the payment should initial (and date)
 (f) This signature is necessary only when the officer authorising pay-

Rule 213.]

month of January 1919 of the Balfokl Division—*contd.**No. of this Account—VI.*

PAYMENTS MADE.				Balance due to Contractor.	Payee's acknowledgement with date.	Dated signature of witness. (d)	DATED CERTIFICATE OF DISBURSEMENT. (e)	Mode of payment—cash or cheque (No. and date).
TO END OF PREVIOUS MONTH.	Amount.	(c) This month.	TOTAL.				Paid by me.	
Cash Book voucher No. and date.								
10	(b) 11	12	13	14	15	16	17	18
	Rs. A.	Rs. A.	Rs. A.	Rs. A.				
	580 0	282 12	862 12					
<u>20</u> 19-12-18	1,150 0	40 0	1,190 0	22 0	Mukj Ram, 25-1-19.	...	F. M., 25-1-19.	Cheque No. 201R 2102' dated 25-1-19.
	...	160 0	160 0	8 0	Thumb impression of Mohammad Ishaq, 25-1-19.	Ram Dial, 5-1-19.	F. M., 25-1-19.	Cheque No. 21R 2102' dated 25-1-19.
<u>17</u> 12-11-18	400 0	125 0	525 0	57 0	Thumb impression of Roshan Lal, 23-1-19.	Ram Dial, 25-1-19.	F. M., 25-1-19.	Cheque No. 22R 2102' dated 25-1-19.
<u>17</u> 12-11-18	330 0	30 0	360 0	31 3	Nathoo, 23-1-19.	...	F. M., 23-1-19.	Cheque No. 16R 2102' dated 23-1-19.
<u>17</u> 12-11-18	100 0	8 0	108 0	6 0	Nand Lal, 23-1-19.	...	F. M., 23-1-19.	Cash.
...	...	47 8	47 8	...	Thumb impression of Dat Ram, 17-1-19.	Munshi, 17-1-19.	F. M., 17-1-19.	Cheque No. 101R 2102' dated 17-1-19.
	1,980 0	410 8	2,390 8	134 3				
	580 0	282 12	862 12					

groups, each being totalled separately, with entries B and D of the last account. the amounts relating to all items falling under the same "sub-head" should be totalled in red ink, acknowledgment is given by a mark, seal or thumb impression, in this column, against each payment. mark is not the officer who prepares the account.

P. W. A-c. Form No. 30.

F. R. Form No. 18.

Cash Book Voucher No 50.

[See

Account of Petty Contractors for the*Name of Work--Excavating the Dhuniwala Feeder Channel.*

(a) Name of Contractor, and reference to Agreement.	Items of work (grouped under "sub-heads" and "sub-works" of estimate).	WORK DONE.							Deduct value of work shown on previous bill.	Net value of work since previous bills.
		UP TO DATE.								
		Reference to recorded measurements and date.	Quantity	Rate.	Unit.	Amount.				
1	2	3	4	5	6	7	(b)8	9		
							Rs. A.	Rs. A.	Rs. A.	
							862 12	662 0	200 12	
							Brought over ...			
							2,514 11	2,077 0	437 11	
TOTAL INTERMEDIATE TRANSACTIONS ...							2,514 11	2,077 0	437 11	
Total for Accounts affected by the month's transactions ...							2,377 7	2,729 0	638 7	
Add total for Open Accounts not affected by this month's transactions, as per detail on back.							2,736 11	2,736 11	...	
GRAND TOTAL ...							6,114 2	6,475 11	638 7	
								A		
							862 12	"Deduct up to date" the		
							5,251 6	Net "up to date" open at close		

Date _____

Pay Rs. (10-8) Ten and annas eight _____ in cash

Six hundred and eighty-two, annas twelve _____ by

Date--18-1-19.

- (a) Final and intermediate transactions should be arranged in two
 (b) Totals A and O of columns 8 and 11 should agree, respectively.
 (c) In the case of works the accounts of which are kept by sub-heads
 (d) Payment should be attested by some known person when the payee's
 (e) The person actually making the payment should initial (and dot)
 (f) This signature is necessary only when the officer authorising pay-

Rule 213.]

month of January 1919 of the Balloki Division—concl'd.

No. of this Account—VI.

PAYMENT MADE.				Balance due to Contractor.	Payee's acknowledgment with date.	Dated signature of witness. (d)	DATED CERTIFICATE OF DISBURSEMENT. (e)	Mode of payment—cash or cheque (No. and date).
TO END OF PREVIOUS MONTH.		(c) This month.	TOTAL.				Paid by me.	
Cash Book voucher No. and date.	Amount.							
10	(b)11	12	13	14	15	16	17	18
	Rs. A. 580 0	Rs. A. 282 12	Rs. A. 862 12	Rs. A. ...				
	1,980 0	410 8	2,390 8	124 3				
	1,080 0	410 8	2,890 8	124 3				
	2,580 0	698 4	3,253 4	124 3				
	2,494 12	...	2,494 12	241 15	(Total of column 13 in words) Rupees six hundred and ninety-three andanna four.			
	5,054 12	693 4	5,748 0	366 3				
	0							
totals of accounts closing during month.			862 12					
totals of accounts remaining of the month.			4,885 4					

D

and Rs. (682-12-0).

cheque.

(S) _____ Signature } Officer preparing the Account.
 _____ Rank }
 Fateh Mohamad Signature } Officer authorising payment.
 Subdivisional Officer. Rank. }

groups, each being totalled separately.
 with entries B and D of the last account.
 the amounts relating to all items falling under the same "sub-head" should be totalled in red ink.
 acknowledgment is given by a mark, seal or thumb impression.
 in this column, against each payment.
 ment is not the officer who prepares the account.

Detail of all Open Accounts not affected by this month's transactions

NAME OF CONTRACTOR	Value of work done up to date.		Total of payments made up to date.		REFERENCE TO LAST TRANSACTION.		REMARKS
	Rs	A.	Rs	A.	Month.	Voucher No	
					1918.		
Falug ...	144	4	130	0	October ...	10	
Nikka ...	557	0	508	0	„ ...	10	
Bansi ...	136	12	136	12	November	17	
Santoo ...	808	7	720	0	December	20	
Jai Sukh ...	210	4	200	0	„ ...	20	
Rama Nand ...	730	0	650	0	„ ...	20	
Hari Singh ...	150	0	150	0	„	20	
TOTAL ...	2,736	11	2,494	12			

FATEH MOHAMAD, S.D.O.

Dated the 16th January 1919.

Signature of officer preparing the Account

P. W. A.-C. Form No. 31.

F. R. Form No. 19.

INDENTURE FOR SECURED ADVANCES.

(See rule 220.)

(For use in cases in which the contract is for finished work and the contractor has entered into an agreement for the execution of a certain specified quantity of work in a given time.)

THIS INDENTURE made the _____ day of _____ 19____
 BETWEEN _____ (hereinafter called the Contractor which
 expression shall where the context so admits or implies be deemed to
 include his executors administrators and assigns) of the one part and
 THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the
 Secretary of State which expression shall where the context so admits
 or implies be deemed to include his successors in office and assigns) of the
 other part.

WHEREAS by an agreement dated _____ (hereinafter called
 the said agreement) the Contractor has agreed

AND WHEREAS the Contractor has applied to the Secretary of State that
 he may be allowed advances on the security of materials absolutely
 belonging to him and brought by him to the site of the works the
 subject of the said agreement for use in the construction of such of
 the works as he has undertaken to execute at rates fixed for the finished
 work (inclusive of the cost of materials and labour and other charges)
 AND WHEREAS the Secretary of State has agreed to advance to the
 Contractor the sum of Rupees _____
 on the security of materials the quantities and other particulars of which
 are detailed in Part II of a Running Account Bill (B) for the said
 works signed by the Contractor on _____ and the Secretary of
 State has reserved to himself the option of making any further advance
 or advances on the security of other materials brought by the Contractor
 to the site of the said works.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees on or before the execution of these presents paid to the Contractor by the Secretary of State (the receipt whereof the Contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid the Contractor doth hereby covenant and agree with the Secretary of State and declare as follows:—

(1) That the said sum of Rupees so advanced by the Secretary of State to the Contractor as aforesaid and all or any further sum or sums advanced as aforesaid shall be employed by the Contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.

(2) That the materials detailed in the said Running Account Bill (B) which have been offered to and accepted by the Secretary of State as security are absolutely the Contractor's own property and free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor indemnifies the Secretary of State against all claims to any materials in respect of which an advance has been made to him as aforesaid.

(3) That the materials detailed in the said Running Account Bill (B) and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the directions of the Executive Engineer Division (hereinafter called the Executive Engineer) and in the terms of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and on his own responsibility and shall at all times be open to inspection by the Executive Engineer or any officer authorised by him. In the event of the said materials or any part thereof being stolen destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Executive Engineer.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Executive Engineer or an officer authorised by him on that behalf.

(6) That the advances shall be repayable in full when or before the Contractor receives payment from the Secretary of State of the price payable to him for the said works under the terms and provisions of the said agreement Provided that if any intermediate payments are made to the Contractor on account of work done than on the occasion of each such payment the Secretary of State will be at liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said materials then actually used in the construction and in respect of which recovery has not been made previously the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Secretary of State shall immediately on the happening of such default be repayable by the Contractor to the Secretary of State together with interest thereon at twelve per cent. per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs charges damages and expenses incurred by the Secretary of State in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and the Contractor hereby covenants and agrees with the Secretary of State to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the Secretary of State of the said sum of Rupees

and any further sum or sums advanced as aforesaid and all costs charges damages and expenses payable under these presents PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and the money owing shall not be paid in accordance therewith the Secretary of State may at any time thereafter adopt all or any of following courses as he may deem best:—

- (a) Seize and utilise the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates thereby provided. If the balance is against the Contractor he is to pay same to the Secretary of State on demand.

- (b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the Secretary of State under these presents and pay over the surplus (if any) to the Contractor.
- (c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been hereinbefore expressly provided for the same shall be referred to the Superintending Engineer—————Circle whose decision shall be final and the provisions of the Indian Arbitration Act for the time being in force shall apply to any such reference.

IN WITNESS whereof the _____ for and on behalf of
the Governor-General of India in Council acting in the premises for
and on behalf of the Secretary of State for India in Council and the
said

have hereunto set their respective hands and seals the day and year first
above written.

Signed Sealed and delivered by
the said
in the presence of

1st witness

2nd witness

P. W. A c. Form No. 29.
F. R. Form No. 20.

Pay Bill of work-charged Establishment.

[See Rule 227.]

No. of Voucher—27. Month of Payment—July 1919

Name of Sub-division—Mails. Name of Section—Kehror.

Bill for the month of June 1919

Item No.	Name of incumbent *	Designation.	Period.	Rate.	Amount due.	Amount paid.†	Dated acknowledgement of payee.	Dated initials of officer making payment.
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Silt clearance Mailsi Canal—Vide Divisional Officer's No. 421, dated 5th April 1919.

				Rs.	Rs. A. P.	Rs. A. P.		
1	Abdur Rah-man.	Earthwork Mistri.	Full month ...	40	40 0 0	40 0 0	Abdur Rah-man, 5th July 1919.	P. D., 5th July 1919.
2	Rikhi Ram	Ditto ...	20 days (11th to 30th).	30	20 0 0	...	Unpaid.	
Total ...					60 0 0	40 0 0		

Constructing a dispensary at Kehror—Vide Divisional Officer's No. 322, dated

1st
3rd March 1919.

3	Nabi Baksh	Mason Mistri.	Full month ...	35	35 0 0	35 0 0	Nabi Baksh, 10th July.	P. D., 10th July.
4	Hira	Ditto ...	Ditto ...	25	25 0 0	25 0 0	Hira, 10th July	P. D., 10th July.
Total ...					60 0 0	60 0 0		

Annual repairs to Mailsi Canal—Vide Divisional Officer's No 323, dated 4th March 1919.

5	Ghulam Farid.	Earthwork Mistri.	Full month ..	30	30 0 0	30 0 0	Gulam Farid, 5th July.	P. D., 5th July.
6	Ram Rakha	Ditto ...	17 days (8th to 24th).	30	17 0 0	17 0 0	Ram Rakha, 5th July.	P. D., 5th July.
7	Behari Lal	Ditto ...	6 days (25th to 30th).	30	6 0 0	6 0 0	Bihari Lal, 5th July.	P. D., 5th July.
Total ...					53 0 0	53 0 0		

Constructing Canal road from Kehror to Mailsi—Vide Divisional Officer's No. 461, dated 12th April 1919.

8	Muad Ali	Engine Driver.	Full month ...	50	50 0 0	...	Unpaid.	
9	Amin Chand	Ditto ...	Ditto ...	45	45 0 0	45 0 0	Amin Chand, 6th July.	P. D., 6th July.
10	Gama	Mistri ...	Ditto ...	30	30 0 0	30 0 0	Gama, 6th July	P. D., 6th July.
11	Pir Ghulam	Road Inspector.	20 days (11 to 30th).	60	40 0 0	40 0 0	Pir Ghulam, 6th July.	P. D., 6th July.
Total ...					185 0 0	115 0 0		
Carried over ...					388 0 0	268 0 0		

* Names should be grouped by works, the name of the work and reference to order sanctioning the establishment thereof being written in red ink across the page above the entries relating to each group.

† The total for each work should be entered in red ink.

P. W. A-c. Form No. 29.
F. R Form No. 20.

Item No.	Name of incumbent.	Designation.	Period.	Rate.	Amount due.	Amount paid.	Dated acknowledgement of payee.	Dated initials of officer making payment.
			Brought forward		Rs. A. P. 338 0 0	Rs. A. P. 268 0 0		
TOTAL					...	338 0 0	268 0 0	

Total amounts paid in words.—Rupees two hundred and sixty-eight only.

1. Certified that all persons for whom wages have been drawn in this bill, were on duty during the periods shown against their names, each man being employed on the work and on duties for which his appointment was sanctioned.
2. Certified also that the wages of every person actually employed during the month have been claimed in this bill.
Pay (Rs. 338-0-0) Rupees Three hundred and thirty-eight only.

GIAN CHAND—1-7-19.

Sub-divisional Officer
(Dated signature.)

Checked and entered.

P. C. GANGULI—28-7-19.

Dated signature of Divisional Accountant.

(This space is reserved for remarks, if any, by the Divisional Officer.)

Divisional Officer.

P. W. Account Form No. 35.
F. R. Form No. 21.

**Detailed statement of expenditure of materials compared
with estimated requirements.**

[See rules 236 & 239.]

Name of Work—Constructing Clerks' quarters at Badruddin.

TOTAL ISSUES TO THE WORK.

Description of materials.	*PRINCIPAL ITEMS.							Petty items.†	Total.†	Dated Initials of Sub-divisional Officer.	Dated Initials of Divisional Accountant in token of check.
	Ballast.	Lime.	Surkhl.	Bricks.	R. S. Beams.	Iron.					
	Unit.	O. ft.	Mds.	O. ft.	No.	Owt.	Mds.				
Estimated requirements. { Quantity Value ...	11,340 1,361	4,315 3,518	18,790 3,362	1,051,525 15,775	862 9,050	27 675	...	...	50	...	34,586
Balance brought forward from previous statement to end of March 1919.	850 5,000	3,000 3,000	2,155 12,000	12,000 800,000	10,400 400	750 30	...	...	...	...	28,935
During April 1919 ...											
Purchases:—											
Kalu Ram and Sons, Suppliers.	...	1,340 1,340									
Fatfeh Jang, Supplier ...	886 6,200										
Carriage charges on bricks (Vr. 50 for 4-19.)	...			1,000							
Stock:—											
As per Form 10 ...	...	...	...	2,000 200,000							
Total for the month ...	806 6,200	1,340 1,340	...	3,000 200,000	...	...	...	...	...		5,146
To end of April 1919 ...	1,456 11,300	4,340 4,340	2,155 12,000	15,000 1,00,000	10,400 400	750 30	...	...	...	D. S. 26-4-19.	34,081
During May 1919 ...											
Purchases:—											
Fatfeh Jang, Supplier ...	19-8-0 180										
Kalu Ram and Sons, Suppliers.	...		1,180 7,000								
Stock:—											
As per Form 10 ...	...	...	...	515 51,600	...	...	...	...	40		
Total for the month ...	19-8-0 180	...	1,180 7,000	515 51,600	...	...	...	...	40		1,784-8-0
To end of May 1919 ...	1,475-8-0 11,350	4,340 4,340	3,325 19,000	15,515 1,054,600	10,400 400	750 30	...	...	40	D. S. 26-5-19.	35,845-8-0
During June 1919 ...											
Carriage charges for bricks (Vr. 29 for June 1919).	...			257-8-0							
Lime transferred to "Constructing a Police station at Badruddin."	...	-20 -20	...								
Total for the month ...	...	-20 -20	...	257-8-0 ...	...	...	...	...	...		257-8-0
To end of June 1919 ...	1,475-8-0 11,350	4,320 4,320	3,325 19,000	15,772-8-0 1,051,600	10,400 400	750 30	...	...	40	D. S. 26-6-19.	36,083

* Both quantities and values should be shown, values being posted in red ink just above the corresponding entries of quantities.

† Only values should be shown in these two columns.

‡ Sales and transfers of materials should be treated as minus issues.

P. W. Ac. Form No. 37.
F. R. Form 22.

Report of the Value and Verification of unused Materials.

AT SITE OF

[See Rule 241.]

Work—Constructing clerks' quarters at Badruddin us on 30th June 1919.

Statement showing the quantities and values of materials issued to the work and of those used† in construction.

NAME OF SUB-HEAD OF WORK.	UP TO DATE "PROGRESS."	DESCRIP-TION.	*PRINCIPAL ITEMS.						†PETTY ITEMS.	†TOTAL.			
			BALLAST.	LIME.	SURKHI.	BRICKS.	R. S. BEAMS.	IRON.					
			UNIT.	c. ft.	mds.	c. ft.	No.	cwt.			mds.		
			VALUE.	1,678-8-0	4,320	3,325	15,772-8-0	10,400			750	40	36,083
			QUANTI-TIES.	11,850	4,320	19,000	1,051,500	400			80		
Unit.	Quantity.	Rate.	15 per cent.	17-8 per cent.	15 per cent.	26	25						
Pucca Masonry.	c. ft.	81,150	...	3,248 3,248	2,864-0 1,607	13,898-6-0 983,225	...	...	...	18,800-10-0
Arch Masonry	"	9,100	...	455 455	518-8-0 1,820	1,774-8-0 118,300	...	...	...	2,548
Concrete ...	"	9 450	...	1,474-3-0 11,340	814 614	415-8-0 2,363	...	...	...	2,501-11-9
R. S. Beams	cwt.	362	...	...	...	...	8,412 862	...	...	9,412
Ironwork ...	mds.	25	...	...	...	...	...	675 27	...	675
Stone mantle pieces.	No.	29	...	...	...	...	...	...	28	28
Stone mantle pieces small.	"	28	...	...	...	...	...	...	14	14
D.—Total used in construction				1,474-3-0 11,340	4,315 4,315	3,288-4-0 18,790	15,772-14-0 1,051,625	8,412 862	675 27	...	40 5,977-5-0		

Total issues to date as per form 35. A

*Both quantities and values should be shown, values being posted in red ink just above the corresponding entries of quantities.
†Only values should be shown in these two columns.
‡The quantity used in construction should be calculated on the basis of the quantities of work executed, such authorised formulae being adopted or the purpose as may be in general use locally.

(Form No. 22—concl'd.)

DESCRIPTION OF MATERIALS	PROVINCIAL ITEMS.						PETTY ITEMS.	TOTAL.	
	BALLAST.	LIME.	SURKHI.	BRICKS.	R. S. BEAMS.	IRON.			
	UNIT.	c. ft.	mds.	c. ft.	No.	cwt			mds.
A—Total issues as per Form 35.	1,475-9-0 11,850	4,520-0-0 330	3,325-0-0 19,000	15,772-9-0 1,051,600	10,400-0-0 400	750-0-0 30	...	40-0-0 36,033-0-0	
B.—Total used in construction as per statement overleaf.	1,474-5-0 11,340	4,515-0-0 4,315	3,288-4-0 18,790	15,772-14-0 1,051,535	9,412-0-0 362	675-0-0 27	...	40-0-0 34,977-5-0	
C.—Paper balances of unused materials (i.e., A minus B.)	1-5-0 10	5-0-0 5	38-12-0 210	-0-8-0 -25	988-0-0 38	75-0-0 3	...	...
D.—Actual balances after verification.	5-14-0 43	...	12-4-0 70	1-0-0 63	200-0-0 15	75-0-0 3	...	...
E.—Differences (i.e., C minus D.)	-4-9-0 -36	5-0-0 5	24-8-0 140	-1-8-0 -90	588-0-0 28	75-0-0 3	...	...
	1	2	3	4	5	6	7	8	
								9	etc.

F.—Remarks explaining action taken to adjust the differences as per line E and, if the work has been completed, to dispose of the surplus balances as per line D.

- (1) Due to less wastage. May be credited to *Concrete*.
- (2) Trifling. May be debited to *Pucca Masonry*.
- (3) Shortage under enquiry.
- (4) Trifling. May be credited to *Pucca Masonry*.
- (5) Shortage under enquiry.
- (6) Shortage already written off in S. E. No. 52, dated the 4th January 1919. The surplus materials may be sold.

1. Certified that the quantities of principal items and the value of the petty items as shown in the above statement, have been worked out as accurately as possible on the basis of the quantities of the work actually done.
2. Certified that the quantities of the actual balances recorded against line D, are the results of verification made by me on 30th June 1919.
3. Certified that the balances of materials at site of this work were verified by me on 19 and that the necessary report in this form was submitted to the Divisional office as per this office No. dated 19.
4. The balances of unused materials were not verified at any time during the year 19 -19, as the accounts of this work are expected to be closed within three months.
5. The balances of unused materials were not verified at any time during the year 19 -19, as the work was not under construction prior to January of that year.

Dated 4th July 1919

*The certificates not applicable to the case should be scored out.

Checked.

Dated 8th July 1919.

DIVISIONAL OFFICER'S ORDERS.

1. The entries relating to the quantities used in construction are approved.
2. The surplus balances as per item D should be disposed of as under :—
The R. S. Beams should be transferred to S. D. O., Headworks. Other stores may be auctioned.
3. (Here enter remarks and orders regarding adjustment of losses and differences as per item E.)
Items (3) and (5). Await S. D. O.'s further report.
Other items may be adjusted as recommended by the S. D. O.

Dated 10th July 1919.

W. T. JOHN,
Divisional Officer.DEVI SINGH,
Sub-divisional Officer.HAKIKAT RAI,
Divisional Accountant

P. W. A-c. Form No. 44.
F. R. Form No. 23.

Detailed completion report.

[See Rule 255.]

DIVISION—Sargodha Division, Lower Jhelum Canal.

NAME OF WORK—Constructing outhouses for Canal Officers' Quarters at Sargodha.

			Rs.
Amount of estimate—	...	...	7,904
Expenditure	...	...	8,012
Excess	...	...	108
Percentage of excess	...	...	1.26

Date of commencement—7th March 1918.

Date of completion—8th August 1918.

Names of Engineers and Subordinates by whom the work was supervised.

Names.	PERIOD OF INCUMBENCY.	
	From	To
<i>Immediate Charge.</i>		
M. Munir Khan, Overseer	7-3-1918	8-8-1918.
<i>Sub-Divisional Officers.</i>		
L. Piyare Lal, Sub-Engineer	7-3-1918	15-6-1918.
M. Feroz Din, Assistant Engineer	16-6-1918	8-8-1918.
<i>Divisional Officer.</i>		
L. Sangamlal	7-3-1918	8-8-1918.

Explanation of Excesses.

- (1) 500 c. ft. was wrongly provided for in the estimate under Kacha Pucca Brickwork instead of under Pucca Brickwork.
- (2) Due to sudden rise in the price of iron.

[Form No. 23—concl'd.]

Name of work—Constructing outhouses for Canal Officers' Quarters at Sargodha.

Major Head—55.

Minor Head—Works.

Detailed head of classification—Main Canal and Branches, Main line—K. Buildings

Reference to last schedule docket submitted—No. 12, for the month of October 1918.

Authority—Secretary I B. Punjab, No. 784, dated 21st February 1918.

Sub-heads of estimate.	AS ESTIMATED.			AS EXECUTED.			DIFFERENCES.*			Reference to paragraphs overleaf explaining excesses.
	Quantity.	Rate.	Amount	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
Concrete	3,549	28-0	Rs. 994	3,549	28-0	994				
Pucca Brickwork ...	1,722	31-0	534	2,212	31-0	689	500	31-0	155	(1)
,, Arch masonry	2,430	35-0	851	2,430	35-0	851				
Kacha pucca masonry	5,820	20-0	1,164	5,320	20-0	1,064	500	20 0	100	(1)
Rolled Steel Beams ...	87'42	20-0	1,748	87'42	20-0	1,693	57'42	10-0	575	(2)
Doors and Windows	75	0-14	591	675	0-14	591				
Other Sub-heads cost- ing less than Rs 1,000.	...	...	2,022	...	...	2,000	...	...	22	(2)
Total ...			Rs. 7,904			Rs. 8,902			Rs. 998	

* Excesses to be entered in red ink ; Savings in black ink.

SANGAMLAL,

Divisional Officer.

Dated the 10th November 1918.

N. B.—In the case of original works and special repairs, if any considerable deviations from the sanctioned design have occurred, the report specification, drawings and details of measurement of the work actually done in the same form as the estimate should accompany the Completion Report.

P. W. A-c. Form No. 45.
F. R. Form No. 24.

Completion statement of works and repairs.

[See rule 255.]

Completion Statement of Works and Repairs completed during the month of July 1919, the outlay on which has not been recorded by sub-heads and the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Divisional Officer is empowered to pass.

Item No.	Name of estimate.	SANCTION.			Amount of estimate.	Expended.	Excess.*	Percentage of excess.	REMARKS.
		Authority.	No.	Date.					
	41—CIVIL WORKS.				Rs.	Rs.	Rs.		
	<i>Original Works—Buildings—Education.</i>								
1	Constructing High School at Kasur.	Supdg. Engr.	5728	11-10-18	26,000	26,780	780	3.0	
	<i>Original Works—Buildings—Medical.</i>								
2	Additions and alterations to Dispensary at Montgomery.	Supdg. Engr.	6230	15-11-18	15,000	15,800	600	4.0	
	<i>Original Works—Communications.</i>								
3	Constructing a road from Atari to Jallo.	Supdg. Engr.	3232	14-8-18	20,500	21,115	615	3.0	

* In cases in which the Completion Statement is utilised instead of a revised estimate under rule 198 of the Financial Rules sufficient details must be given if the excess is more than 5 per cent.

G. C. DASS,
Divisional Officer,
1st Lahore Provincial Division.

Dated the 15th August 1919.

C. A. C. Form No. 25.
 F. R. Form No. 25.

Form of statement to accompany all applications for sanction to expenditure not provided for in budget.

[See rule 310.]

Expenditure proposed to be provided for:— R of (a),	on account	<table border="0"> <tr><td rowspan="4" style="font-size: 2em; vertical-align: middle;">}</td><td>Major head</td></tr> <tr><td>Minor head.</td></tr> <tr><td>Sub-head</td></tr> <tr><td>Detailed head</td></tr> </table>	}	Major head	Minor head.	Sub-head	Detailed head
}	Major head						
	Minor head.						
	Sub-head						
	Detailed head						
Amount proposed to be spent during current year		Rs.					
Amount proposed to be spent during future years		Rs.					

Proposed re-appropriation for current year.

Heads of estimate affected by the proposal. (b)	Actual expenditure up to date of the proposal (viz).	Amount as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
1	2	3	4
	Rs.	Rs.	Rs.
†(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 in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.
 NOTE 1.—Any further explanation should be given on reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.
 NOTE 2.—When the application is submitted for the sanction of a local Government, the form may be modified in any way the local Government thinks fit, provided that the local Government indicates distinctly in the order issued that the new expenditure is to be met by re-appropriation from anticipated savings under the same or another major head.
 NOTE 3.—The estimates referred to are the Budget and not the Revised estimates. The Revised estimates must never be referred to in this application.
 †NOTE (4).—When the figures of more than one Budget Estimates are involved, the names of the Budget Estimates (i. e., Agency or District should be noted in manuscript above the major heads.)

TREASURY ORDER.

APPENDIX I.

TREASURY

Appendix

Major head.	Minor head.	Sub-head.	Drawing officer.	
5. Land Revenue (Reserved).	Charges of Administration.	Land Acquisition Establishment.	Land Acquisition Deputy Collector or the Collector as the case may be.	
		Certificate Establishment.	Collector or Deputy Commissioner.	
		Partition Establishment.	Collector, Deputy Commissioner or Partition Deputy Collector.	
		Record Room Establishment.	Collector or Deputy Commissioner.	
		Kanungoe Establishment.	Collector or Deputy Commissioner.	
	Management of Government Estates.	Road Cess, Valuation and Revaluation Establishment.	Wards Estate Establishment.	Subdivisional Officer or Khasmahal Officer. Collector or Deputy Commissioner.
				Ditto ditto ...
		Collection of Revenue		Khasmahal Deputy Collector and Collector of Calcutta.
			Outlay on improvements.	Ditto ditto ...
	Survey and Settlement.	Controlling Office ...	Director of Land Records and Surveys.	
		Other Headquarters Establishment.	Officers in charge, Bengal Drawing Office and Traverse Party.	
		Major Settlement Operations.	Settlement Officer	
		Minor Settlement Operations.	Collector or Deputy Commissioner.	
Land Records ...	Superintendence ...	Director or Land Records ...		
	District Charges ...	Collector or Deputy Commissioner.		
6. Excise (Transferred.)	Superintendence	.....	Commissioner of Excise
	Presidency Establishment.	.....	Collector of Excise
	District Executive Establishment.	I. Sadar Establishment	Collector or Deputy Commissioner.	
		II. Inspection and Prevention.	Collector or Deputy Commissioner, Superintendent of Excise and Salt or Inspector of Excise.	
	Distilleries ...	.....	Ditto ditto ...

ORDER.

I.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	REMARKS.
Pay and travelling allowance bills of self and establishment and contingent bills.	Bills drawn by the Land Acquisition Deputy Collector are countersigned by Collector. N. B.—Senior Deputy Collector, Sadar, signs "for" Collector.
Pay bills of self and establishment	
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto ditto	} Kanungoes and Surveyors, Chaudhmen and Messengers.
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto ...	Tahsil Establishment and Collector's Office Establishment.	Countersigned by Collector or Deputy Commissioner.
Ditto ditto	} Personal Assistant to Director of Land Records and Surveys, signs "for" him.
Ditto ditto	
Ditto ditto ...	(1) Office	} Assistant Settlement Officer signs "for" Settlement Officer when the latter is on tour. <i>ll</i>
Ditto ditto ...	(2) Measuring.	
Ditto ditto	Authorized to draw abstract contingent bills. Detailed countersigned contingent bills are signed by the Settlement Officer.
Ditto ditto	Advances are occasionally drawn by the Director of Land Records in abstract bills to meet the tour, contingent and other charges <i>ll</i>
Ditto ditto	} Personal Assistant signs "for" him
Ditto ditto	
Pay of clerks and their travelling allowance bills	} N. B.—Inspectors of Excise and Salt draw their own pay in salary bill forms. <i>ll</i>
Pay and travelling allowance bills of self and establishment and contingent bills.	
Pay and travelling allowance bills of self and Sub-Inspectors, their peons and petty officers, and contingent bills.	Executive Establishment ...	
Pay and travelling allowance bills of establishment and contingent bills.	Contingent charges in the Excise and Salt Department may be drawn in abstract contingent bills.

Major head.	Minor head	Sub-head.	Drawing officer.
7. Stamps (Reserved).	Non-judicial ...	Superintendence ...	Collector of Calcutta ...
	Judicial ...	Ditto ...	Ditto ditto ...
9. Registration (Transferred).	Superintendence	.....	Inspector-General of Registration. Inspector, Mahomedan Marriage Registration offices. District Registrar and Sub-Registrar.
	District charges	.....
15. Other Revenue expenditure financed from ordinary Revenue (Reserved).	Irrigation works	Works for which neither Capital nor Revenue accounts are kept.	Superintending Engineer, Executive Engineer, Assistant Secretary to the Government of Bengal, Irrigation Department.
	Navigation, Embankment and Drainage Works.	Miscellaneous expenditure.	Superintending Engineer and Executive Engineer.
22. General Administration (Reserved). Heads of Provinces, Executive Councils, and Ministers.	Salaries of Governors.	.....	} His Excellency the Governor
	Sumptuary allowance of Governors.	.....
	Staff and household of Governors.	Private Secretary ...	Private Secretary ...
		Military Secretary ...	Military Secretary ...
		Surgeon to His Excellency the Governor.	Surgeon to His Excellency the Governor.
		Band Establishment ...	Military Secretary ...
		Body-guard Establishment	Commandant ...
	Expenditure from Contract Allowance.	.....	Military Secretary ...
	Tour Expenses ...	.....	Ditto ...
		Executive Council ...	Registrar, Finance Department, Government of Bengal.
		Ministers ...	Ditto ditto ...
Legislative bodies	Legislative Council.	Legislative Department.	Assistant Secretary, Legislative Department.
		Book Depôt Establishment.	Ditto ditto ...
Secretariat and Head Quarters Establishment.	Civil Secretariats	.....	(1) Registrar, Finance Department, Government of Bengal. (2) Bengali Translator to the Government of Bengal. (3) Librarian, Bengal Library ...
	Board of Revenue, Financial Commissioners and Establishments.	Board of Revenue ...	Secretary, Board of Revenue.
		Management of private estates.	Ditto ditto ...
	Local Fund Establishment.	.....	Examiner, Local Accounts, Bengal. Examiner, Outside Accounts, Calcutta.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.			REMARKS.
Pay and travelling allowance bills of self and establishment and contingent bills.	} In mufassal districts the Collector draws contract contingent bills.
Ditto ditto	} Personal Assistant signs "for" Inspector-General
Ditto ditto	} Sadar Sub-Registrar signs "for" District Registrar.
Ditto ditto	} N.B.—Sub-Registrars draw their own pay in salary bill form.
Ditto ditto	} Circle Officer, Canal Revenue Division, draws bills for Midnapore Canal Revenue Division. The charges are adjusted as "Refunds" under "XIII—Inigation, etc."
Ditto ditto
Pay and sumptuary allowance bills of self.
Pay and travelling allowance bills of self and establishment and contingent bills.
Ditto ditto
Ditto ditto
Ditto ditto
Draws contingent bills	} Drawn from the Military Department and adjusted in civil books.
Contingent bills
Ditto
Pay and travelling allowance bills of self and establishment and contingent bills.
Ditto ditto
Ditto ditto
Ditto ditto
Ditto ditto	(1) Upper Division	} The Under Secretary, Finance Department, is also permitted to draw advances in lump sum in abstract bills on account of contingencies on occasions when the Governor proceeds on tour.
Ditto ditto	(2) Lower Division	.....
Ditto ditto	(3) Menials	.....
Ditto ditto	Ditto	} Abstract bills are also drawn when required.
Ditto ditto
Ditto ditto
Ditto ditto
Ditto ditto
Ditto ditto
Ditto ditto
Ditto ditto
Ditto ditto
Ditto ditto
Ditto ditto
Ditto ditto

Major head.	Minor head.	Sub-head.	Drawing officer.
Commissioners ...	Commissioners ...	.....	Commissioner
District Administration.	General Establishment.	General Establishment	Collector or Deputy Commissioner. Collector of Calcutta
		Treasury Establishment.	Ditto ditto
Miscellaneous ...	Subdivisional Establishment. Discretionary grants of heads of Provinces, etc.	.....	Subdivisional Officer and Police Magistrate, Sealdah.
24 Administration of Justice (Reserved).	High Court ...	Judges	Judges
		Original Side— (a) Registrar ...	Registrar, Original Side
		(b) Official Receiver...	Official Receiver
		Appellate Side— (a) Registrar	Registrar, Appellate Side
		(b) Reporters... ..	Chief Law Reporter
	Law Officers ...	English Law Officers ...	(1) Advocate-General (2) Solicitor to the Government of Bengal.
		Legal Remembrancer and High Court Pleader. Mufassal Establishment	Superintendent and Remembrancer of Legal Affairs Government Pleader
	Administrator-General and Official Trustee.	.....	Administrator-General and Official Trustee.
	Corner's Court ...	.....	Corner of Calcutta
	Presidency Magistrate's Courts.	Presidency Magistrate	(1) Chief Presidency Magistrate (2) Municipal Magistrate, Calcutta. &
			(3) Presidency Magistrate, Northern Division.
		Juvenile Court and Detention House, etc.	Deputy Commissioner of Police.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	REMARKS.
Pay and travelling allowance bills of self and establishment and contingent bills.	Upper Division, Lower Division and Menial Establishments for the general management of Wards Estates, Partition Estates, and Steam Boat Establishments.	Personal Assistant signs "for" Commissioner.
} Ditto ditto	(1) Upper Division.	
} Ditto ditto ...	(2) Lower Division.	
} Ditto ditto ...	(8) Process Servers.	
} Ditto ditto ...	(4) Menials.	
} Ditto ditto ...	(1) Upper Division.	
} Ditto ditto ...	(2) Lower Division.	
} Ditto ditto ...	(8) Menials.	
} Ditto ditto ...	Ditto ditto ...	
} .....	.....	Grants sanctioned by His Excellency the Governor are drawn by the Military Secretary, otherwise by Commissioner, Collector or Deputy Commissioner.
Pay for self .. .. .	.....
Pay and travelling allowance bills of self and establishment and contingent bills.	(1) Upper Division. (2) Lower Division. (8) Menials.	Abstract contingent bills are also occasionally drawn.
} Ditto ditto ...	Ditto.	
} Ditto ditto ...	Ditto	Same as above.
} Allowances ... ..	.....	Bills of allowances are countersigned by the Chief Justice.
} Contingent bills - ... ..	.....
Pay and travelling allowance bills of self and establishment and contingent bills	.....
} Pay and travelling allowance bills of self and establishment.	.....	Countersigned by Collector.
} Pay bills of self and establishment	.....
Pay and travelling allowance bills of self and establishment and contingent bills.	.....
} Ditto ditto ...	.....	Abstract contingent bills are drawn by the Presidency Magistrate, Calcutta, and the Deputy Commissioner of Police in their capacity of a Justice of the Peace.
} Contract contingent bills ... ..	.....
} Pay and travelling allowance bills of self and establishment and contingent bills.	.....

Major head.	Minor head.	Sub-head.	Drawing officer.
24. Administration of Justice (Reserved)— <i>concd.</i>	Civil and Sessions Courts.	District and Sessions Judges.	District and Sessions Judge ...
		Subordinate Judges ... Munsiffs Process Serving Establishment. Record Room Establishment.	Subordinate Judge Munsiff District Judge, Sub-Judge and Munsiff. District Judges
	Court of Small Causes.	Presidency Courts ...	Chief Judge, Small Cause Court, Calcutta.
		Mufassal Courts ...	Judge, Small Cause Court ...
	Criminal Courts <i>Readership Examination Charges.</i>	Police Case Hospitals	Civil Surgeon
25. Jails and Convict Settlements (Reserved).	Jail	Superintendence ...	Inspector-General of Prisons, Bengal.
		Establishment ...	} Superintendents of Jails ...
		Travelling allowance ...	
		Contingencies and other charges.	
		Charges for police custody.	Magistrate, Deputy Commissioner and Deputy Commissioner of Police, Calcutta.
Jail Manufactures	Presidency Jail ...	} Superintendents of Jails ...	
	Central Jail ...		
	District Jail ...		
	Sub-Jail ...		
	Juvenile Jail ...		
26. Police (Reserved).	Presidency Police	Superintendence ...	(1) Commissioner or Deputy Commissioner of Police.
			(2) Deputy Inspector-General of Police of the Range concerned or Assistant to Deputy Inspector-General of the Range
			(3) Assistant Commissioner, Headquarters Force.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	REMARKS.
Pay and travelling allowance bills of self and establishment and contingent bills. Ditto ditto ... Ditto ditto ... Ditto ditto ...	(1) Upper Division. (2) Lower Division. (3) Menials. Ditto ditto. Ditto ditto	
Pay bills of establishment ... ..	.....
Pay and travelling allowance bills of self and establishment and contingent bills. Ditto ditto ...	(1) Upper Division. (2) Lower Division. (3) Bailiffs. (4) Menials. (1) Upper Division. (2) Lower Division (3) Process Servers. (4) Menials.	
Pay bills of establishment and contingent bills.	... ..	Countersigned by Magistrate.
Pay and travelling allowance bills of establishment and contingent bills.	.....
Pay and travelling allowance bills of self and establishment and contingencies. Ditto ditto ...	(1) Upper Division. (2) Lower Division. (3) Menials. (1) Jailors, Assistant Jailors (2) Head Warders, Warders. (3) Hospital Establishment, Ministerial and Menial Establishment.	Personal Assistant signs "for" Inspector-General of Prisons. N.B.—Pay and allowances of Sub-Assistant Surgeons to be drawn in separate bills. Contingent charges for the Jail Department may be drawn in abstract contingent bills.
Contingent bills ... ..	.....	N.B.—The Deputy Commis- sioner of Police, Calcutta, also draws charges for released convicts debitabte to District Jails—Miscella- neous ".
Pay and travelling allowance bills of self and establishment and contingent bills. Ditto ditto ... Ditto ditto ...	..... (1) Upper Division. (2) Lower Division. (3) Menials. Ditto ditto.	Contingent charges may be drawn in abstract contingent bills. N.B.—Contingent charges of the Jail Depot are drawn by Inspectors-General of Prisons.
Establishment bills of Reserved Forces, Prison Van and Indian mechanic.	.....

Major head.	Minor head.	Sub-head.	Drawing officer.	
26. Police (Reserved)— <i>contd.</i>	Presidency Police — <i>contd.</i>	City Police ...	(1) Commissioner or Deputy Commissioner of Police. (2) Deputy Commissioner of Police, Special Branch, Calcutta. (3) Deputy Commissioner of Police, Detective Department. (4) Deputy Commissioner, Port Police. (5) Deputy Commissioner of Police, Public Vehicles, Department.	
		Armed Police ...	Assistant Commissioner, Headquarters Force.	
		River, Harbour or Marine Police.	Deputy Commissioner, Port Police, or Superintendent, River Police.	
		Dock Police ...	Deputy Commissioner, Port Police.	
		Guards for public buildings.	Deputy Commissioner or Superintendent of Police.	
		Special Police (charged to the parties concerned).	Ditto ditto ...	
		Hospital Charges ...	(1) Police Surgeon ... (2) Superintendent of Police ...	
		Police Dead House ...	Police Surgeon ...	
		Cattle Pounds ...	Deputy Commissioner of Police	
		Special Police ...	Assistant Commissioner of Police Headquarters Force.	
		Superintendence	Inspector-General of Police ...	
		District Executive Force.	District Police ...	Superintendent of Police ..
			Other Police ...	Ditto ditto ...
		Special Police ...	Military Police ...	Commandant, Eastern Frontier Rifles.
		Railway Police	For each Railway ...	(1) Superintendent, Eastern Bengal Railway Police, Sealdah. (2) Superintendent, East Indian Railway Police, Howrah.
			Intelligence Branch ...	Deputy Inspector-General, Criminal Investigation Department, or Assistant to Deputy Inspector-General.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	REMARKS.
Pay and travelling allowance bills of Police Force and establishment and contingent bills.	
Ditto ditto	Regular and special contingencies are drawn partly in abstract bills by the Deputy Commissioner of Police.
Ditto ditto	
Ditto ditto	
Pay Bills of Howrah Bridge Guard and Howrah Special Traffic Police.	N.B.—Inspectors of Police draw their own pay bills in salary bill forms. x
Pay bills of Hackney Carriage Department.	
Pay bills of Armed Police	
Pay and travelling allowance bills of Police Force and contingent bills.	
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto	Establishment bills are drawn by the Superintendent, Reserve Force, and countersigned by the Commissioner of Police.
Ditto ditto	
Ditto ditto	Establishment bills are countersigned by Commissioner of Police.
Ditto ditto	Establishment bills are countersigned by the Deputy Commissioner of Police.
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto	
Bills of the City Architect staff	
Pay and travelling allowance bills of self and establishment and contingent bills.	(1) Upper. (2) Lower. (3) Menials.	Personal Assistant signs "for" Inspector-General of Police.
Ditto ditto ...	Ditto	
Ditto ditto	N. B.—For armed police allowance of the establishment of the Cantonment General Hospital, Barraekpur, the Medical Officer, Cantonment Hospital, draws the bill.
Ditto ditto	
Ditto ditto	N. B.—Bills for Burma Military Police are drawn by Deputy Commissioner of Police and debit passed on to Burma.
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto	

Major head.	Minor head.	Sub-head.	Drawing officer.
26. Police (Reserved)—concl.	Criminal Investigation Department (Bengal).	.....	Deputy Inspector-General, Criminal Investigation Department, Bengal.
30. Scientific Departments.	N ...	.....	.....
31. Education (Transferred)	Government Art Colleges.	.....	Principals of Colleges ...
Secondary	Government Secondary Schools.	Engineering Colleges	Principal, Bengal Engineering College, Sibpur.
		Training Colleges ...	Principal, Training College ...
		Secondary Schools for Boys.	Head Masters of Schools ...
		Secondary Schools for Girls.	(1) Head Mistress, (2) Principal Bethune College, (3) Principal Dow Hill Girls' School, Desajoling.
		Primary Schools for Girls.	Head Mistress of Schools ...
Special	Government Special Schools.	Training Schools for Masters.	Superintendent, Normal School (Dacca); Head Masters in other cases.
		Circle School Grant ...	Subdivisional Inspector of Schools.
		Training Schools for Mistresses.	Lady Principal, Hindu Female Training School (Calcutta). Lady Principal, Eden Hill School for Girls (Dacca). Head Mistress.
		Government Training Schools.	Head Master, Calcutta Training School.
			Head Pandits, Guru-Training Schools.
		Engineering and Surveying Schools.	Principal, School of Engineering
		Madrasahs ...	(1) Principal. (2) Superintendent or Head Master as the case may be.

Classes of bills drawn.	Sections if any, into which each bill should be divided.	REMARKS.
Pay and travelling allowance bills of self and establishment and contingent bills.	.....
.....	.. ...	Contingent charges in the Education Department may be drawn in abstract contingent bill.
Pay and travelling allowance bills of self and establishment and contingent bills.	(1) Instructing staff. (2) Office. (3) Menials.	N. B.—In case of Presidency College, Calcutta, the Bursar, Presidency College, draws the bills. Physical Adviser, Bengal, draws bills or his office and adjusted under "Arts Colleges."
Ditto ditto ...	Ditto ditto	The bills of the Hindu Hostel establishment, etc., are drawn by the Bursar, Presidency College.
Ditto ditto ...	Ditto ditto	
Ditto ditto ...	(1) Teachers. (2) Menials.	N. B.—Bills of the Hindu and Hare Schools, Calcutta, are drawn by the Bursar, Presidency College. Bills for contingent charges are countersigned by the Inspector of Schools.
Ditto ditto ...	.....	Bills for contingent charges are countersigned by the Inspector of Schools of the Circle concerned.
Ditto ditto ...	.....	Bills are countersigned by the Assistant Inspectors of Schools of the Circle concerned.
Ditto ditto ...	.....	Contingent bills are countersigned by the Inspector of Schools.
Pay bills of establishment and travelling allowance bills	.....	Ditto ditto.
Pay and travelling allowance bills of self and establishment and contingent bills.	.....
Ditto ditto ...	.....	Contingent bills are countersigned by the Inspector of Schools.
Ditto ditto ...	.....	(1) All bills are countersigned by the Inspector of Schools. (2) Stipend bills of <i>Guru</i> pupils are countersigned by District or Subdivisional Inspector of Schools.
Ditto ditto ...	.....
Ditto ditto ...	.....	Bills of the Ellicot Madrasa Hostel are drawn by the Principal, Calcutta Madrasa.

Major head.	Minor head.	Sub-head.	Drawing officer.
Special—concl'd.	Government Special Schools—concl'd.	Model Maktab ...	District Inspector of Schools (Calcutta).
		Zenana Classes ...	Subdivisional Inspector of Schools. Secretary, Zenana Education Committee.
General ...	Direction ...	.....	Director of Public Instruction or Assistant Director of Public Instruction.
	Inspection ...	.....	Inspector, District Inspector, Inspectress and Assistant Inspectress of Schools. Inspector of Residences of Students in Dacca.
	Scholarships ...	.....	Principals of Colleges Head Masters and Head Mistresses of Schools.
	Miscellaneous ...	Government Book Depot.	Principals of Colleges out of allotments made by Director of Public Instruction.
	.....	Miscellaneous ..	Secretary, Provincial Advisory Committee for Indian Students, Dacca.
32. Medical (Transferred).	Medical Establishment.	Superintendence ...	Surgeon-General to the Government of Bengal.
		District Medical Offices	Civil Surgeon
		Reserve Medical Subordinate.	Ditto
		Hospitals and Dispensaries.	Presidency Hospitals and Dispensaries.

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Classes of bills drawn.	Sections, if any, into which each bill should be divided.	REMARKS.
Pay and travelling allowance bills of self and establishment and contingent bills.	Contingent bills are countersigned by the Inspector of Schools.
Pay and travelling allowance bills of establishment and contingent bills.	Ditto ditto.
Pay bills of zenana teachers	Bills are countersigned by the Assistant Inspectress of Zenana Work and Mahomedan Education. She also draws bills of the peripatetic Needle-work teacher in Calcutta, Peripatetic needle-work teachers draw their own pay bills on the countersignature of Assistant Inspectress of Schools. Zenana Governesses draw their own pay bills on the countersignature of Assistant Inspectress of Schools.
Pay and travelling allowance bills of self and establishment and contingent bills.	N.B. -Assistant Director of Public Instruction signs for the Director of Public Instruction. Bills of the Text-book Committee are drawn by Assistant Director of Public Instruction and adjusted under "Direction".
} Ditto ditto	<i>ll</i>
}	Bills drawn by Principals of Colleges do not require countersignature, whereas those drawn by other Government servants require countersignature by the Inspector or Inspectress of Schools of the Circle concerned.
Contingent bills	Assistant Director of Public Instruction draws bills of Taylor Moslem Hostel.
Ditto	
Pay and travelling allowance bills of self and establishment and contingent bills.	(1) Upper Division (2) Lower Division. (3) Menials. ...	Sub-Assistant Surgeons draw their own pay in salary bill forms.
Ditto ditto	
Ditto ditto	
Ditto ditto	

Major head.	Minor head.	Sub-head.	Drawing officer.
32. Medical (Transferred— <i>concid.</i>)	Hospitals and Dispensaries— <i>concid.</i>	Mufassal Hospitals and Dispensaries.	Superintendent Surgeon Superintendent in case of Sambhu Nath Pandit Hospital and Presidency General Hospital.
	Medical Colleges and Schools.	Medical Colleges ...	Principal, Medical College ...
		Medical Schools ...	Superintendent
	Lunatic Asylum	.....	Superintendent, Lunatic Asylum
	Chemical Examiners.	.....	Chemical Examiner to the Government of Bengal.
33. Public Health (Transferred).	Public Health Establishment.	.....	Director of Public Health, Assistant Director of Public Health, District Health Officer, Superintendent of Vaccination and Chief Engineer, Public Health Department.
	Grants for Public Health purposes.	.....	} Port Health Officer, Calcutta , Director of Public Health, Assistant Director of Public Health.
	Expenses in connection with epidemic diseases.	.....
	Bacteriological Laboratories.	.....	Bacteriologist to the Government of Bengal, Director of Bengal Public Health Laboratory and Assistant Analyst, Public Health Laboratory.
34. Agriculture (Transferred)	Agriculture ...	Experimental Farms ...	Deputy Director of Agriculture.
		Agricultural experiments—	Secretary, Publication Committee, Dacca, Deputy Director of Agriculture.
		Agricultural Departments—	
		(i) Superintendence	Director of Agriculture and Deputy Director of Agriculture.
		(ii) Other supervising staff.	District Agricultural Officer.
			Economic Botanist, Fibre Expert, Agricultural Chemist and Deputy Director of Agriculture.
		Agricultural Education.	Deputy Director of Agriculture
	Public Exhibition and Fairs.	Director of Agriculture	
	Sericulture	Superintendent of Sericulture ...	

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	REMARKS.
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto ditto	
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto ditto	Bills of small-pox establishment are countersigned by the Surgeon-General.
Ditto ditto	
Ditto ditto	
Ditto ditto	Bills drawn by District Health Officers and Superintendent of Vaccination are countersigned by the Director of Public Health.
Pay bills of establishment	
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto ditto	
Pay bills of establishment and contingent bills.	
Pay and travelling allowance bills of establishment and contingent bills	
Their own pay bills as well as that of establishment.	Bills are drawn "for" the Deputy Director of Agriculture and responsibility remains with him.
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto ditto	Contingent bills are all countersigned by the Deputy Director of Agriculture.
Contingent charges	
Pay and travelling allowances bills of self and establishment and contingent bills.	

Major head.	Minor head.	Sub-head.	Drawing officer.
34. Agriculture— concl..	Agriculture— concl.	Seed stores	Superintendent of Agriculture ...
		Botanical and other public gardens.	Superintendent, Royal Botanical Garden.
	Veterinary charges.	Superintendence	Superintendent, Civil Veterinary Department. Deputy Superintendent, Civil Veterinary Department. } 2
		Veterinary Instruction	Principal, Bengal Veterinary College.
		Subordinate Establish- ment.	Superintendent, Civil Veterinary Department. } Principal, Bengal Veterinary College. }
		Hospitals and dispen- saries.	Collectors or Deputy Commis- sioners. Subdivisional Officers }
Co-operative Societies.	.....	Registrar, Co-operative Societies	
35. Industries (Transferred).	Industries ...	Direction	Director of Industries ...
		Superintendents	Superintendent of Industries, Electrical Adviser and Electric Inspector, Bengal and Assam.
		Schools	Peripatetic Weaving Instructor or Teacher; Officer in charge, Indian Museum, Arts Section; Keeper, Government Art Gallery, Calcutta; Principal, Govern- ment School of Art, Calcutta; and Principal, Commercial Insti- tute, Calcutta. ll
		Industrial development	Superintendent, Calcutta Re- search Tannery; Principal of School (Bengal Government Technical School, Rangpur, and Eastern Bengal Technical School, Pabna).
		Miscellaneous (Mining Education in Coal Fields).	Secretary, Mining Education Advisory Board. *
		Cinchona Planta- tion.
37. Miscellaneous Departments (Re- served and Trans- ferred).	Inspector of Factories (Re- served).	.....	Chief Inspector of Factories, Bengal.
	Provincial Statis- tics.	.....	Registrar-General of Births, Deaths and Marriages.

Classes of bills drawn.	Sections, if any, into which each bill should be divided	REMARKS.
Pay and travelling allowance bills of self and establishment and contingent bills.	Contingent bills are countersigned by the Deputy Director of Agriculture.
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto	Personal Assistant signs "for" Registrar.
Ditto ditto	
Ditto ditto	
Ditto ditto	Bills are countersigned by the Principal, Government Weaving Institute, Serampore.
Ditto ditto	
Ditto ditto	
Ditto ditto	
.....	Countersigned by Superintendent, Royal Botanical Garden, Calcutta, and Cinchona Plantation in Bengal.
Pay and travelling allowance bills of self and establishment and Contingent bills.	
Pay bills of Self and establishment and contingent bills.	

Major head.	Minor head.	Sub-head.	Drawing officer.
37. Miscellaneous Departments (Reserved and Transferred)— <i>cncl.</i>	Examinations ...	.....	Commissioner, Presidency Division, Secretary, Central Examination Committee.
	Miscellaneous ...	.....	Secretary, Bengal Smoke Nuisances Commission, Controller of Rents, Calcutta.
41. Civil Works (Transferred).	Original Works (Buildings).	.....	Personal Assistant to Secretary to the Government of Bengal, Public Works Department, and Consulting Architect to the Government of Bengal, Superintending Engineer, Executive Engineer.
			Superintendent, Governor's Estates.
43. Famine Relief and Insurance (Reserved).	A. Famine Relief—Salaries and Establishment.	.....	Executive Engineer ...
45. Stationery and Printing (Reserved).	Government Presses.	.....	Superintendents of Presses and Registrar, Finance Department, Government of Bengal, in case of Bengal Secretariat Press. Manager, Press and Forms Department, Bengal.
47. Miscellaneous	Charges on account of European vagrants.	Charity ...	Deputy Commissioner of Police and Secretary to the Committee of Management of Government Workhouse.
	Rewards for destruction of wild animals. Petty Establishment.	I. Circuit Houses ... II. Other petty establishment.	Magistrate
55. Construction of Irrigation, Navigation, Embankment and Drainage Works. Irrigation Works. Productive ...	Works Establishment Tools and Plant Suspense	.....	Executive Engineer ...
Loans and Advances by Provincial Government.	Miscellaneous Loans and Advances.	Loans to ex-students of the Weaving School.	Principal, Government Weaving Institute, Serampore.
		Loans to Co-operative Milk Society Union Limited, Calcutta.	Do. ...
		Loans to Supply and Agricultural Sale Society, Limited, at Khepupara, Bakarganj.	Do. ...

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	REMARKS.
Pay bills of establishment and contingent bills.	Contingencies are drawn on abstract bills.
Ditto ditto	
Pay and travelling allowance bills of self and establishment and contingent.	Assistant Engineer draws establishment bills of— (1) Calcutta Canals Sub-division. (2) Tolly's Nullah Subdivision. (3) Magrahat Subdivision and Subdivisional officers draws establishment bills of the Stores Subdivision.
Ditto ditto	Bills are countersigned by the Military Secretary to His Excellency the Governor of Bengal.
Ditto ditto	
Pay and travelling allowance bills of establishment and contingent bills.	
Ditto ditto	Authorised to draw contingent charges in abstract contingent bills.
Contingent bills	Bills of Government Work-house. Charges on account of distressed British seamen are drawn by the Shipping Master, Calcutta, countersigned by the Port Officer, Calcutta.
Pay of establishment and contingent bills.	
Pay and travelling allowance bills of establishment and contingent bills.	Bills of the Grand Trunk Canal Project.
Bills on account of loans and advances.	
Ditto ditto	
Ditto ditto	

Major head.	Minor head	Sub-head.	Drawing officer.
Loans and Advances by Provincial Government— <i>concl'd.</i>	Advances to Cul- tivators.	Loans under the Agri- culturists' Act, XII of 1884.	Collector
		Loans under the Land Improvement Act, XIX of 1883.	Do.
		Loans under the Co- operative Societies Act.	Do.
	Advances under Special Laws.	Zamindari Embank- ment advances under Act II (B. C.) of 1882.	Do.
		Drainage advance under Act VI (B. C.) 1880.	Do.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	REMARKS.
Bills on account of loans and advances.	
Ditto ditto	
Ditto ditto	
Ditto ditto	
Ditto ditto	

**MEMORANDUM EXPLANATORY OF EACH SUBSIDIARY RULE
UNDER THE TREASURY ORDERS.**

Treasury Order 5(a).

Subsidiary rule 1.—It refers to rules 333 to 335, Bengal Financial Rules, in which the responsibilities of the Collector and the Treasury Officer have been set forth.

Subsidiary rule 2.—It reproduces the rule in Article 294 Civil Account Code.

Treasury Order 5(b).

Subsidiary rule 3.—It refers to Articles 19 and 20, Resource Manual and Rule 333(i), Bengal Financial Rules, dealing with the method of monthly verification of the Treasury cash balance.

Subsidiary rule 4.—It reproduces further instructions on the monthly verification of the Treasury balance, as embodied in paragraph 335 A., Bengal Treasury Manual.

Treasury Order 5(c).

Subsidiary rule 5.—The form of the charge certificates at present used by Collectors is embodied in this rule.

Treasury Order 7.

Subsidiary rules 6 and 7.—They reproduce the rules in paragraphs 1 and 2, Bengal Treasury Manual.

Subsidiary rule 8.—The existing cases in Article 1, Civil Account Code, Article 34, Forest Account Code and paragraph 511(b) Public Works Account Code, in which departmental receipts can be utilised to meet departmental expenditure are reproduced here.

Treasury Order 9(a).

Subsidiary rule 9.—It reproduces the rules in Article 5, Civil Account Code, Article 32, Forest Account Code, and paragraph 146, Public Works Account Code.

Subsidiary rule 10. The rules in Article 5(1), Civil Account Code, and Article 32, Forest Account Code, regarding the use of chalangans are reproduced here.

Subsidiary rule 11. It reproduces the rules regarding Public Works remittances to the Treasury, as embodied in paragraph 155, Public Works Account Code.

Subsidiary rule 12.—It reproduces the rule in Article 5(2), Civil Account Code.

Subsidiary rules 13 and 14.—The rules for receipt of Forest remittances by the Treasury Officer, as referred to in Articles 410 and 411, Civil Account Code, and Article 34, Forest Account Code, are reproduced here.

Subsidiary rules 15 and 16.—They reproduce rules for Public Works remittances to the Treasury, as embodied in paragraphs 147 and 155(1), Public Works Account Code.

Subsidiary rule 17.—The special procedure followed in Bengal in examining the receipt chalans, as embodied in paragraph 344A, Bengal Treasury Manual, and referred to in Article 266(8), Civil Account Code is reproduced here.

Note 1 reproduces the rule in Articles 6, Civil Account Code, and rule 4, Bengal Financial Rules.

Notes 2 and 3 are based on rules in paragraphs 353A and 353B, Bengal Treasury Manual.

Subsidiary rules 18, 19, 20 and 21.—Reproduce rules in Articles 266 (1), (2), (3) and (4)—Civil Account Code.

Note.—Under rule 19 embodies the rule in paragraph 353A, Bengal Treasury Manual and note under rule 21 details the different rules referred to in the body of that rule.

Subsidiary rule 22.—It reproduces the rule in paragraph 523(1), Public Works Account Code.

Subsidiary rule 23.—Is based on Article 399, Civil Account Code.

Subsidiary rule 24.—It reproduces the rule in Note 1 to Article 409, Civil Account Code and Article 33, Forest Account Code.

Treasury Order 9 (b).

This Treasury order deals with the procedure to be adopted for dealing with the moneys not derived from sources of Provincial revenue coming into the hands of Government servants. A reference is given to the Central Government's rules for the guidance of the Government servants concerned.

Treasury Order 9 (c).

A reference is given to rules in Articles 302 to 308, Civil Account Code, Volume I, which describe the procedure specified by the Governor General in Council.

Treasury Order 10 (a).

Subsidiary rule 27. A reference to the detailed rules in Chapter II of the Resource Manual is given here for the guidance of Treasury Officers.

Treasury Order 11.

A subsidiary rule is inserted giving reference to "Chapter VI" of the Resource Manual dealing with cash remittances.

Treasury Order 12.

A subsidiary rule is inserted referring to the rules in Civil Account Code, Volume I, which now contain the rules of the Governor-General in Council regarding Central subjects.

Treasury Order 15.

A subsidiary rule is inserted giving instances of different cases of withdrawals and dealt with in the various Financial Rules and the Subsidiary Rules under Treasury orders. The list is not exhaustive.

Treasury Order 15 (b).

Subsidiary rule 31.—It reproduces the rule in Article 8 Civil Account Code. Note is based on the Note of that Article with slight modification to meet some existing cases.

Treasury Order 16.

Subsidiary rule 32.—A list of Government servants who draw bills, the purposes for and the conditions on which the bills are drawn is given in Appendix I.

Subsidiary rule 33.—Deals with Government servants who draw money by cheques.

Subsidiary rule 34 —It reproduces the rule in Article 9, Civil Account Code.

Clause 1 is based on paragraph 7A, Bengal Treasury Manual and *clause 2* on paragraph 10A, Bengal Treasury Manual. The rule for remittance of pay, etc., to Government servants stationed at a distance as contained in paragraph 174D, Bengal Treasury Manual, is reproduced in *clause 3*. *Clauses 4, 5 and 6* reproduce rules in Articles 9(1), (2) and (3), Civil Account Code. *Clauses 7 and 8* embody the rules for stamping bills, cheques, etc., as contained in Articles 10, 11 and 12, Civil Account Code. *Clause 9* is based on paragraph 230B., Bengal Treasury Manual.

Subsidiary rule 35.—The rules for preparation and form of vouchers as given in Article 13, Civil Account Code and paragraphs 151 to 154, Public Works Account Code, are reproduced here. Note 1 under clause (f) of the rule reproduces correction slip No. 108, dated 15th October 1922 to Article 9(F), Civil Account Code, while Note 2 is based on paragraphs 10B, 10C and 10D, Bengal Treasury Manual. *Clause (l)* of the rule regarding omission of pies as given in Article 10A, Civil Account Code.

Note under the subsidiary rule reproduces the Notes under Article 13, Civil Account Code.

Subsidiary rule 36.—Rule in Article 30, Civil Account Code, for erasures and overwritings is embodied here.

Subsidiary rule 37 reproduces the rules in paragraphs 138 and 139, Public Works Account Code.

Subsidiary rule 38 reproduces the rules in Article 23, Civil Account Code, and paragraph 138, Public Works Account Code.

Subsidiary rule 39 is based on Article 26, Civil Account Code, and paragraph 138, Public Works Account Code.

Subsidiary rule 40 reproduces the rule in Article 47, Civil Account Code. *Clause 1* is based on paragraph 505, Public Works Account Code.

Subsidiary rule 41.—Rule in article 51, Civil Account Code, is reproduced here.

Subsidiary rule 42.—The non-gazetted Government servants in Bengal who draw pay on Gazetted Government servants' bills are mentioned here.

Subsidiary rules 43 and 44 reproduce the rules in Article 50 and 54, Civil Account Code.

Subsidiary rule 45 follows Article 60, Civil Account Code.

Subsidiary rules 46 and 47 reproduce the rules in Articles 61 and 64, Civil Account Code and paragraphs 503 to 505, Public Works Account Code. The new form of Establishment pay bill, as prescribed by the Auditor-General is adopted (*vide* Treasury Order Form No. 3). *Clause 2* is slightly modified to include those Government servants and menials whose names are at present omitted from pay bills. Note thereunder reproduces the rule in paragraph 63 (16A), Bengal Treasury Manual.

Subsidiary rule 48 reproduces the rule in Article 65, Civil Account Code. Details of items at present deducted from pay bills are given in the Note.

Subsidiary rule 49.—The new form of the absentee statement prescribed by the Auditor-General is reproduced in Treasury Order Form

No. 4. Note under clause (b) is based on the Note to Article 66, Civil Account Code, introduced by correction slip No. 254, dated 1st July 1923.

Subsidiary rules 50 and 51 reproduce the rules in Articles 67 and 68, Civil Account Code. Notes under subsidiary rule 20 are based on Notes 1 to 3 under paragraph 63(16), Bengal Treasury Manual.

Subsidiary rule 52 is based on Article 69, Civil Account Code. The procedure prescribed therein for drawing increments is embodied in this subsidiary rule.

Subsidiary rules 53, 54 and 55 reproduce the rules in Articles 72, 75 and 76, Civil Account Code, respectively.

Subsidiary rule 56.—It reproduces the rules in Article 77, Civil Account Code, and paragraph 503, Public Works Account Code. Instructions issued by the Accountant-General, Bengal, in his Circular No. 175—T.M., dated 13th May 1921, are reproduced here for the omission of details of journeys from the travelling allowance bills of Lower Subordinates, etc.

Subsidiary rule 57 follows Article 78, Civil Account Code.

Subsidiary rule 58 reproduce the rule in Article 89, Civil Account Code.

Subsidiary rule 59.—The rules in Article 97, Civil Account Code and paragraph 530, Public Works Account Code, regarding the drawing of contingent bills are embodied here.

Subsidiary rule 60 reproduces the rule in Article 101, Civil Account Code. *Clause 2* is based on paragraph 524(b), Public Works Account Code, while *Note* thereunder reproduces the note to Article 101, Civil Account Code.

Subsidiary rule 61.—The rule in Article 102, Civil Account Code, regarding special contingencies is reproduced here.

Subsidiary rule 62 deals with countersigned contingencies and is based on Article 103, Civil Account Code.

Subsidiary rule 63.—The rule in Article 111, Civil Account Code, dealing with work bills is reproduced here.

Subsidiary rules 64, 65, 66, and 67 regarding loans and advances, reproduce the rules in Article 142, 143, 147 and 148, Civil Account Code, respectively.

Subsidiary rules 68, 69, 70 and 71 deal with land acquisition expenditure, and reproduce the rules 2, 12, 13 and 14 of Appendix 7, Civil Account Code.

Subsidiary rules 72, 73, 74 and 75 deal with pension payments and they are based on Articles 326, 327, 330 and 331, Civil Account Code, respectively.

Subsidiary rule 76 regarding revenue refunds reproduces the rule in Article 113, Civil Account Code. *Note 1* is based on paragraph 139A, Bengal Treasury Manual.

Note 2 deals with the special procedure for payments of refunds not exceeding Rs. 100 in amount as prescribed in paragraph 141A, Bengal Treasury Manual.

Subsidiary rules 77 and 78 regarding refunds of examination fees are based on Articles 400 and 401, Civil Account Code, respectively.

Subsidiary rule 79.—It reproduces the general rule for discount of stamps as contained in Article 119, Civil Account Code. An addition has been made to the rules to the effect that the charges are passed on a certificate of the Collector.

Subsidiary rule 80 regarding departmental payments is based on Article 121, Civil Account Code.

Subsidiary rule 18.—It reproduces the rules in Articles 10 and 272, Civil Account Code.

Subsidiary rule 82.—The letter of credit system having been abolished in the Forest Department in Bengal under Government of Bengal, Revenue Department No. 166-T. R., dated 7th May 1923, the procedure now followed is embodied here.

Subsidiary rule 83.—It reproduces the rules in Articles 31 and 413 (b), Civil Account Code and Article 5, Forest Account Code.

Subsidiary rule 84 reproduces the rule in Article 414, Civil Account Code, as amended by correction slip No. 67, dated 15th October 1922, and in Article 6, Forest Account Code.

Subsidiary rule 85 is based on Article 415, Civil Account Code, and Article 7, Forest Account Code.

Subsidiary rule 86 regarding Public Works payment, is based on paragraphs 437 and 438, Civil Account Code.

Subsidiary rule 87 follows Article 32, Civil Account Code.

Subsidiary rule 88 is based on Article 440, Civil Account Code, and paragraph 129, Public Works Account Code, and Note thereunder is based on rules 155 and 156 of the Bengal Financial Rules.

Subsidiary rule 89 embodies certain special rules regarding pay, travelling allowance and contingencies of the Public Works Department as laid down in paragraphs 129, 501, 502, 506 and 516, Public Works Account Code.

Subsidiary rule 90 is based on Article 443, Civil Account Code and paragraphs 129 and 133, Public Works Account Code.

Subsidiary rules 91, 92 and 93 reproduce respectively, the rules in Articles 445, 446 and 447, Civil Account Code, as well as paragraphs 136, 134, and 131, Public Works Account Code.

Subsidiary rule 94 deals with the procedure to be followed by the Treasury in paying bills and is based on Article 267, Civil Account Code. *Note 1* is based on paragraph 352, Bengal Treasury Manual, and *Note 2* reproaches the rules in Articles 169 (2) and (3), Civil Account Code.

Subsidiary rules 95 and 96.—They reproduce the rules in Articles 288, and 267 (3), Civil Account Code, respectively.

Subsidiary rule 97.—The rule in Article 267 (4), Civil Account Code, is reproduced here.

Subsidiary rules 98, 99, 100 and 101 reproduce the rules in Articles 269, 270, 271 and 274, Civil Account Code, respectively. The Notes under subsidiary rule 67 are based on Article 269, Civil Account Code, and paragraph 11 Note, Bengal Treasury Manual.

Subsidiary rule 102 deals with payments of bills for offices at a distance from the Treasury, partly in cash and partly by drafts, etc. It is based on Article 15 (2), Civil Account Code.

Treasury Order 17.

Subsidiary rule 103 reproduces the rule in Article 267 (2), Civil Account Code.

Treasury Order 18.

Subsidiary rule 104 reproduces the rule in Article 56, Civil Account Code, dealing with the place of payment. There are at present no gazetted Government servants drawing part pay from Calcutta. So the Notes 2 to 6 of Article 56, Civil Account Code, are not reproduced. If any such case arises in future, the relevant portion of the rules may be reproduced with the mutual consent of the local Government concerned.

Subsidiary rule 105 follows Article 57, Civil Account Code.

Subsidiary rule 106 reproduces paragraph 506, Public Works Account Code. The Note indicates how delay in the payments to Establishment may be avoided. It is based partly on paragraph 511 and partly on Accountant-General Bengal's Circular No. Rec./765 A, dated 24th March 1911.

Subsidiary rules 107 and 108 regarding payments to Inspecting officers and their establishments are based on Articles 58 and 79, Civil Account Code, respectively.

Treasury Order 19.

The Treasury order is silent about the procedure to be followed in drawing the leave salary. Such procedure has already been prescribed by the Auditor-General and embodied in App. 10, Audit Code. As the Code is not available to Departmental or Treasury Officers, the instructions are reproduced for convenience of reference.

Treasury Order 20.

The existing rules in Articles 950 and 952, Civil Service Regulations, regarding transfers or payments of pensions in any district in India, are reproduced in subsidiary rules 109 and 110. They are subject to modification, if required, on the issue of new pension rules.

Treasury Order 21.

Subsidiary rules 111 and 112 reproduce the rules in Article 50 and 51, Civil Account Code, respectively.

Subsidiary rule 113 is based on Article 267(5), Civil Account Code.

Subsidiary rule 114 deals with payment for rewards for proficiency in Oriental languages, and is based on Article 55, Civil Account Code, and paragraph 520, Public Works Account Code.

Treasury Order 22.

The rules regulating the preparation of Last Pay Certificates in cases of transfer on duty or return from leave as laid down by the Auditor-General and embodied in App. 8 A, Civil Account Code, Volume I, are reproduced to make the rules complete.

Treasury Order 23.

The Treasury Order does not clearly define what the cases of urgent necessities are. Some instances are given, when a Collector may require funds immediately before he can have time to obtain authority from the Principal Auditor or orders of the local Government.

Treasury Order 24.

Subsidiary rules 119, 120 and 121, describe how the corrections in the bills can be made by sending required advices. They are based on Articles 15 (3) and 268 (3), Civil Account Code.

Treasury Order 25.

The subsidiary rule reproduces the rule in paragraph 140, Public Works Account Code.

Treasury Order 27(a).

The subsidiary rule embodies the rules in Article 70, Civil Account Code (first sentence) and paragraph 128, Public Works Account Code (*vide* also rule 32, Bengal Financial Rules).

Treasury Order 27(b).

The responsibility of overcharges as imposed by Rule 32, Bengal Financial Rules, is referred to here by a subsidiary rule.

Treasury Order 28.

A reference to Rule 335(b), Bengal Financial Rules, is given here to show the detailed responsibility of the Treasury Officer.

(C.A. C. Form No. 1.)

T. O. FORM No. 1.

[See T. O. 16, S. R. 40.]

[On a quarter sheet of demy lengthways.]

[NOTE.—Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques or bills made over to a messenger.]

Pay bill of Gazetted Government Servants.

Audit No.

District of _____	Head of Service, _____	Voucher No. _____ of _____ set of payments for _____ 19 ____.
		Monthly rate. Amount.
		Rs. A. Rs. A.
Received for (month or other period)		
My substantive pay as		
Additional pay for officiating		
Special pay _____		
Personal pay _____		
Overseas pay _____		
Technical pay _____		
Compensatory allowance		
Fixed travelling allowance as		
		Total claim ...
Add—For Exchange Compensation Allowance at.....p. a.		
		TOTAL ...
Less—Fund deductions as detailed on reverse		0 0
		Rs. A.
Income tax on Rs.		0 0
Less—Abatement on Rs. paid for insurance ...		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 deduction on account of Civil Service Provident Fund.

Treasury and Audit officers should see that all compulsory deductions including those for Indian Civil Service, Provident Fund are duly made and noted on the reverse and that schedules regarding General Provident Fund and Indian Civil Service Provident Fund where such schedules are prepared by the officers themselves are attached to the pay bills.

FORM 2—continued.

Columns continued to the end of the 1st page. The form continued on the other side of the page as follows. —

Space for printing any certificates required to entitle to allowance.

	Rs.	A.	Contents received		
			Signature	Stamp	of officer who travelled
Railway and Steamer fares (column 6) —miles by road at annas per mile (column 7.) —days for which daily allowance is claimed (column 8, at _____ per day. Actual expenses (column 9)					
TOTAL			Appropriation for 19—19 .	Rs.	A.
Deduct single P. T. A. for () days double			Expenditure, including this bill.		
Deduct rent due to Government for days at					
Net claim			Balance .		
					Passed (date.) District Officer. Counter-signed (date)

Rupees (in figures and words) _____

Date _____ 19

Controlling Officer.

Pay Rupees (in figures and words.)

Date _____ 19 .

Treasury Officer.

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 traveled should be entered in all cases of journey by road or by boat.
3. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not in travelling allowance bills.
4. Fractions of a mile in the total of a bill for any one journey should not be charged for.
5. When the 1st item of travelling allowance to any officer is a halt the date of commencement of that halt should be stated in the "Remarks" column.
6. A certificate of attendance given by the court or authority should be attached to this bill if travelling allowance is drawn for journeys to attend the court.

(C. A. C. Form No. 7.)

T. O. FORM No. 3.

[See T. O. 16, S. R. 47.]

Detailed Pay Bill of Permanent Establishment of the District for the month of 192 .

<i>For use in A. G.'s Offices.</i>										
<i>Head chargeable.</i>										
										Voucher No. of List for 192 .
										: : : : :
										Total Deduct— Income Tax Fund Advance Net amount paid

1	2	3	4	5	6	7	8	9	10	11
Name of establishment and post.	Name of incumbent.	Pay.	Leave Salary.	Officiating Pay.	REMARKS.	(To be filled up in Audit Office.)	Fines.	General Provident Fund.	Other Funds (Specify Fund).	Income Tax.

- N. B.—1. Hold over amounts should be entered in the appropriate columns 3, 4 or 5 as the case may be in red ink and ignored in totalling.
- 2. In the remarks column should be recorded all unusual permanent events such as death, retirements, permanent transfer, first appointment, which find no place in the increment certificate or absence statement.
- 3. The total pay of a government servant officiating in a certain scale should be drawn for the period only that he officiates in that section. A government servant during transit should draw his pay in that scale according to which he draws pay for the period.
- 4. Each scale should be divided off by a red line drawn right across the sheet and a total of columns 3, 4 and 5 for the scale should be put in column 6 in red ink.

FOR USE IN ACCOUNTANT-GENERAL'S OFFICE.

Admitted.

Objected.

Auditor.

Examiner.

Superintendent.

FORM No. 3—continued.

<p style="text-align: center;">TOTAL BROUGHT FORWARD.</p> <p><i>Deduct</i>—Undisbursed pay refunded as detailed below :—</p> <p>Fines</p> <p>General Provident Fund deductions.</p> <p>Other Fund deductions.</p> <p>Income Tax</p> <p>Recoveries ordered by Accountant-General in his letter No. dated (for objection statement for).</p> <p>Total deductions</p> <p>Net sum required for payment Rupees (in words).</p>		<p>1. Received contents; also certified that I have satisfied myself that all salaries ^{1 month} included in bills drawn ^{2 months} 3 months 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 roll filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20 and also that the files of summonses have been examined as required under Board's Revenue Circular No. 2 of November 1898.</p> <p>* One line to be used and the others scored out.</p> <p>2. Certified that no person in superior service has been absent either on deputation or suspension with or without leave (except on casual leave) during the month of—</p> <p>3. Certified that no leave has been granted until by reference to the applicant's Service Book and to the leave rules applicable to him, I had satisfied myself that it was admissible, and that all grants of leave and departures on, and returns from, and all period of suspension and deputation have been recorded in the Service Book under my initials.</p> <p>NOTE.—When an absentee statement accompanies the Bill the second Certificate should be struck out.</p> <p>4. Certified that all appointments and permanent promotions and such of the acting promotions as have to be entered in the Service Books, as per columns in the Standard Form No. 28 of the Civil Service Regulations, have been entered in the Service Book of the persons concerned under my initials.</p> <p>5. Certified that all government servants whose names are omitted from, but for whom pay has been drawn in this bill have actually been entertained during the month.</p>
--	--	---

6. — h

Dated _____ 192 _____

Signature and designation
of Head of Office.

Pay (Rs. _____) Rupees _____

Examined and entered _____ Treasury Accountant _____ Treasury Officer.

Dated _____ 192 .

[C. A. C Form No. 8.]

T. O. FORM No. 4.

Absentee Statement.

[See T. O. 16, S. R. 49.]

NAME OF ABSENTEE.	Actual rate of pay.	Designation and rate of pay of vacant post.	NATURE OF ABSENCE.				Rate of leave salary.	(To be filled up by Audit office.)	OFFICIATING OFFICER (IF ANY).				(To be filled up by Audit office.)	
			Kind.	Period.	From A. M. or P. M.	To A. M. or P. M.			Names.	Substantive post.	Substantive pay.	Officiating pay.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
								E C.	S.				E. C.	S.

Head of the Office.

- NOTE—1. In column 4 should be stated "full (half or quarter) pay", "without pay", "deputation", "Officiating . . ." in transit "transferred to . . ." "suspended," etc., the date for each being specified as far as possible in columns 6 and 7. In case of suspension it should be noted whether or not the period counts for pension.
2. The statement should be divided off into sections corresponding to sections in the bill, only those arrangements effecting one section being shown together.
3. When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculation involves pay drawn outside the government servant's substantive section, references to the vouchers in which such sums were drawn should also be given.
4. The number of completely vacant posts should be noted at the end of each section.

[C. A. C. Form No. 10.]

T. O. FORM No. 5.

Periodical Increment certificate.

[See T. O. 16, S. R. 52.]

Certified that the government servants named below have been the incumbents of the appointments indicated for not less than _____ years since the date in column 4, after deducting period of suspension for misconduct and absences on leave without allowances, and they are allowed the sanctioned periodical increments from the dates cited for approved service.—

NAME OF INCUMBENT.	Whether substantive or acting.	Present pay.	Date of last increment.	Amount of present increment.	Date of present increment.	Pay after present increment.	SUSPENDED FOR MISCONDUCT.		LEAVE WITHOUT ALLOWANCES.	
							From	To	From	To
1	2	3	4	5	6	7	8	9	10	11

Note.—When the increment claimed is the first to carry an officer over an efficiency bar columns 5, 6 and 7, should be filled up in red ink.

Head of Office.

[C. A. C. Form No 11.]

T. O. FORM No. 6.

[See T. O. 16, S. R 54.]

Certificates.

1. Certified that I have satisfied myself that the amounts included in bills drawn
 1 month
 2 months † previous to this date, with the exception of those detailed below (of
 3 months
 which the total amount has been refunded by deduction from this bill) have
 been disbursed to the government servants therein named and their receipts
 taken in the Acquittance Roll.
2. Also that the journeys for which mileage has been claimed for non-gazetted
 ministerial or menial Government servants were made by public or hired
 conveyance under my orders.
3. Also that it was necessary for the government servants for whom halting allow-
 ance 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

(Head of Office.)

Passed for Rs. _____

Date _____ 19 .

(Controlling Officer.)

Pay Rupees (in words and figures) _____

‡ From _____ Sub-Treasury.

Examined and entered.

Treasury Officer.

Accountant.

Date _____ 19 .

Sub-Treasury Officer.

† One line to be used and the others scored
out.

2. Clause 2 should be scored out with a pen when no mileage is claimed and
 clause 3 when there is no such claim. Incorporated in the District
 Accounts on

‡ To be filled up when payable from a Sub-
 Treasury.

Accountant

T. O. FORM No. 6—continued.

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 by rail or steamer immediately preceded or followed by a journey by road or by a halt.

3. Number of miles travelled should be entered in all cases of journeys by road or by boat.

4. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the government servants and not on Travelling Allowance Bills.

5. Fractions of a mile in the total of a bill for any one journey for each person should not be charged for.

6. When the first item of travelling allowance to any government servant is a halt, the date of commencement of that halt, should be stated in the remarks column.

Detail of Actual Expenses.

[C. A. C. Form No. 12.]

T. O. FORM NO. 7.

For Public Works Establishments. [See T. O. 16, S. R. 95]. [Not payable at the Treasury.

Travelling Allowance Journal of _____ *of* _____ *Division for the month of* _____ *19* .

1	2	3	4	5	6	7	8	9	10	11	12	13		
Name.	Designation and Head Quarters.	Actual Pay.	Dates (and hours when necessary) of journeys and halts.		Purpose of journey.	Kind of journey, (i.e., by Road, Boat, Steamer or Rail (mail or ordinary).	No. of miles.	ALLOWANCES CLAIMED.				REMARKS.		
			From	To				Milage by Road or Boat or Actual Expenses.†	Daily allowance.	Railway and steamer fares.	Total of each line.			
			From	To			Rate.	Amount.	No. of days.	Rate.	Amount.	Class, single or double or three-fourths.	Amount.	
			From	To	Route.									
			From	To			Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.
			Total											

(In words.)

(Signature)

Passed for Rs. _____ (in words)

_____ 19

Dated _____ 19 .

Detail of Actual Expenses :—

Controlling Officer.

† The Head of Office should record, if necessary, the certificates required of him for prolonged halts, etc.

T. O. FORM No. 7—concluded*Instructions for preparing Travelling Allowance Claims.*

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore be filled in on the same line and its amount carried out separately into the last money column.

 2. 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 by rail or steamer immediately preceded or followed by a journey by road or by a halt.

 3. Number of miles travelled should be entered in all cases of journeys by road or by boat

 4. Permanent travelling conveyance and horse allowances should be drawn along with the pay of the government servants and not on Travelling Allowance Bills.

 5. Fractions of a mile in the total for any one journey should not be charged for

 6. When the first item of travelling allowance to any government servant is a halt, the date of commencement of that halt, should be stated in the remarks column
-

[C. A. C. Form No. 13.]

[For Public Works Establishments,

T. O. FORM No. 8.

[See T. O 16, S. R. 56.]

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills drawn ^{1 month} 2 ^{months} † previous to this date, with the exception of those _{3 months} detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the government servants therein named and their receipts taken in the Acquittance Roll.

2. Certified that in support of each claim for which no voucher accompanies this bill, a duly completed travelling allowance journal countersigned by the proper authority has been placed on record in my office.

Date _____ 19 . (Head of office.).

† One line to be used and the other scored out.

Pay Rupees (*in words and figures*) _____

‡ From _____ Sub-Treasury.

Examined and entered.

Accountant.

Treasury Officer.

Sub-Treasury Officer

Incorporated in the District
Accounts on _____

Accountant.

‡ To be filled up when payable from a Sub-Treasury.

[C. A. C. Form No. 40.]

T. O. FORM No. 10.

[See T. O. 16, S. R. 73.]

Register of Pension Payment Orders on Treasury.

Number of Pension Payment Order.	Name of Pensioner.	Monthly Amount.		REMARKS.
		Rs.	A.	

T. O. FORM NO. 11.

[See T. O. 16, S. R. 74]

[To be printed on ordinary foolscap lengthways.]

Bill for pensions chargeable to _____ *paid at the* _____ *Treasury from* _____ *to* _____ *19* _____

PAYMENT		Signature of pensioner to non-employment certificate.	Name of pensioner.	Period of claim.	Amount paid.	Signature of payee with stamp if payment exceed Rs. 50.
Date	No.					
		We declare that we have not received any remuneration for service 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.				We do hereby acknowledge to have received the amount set against our respective names as pensioners due for the periods noted under the order quoted in our respective Pension payment orders.
				Monthly amount.	Rs A		Rs A.

NOTE 1.—The non-employment certificate should also be printed in vernacular.
 NOTE 2.—In the case of pensioners who furnish particulars of re-employment in the certificate, the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

[C. A. C. Form No. 17.]

T. O. FORM No. 12.

[See T. O. 16, S. R. 76.]

DISTRICT OF		REFUNDS OF REVENUE.					
<i>Head of service chargeable.</i>		DEDUCT—REFUNDS (NAME OF REVENUE HEAD.)					
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
		Rs. A. P.		Rs. A. P.			Rs. 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 _____ Rs.

Pay Rupees - _____ only.

Examined.

Accountant.

Officer in charge of Treasury.

In cases where refunds of fines are permitted to be made direct from Treasuries or Sub-Treasuries other than those at which they were credited, the entry in column 5 should include the name of the Treasury or Sub-Treasury in which amount was credited and column 6 should be filed up by the Treasury Officer of the head-quarters (not Sub) Treasury.

T. O. FORM No. 13.

[See T. O. 5(c), S. R. 5.]

District Officer's Certificate of transfer of charge.

 DISTRICT OF _____

No. _____, dated _____ 192 .

FROM

To

THE PRINCIPAL AUDITOR, BENGAL.

WE have the honour to report that we have respectively made over and received charge of the _____ Treasury on the _____ noon of the _____

On the reverse are entered the details of the balance in the Treasury on this date.

The cash balance of the Treasury amounts to Rupees _____ and that of the Currency amounts to Rupees _____

*Relieved Officer.**Relieving Officer.*

REVERSE OF T. O. FORM No. 13.

Report of making over charge of the Treasury balance on the 19 -19

Description.		Under double locks.	With Treas-urer.	With Nazirs.	TOTAL.
GOVERNMENT CURRENCY NOTES	At Rs. 1,000				
	„ 500				
	„ 100				
	„ 50				
	„ 20				
	„ 10				
	„ 5				
	„ 2½				
„ 1					
SILVER COINS	Whole rupees				
	Half „				
	Quarter „				
	Eighth „				
	Uncurrent coins				
NICKEL AND COPPER COINS.	Nickel ¼ rupee				
	Do. one anna pieces				
	Do two anna „				
	Single piece				
	Pie pieces				
	Total ...				
STAMPS.	Non-judicial				
	Judicial court-tees				
	Stamp for copies				
	Plain paper				
	Tullubaba				
	Postage				
	Service				
	Telegraph				
	Stamped envelopes				
	Message forms				
	Total ...				
Opium, maunds					
Permanent advance					
Takavi					
Miscellaneous					
Government securities					

DISTRICT.....

Date.....

Relieved Officer.

Relieving Officer.

[P. W. A. C Form No 4]

T. O. FORM No. 14.**Treasury Remittance Book.**

[See I. O. 9(a), S. R. 11.]

Division.

Date of remittance.	AMOUNT IN WORDS.			AMOUNT IN FIGURES.			Signature of Accountant and Treasurer for sums under Rs. 500.	Signature of Treasury Officer for sums not less than Rs. 500.
	Rupees.	Annas.	Pies	Rs.	a.	p.		

[P. W. A. C. Form No. 87.]

**T. O. FORM NO. 15.
Indent for Service Postage Stamps.**

[See T. O. 9(a), S. R. 22.]

[To be used only in cases in which value of stamps is paid by cheque under Rule 87 of the Bengal Financial Rules.]

No. _____ OFFICE OF THE DIVISIONAL OFFICER,
DIVISION.

To _____ Dated _____ the _____ 192

THE TREASURY OFFICER,

Please supply this office with Service postage stamps, etc., of the value of Rs. () as detailed below —

Number.	Description.	Value.
Service Post Cards—		
1	anna Service postage stamps	.. ..
1	" " "	.. ..
1	" " "	.. ..
14	" " "	.. ..
2	annas	.. ..
24	" " "	.. ..
3	" " "	.. ..
4	" " "	.. ..
4	" " "	.. ..
5	" " "	.. ..
12	" " "	.. ..
1	Rupree	.. ..
3	Ruprees	.. ..
5	" " "	.. ..
10	" " "	.. ..
15	" " "	.. ..
25	" " "	.. ..
	TOTAL Rs.	.. ..

Cheque No. _____ dated _____
Cash Book Voucher No. _____ dated _____

Divisional Accountant.

Divisional Officer.

[P. W. A. C. Form No. 87.]

**T. O. FORM NO. 15.
Indent for Service Postage Stamps.**

[See T. O. 9(a), S. R. 22.]

[To be used only in cases in which value of stamps is paid by cheque under Rule 87 of the Bengal Financial Rules.]

No. _____ OFFICE OF THE DIVISIONAL OFFICER,
DIVISION.

To _____ Dated _____ the _____ 192

THE TREASURY OFFICER,

Please supply this office with Service postage stamps, etc., of the value of Rs. () as detailed below —

Number.	Description.	Value.
Service Post Cards—		
1	anna Service- postage stamps	.. ..
1	" " "	.. ..
1	" " "	.. ..
14	" " "	.. ..
2	annas	.. ..
24	" " "	.. ..
3	" " "	.. ..
4	" " "	.. ..
4	" " "	.. ..
8	" " "	.. ..
12	" " "	.. ..
1	Rupree	.. ..
3	Ruprees	.. ..
5	" " "	.. ..
10	" " "	.. ..
15	" " "	.. ..
25	" " "	.. ..
	TOTAL Rs.	.. ..

A receipt for the amount sent herewith by cheque No. _____, dated _____ is requested.

Divisional Accountant.

Divisional Officer.

INDEX.

This index deals only with the rules in the several chapters of the Bengal Financial Rules and the Treasury Orders with Subsidiary Rules thereunder and covers references to Appendix in some cases. It has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules. The terms "T.O" and "S.R" indicate "Treasury Orders" and "Subsidiary Rules" under Treasury Orders, respectively. The rules without any such indicating letters refer to the rules of the Bengal Financial Rules.

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