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SELECTIONS FROM THE RECORDS OF THE BOMBAY  
GOVERNMENT.

No. CCXXXIX.—NEW SERIES.

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PAPERS

RELATING TO THE

REVISION SURVEY SETTLEMENT OF 227 VILLAGES

OF THE

ERANDOL TALUKA

OF THE

KHANDESH COLLECTORATE.

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Bombay:

PRINTED AT THE GOVERNMENT CENTRAL PRESS.

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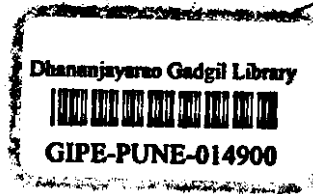
**INDEX TO THE CORRESPONDENCE RELATING TO THE REVISION  
SURVEY SETTLEMENT OF 227 VILLAGES OF THE ERANDOL  
TÁLUKA OF THE KHÁNDESH COLLECTORATE.**

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COMPILATION

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OF



# STANDING ORDERS OF GOVERNMENT

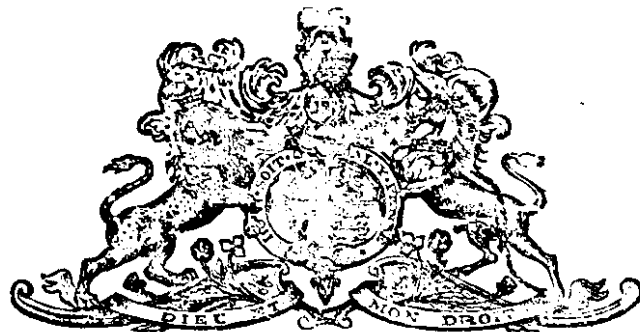
IN THE

## FINANCIAL DEPARTMENT.

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(Including Contents and Index.)

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## [THE BOM. U. S. FAMILY PENSION FUND.]

Rule 37 of the Fund requires that a person, on admission, shall pay a month's subscription in advance within 14 days from the date of the letter admitting him. If a person is admitted after the pay abstracts of the office in which he may be employed are closed, the subscription may be paid in cash. Members absent on leave may also make the payment in cash.

Rule 59 requires full 12 months' subscription to be paid up, either monthly, or in advance, to entitle a subscriber's widow to the pension subscribed for. To prevent risk, subscribers generally pay on admission 12 months' subscription in advance. A person whose month's salary will not cover the amount of 12 months' subscription may make the payment of his subscription in cash. (G. R. No. 3163, dated 27th August 1881.)

12. In the case of a subscriber to the Fund who is on Foreign Service, and who, under Article 841 of the Civil Service Regulations, is required to pay to the British Government an additional contribution of one-fourth of the premium which he pays to the Fund, the additional contribution should be calculated upon the premium as it stands after any abatement to which he may be entitled under the rules of the Fund, and not upon the original tabular rate. (G. I., F. & C., No. 1773, dated 30th June 1883; *vide* G. R. No. 2693, dated 24th July 1883.)

13. A privileged rate of interest at 6 per cent. a year shall be granted on a reserve not exceeding one-tenth of the net liabilities of the Bombay Uncovenanted Service Family Pension Fund (excepting always the Life Assurance Branch), the excess carrying interest at the market rate. The rate of interest allowed under the designation of "market rate" shall, until further orders, be  $3\frac{1}{2}$  per cent. per annum. (G. I., F. & C., Nos. 4096, dated 31st October 1883, and A.-5657, dated 28th December 1893; *vide* G. R. Nos. 4233, dated 29th November 1883, and 132, dated 11th January 1894.)

14. The Secretary of State has the right to alter the privileged rate of 6 per cent. interest and has asked the Government of India to examine carefully the yearly reports of the Fund in order to ascertain what effect the continuance of the privilege has upon it. The continuance of the privileged rate must not be held to guarantee the stability of the Fund, or to involve any responsibility for its proper management and maintenance. (S. of S. No. 12 Fin., dated 19th November 1896; *vide* G. R. No. 1150, dated 13th March 1897.)

15. The balances of the Life Assurance Branch of the Bombay Uncovenanted Service Family Pension Fund, which banks with Government at Savings Bank rates, will be held by Government at the rate of  $3\frac{1}{2}$  per cent. per annum. (G. I., F. & C., No. A-534, dated 31st January 1894; *vide* G. R. No. 600, dated 13th February 1894.)

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## THE ADMINISTRATOR GENERAL AND THE OFFICIAL TRUSTEE.

1. Under Section 41 of Act XXIV of 1867, the Right Honourable the Governor in Council is pleased to direct that from and after this date the under-mentioned fees shall be levied from parties requiring to inspect the books kept by the Administrator General, *viz.* :—

	Rs.	a.	p.
For information on any single point in respect of which an advertisement has duly appeared ...	1	0	0
For search for information regarding estates which have been wound up, per hour ...	4	0	0

The above fees to be paid whether the search made prove successful or otherwise.

(G. N., G. D., dated 14th December 1867.)

*Note.*—This notification, which was issued under Act XXIV of 1867, is kept in force by Section 2 of Act II of 1874.

2. Office-rent is one of the charges which must be defrayed by the Administrator General under Section 42 of Act II of 1874. (G. R. No. 441, dated 2nd February 1884.)

3. The Administrator General should use his discretion from time to time as to which of the marginally noted banks, which have the approval of Government, it will be judicious for him to employ for the purpose of making remittances to the next-of-kin in England of deceased persons whose estates are under his administration. (G. R. No. 2325, dated 5th July 1884.)

The Agra Bank (Limited).  
The Chartered Bank of India, Australia and China.  
The Chartered Mercantile Bank of India, London and China.  
The Hongkong and Shanghai Banking Corporation.  
The National Bank of India, Limited.

discretion from time to time as to which of the marginally noted banks, which have the approval of Government, it will be judicious for him to employ for the purpose of making remittances to the next-of-kin in England of deceased persons whose estates are under his administration.

4. Any person hereafter appointed, whether temporarily or permanently, to the office of Administrator General in the Bombay Presidency, should be appointed on the distinct understanding that he will be entitled to no compensation on the ground of any change which may in the future be made in the tenure or conditions of his office. (G. I., H. D., No. 1508, dated 12th October 1886; *vide* G. R. No. 3631, dated 1st December 1886.)

5. In exercise of the power conferred by Section 57 of the Administrator General's Act, 1874, the Governor in Council is pleased to make the following rules for regulating the keeping of accounts and records by the Administrator General of Bombay and generally for the guidance of that officer in the discharge of his duties (namely) :—

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*Record Books and Accounts.*

1. The Administrator General shall keep the following accounts, statements, and other records (namely) :—

Accounts and other records to be kept by the Administrator General.

No. 1.—*Asset Book*, in which shall be entered, in Form No. 1 hereto annexed, a list of the assets of each estate, as the Administrator General obtains information respecting the same. As each asset is realized or disposed of, the entry in this book regarding it shall be initialled by the Administrator General;

No. 2.—*Inventory Book*, in which shall be entered, in Form No. 2 hereto annexed, a list of property belonging to each estate at the time the Administrator General takes charge thereof. The list shall, when practicable, correspond with an inventory originally prepared and signed by the Administrator General's representative when taking charge of the property, which said inventory shall, if possible, be countersigned by the representative of the deceased or other person from whose charge or possession the property is received. Particulars as to the disposal of the property shall be entered in this book in appropriate columns under the initials of the Administrator General;

No. 3.—*Stock Book*, in which shall be set forth, in Form No. 3 hereto annexed, the jewellery, trinkets, shares and other assets, not being cash or Government securities belonging to each estate, kept temporarily by the Administrator General in his own possession;

No. 4.—*Cash Book*, in which shall be entered, in Form No. 4 hereto annexed, in separate columns, the daily receipts and issues of cash, Government securities and shares on account of each estate and the amount of commission charged daily in respect of each estate;

No. 5.—*Subsidiary Cash Book*, in which shall be recorded, in Form No. 5 hereto annexed, full details of the transfer transactions, remittances to the India Office, refunds of stamp-duty, interest on Government securities, &c., entered in the Cash Book;

No. 6.—*Ledger Accounts of Estates*, which shall contain, in Form No. 6 hereto annexed, the separate and distinct accounts of each estate required by Section 43 of the Act and shall show in detail every debit and credit item and every transaction, whether in cash, Government securities or shares, relating to each estate;

No. 7.—*Ledger*, which shall show, in Form No. 7 hereto annexed, in detail every debit and credit item of the "Small Estates' Account," the "Claims and Dividends Payable Account," and the "Audit Account" hereinafter prescribed;

ADMINISTRATOR GENERAL & OFFL. TRUSTEE.]..

- No. 8.—*Receipt Book*, which shall be in Form No. 8 hereto annexed, and in which there shall be registered, in an annual consecutive series of numbers, all receipts granted by the Administrator General for cash or Government securities or other documents having a money value, detailed particulars of the cash or documents received being entered both in the receipts and in the counterfoils, which shall be kept in the Administrator General's office. Each counterfoil shall be initialled by the Administrator General at the time of signing the receipt to which it appertains and after comparison of the receipt therewith ;
- No. 9.—*Rent Book*, in which particulars of rent received each month by the Administrator General on account of immoveable property in his charge shall be entered in the Form No. 9 hereto annexed, and, at the close of each month, the total amount so received on account of each estate shall be shown, together with the date of the corresponding credit in the Cash Book, the latter entry being initialled by the Administrator General ;
- No. 10.—*Claim Book*, in which shall be registered, in Form No. 10 hereto annexed, all claims preferred against each estate ;
- No. 11.—*Commission Book*, in which shall be shown the total amount of commission received daily by the Administrator General, of which the particulars appear in the Cash Book ;
- No. 12.—*Account Sales Book*, in which shall be noted from time to time, in Form No. 11 hereto annexed, all money outstanding on account sales, together with particulars of the recovery of the same ;
- No. 13.—*Register of Remittances*, in which shall be noted, in Form No. 12 hereto annexed, all remittances made by the Administrator General to the India Office, London ;
- No. 14.—*Register Book of Accounts*, in which all accounts delivered from the office of the Administrator General shall be registered with particulars ;
- No. 15.—*Memorandum of Accounts and Inventories*, in which all accounts and inventories filed in the High Court by the Administrator General shall be registered in Form No. 13 hereto annexed ;
- No. 16.—*Register of Deposits*, in which an account shall be kept, in Form No. 14 hereto annexed, of all Government and other securities deposited with the Bank of Bombay under Rule 9 and of all Cash Deposits made with Government under Rules 6 and 8 ;
- No. 17.—*Renewals' Memorandum*, in which a record shall be kept, in Form No. 15 hereto annexed, of all Government securities sent for renewal or otherwise to the Public Debt Office

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and of all shares or other securities sent for renewal to the Office of Issue ;

No. 18.—*Security Book*, in which shall be entered, in Form No. 16 hereto annexed, a list of all Government and other securities and shares, &c., held by the Administrator General on account of each estate ;

No. 19.—*Purchase and Sale Book*, in which shall be entered, in Form No. 17 hereto annexed, an account of all purchases and sales of Government securities and of all sales of shares and other securities by the Administrator General ;

No. 20.—*Interest Book*, in which shall be entered, in Form No. 18 hereto annexed, a statement of interest due half-yearly on Government securities of the several loans held by the Administrator General ;

No. 21.—*Bank Book*, containing an account current of moneys deposited with and of all transactions made by the Administrator General through the Bank of Bombay ;

No. 22.—*Claims and Dividends Payable Book*, in which shall be recorded, in Form No. 19 hereto annexed, a list of admitted claims against each estate when all the same have been adjusted, together with the amounts payable in respect of such claims and whenever practicable the receipts of the payees thereof ;

No. 23.—*General Index Book*, which shall contain a list of all estates to which Letters of Administration have been granted to the Administrator General ;

No. 24.—*Administration Book*, in which shall be set forth, in the Form No. 20 hereto annexed, a list of estates for the administration of which the Administrator General applies for letters, with dates of grant, &c. ;

No. 25.—*Certificate Book*, in which copies of all certificates granted by the Administrator General under Sections 36 and 37 of the Act shall be recorded ;

No. 26.—*Letter Book*, in which should be kept press copies of all letters despatched from the office of the Administrator General ;

No. 27.—*Letter Delivery Book*, in which there shall be entered the names and addresses of persons to whom letters are sent from the Administrator General's office by messengers with a column for the signature of the addressees or their agents ;

No. 28.—*Postal Despatch Book*, containing a memorandum of all letters sent from the Administrator General's office through the post and of the postage paid thereon.

2. The Cash Book (No. 4) shall be balanced daily and be laid before the Administrator General, who, after checking the entries and satisfying

Cash-Book how to be kept.



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himself that the balance is correct, shall affix his initials thereto.

3. With a view to securing the timely preparation of the schedules which the Administrator General is required by Section 44 of the Act to exhibit in the High Court, the accounts of the Administrator General shall be closed twice in each year, viz., for the schedules which are required to be exhibited in Court on or before the 1st April, on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October, on the 30th of June next preceding that date.

Accounts to be closed half-yearly.

*Monetary Transactions.*

4. Every payment charged in the Administrator General's general cash account shall be supported by a voucher, which shall be passed for payment under the initials of the Administrator General.

All payments to be supported by vouchers.

5. The Administrator General shall not at any time retain in his hands a larger cash balance than five thousand rupees: any excess above the said amount shall be lodged to his credit in the Bank of Bombay.

Cash balance in Administrator General's hands not to exceed Rs. 5,000.

6. The Administrator General may from time to time invest in Government securities any portion of the balance standing to his credit in the Bank of Bombay, or deposit in the Government Treasury any portion, not less in amount than five thousand rupees, of the said balance. He may also at any time, by written application to the Accountant General, draw out of the moneys so deposited in the Government Treasury such sum, not less in amount than five thousand rupees, as he shall think fit.

Moneys may be invested or deposited in and withdrawn from the Government Treasury

7. Whenever the cash balance of any estate, after providing for ascertained current demands against such estate, amounts to or exceeds five hundred rupees, it shall be invested by the Administrator General in Government securities.

Balance of any estate amounting to or exceeding Rs. 500 to be invested in Government securities.

8. If the balance of any estate, after providing as aforesaid, amounts to less than five hundred rupees, the Administrator General may either invest such balance in Government securities or deposit it in the Government Treasury.

Balance of any estate, if not exceeding Rs. 500, to be invested or deposited in the Government Treasury.

*Safe Custody of Securities.*

9. All Government securities and Bank or other shares coming into the possession of the Administrator General shall forthwith be lodged by him in the Bank of Bombay

Securities to be lodged for safe custody in the Bank of Bombay.

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for safe custody, except in any case in which it may be necessary for him to retain them temporarily for any purpose such as drawing dividends, &c.

*The Audit Fund*

10. Interest accruing on moneys invested by the Administrator General under Rule 6 shall be credited by him to a fund which shall be called the 'Audit Fund.'

Audit Fund of what to consist.

What charges may be debited to Audit Fund.

11. The following charges may be met from the Audit Fund (viz.) :

- (a) the expenses of audit under Part IV of the Act ;
- (b) the cost of preparing and publishing the Schedules A to E referred to in Rules 17 and 18 (inclusive of all minor charges connected therewith for stationery and the like), not exceeding such amount as shall from time to time be sanctioned by Government ;
- (c) the fees or other remuneration, if any, payable by the Administrator General to the Bank of Bombay for the custody of Government securities ;
- (d) the cost of the record-books, account-books, stationery and printing necessary for the Administrator General's office ;
- (e) postage charges incurred by the Administrator General for his official purposes ;
- (f) the cost of stamps on cheques drawn by the Administrator General in his official capacity.

12. If the balance at credit of the Audit Fund is at any time more than sufficient to meet the charges mentioned in Rule 11, any excess balance may be invested by the Administrator General in Government securities, and the interest which accrues on such investments shall be credited to the Audit Fund.

Excess balance of audit fund how to be dealt with.

Temporary purposes for which the audit fund may be used.

13. The Administrator General may also make use of the Audit Fund for the following purposes (viz.) :

- (a) if the amount of certain outstanding charges which have to be borne by an estate in his charge, cannot for a time be exactly ascertained, he may retain out of such estate a sum approximately sufficient to meet such charges, and the sum so retained may be temporarily credited to the Audit Fund, until payment thereof is made to the persons entitled to receive the same ; and
- (b) if any money due to an estate in his charge cannot immediately be realized, as in the case of refunds of stamp-duty, &c., the approximate amount thereof may be temporarily advanced to the estate out of the Audit Fund, which shall thereupon be debited with such amount, and

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when the money due has been realized, the Audit Fund shall be reccredited with the amount advanced from it.

*Separate Accounts.*

14. The Administrator General may, subject to the provisions of Section 32 of the Act, carry over to a separate account, which shall be styled "the Dividends Payable Account," from the balance of any estate in his charge, assets equivalent to the aggregate amount of all registered and admitted claims against such estate ; and all payments which he shall thereafter make on account of such claims shall be debited to the said Dividends Payable Account.

15. The Administrator General may also, subject to the provisions aforesaid, carry over to a separate account, which shall be styled the "Small Estates' Account," the balance of every estate which he has deposited in the Government Treasury under Rule 8 ; and all payments which he shall thereafter make on account of any such estate shall be debited to the said Small Estates' Account.

*Remittances.*

16. For the purpose of remitting to the India Office sums of money payable or belonging to persons resident in Europe or in other cases when such remittances are required, the Administrator General shall purchase bills of exchange payable in London at a period not exceeding six months from the date thereof, drawn by some one of such banks or firms as the Governor in Council shall from time to time approve in this behalf. Every approval of a bank or firm for the purposes of this rule shall be given by an order in writing signed by a Secretary to the Government of Bombay and shall continue in force until revoked by a like order.

*Schedules.*

17. For the better classification of the information, which by clauses (a) and (b) of Section 44 of the Act, the Administrator General is required to exhibit to the High Court and to publish in the *Bombay Government Gazette* half-yearly, the Administrator General shall embody the said information in the following four schedules, prepared, respectively, in accordance with Forms A to D hereto annexed (viz.) :

Schedule A, showing the money, bonds or other securities received by him on account of each estate in his charge and the payments thereout and the balances in hand at the close of the half-year ;

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Schedule B, showing the money, bonds or other securities transferred by him from each estate in his charge to the share or legacy accounts of the persons respectively entitled thereto and the payments thereout and the balances in hand at the close of the half-year;

Schedule C, showing the estates in his charge of which the balances, being less than five hundred rupees each, have been deposited in the Government Treasury under Rule 8 and the opening balance, receipts, charges and closing balance of the Small Estates' Account for the half-year;

Schedule D, showing the balances of assets, which have been set apart to meet admitted claims against any of the estates in his charge and the opening balances, receipts, charges and closing balance of the Dividends Payable Account for the half-year.

18. The schedule which the Administrator General is required by clause (c) of Section 44 of the Act to exhibit to the High Court and publish in the *Bombay Government Gazette* half-yearly shall be in Form E hereto annexed.

Form in which the schedule required by clause (c) of Section 44 of the Act is to be prepared.

19. The Administrator General shall at the audit of his accounts for the half-year ending on the 31st December of each year submit to the auditors for verification a statement of assets liable at the close of the same year to be transferred under Section 62 of the Act to Government.

Statement of assets liable to lapse to Government to be submitted by the Administrator General annually to the auditors of his accounts.

20. The Administrator General may, after the expiration of one year from the date of his taking charge of an estate, destroy any private papers, bills, receipts, memoranda, or other similar documents of no permanent value, which he has received along with such estate and which have not in the meantime been claimed by the next-of-kin or by any other person entitled thereto.

Destruction of unclaimed and useless private papers.

(G. Ns. Nos. 165, dated 13th January 1887, and 3280, dated 24th September 1895).

6. The fee for auditing the accounts of the Administrator General should be fixed at Rs. 2,000 for the year, and that allowed to the clerks for preparing and publishing the schedules required by Section 44 of Act II of 1874 raised from Rs. 900 to Rs. 1,200 annually. (G. R. No. 3667, dated 27th September 1889.)

7. No. 11 of the rules under Section 57 of the Administrator General's Act is not so restrictive that the charges therein mentioned should alone be debited to the Audit Fund. For the present all estates under Rs. 5,000 in value should be relieved of charges for postage, advertisements and probate

**ADMINISTRATOR GENERAL & OFFL. TRUSTEE.]**

duty, the expenditure being debited to the Audit Fund.

The annual payment of charges on account of the subscription by the Administrator General to the *Times of India* newspaper and the price of a Letts' Diary and the *Times of India* Calendar and Directory is sanctioned. (G. R. No. 1596, dated 5th May 1891.)

• 8. Sums which have been remitted by the Administrator General, Bombay, to his Official Agent at the India Office, London, for payment to the creditors or next-of-kin of persons whose estates were administered by the Administrator General, but which not having been claimed by the payees have remained with the Official Agent, are not liable to be dealt with as provided by Section 62 of Act II of 1874. They cannot be considered as assets appearing to have been in official custody for a period of 15 years or upwards without any claim thereto having been made and allowed within the meaning of Section 62. The word "assets" in this section must be taken as used in the same sense as in the other sections of the Act where it is used, for example Sections 16 and 17, and it means the property of a deceased person to whose estate administration is taken out by the Administrator General. Now the monies in question after they came into the hands of the Administrator General, were claimed and remitted to England to be paid to the claimants. They then ceased to form part of the property or assets of such deceased persons, and consequently are not liable to be dealt with as provided by Section 62. (Adv. Gen. No. 94, dated 13th October 1891; *vide* G. R. No. 2015, dated 13th May 1892.)

9. Remittances by any of the Official Trustees at the official rate of exchange should cease. In cases in which the Official Trustee has not direct instructions from the parties on whose behalf remittances are made by him, bills of exchange of an approved Bank or Firm, instead of Bank post bills, should be the mode of remittance. (G. I., F. D., No. 1548, dated 15th April 1879; *vide* G. R. No. 1404, dated 22nd idem.)

\* 10. Orders as regards the appointments of Official Trustee and Administrator General, Bombay, should be issued by the Financial Department after unofficial reference to the Judicial Department. (G. M. No. 1608, dated 26th April 1893; and G. R., J. D., No. 3353, dated 3rd June 1893.)

11. From and after 1st August 1895 no interest is to be allowed to the Administrator General and the Official Trustee on any sums they may desire to leave with Government on deposit. (G. I., F. C., No. A.—2979, dated 25th June 1895; *vide* G. R. No. 2304, dated 9th July 1895; *vide* also G. R. No. 3212, dated 19th September 1895.)

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**12.** Charges on account of experts in vernacular accounts employed by the Administrator General are part of the expenses of the establishment necessary for the office of the Administrator General and ought to be borne by him under Section 42 of Act II of 1874. (G. R. No. 4110, dated 8th September 1898.)

**13.** As no disposal of the surplus balance of the Audit Fund in a manner inconsistent with the provisions of Section 42 of Act II of 1874 can be permitted, the grant of pensions out of that fund to clerks employed in the office of the Administrator General is inadmissible. (G. R. No. 4105, dated 8th September 1898.)

## BOOKS AND PUBLICATIONS.

1. Copies of parliamentary papers received from England relating to financial matters should be supplied to the Accountant General regularly. (G. R. No. 1452, dated 28th September 1868.)

2. Copies of all printed selections from the records of Government should be presented to the editors of the leading newspapers, provided Government are not put to any great expense on that account. (G. C., R. D., No. 3150, dated 3rd June 1873.)

3. The selling price of only such works printed at the Government Central Press as are to be sold to the public or placed for sale at the Collector's office or elsewhere, should be shown on them. The price to be charged for papers not intended for sale should be fixed at three pies per sheet of 4 pages. (G. M., R. D., No. 6090, dated 15th October 1881.)

4. The charges on account of copies of the Bombay Quarterly Army List supplied to officers in the Civil Department should be paid by them and debited to their contingencies, but bills for the cost of copies supplied to His Excellency the Governor and the Hon'ble Members of Council should be paid by the Accountant General. (G. R. No. 2996, dated 15th August 1883.)

5. All future selections from the records of the Government of Bombay should be printed in foolscap size and not in octavo size. (G. I., H. D., No. 237, dated 15th February 1884; *vide* G. R., R. D., No. 1747, dated 26th *idem*.)

6. The Sindhi Translator to Government should subscribe for the *Sindh Sudhár* newspaper and send every week to the Reporter on the Native Press, for incorporation into the Report on the Native Papers, translations of such articles or other original matter which may be interesting or which in his opinion Government should know. (G. R. No. 1961, dated 4th June 1884.)

7. Rs. 500 a year are placed at the disposal of the Secretary in charge of the Political Department for the purchase of books, &c., for his Departmental Library. (G. R. No. 3518, dated 28th December 1888.)

8. As regards newspapers and other periodicals published out of India—

(a) all annual indents should be submitted by the officers concerned to the Department of the Secretariat, which is charged with the administration of the Department in which such officers are employed, for review before transmission to the Accountant General for consolidation into a general indent for the Presidency;

(b) information regarding the current expenditure on account of the supplies should be furnished in a separate column in the statement prepared by the indenting officers for the information of Government;

## [BOOKS AND PUBLICATIONS.]

- (c) the Accountant General should act on the orders of the Secretariat Department concerned, unless the supply requires to be confirmed by the Financial Department under existing rules;
- (d) advance rates should be secured in making the purchases; and
- (e) the Accountant General should issue a circular to the officers concerned, requesting them to report whether the books and periodicals charged for by the Agent were received by them.

2. With reference to the purchase of Indian publications, it will be sufficient to ensure the requisite supervision over the expenditure by directing—

- (a) that a statement showing the current expenditure be submitted by the Accountant General to the Administrative Department of the Secretariat concerned about September each year, all sanctions duly accorded continuing to operate unless withdrawn; and
- (b) that, unless otherwise directed, advance rates should be secured in making the purchases (G. R. No. 2200, dated 7th June 1889.)

9. Books and newspapers required by Government Departments in India should be obtained through the ordinary trade channels and not by indent on the India Office. (S. of S. No. 20-Public (Records), dated 30th July 1891; *vide* G. R. No. 3543, dated 9th October 1891.)

10. The Government of India considers it desirable to maintain the rule that the previous sanction of the Local Government to the purchase of books shall be required. (G. I., F. & C., No. 723, dated 19th February 1892; *vide* G. R. No. 1047, dated 5th March 1892.)

11. Commissioners should ascertain the requirements of the Collectors in their Divisions in respect of vernacular calendars, and arrange with publishers for their supply at cheap rates. If this course results in greater cost to Government, the arrangements sanctioned by Government Resolution No. 1165, dated 11th March 1892, for railway guides and fare tables may be followed in the case of vernacular calendars. (G. Rs. Nos. 4038, dated 23rd November 1891, and 2447, dated 13th June 1892.)

12. Superintendents of Survey should purchase copies of Railway Guides and Fare Tables, provided the cost is met out of their budget grants for contingencies. (G. R. No. 2965, dated 20th July 1892.)

13. The Bombay High Court is exempted from the operation of the Resolutions of the Government of India in the Finance and Commerce Department, Nos. 2980, dated 25th August 1884, and 207, dated 15th April 1886, regarding the purchase of books and periodicals at the public expense, subject to the conditions that the books to be purchased by the High Court are only such as are suitable to a Law



**BOOKS AND PUBLICATIONS.]**

Library, and that the budget allotment approved by the Local Government for this purpose is not exceeded. (G. I., F. & C., No. S. R.—4430, dated 29th October 1892; *vide* G. R. No. 4748, dated 1st December 1892.)

14. The sanction of Government is not necessary to the purchase of books the charge of which is met from Local Funds, but as Local Fund establishments form part of Collectors' offices, a separate set of books of reference for their use should not be purchased. (G. R. No. 2374, dated 4th July 1893.)

15. Mámlatdárs and other officers in the Ratnágiri Collectorate are authorized to purchase copies of the vernacular translation of the High Court Circular Book out of the contract grant allowed for their offices. (G. R. No. 330, dated 25th January 1894.)

16. The amount of sterling on account of charges for the supply of books and publications to officers in the Bombay Presidency by the firm in England who have contracted for the supply, should be converted and paid at the official rate of exchange in the absence of any reference to the rate in the contract. (G. R. No. 1037, dated 19th March 1894.)

17. Clause (d) of Article 98 of the Civil Account Code merely removes the Postal Guide from the list of official publications supplied free of charge to Government officials, and does not authorize its purchase without the sanction of Government as required by Government Resolution, General Department, No. 3360, dated 13th September 1884. (G. Rs. Nos. 314, dated 24th January 1894, and 462, dated 8th February 1895.)

18. Officers, who have contract grants, are allowed to purchase copies of Railway Guides and Time Tables, provided the cost is met out of that grant. (G. R. No. 2224, dated 30th May 1892.)

19. The following books may be purchased by officers in Sind when required in connection with Government work, provided the cost can be met from their contract grants:—

- (1) Vernacular Calendar.
- (2) Memorandum Calendar.
- (3) Letts' or Traill's Diary.
- (4) Postal Guide.

(G. R. No. 1832, dated 30th May 1895.)

20. The Accountant General may purchase monthly one copy of the Indian Railway Travellers' Guide for the use of the Local Fund Department of his office, the cost being included in the recovery made annually from the several Local Funds of the Presidency. (G. R. No. 3125, dated 11th September 1895.)

21. The Civil List should be published quarterly not later than the 20th January, the 20th April, the 20th July, and the 20th October. The Record of

## [BOOKS AND PUBLICATIONS.]

Services should be published once in the year, corrected up to 30th June, separately from the July Civil List, at a date not later than the 3rd August. His Excellency the Governor will look to the Under Secretary to Government in the General Department, the Accountant General and the Superintendent, Government Central Press, to see that these orders are strictly carried out, and will regard with great displeasure any delay in the issue of these Lists beyond the dates now assigned. (G. R., R. D., No. 5154, dated 23rd August 1877.)

*Note.*—For instructions as to the form in which the History of Services should be prepared and the information it should contain, *vide* Government Resolution, General Department, No. 3646, dated 9th September 1890.

**22.** The Accountant General should not make any change in the Civil List in the position of officers in the Salt Department when they pass the Lower Standard Examination. (G. R., R. D., No. 2597, dated 10th May 1881.)

**23.** The Accountant General should, in publishing the Civil List, cause the letter S to be affixed to the names of the junior Civil Servants who have already obtained or may hereafter obtain certificates of having qualified themselves in measuring and classing as required by the rules prescribed in Government Resolution No. 4958, dated 27th August 1881, it being explained in a foot-note that the letter indicates that the officer has qualified himself in measuring and classing. (G. R., R. D., No. 6391, dated 9th August 1884.)

**24.** In the Bombay Civil List, the powers exercised, under the Criminal Procedure Code, by all officers below the rank of District Magistrate and Sessions Judge, should be shown; that is to say, it should be shown against the name of each officer in question whether he exercises the powers of a Magistrate of the 1st, 2nd, or 3rd class, and whether he is a Justice of the Peace or not. (G. I., F. & C., No. 1394, dated 19th March 1883; *vide* G. R., R. D., No. 2751, dated 6th April 1883.)

**25.** In the Bombay Civil List—

1. The languages in which officers have passed should be shown in the case of every Department, and where shown the standard should also be indicated. The standard passed should be denoted by the use of different kinds of type.

2. Academical degrees should be shown in the case of every Department and not in the case of the Ecclesiastical and Educational Departments alone, and the University or other body which conferred the degree should also be stated.

3. The description Barrister-at-Law should be entered against Barristers in every Department.

4. Membership of a learned society should be shown in any case. (G. R., R. D., No. 6697, dated 10th September 1883.)

**26.** The Accountant General should be informed regularly of the casualties that may occur among

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annuitants of the Bombay Civil Service, to enable him to correct the list of annuitants published in the Quarterly Civil List. (G. R., R. D., No. 6713, dated 3rd October 1887.)

27. It is desirable that the practice in regard to the manner in which Statutory Civilians and officers of the Provincial Service, who hold posts ordinarily reserved for the Civil Service of India, should be shown in the Quarterly Civil Lists, should be uniform in all Presidencies and Provinces, so that the number and proportion of reserved posts, which are held by persons who are not members of the Indian Civil Service or the Non-Regulation Commissions, may be readily ascertainable on a reference to the Civil Lists. The following instructions should be carefully observed in future issues of the Quarterly Civil Lists :—

(1) The Statutory Civilians, who elect to remain in their present position and do not join the Provincial Service, should be shown in a separate list, immediately after the Civil Service gradation list. Their names should also be retained in italics, and without serial numbers, in their appropriate places, determined according to the date of their confirmation, in the gradation list of the Indian Civil Service, so that their relative position for promotion as compared with Indian Civilians may be quite clear.

These instructions supersede all previous orders on this subject. The present practice in the matter of showing the names of Statutory Civilians in the Civil Lists is different in different Provinces. In the Bombay Civil List, corrected up to 1st October 1892, there is no separate list of Statutory Civilians, but their names are shown in the Civil Service gradation list with serial numbers attached to them. These numbers should be omitted and the entries should be in italics. The Civil List for the North-Western Provinces and Oudh, corrected up to the 1st October 1892, follows the arrangement which the Government of India would now be glad to see generally adopted.

(2) The names of the Statutory Civilians who join the Provincial Service, should be removed from the list of Statutory Civilians and entered in their proper places in the list of members of the Provincial Service. A note should be added against their names (or some distinctive mark or letter, such as Ex-S., referring to a note) explaining that they are ex-Statutory Civilians transferred to the Provincial Service, and that they have *ceteris paribus* a preferential claim to promotion to listed posts over other equally qualified members of the Provincial Service, as explained in the letters cited in the margin above.

(3) After the list of Statutory Civilians who retain their present position there should be a list showing the names of those members of

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the Provincial Service who are holding substantively or officiating in posts ordinarily reserved for the Civil Service of India listed as open to the Provincial Service. The posts which they are holding or in which they are officiating should also be shown.

(4) As regards the reserved offices inferior to the Headship of a District which have been amalgamated with the grades of Deputy Collectors, it probably will not be possible to show the incumbents by name. A note should accordingly be added after the list of Provincial Service officers referred to above in sub-paragraph (3) specifying the *number* of such transferred offices which are held by members of the Provincial Service. The number of transferred appointments should be shown against the grades of the Provincial Service to which they are attached.

(5) There remains the case of exceptional appointments—permanent or officiating—to reserved posts of persons (other than members of the Civil Service of India or the non-Regulation Commissions) who are neither Statutory Civilians nor members of the Provincial Service. An example of such appointments would be that of a Barrister to a judicial post otherwise than under the rules relating to the Provincial Services; other appointments to offices which are included in the cadre of recruitment for the Indian Civil Service might also occasionally be made with the sanction of the Secretary of State. Such appointments are quite exceptional, but the Government of India desire that, where they exist, they should be separately shown in the Civil Lists. They may be shown in future immediately after the list of Provincial Service officers holding reserved posts referred to above. (G. I., H. D., No. 2195, dated 10th November 1892; *vide* G. R., R. D., No. 9499, dated 3rd December 1892.)

28. Separate remuneration should not be given for the compilation of Civil Lists, and the work should be regarded as an integral part of the duties of the local Secretariat or the local Account Office, whichever can do it most efficiently. (G. I., F. & C., No. 2670, dated 2nd September 1881.)

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## CHARITABLE ENDOWMENTS AND TRUSTS.

1. Interest on the various balances, as shown below, of the following charitable and educational endowments in Bombay should be paid at the rates assigned against each, but the balances should not be increased either by credit of interest to them, or otherwise :—

	Balance.	Rate of interest per annum.
1. Sir Jamsedji Jijibhai School of Arts and Design ...Rs.	1,02,009	5 per cent.
2. Sir Jamsedji Jijibhai Hospital and Dispensary Fund. „	2,00,000	6 do.
3. Sir Jamsedji Jijibhai Hospital Obstetric Institution Fund ... „	13,426	5 do.
4. Sorabji Jamsedji Jijibhai Founder Scholarship Fund ... „	3,600	5 do.
5. Farish Scholarship Fund... „	19,900	6 do.
6. Carnac Scholarship Fund... „	16,700	6 do.
7. Anderson Scholarship Fund „	14,900	6 do.
8. Reid Scholarship Fund ... „	13,600	5 do.
9. McLennan Scholarship Fund ... „	9,400	5 do.
10. Sir Jamsedji Jijibhai Medical Prize Fund ... „	5,900	5 do.
11. Sir Jamsedji Jijibhai Medical Book Fund ... „	14,100	5 do.
12. Sir Jamsedji Jijibhai Gold Medal Fund ... „	3,800	5 do.
13. Victoria Charitable Dispensary Fund ... „	65,000	5 do.
14. District Benevolent Society Fund ... „	56,000	5 do.
15. Sir Jamsedji Jijibhai Parsi Benevolent Institution Fund ... „	3,00,000	6 do.
16. Bombay Education Society's Fund ... „	43,213	6 do.
17. David Sassoon's Industrial and Reformatory Institution Fund ... „	30,000	5 do.
18. Annuity Fund of Fatteh Oollakhán* ... „	40,000	6 do.
	Rs. 9,51,548	

(G. I., F. & C., No. 3247, dated 21st September 1883; *vide* G. R. No. 3746, dated 17th October 1883.)

2. The orders prescribed in Rules I and II, Article 173, Chapter 11 of the Civil Account Code, 5th edition, need not be enforced in the case of Trust Funds vested in the Lord Bishop or the Venerable the Archdeacon, or in both jointly. (G. R. No. 306, dated 23rd January 1889.)

\* This Fund has been transferred to the books of the Comptroller, India Treasuries (*vide* Accountant General's memo. No. G. S.-40, dated 10th November 1898).

## [CHARITABLE ENDOWMENTS AND TRUSTS.]

3. By Government memorandum No. 1664, dated 2nd July 1887, the Educational Department was requested to keep supplementary lists of new educational endowments, or of alterations in existing funds, and to send them to the Financial Department through the Accountant General at the end of each year. Similar lists should also be kept by the other Departments of the Secretariat, (except the Revenue, Separate and Legislative Departments), as regards the funds of which the securities are held in trust by the officers subordinate to them for a public or quasi-public purpose or on behalf of Government, and should be forwarded to the Financial Department each year in a consolidated statement through the Accountant General. Officers subordinate to the Revenue and Financial Departments should also prepare similar lists and forward them through the Accountant General to the Financial Department. The lists should be prepared for the calendar year, and should reach the Financial Department by the 31st March following at the latest. Those for the past year may, however, be forwarded not later than the 31st proximo.

All Departments of the Secretariat and Heads of Offices subordinate to them should be informed that trusts are not to be accepted unless they are in Government securities, or can be converted into them, and can be dealt with according to the Resolution of the Government of India, No. 276, dated 30th April 1880, embodied in the preamble of Government Resolution No. 1684, dated 15th May 1880, a reference being made to Government in the Financial Department for orders in cases of doubt. The Governor in Council is further pleased to lay down the following directions to be observed when money is made over to Government in general terms for the furtherance of some object or the support of some institution :—

(a) The Government promissory notes in which the money is to be invested should be purchased and held by the Accountant General in trust as to the principal sum and the securities thus taken by him, to hold the same until the handing over of his office to a successor, and then to make over the same to him on a like trust and on those hereafter specified and for this purpose to execute all transfers and other documents and do all things necessary to give effect to the successive transmissions of the direct dominion over the property and in trust as to the accruing interest, to receive the same from time to time as it becomes due, and to make over the sums thus received (minus the amount of commission which is to be credited and paid to Government) to the officers already charged with expenditure in fulfilment of the purposes of the trusts or to such other officers or persons as the Governor of Bombay in Council may from time to time indicate, to be applied by them to the purposes of the trusts under the direction of the Governor in Council.

## CHARITABLE ENDOWMENTS AND TRUSTS.]

(b) At the foot of the list which is to be kept by the Accountant General of the securities held by him and of the trusts annexed or purposes to be served, a memorandum should be written by each succeeding Accountant General to the effect that he has received and holds the securities aforesaid on the trusts indicated in the case of each. Such a memorandum would bind each one as a trustee, although even without this the assumption of the ownership would take with it the announced or known trusts adhering to each item.

The list of securities to be kept by the Accountant General will not apparently at all represent the sum of the obligations of Government. There seem to be funds standing as book debits against Government in favour of various institutions. The Government of India appear in 1880 to have desired that their obligations embodied in the permanent capital funds of charities should generally be put into this shape. This arrangement has some manifest advantages, as the notes could not then be stolen or dishonestly dealt with. On the other hand, the exchange in a case of real trust from the one to the other form is of doubtful legality. Government, too, having once accepted a book liability of an annuity representing a particular rate of interest would be bound to that rate unless they had guarded themselves carefully in the first instance. In converting into a book debt, the stipulation or declaration should be made that it is to stand from one half year to another at a rate not exceeding — per cent. (being the rate of the Government notes or the rate of the loan last contracted by the Government of India repayable in the ordinary currency). Trusts, as such, ought not to be accepted by any officer of Government in his official capacity except with the sanction of Government. If he accepts one he may find it not altogether easy to get rid of the liability, and as the knowledge of English law extends, the result may be troublesome. Donations do not present so much risk, but a trust is very easily annexed to a donation. It would be well that shares and stocks involving any possible liability for calls should be converted into money or Government paper before they are handed over.

It is presumed that the Government notes and shares formerly held by Government officers in trust have all been handed over to the Accountant General, except in a few cases in which other arrangements have been allowed under the special orders of Government. In future, all donations in this shape should be handed over at once to the Accountant General whenever they are to form a fund producing interest while the capital is preserved.

Government in accepting a trust distinctly for any charity or institution will always guard themselves against the contingency of the institution becoming useless or mischievous by the insertion of a clause to this effect: "or for such other institution by which the [one in question] may with the approval of the Governor in Council be replaced"; and again "and

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for such other purposes of a like nature or in furtherance of the intent hereinbefore specified as to the Governor in Council shall at any time seem proper." (G. Rs. Nos. 1138, dated 27th April 1888, and 2181, dated 28th June 1895.)

4. The lists of new funds or alterations in existing funds, the securities connected with which are held by public officers in trust for a public or quasi-public purpose or on behalf of Government, should be invariably forwarded through the Accountant General, who should examine them to see if they agree with the entries in his books and settle all discrepancies in communication with the officers concerned before transmitting the lists to the Financial Department. The lists submitted by the Collectors should be consolidated in the Commissioners' offices and not transmitted piece-meal.

The security deposits of Government servants, contractors, &c., funds held by public officers on account of minors, insanes, &c., and invested balances of Municipal Funds should not be included in the lists. Lists regarding funds of an educational nature should be submitted to the Educational Department, and need not be included in the lists forwarded to the Financial Department. Nor should funds of a private nature be included. In the case of new funds it should be reported whether they are permanent or otherwise, and brief information should be supplied as to their nature and the officers who have been or should be appointed to be trustees thereof and the orders of Government, if any, dealing with their constitution should be quoted. (G. R. No. 1975, dated 20th May 1889.)

5. The Collector or Deputy Commissioner, and the Huzúr Deputy Collector of the district should be nominated as the Administrators of the Local Fund Educational Pension Funds of each district. Where no Huzúr Deputy Collector has been attached to a district, the District Deputy Collector should be substituted. (G. R. No. 2130, dated 16th June 1891.)

6. The Educational Funds, being purely trust funds, should be managed as such. In cases where these funds are sufficiently large to justify such action, they should be transferred to the Treasurer of Charitable Endowments, but *all* the smaller funds should be vested in local trustees. Even when it is not practicable to transfer small trust endowments to local trustees who are not Government officials, and when the trustees must be officials in Government service, it should not be necessary to maintain separate Excluded Local Funds for the receipt and disposal of accruing interest. The officials can generally dispose of the interest immediately on receipt in accordance with the terms of the trust, and as for the capital fund it will suffice if they abide by the rules in Chapter II of the Civil Account Code, 5th edition, for the deposit of Government securities held in trust by servants of Government. Separate accounts of all petty trusts, whether



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vested in Government officials or other local trustees, should be maintained by the trustees and submitted periodically to the Local Government through the Director of Public Instruction.

As regards Dispensary Funds, the Government of India think it unnecessary that they should be treated as Excluded Local Funds and separate accounts of them maintained on the books of the Account Department. It appears that these Funds were constituted into Excluded Local Funds because it was thought that otherwise there would be a difficulty in keeping the balances distinct from those of the District and Municipal Funds of which they form a part, and in investing portions of such balances. But it will be quite possible for District

• Rule 183:

'All subscriptions, donations and the interest on endowments shall be credited to the District Fund, but a separate account of hospital and dispensary receipts and expenditure shall be kept. The endowments and other invested funds of hospitals and dispensaries under the management of District Boards shall be held in the custody of the Comptroller General apart from the District Fund. The securities shall not be sold and these invested funds shall not be appropriated or used in any way without the sanction of Government.'

and Municipal Committees to keep separate accounts of the Dispensary receipts and expenditure, as is done in Bengal under No. 183\* of the rules framed by the Local Government under Clause (k), Section 138, of the Bengal Local Self-Government Act, III (B. C.) of 1885, a copy of which is given in the margin. The

Committees could, if necessary, invest the Dispensary Funds in Government securities or in any other way authorized by law.

The endowment funds referred to in these orders include invested money of grant-in-aid dispensaries, such as 4 per cent. Government paper, as well as Endowment Funds of endowed dispensaries. (G. L., H. D., No. 308, dated 6th June 1891; *vide* G. R. No. 2391, dated 7th July 1891, and G. R. No. 3263, dated 19th September 1891.)

7. The Government of India have no objection to Educational Funds amounting to less than Rs. 10,000 being vested directly in the Accountant General as Treasurer of Charitable Endowments in cases where the trusts cannot be vested in local bodies or non-official persons, and subject to the condition that the securities forming the endowments which amount to less than Rs. 10,000 are all converted into Government stock certificates before the issue of the orders vesting such endowments in the Treasurer of Charitable Endowments. Under this arrangement, the Treasurer of Charitable Endowments will merely draw the interest on the securities and remit the amount to the Managers or Administrators appointed by Government or under the trust. He will take no part in the administration of the trusts or the detailed disposal of the money. The management of the detailed expenditure in connection with such trusts should be committed to the

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officers of the Educational Department or such other authorities (if any) as the Bombay Government may appoint for the purpose, and the expenditure on account of the trusts should be kept quite outside the Government accounts. (G. I., H. D., No. 203, dated 19th July 1893; *vide* G. R. No. 3128, dated 9th September 1893.)

8. It is stated\* in Lewin on Trusts: "It may be laid down as a clear and undisputed rule that no one is compellable to undertake a trust" (see also Agnew on the Law of Trusts in British India, page 132).

\* Page 196, 8th Edition.

2. Municipalities are under a statutory obligation to deal as trustees with the property vested in them by the Act which incorporates them, but those obligations do not include special trusts such as Educational Endowment Funds. The property transferred to them they are compellable to hold for the purposes of the Act, and do not appear to be bound to accept any further responsibilities. (G. R. No. 1642, dated 19th November 1892; *vide* G. R. No. 3128, dated 9th September 1893.)

9. Municipalities and District Local Boards should maintain separate accounts of Grant-in-Aid Dispensary Funds. In the case of the Endowed Dispensary Funds the course suggested in the marginally noted paragraph 10† of the Legal Remembrancer's report No. 1643, dated 19th November 1892, should be adopted. The Surgeon-General with the Government of Bombay should take the necessary steps to make over the Funds to the Local Bodies concerned unless any serious objections exist. In cases in which any objection exists, he should take steps to have the Endowment Funds vested in the Treasurer of Charitable Endowments in accordance with the orders contained in G. Rs. No. 813, dated 7th March 1891. (G. R. Nos. 3298, dated 23rd September 1893 and 4352, dated 12th December 1893.)‡

† "That course which I think Mr. Naylor considered in his No. 1618 of 15th July 1890 to be suitable in such cases would be as follows:—

(a) The persons acting in the administration of the trust should make an application to Government under Section 6 (1) of the Charitable Endowments Act (VI of 1890).

(b) Government could then, with their concurrence, order under Section 4 (1) by Notification in the *Government Gazette* that the property be vested in the Treasurer of Charitable Endowments.

(c) A scheme might then be settled under Section 5 (1) for the administration of the property, and the proposed trustees might be appointed to administer the property.

(d) A direction under Section 10 (1) might then issue divesting the Treasurer of the property which would thereupon vest under Section 10 (3) in the proposed trustees in the administration thereof who would hold the same on the same trusts as those on which it was held by the Treasurer.

‡ The Government Securities belonging to the Grant-in-aid Dispensary Funds are kept by the Accountant General in his custody and the interest realized thereon is remitted by him to the bodies concerned. (G. R. No. 3504, dated 24th October 1894.)

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10. The provisions of the Charitable Endowments Act, 1890, are, as will be seen from the definition of 'charitable purpose' given in Section 2, applicable to trusts for charitable purposes, but not to trusts devoted exclusively to the purpose of religious teaching or worship. The funds of any trust founded on a mixed basis, like that of Diocesan schools, the main aim and object of which is to impart a sound general education, although there is some direct religious teaching, may certainly be vested in the Treasurer of Charitable Endowments to be appointed under Section 3, and the Local Government will be competent to sanction a scheme for its management. On the other hand, as purposes exclusively religious are expressly excluded from the operation of the Act, Local Governments will certainly not permit any colourable evasion of the principle. In other words, if it should appear that a trust has been constituted mainly for a religious purpose, but that in order to bring it within the scope of the Act some secular purpose has been superadded, the application to vest the property in the Treasurer will be rejected. Doubtful cases must be expected to occur, but the Governor-General in Council, as at present advised, is disposed to think that a safe rule to follow, while the law remains in its present shape, will be to grant the application only in respect of the secular objects, where these can be separated from the religious purpose with which they are combined; while, where the religious and secular objects are incapable of separation, the application should generally be rejected if the greater, or even a large and substantial, part of the fund is to be expended on a direct religious purpose. No trust should be accepted which involves the framing of a scheme regarding the detailed conduct of religious teaching or worship. (G. I., H. D., No. 8-Judl., 1241, dated 26th August 1890; *vide* G. R. No. 3080, dated 13th September 1890.)

11. In exercise of the powers conferred by Section 13 of the Charitable Endowments Act, VI of 1890, the Governor General in Council has been pleased to frame the following forms and make the following rules:—

*Note.*—In these Rules "the Government" means the Local Government or, when the Governor General in Council exercises under Section 7 of the Act the powers conferred by Sections 4 and 5 on the Local Government, the Government of India.

1. It being the wish of the Governor General in Council that the Government should not interfere under the Charitable Endowments Act, 1890 (hereinafter referred to as the Act), in cases of doubt or dispute and that the jurisdiction of the Courts in such cases should in practice be left unaffected by the Act, the cases with which the Government will have to deal may be divided into two classes, namely, (1) cases

Cases in which there should ordinarily be previous publication of vesting orders and of schemes.

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of trusts, whether already established or proposed to be established, out of which it may be confidently predicated that contention cannot arise, and (2) cases out of which contention may possibly arise, however remote or unlikely the contingency. To the first class will belong such cases as those of Lawrence Asylums, Railway Schools, and Endowments in Government securities in general aid of the funds of specified dispensaries or schools. To the second class will belong most cases in which private persons apply for a vesting order or a scheme or modification of a scheme and all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intentions of the founder of an endowment. In cases belonging to the first class, previous publication of proposed vesting orders and of proposed schemes and modifications of schemes will ordinarily be unnecessary: in cases belonging to the second class there should ordinarily be previous publication of such documents.

2. (1) When the Government, having regard to the last foregoing rule, is of opinion that a proposed vesting order or a proposed scheme or modification of a scheme, should not be made or settled without previous publication, it shall publish a draft of the proposed order, scheme or modification, or a proper abstract thereof, signed by one of its Secretaries, for the information of persons likely to be affected thereby.

(2) The publication should be made in the official Gazette and in such other manner as the Government may prescribe.

(3) There shall be published, with the draft or abstract, a notice specifying a date at or after which the proposed order, scheme, or modification will be taken into further consideration.

(4) The Government shall consider any objection or suggestion which it may receive from any person before such date with respect to the proposed order, scheme, or modification.

3. The cost of the previous publication under the last foregoing rule of any proposed order, scheme, or modification of a scheme, and any other costs incurred or to be incurred in the making or settlement of the order or of the scheme or modification, shall be paid by the applicants for the order, scheme, or modification, and if the Government so direct, may be paid by them out of any money in their possession pertaining to the trust to which their application relates.

4. In the case of property vested in a Treasurer of Charitable Endowments other than securities for money, the persons acting in the administration of the

Mode of previous publication of vesting orders and of schemes.

Incidence of cost of vesting orders and of schemes.

Accounts of trusts consisting of immovable property.

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trust, and having under Section 8, sub-section (3), of the Act the possession, management, and control of the property and the application of the income thereof, shall, in books to be kept by them, regularly enter or cause to be entered full and true accounts of all moneys received and paid respectively on account of the trust, and shall, on the demand of the Government, submit annually to such public servant as the Government may from time to time appoint in this behalf, in such form and at such time as the Government may from time to time prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Government may from time to time see fit to require.

5. The following are prescribed as the fees to be paid to the Government in respect of any property vested under the Act in a Treasurer of Charitable Endowments :

(1) In the case of securities for money—

(a) For the purchase and sale of securities, a commission of  $\frac{1}{8}$  per cent., in addition to any actual outlay on brokerage.

(b) For drawing interest, a commission of  $\frac{1}{4}$  per cent.

(c) For remitting interest, the actual charges incurred.

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

The Treasurer may deduct any fees payable to the Government on account of any endowment from any money in his hands on account of such endowment. If he holds on such monies the amount should be claimed from the administrators.

6. All copies of vesting orders received by the Treasurer will be filed together and will be numbered in consecutive order of their receipt; when a sufficient number have been received, they will be bound in volumes. A note will be made on each vesting order of any entries in the registers prescribed below relating to the property vesting in the Treasurer under the order.

*Accounts of securities for money.*

7. On the receipt of any securities for money, or on their purchase by himself, the Treasurer will record their receipt in a register in Form No. 1. He will also keep a separate account for each endowment in Form No. 2, in which he will record all receipts including any amounts sent for investment, and all disbursements. In the cash account the Treasurer will record only his own transactions (such as the payment of the money to the administrators), not the transactions of the administrators of the endowment fund.

8. The Treasurer will keep a record in the appropriate columns of Form No. 1 of all securi-

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ties returned by him. The return will also be entered in Form No. 2, where the amount returned will be deducted from the capital of the endowment concerned.

9. If the securities elsewhere than in Madras and Bombay consist of Government promissory notes, they will be forwarded to the Comptroller General for custody under the general rules laid down in the Civil Account Code; but the securities held under the Act must be forwarded separately, and the Treasurer will keep a separate register under those rules for these securities, and will also keep a separate file of the acknowledgments.

The Treasurer will retain in his own custody all securities for money other than Government promissory notes.

10. The Treasurer, on receipt of any interest on securities, will pass it through his General Trust Interest Account under a special sub-head, 'Interest on Charitable Endowments under Act VI of 1890.' The interest will then be distributed to the various ledger accounts (Form 2), in which the gross amounts must be shown, any deductions for fees, &c., being shown as a charge, and the payment of the balance to the administrators being also shown as a disbursement. The entries in the ledger of interest received must be taken out and agreed annually with the total amount of interest drawn.

11. The register in Form No. 1 will show all securities vested in the Treasurer as such, whether actually held by him or by the Comptroller General as his agent. In order to prove the balance actually held by the Treasurer in his own hands, a balance sheet in Form No. 3 will be made out annually and agreed with the actual securities in the Treasurer's possession; such agreement will be certified on the balance sheet.

12. The accounts of the interest and the annual agreement of balance will be made at the time which the Local Government may direct under Section 9 of the Act for the publication of the list of properties held, and of the abstract of accounts.

*Property other than securities.*

13. The Treasurer will enter in a register in Form No. 4 any property other than securities which becomes vested in him, and will record in the same register against the original entry a note of any property of which he is divested.

*Publication of lists and abstract of accounts.*

14. The list of properties vested in the Treasurer to be published annually shall be in Form No. 5. Part I will relate to properties other than securities; Part II will relate to securities, and will also contain the abstract of accounts required by the Act to be published. The Treasurer will demand and receive acknowledgments from the

## CHARITABLE ENDOWMENTS AND TRUSTS.]

administrators of the correctness of the balances when published.

*Audit of accounts.*

15. The Treasurer's accounts will be audited—
- (a) where there is an Outside Audit Section of the Accountant-General's Office,—by such section annually;
- (b) where there is no such section,—by a Deputy Auditor General at such periods as the Auditor General may direct.

## Form No. 1.

*Register of Securities held under Act VI of 1930.*

Serial number.	Date of receipt.	Name or brief description of Charitable Endowment.	PARTICULARS OF SECURITIES RECEIVED.					
			From whom received.	No. and date of forwarding letter.	Nature of securities e.g., Government securities & per cent. loan of Govt. Guaranteed Rail- way Debentures, &c., &c.	Distinguishing number of each security.	Nominal value of each security.	Total nominal value of each separate endowment.
1	2	3	4	5	6	7	8	9

Ledger folio.	RETURN OF SECURITIES.						Initials of the Treasurer, or Assistant in charge.	Remarks.
	Date.	To whom sent.	Authority for re- turn.	No. and date of acknowledgment.	Nominal value of each security.	Quarter in which deducted from balance.		
10	11	12	13	14	15	16	17	18

*N. B.*—The amount in column 9 will be totalled each quarter; the total of the amounts returned during the quarter, with a note of the serial numbers to which they appertain, will be deducted, and the balance worked out and carried forward to the next quarter. Amounts sent to the Comptroller General should not be entered in columns 11—16, or deducted from the balance, as the Comptroller General holds these amounts as Agent for the Treasurer.

## Form No. 2.

*Ledger Account of Securities held under Act VI of 1930.*

1. Name of endowment.
2. Particulars of vesting order.
3. When vested in Treasurer.
4. Names of administrators.
5. To whom interest is to be sent.

[CHARITABLE ENDOWMENTS AND TRUSTS.]

PART I.—Account of Capital.

Serial number in Form I.	Particulars (e.g., received or returned).	VALUE OF EACH SECURITY (SEPARATE COLUMNS FOR EACH KIND).				Amount of half-yearly interest.	Date to which interest has been paid on receipt.	Initials of Treasurer, or Assistant in charge.
		Detail of securities (including number, &c).	Government 4 per cent. loan of	Guaranteed Railway				

N. B.—The balance of the value columns must be worked out on every day on which there is a new entry.

PART II.—Cash Account.

RECEIPTS.			EXPENDITURE.			Initials of Treasurer or Assistant in charge.
Date	Particulars	Amount.	Date	Particulars	Amount.	

N. B.—To be closed annually to balance. The transactions will not be numerous. A few pages of the ledger (rule only for the Cash Account) may be left for each account, so that the account may be carried on for several years without opening a fresh Ledger Account.

Form No. 3  
Balance Sheet.

Particulars	NUMBER AND VALUE OF SECURITIES.				
	Government Securities 4 per cent. of 1865.		(A pair of columns for each different kind of security held.)	Total.	
	Number.	Value.		Number.	Value.
Opening balance (from last year.					
Received during year (total must agree with Form I).					
Grand total (a) ...					
Returned during year ...					
Sent to Comptroller General during year.					
Total transferred or returned (b).					
Closing balance (difference between (a) and (b).					

Certified that the above closing balance has been compared with the securities in Treasurer's possession and has been found to agree both as to number and value.



CHARITABLE ENDOWMENTS AND TRUSTS.]

Form No. 4.

Register of Properties other than Securities for Money held under Act VI of 1890.

Serial No.	PARTICULARS OF VESTING ORDER.		Name of endowment.	Administrators of property.	PROPERTY HELD.		
	No.	Date.			Description.	Value.	Annual income, if known.
1	2	3	4	5	6	7	8

TITLE-DEEDS HELD.							Initials of Treasurer or Assistant in charge.	Remarks.
Description.	Date of receipt.	Where deposited.	Date of return.	To whom returned.	Authority for return.	15		
9	10	11	12	13	14	15	16	

PART I.

Form No. 5.

List of Properties other than Securities held under Act VI of 1890.

Serial No.	PARTICULARS OF VESTING ORDER.		Name of endowment.	Administrators of property.	PROPERTY HELD.			Remarks
	No.	Date.			Description.	Value.	Annual income, if known.	
1	2	3	4	5	6	7	8	9

PART II.

Form No. 5.

List and Abstract Account of Securities held under Act VI of 1890.

Case No.	Name of endowment. Person in whose behalf held.	PARTICULARS OF SECURITIES.			CASH RECEIPTS.			CASH EXPENDITURE.			Balance in cash.	Remarks.
		Total of securities.	Interest or dividend realised.	Other cash receipts.	Total cash receipts.	Fee paid to the Government.	Other payments.	Total paid.				

\* Enter details in these columns.

(G. I., H. D., Notn. No. 1569, dated 24th October 1890; vide G. N. No. 3673, dated 5th November 1890.)

## [CHARITABLE ENDOWMENTS AND TRUSTS.]

12. Under Section 3 (1) of the Charitable Endowments Act, VI of 1890, the Governor General in Council is pleased to appoint the following officers to be Treasurers of Charitable Endowments for the territories which are specified against them respectively in the following schedule, namely :

## SCHEDULE.

<i>Officer.</i>	<i>Territories.</i>
The Accountant General, Madras ...	Madras Presidency.
Ditto, Bombay ...	Bombay Presidency.
Ditto, Bengal ...	Lower Provinces.
Ditto, North-Western Provinces and Oudh ...	North-Western Provinces and Oudh.
Ditto, Punjab ...	Punjab.
The Comptroller, Central Provinces...	Central Provinces.
Ditto, Burma ...	Burma.
Ditto, Assam ...	Assam.
The Accountant General, Madras ...	Coorg.

(G. L., H. D., Notn. No. 1580, dated 24th October 1890; *vide* G. N. No. 3673, dated 5th November 1890.)

13. It is desirable that the Law Officers of Government should be consulted before any vesting order is made, or any scheme is settled, by the Government of Bombay under the provisions of Section 4 (1) or Section 5 (1) of the Charitable Endowments Act. There appears to the Governor General in Council to be no necessity, for the present at any rate, to prescribe any form of application of the nature referred to in these two sections. His Excellency in Council is disposed to allow considerable latitude in this respect, until the objects of the Act are better understood, as it appears to him that so long as the application is made by the proper persons, and contains the essential particulars, its form is not of very material consequence. The following is draft notice for a vesting order of money securities as indicating the view of the Government of India as to the form which such documents should take, and which would apply *mutatis mutandis* to a notice for a scheme :—

*Draft Notice.*

## 'CHARITABLE ENDOWMENTS ACT, 1890.

In the matter of the [*here state the name by which the charity is known*] in the [*here state the locality in which the charity is situated*] in the [*here state the Province*].

Whereas application has been made to the [*here state the Local Government*] by [*here give the names and addresses of the applicants*] being the [*here state whether they are the persons acting in the administration of the trust, or a majority of them, or the executors or administrators of deceased trustees*] that the following securities for money [*here specify the securities*] may be vested in the Treasurer of

## CHARITABLE ENDOWMENTS AND TRUSTS.]

Charitable Endowments for the [*here state the Province*] upon the following terms [*here state the terms*].

Notice is hereby given that an order is proposed to be made by the [*Local Government*] after the expiration of [*two*] calendar months to be computed from the first publication of this notice, vesting the said securities in the said Treasurer upon the terms aforesaid.

Any objections to the proposed order or suggestions thereon may be transmitted in writing to the [*Secretary to the Local Government*] before the day of

Dated this            day of            189 .

Secretary to [*the Local Government*].

(G. I., H. D., No. 1591, dated 24th October 1890; vide G. R. No. 813, dated 7th March 1891.)

14. As regards the vesting of existing *trust* funds in the Treasurer of Charitable Endowments, no action can be taken in the case of any funds which are exclusively or mainly devoted to religious purposes as they are not provided for by the Act, while those which are exclusively or mainly devoted to secular purposes may be divided into two classes, viz., (a), cases of trusts, out of which it may be confidently predicated that contention cannot arise, and (b) cases out of which contention may possibly arise, however remote or unlikely the contingency. As regards (a), orders can be issued under Sections 4 and 5 of the Act on application being made by the administrators for the vesting of the funds in the Treasurer of Charitable Endowments and for the settling of schemes for their administration. With reference to (b), the procedure laid down in No. 2 of the rules published in the Government of India Notification No. 1569, dated 24th October 1890, will have to be followed before issuing the requisite orders. Each officer in charge of a fund for charitable purposes, i.e., for purposes of public utility, as trustee or quasi-trustee should, with his application for transfer of the Fund to the Treasurer of Charitable Endowments, send (through the Remembrancer of Legal Affairs) suggestions as to who should be the managers and trustees of the endowment or foundation in the sense of receiving and dispensing the profits and proceeds thereof for the benefit of certain persons or the furtherance of certain purposes according to prescribed rules. In the City of Bombay the Solicitor to Government should be the medium of communication. He and the Remembrancer of Legal Affairs should in each case state whether a publication of the intended scheme is necessary or not. Meanwhile the administration of the trust funds and the custody of the securities pertaining to them may continue as at present. (G. R. No. 813, dated 7th March 1891.)

15. In the case of funds which private individuals may wish to vest in the Treasurer of Charitable

## [CHARITABLE ENDOWMENTS AND TRUSTS.]

Endowments, it is not considered expedient to prescribe any minimum limit. (G. R. No. 3948, dated 16th November 1893.)

16. Officers should furnish information on the following points when proposing or submitting applications under the Charitable Endowments Act, 1890:—

“(a) Whether the applicants are persons acting, or the majority of the persons acting, in the administration of the Trust referred to.

“(b) Whether the Trust is one in regard to which contentions may possibly arise within the meaning of No. 1 of the Rules under Section 13 of the Act,

\* At *Bombay Government Gazette* for 1890, Part I, pages 1104 to 1109, published by Notification No. 3673,\* republishing Government of India Notification No. 1569, Home Department (Judicial).

“(c) What are the suggestions to be proposed as referred to in Government Resolution No. 813 Financial Department, of 7th March 1891, as to who should be the Managers and Trustees of the endowment in the sense of receiving and dispensing the proceeds and profits thereof?

“(d) What is the origin of the Fund? And what was the expressed or implied intention of the author or authors of the Trust?

“(e) What, if any, are the rules and resolutions of the Institution in force? and

“(f) What, if any, is the scheme in force or proposed regarding the disposal of the proceeds and profits?”

(G. R. No. 1752, dated 18th May 1894.)

17. The following draft form has been prescribed for direction under Section 10 (1) of the Charitable Endowments Act, 1890, for divesting the Treasurer of Charitable Endowments of property vested in him:—

Whereas in exercise of the powers vested in him by Section 4 (1) of the Charitable Endowments Act, 1890, the Governor in Council was pleased, on an application made under the said Act, to order by Notification No. \_\_\_\_\_ published in the *Bombay Government Gazette* for 189\_\_\_\_, Part \_\_\_\_\_, page \_\_\_\_\_, that the property hereinbelow mentioned, held in trust for the charitable purpose specified in the margin, be vested in the Treasurer of Charitable Endowments:

Now, in exercise of the powers conferred by Section 10 (1) of the said Act, the Governor in Council is pleased to direct that the said Treasurer be divested of the said property, that is to say:—

*Property referred to.*

(Government Promissory <sup>Notes</sup> <sub>Stock</sub>, &c., to be described as in Scheme.)

(G. R. No. 3107, dated 22nd September 1894.)

## CHARITABLE ENDOWMENTS AND TRUSTS.]

18. The following forms should, *mutatis mutandis*; be followed in the drafting of applications, &c., under the Charitable Endowments Act, 1890 :—

“THE CHARITABLE ENDOWMENTS  
ACT, 1890.

*In the matter of the Sir Kavasji Jehangir Scholarship Fund in connection with the David Sassoon Industrial and Reformatory Institution at Bombay.*

*Application for Vesting Order and Scheme.*

We, the undersigned, approve of the draft Vesting Order hereto annexed and hereby apply to His Excellency the Governor of Bombay in Council that the securities of the Government of India mentioned in such draft Vesting Order be vested in the Treasurer of Charitable Endowments on the terms as to the application of the income thereof therein set out to which we agree.

We also beg to apply that a scheme for the administration of the property may be settled by the Government in accordance with the form of the draft scheme hereto annexed.

Dated this                    day of                    1893.

Members of the Managing  
Committee of the David  
Sassoon Industrial and  
Reformatory Institu-  
tion.”

“THE CHARITABLE ENDOWMENTS  
ACT, 1890.

*In the matter of the Sir Kavasji Jehangir Scholarship Fund in connection with the David Sassoon Industrial and Reformatory Institution at Bombay.*

WHEREAS application has been made to the Local Government of Bombay by

the Members of the Managing Committee of the David Sassoon Industrial and Reformatory Institution that the following securities for money, viz., Government of India Promissory Notes Nos. B.005138, B.005132, B.006440, and 41 for Rs. 1,000, Rs. 500, Rs. 100 and Rs. 100 respectively of the loan of 1865 bearing interest at 4 per cent. per annum, may be vested in the Treasurer of Charitable Endowments for the Presidency of Bombay upon the following terms. The Collector to draw the income or interest thereof as and when the same becomes due and payable and to hand over and pay the same as and when the same is received to the Trustees for the time being of the

## [CHARITABLE ENDOWMENTS AND TRUSTS.]

David Sassoon Industrial and Reformatory Institution or person or persons appointed to administer the same under a scheme settled or to be settled under Section 5 of the Charitable Endowments Act, 1890, or other law for the time being in force to be applied for a scholarship in the David Sassoon Industrial and Reformatory Institution to be given to such student as the Committee may from time to time think worthy of having it.

Now under or by virtue of Section 4 of the Charitable Endowments Act, 1890, the Governor of Bombay in Council hereby orders that the above-mentioned securities be and they are hereby vested in the Treasurer of Charitable Endowments for the Bombay Presidency upon the terms aforesaid.

Dated this            day of            1893.

Secretary to the Government of Bombay."

“THE CHARITABLE ENDOWMENTS  
ACT, 1890.

*In the matter of the Sir Kavasji Jehangir Scholarship Fund in connection with the David Sassoon Industrial and Reformatory Institution at Bombay.*

WHEREAS in the year 1853 Sir Kavasji Jehangir Readymoney, Knight (then Mr. Kavasji Jehangir Readymoney) gave a 4 per cent. Promissory Note of the Government of India for Rs. 1,000 for the establishment of a scholarship in the David Sassoon Industrial and Reformatory Institution the yearly interest of which was to be given to a student whom the Committee thought worthy of having it. AND WHEREAS with accumulations the investments representing the fund now consist of Government of India Promissory Notes for Rs. 1,700. AND WHEREAS the present Members of the Committee of the said Institution are

and the Trustees of the said Institution are

AND WHEREAS by order dated the            day of            1893 duly notified in the *Bombay Government Gazette* the said Government of India Promissory Notes for Rs. 1,700 have been under Section 4 of the Charitable Endowments Act, 1890, vested in the Treasurer of Charitable Endowments for the Bombay Presidency.

AND WHEREAS the said            have applied to the Government of Bombay to settle a scheme for the administration of the said property. AND WHEREAS the following scheme has been settled by the Governor of Bombay in Council with the concurrence of the Members of the said Committee.

## CHARITABLE ENDOWMENTS AND TRUSTS.]

Now under Section 5 of the Charitable Endowments Act, 1890, it is hereby declared that the following scheme shall come into operation from the date that the securities so as aforesaid become vested in the Treasurer of Charitable Endowments for the Bombay Presidency.

*Scheme.*

The income of the property so as aforesaid vested in the Treasurer of Charitable Endowments for the Bombay Presidency shall be administered by the Trustees for the time being of the David Sassoon Industrial and Reformatory Institution under the direction of the Managing Committee for the time being of the said Institution and the Trustees shall according to the direction in every respect of the Managing Committee thereout award a scholarship to such student as the said Committee may from time to time think worthy of having it and the said Trustees shall submit and furnish to the Government of Bombay through the Director of Public Instruction a yearly account at the close of each financial year showing full particulars of all receipts and expenditure and in what manner the income has been administered. The first Trustees to administer the property shall be

and the power of appointing a new Trustee or new Trustees in the place of any or either of them the Trustees for the time being who shall die or desire to be discharged or refuse or become unfit or incapable to act shall be exercisable by the others or other of the Trustees for the time being within three months of the occurrence of the event or circumstance upon which the virtue and operation of the power depends but in default of such appointment within such three months the power of appointment shall devolve upon and be exercisable by the Government of Bombay.

Dated the                      day of                      1893.

Secretary to Government.''

(G. R. No. 520, dated 12th February 1895.)

19. Orders on proposals for vesting funds in the Treasurer of Charitable Endowments and for settling schemes under the Charitable Endowments Act, 1890, should in future be issued by the Administrative Department primarily interested in the management of the funds. The Financial Department should be consulted, officially or unofficially as the circumstances require, before the issue of such orders. (G. C. No. 355, dated 26th January 1898.)

## CLOTHING.

1. The supply to peons of silver badges or of badges with the Royal Arms in German silver embossed on them is unnecessary. (S. of S. No. 41, dated 23rd September 1875, and G. I., F. D., No. 1068, dated 25th February 1876; *vide* G. R. No. 1266, dated 16th March 1876.)

2. It is not the case that the clothing supplied to peons is the personal property of the peons and that Government is under an obligation to provide a fresh supply every two years. The clothing remains the property of Government, as is shown by the fact that if a peon is removed, retires or dies, his clothing becomes available for his successor. It is calculated that each supply will last for two years, but if for any reason one supply has to be worn longer, that is not a good reason for not wearing the next supply a reasonable length of time, or for allowing the peons to sell clothing which is serviceable. (G. R. No. 3269, dated 26th November 1885.)

3. Vaccinators' peons paid from Local Funds should be allowed clothing in the same way that it is granted to those of the Provincial services of the Sanitation Department. (G. R. No. 1179, dated 6th April 1880.)

4. The 20th June is fixed as the date of supply of biennial clothing to all the peons on the establishment of the Director of the Indian Marine. (G. R. No. 2149, dated 11th June 1883.)

5. The cost of clothing for the chobdars and peons on the establishment of His Excellency the Governor of Bombay may be separately charged in the public accounts, instead of being charged against the annual assignment for the household and tour expenses of His Excellency, on the understanding that the supply of the liveries shall be regulated by the rules laid down in the Resolution of the Government of India, No. 613, dated 28th January 1874, for the supply of clothing to peons employed in Government offices. (G. I., F. & C., No. 3649, dated 9th September 1882; *vide* G. R. No. 3677, dated 28th *idem*.)

An annual supply of livery to the peon establishment of Government House is sanctioned. (G. R. No. 1933, dated 25th May 1883.)

6. All charges on account of the clothing of the men of His Excellency the Governor's Band, Bombay, should be adjusted as civil expenditure in the same way as the pay\* of the Band establishment. (G. I., F. & C., No. 4778-A., dated 27th October 1897; *vide* G. R. No. 4861, dated 18th November 1897.)

7. The biennial issue of a havaldar's dress for the officer of peons attached to the Political Secretary is sanctioned, irrespective of his rank as

\* All charges connected with the pay, &c., of the Band have been provincialized with effect from the year 1895-96. (G. R. No. 4286, dated 12th December 1895.)



## [CLOTHING.]

havalदार or नाईक. (G. R. No. 1756, dated 15th June 1886.)

8. The two peons in the Post Master General's Office on the District Post establishment may be provided with blankets and umbrellas every monsoon. (G. R. No. 1332, dated 28th May 1887.)

9. The khalásis attached to the steam-launch of the Health Officer of the Port of Bombay may be supplied with umbrellas, which must last for at least two monsoons. The rate must not exceed that—*viz.*, 14 annas—allowed for other menials in Government service. (G. R. No. 2681, dated 1st October 1887.)

10. The cloth required for clothing Local Boards peons may be obtained from the Stationery Department within the limit of Rs. 8, the necessary adjustment being made in the books of the Accountant General. (G. R. No. 134, dated 10th January 1889.)

11. Uniform clothing should be supplied biennially to the warders and peons of Her Majesty's House of Correction and the Common Jail in Bombay at an expenditure not exceeding Rs. 8 per man. (G. R. No. 2723, dated 14th August 1890.)

12. The Superintendent of Stationery and the Accountant General should scrutinize Secretariat indents for clothing to peons, &c., like other indents and not treat correspondence connected therewith as correspondence with Government, unless orders are issued from the Financial Department which exercises control in this matter. (G. R. No. 1079, dated 24th March 1891.)

13. The peons of the Superintendent of Mahábaleshvar should not be supplied with clothing at Government expense. The clothing should be purchased at the cost of the Station Fund. (G. R. No. 1079, dated 24th March 1891.)

14. The peon of the officer in charge City Survey Office, Broach, may be supplied with clothing, half the cost being charged to the Municipality. (G. R. No. 3233, dated 19th September 1893.)

15. There is no objection to allotments being made from the Commissioner's discretionary allowance for the provision of clothing to taluka peons, provided the supply is managed without asking Government to sanction any excess over the contract grants of the Collectors or the Commissioners. (G. R. No. 867, dated 12th March 1895.)

16. The Conservators of Forests should, as all other officers do, procure the necessary supply of cloth for their peons' coats from the Superintendent of Stationery. (G. R., R. D., No. 1156 dated 4th March 1878.)

17. It is undesirable to insist on a uniform being worn by the superior forest officers. (G. R. No. 3257, dated 25th October 1886.)

18. Uniforms may be supplied to the temporary establishments in the Northern Circle employed all

**CLOTHING.]**

the year round in the same manner as the permanent forest guards. (G. R. No. 54, dated 9th January 1888.)

19. The Conservators of Forests, Central and Southern Circles, and the Deputy Conservator of Forests, Northern Circle, are authorized to provide the forest guards serving under them with boots, shoes, or sandals according as the circumstances of their circles allow and at a cost not exceeding Rs. 2½, 2 or 1½ per pair as the case may be, subject to budget provision. (G. R., R. D., No. 8191, dated 5th November 1893.)

20. The following proposals regarding the supply of articles of clothing to the forest subordinates in the Northern Circle are approved on the assumption that the Range Forest Officers and Foresters will continue to pay the difference between the cost of the uniform supplied to a forest guard and that supplied to themselves, the recovery of this difference being made monthly, instead of yearly :—

(1) that the monthly subscriptions for guards and officers should be 8 annas per mensem ;

(2) that the capitation grant payable by Government should be Rs. 5 per annum ;

(3) that the period of contract should be 5 years, instead of 7 ; and

(4) that the five-yearly cost of uniform for officers and men should be Rs. 55.

As regards the Central Circle, the following arrangements are approved :—

(1) that every guard or officer should pay 8 annas a month towards the dress fund ;

(2) that the period of the contracts should be 5 years, instead of 7 ;

(3) that uniforms of the value of Rs. 55 should be given every five years to each guard ;

(4) that the capitation grant payable by Government should be Rs. 5 per annum ; and

(5) that forest officers should pay monthly the excess cost of their uniform above that of a forest guard.

As regards the Southern Circle, Government will pay a grant of Rs. 5 for forest guards, each of whom should subscribe Rs. 6. The system in force in the other circles by which Foresters and Range Forest Officers are required to pay the difference between the capitation grant and the cost of their uniform should be maintained in the Southern Circle also.

The details of dress to be adopted should be settled for each Division by the Commissioners. As long as the Conservators' proposals are within budget provision and otherwise unobjectionable, Government will not interfere.

In the Sind Circle also the period of the clothing contract should be reduced to 5 years and the capitation grant fixed at Rs. 5. (G. R., R. D., Nos. 355

## [CLOTHING.]

dated 16th January 1895, and 2383, dated 26th March 1897.)

21. The rate to be allowed for clothing for the Sind Salt Preventive Force should be fixed at Rs. 5-8-0 per man annually. Any amount in excess of that limit, which may be spent on clothing, should be borne by the members of the establishments. (G. R. No. 2717, dated 22nd July 1882.)

22. The Salt Department Clothing Fund should be abolished, the cost of providing the clothing, &c., being undertaken by Government. A capitation grant of Rs. 5-8-0 per man will be allowed and monthly deductions on the following scale will be made from the pay of the men to supplement the grant:—

Salt Department exclusive of the Northern Frontier Preventive Force.				Rate of subscriptions per man per mensem.
				Rs. a. p.
Men	...	...	...	0 4 0
Jamádárs	...	...	...	0 8 9
Northern Frontier Preventive Force.				
Jamádárs...	...	...	...	0 8 9
Havaldárs	...	...	...	0 4 0
Náiks	...	...	...	0 4 0
Sepoys	...	...	...	0 4 0
Dafedárs	...	...	...	1 0 0
Savárs	...	...	...	1 0 0

(G. Rs. Nos. 1940, dated 6th July 1885, 3225, dated 22nd October 1886, and 1008, dated 19th April 1887.)

23. Tin boxes at the rate of one per man every six years should be entered as an ordinary article of supply in the clothing scheme sanctioned in Government Resolution, Financial Department, No. 1008, dated 19th April 1887, for the men employed on the Northern Frontier Preventive Force, on the understanding that no extra capitation grant will be required from Government, and that the budget provision fixed from time to time is not exceeded. (G. R. No. 1209, dated 9th April 1895.)

24. The ordinary contributions to the dress fund should be recovered from the licensees of salt works on account of establishments entertained at their expense. (G. R., R. D., No. 2521, dated 20th March 1896.)

25. The supply of clothing to the menial establishment at the Uran Distilleries should be similar in all respects to the Salt Department peons. (G. R. No. 2621, dated 6th August 1890.)

26. Indents for Police or peons' clothing on the Secretary of State should not be submitted without a report showing to the satisfaction of the Government of India that the articles required or any substitute for them of Indian manufacture cannot be procured on equally economical terms. (G. I., F. & C., No. 1377, dated 25th March 1886; *vide* G. R. No. 1256, dated 7th May 1886.)

27. It appears most desirable that materials for the clothing of the Police should, if possible, be procured locally.

**CLOTHING.]**

When sending indents to the India Office, only whole yards should be indented for. (S. of S. No. 418, dated 13th December 1877; *vide* G. R. No. 513, dated 13th February 1878.)

28. In transmitting to Government indents for cloth required for the biennial clothing of the police the Superintendent of Stationery should always certify that attempts made to obtain cloth of the kind required, in India, at rates the same as or cheaper than those at which the cloth can be obtained from England, have failed. (G. R. No. 4215, dated 27th December 1890.)

29. The Superintendent of Stationery should furnish, with the indent for cloth required for the Police Department, a certificate from the Commissioner in Sind as well as the Inspector-General of Police that woollen cloth manufactured in India suitable for the purposes of the Police Department could not be obtained at a price not higher than the cost of the imported article. (G. R. No. 1819, dated 24th May 1894.)

30. The recoveries on account of clothing of the new Káthiáwár Police should be credited to the new Excluded Local Funds. (G. R. No. 3431, dated 13th November 1886.)

31. In the case of extra or additional police entertained for municipalites, companies, private persons, &c., a contribution of six per cent. should be levied for all items, except clothing, and in order to recoup the District Clothing Funds a separate capitation contribution for clothing should be levied in addition at the rates laid down in G. R., J. D.,\* No. 4941, dated 9th September 1890. (G. R. No. 1613, dated 6th May 1891.)

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\* It is understood that on the discharge of the policemen temporarily entertained in consequence of the establishment of a post, the clothing supplied to them is returned into store, and thus, if not worn out, becomes available for a future occasion. This being so, it appears to the Governor in Council inequitable that the charge for clothing should bear no proportion to the duration of the post. A clothing charge of Rs. 6 a man is a proper charge when the post is imposed for a whole year. For shorter periods the charge should be at the rate of eight annas for each month or fraction of a month during which the post is maintained. (G. R., J. D., No. 4941, dated 9th September 1890.)

## CURRENCY.

### PART I.—COINAGE.

1. The new silver and copper coinage provided by Act XIII\* of 1862 having come into circulation from 1st November 1862, the distinctive appellation of "Company's" rupee in the transactions of the Indian Empire is no longer correct. In all future public correspondence and accounts the word "Rupee" should only be employed to designate the Government coin of that denomination, (G. I., F. D., No. 23 G., dated 28th October 1862; *vide* G. N. dated 10th November 1862.)

\* Repealed by Act XIII of 1870.

2. The Commissioner of Paper Currency should furnish the Directors of the Bank of Bombay with a weekly memorandum showing the coin and bullion in the currency reserve. (G. R. No. 301, dated 22nd March 1866.)

3. In exercise of the power conferred by Section 16 of the Indian Coinage Act, 1870, the Governor in Council is pleased to authorize the undermentioned officers in addition to those previously notified† to cut or break silver coin under that section:—

- (1) The Collector of Customs, Karáchi,
- (2) Every Mámlatdár, Mukhtyárkar or Mahálkari in charge of a sub-treasury.  
(G. N. No. 1942, dated 1st June 1891.)
- (3) The Customs Manager at Castle Rock.  
(G. R. No. 81, dated 9th January 1895.)
- (4) The Chief Account Officer of Customs, Salt and Opium, Bombay.  
(G. R. No. 2893, dated 5th July 1897.)

4. The subordinate Customs officers at Keti, Sunda, Wago and Surgunda in Sind are empowered to detain and send to the Huzúr Treasury officers any coin tendered to them which they may have reason for believing to fall within the category of coins to be destroyed. (G. Rs. Nos. 1022, dated 17th April 1872, and 1942, dated 1st June 1891.)

5. The Currency Department assists in maintaining the quality of the copper coin in circulation by issuing good coin in exchange for silver. The exchange of picked for worn coin in small quantities should also be undertaken by that Department. (G. I., F. D., No. 3733, dated 12th December 1873; *vide* G. R. No. 74, dated 9th January 1874.)

6. In order to eliminate from the category of 'Money in the Government Treasuries and at credit of the Government in the Presidency Banks and their Branches,' everything which is not actually available for immediate use as legal tender in pay-

† *Vide* Article 576 of the Civil Account Code.

ment or on account, the Governor General in Council is pleased to pass the following orders.

2. All legal-tender copper coin, and all silver coin which is legal tender only for fractions of a rupee, shall be received in the first instance—

if coined at the Calcutta Mint—by the Comptroller General, and

if coined at the Bombay Mint—by the Accountant General, Bombay,

and shall be deposited in the Office of Issue of Paper Currency in Calcutta and Bombay respectively, where depôts of these coins shall be formed and supplied by the Mints from time to time upon the requisition of the Comptroller General. Sub-depôts shall be formed, in like manner, at all the other offices of Issue of Paper Currency, and at such other treasuries as the Comptroller General may direct.

3. Legal-tender copper coin, and silver coin which is legal tender for only fractions of a rupee, which may accumulate in any treasury or at any Presidency Bank or Branch of a Presidency Bank in excess of the current local demand for such coin, should, under the orders of the Comptroller General, be at once returned into store in the nearest depôt or sub-depôt.

4. No copper or silver coin in store in such depôts or sub-depôts shall be reckoned as money, or included in any return of money in the public treasuries or at credit of the Government.

5. Legal-tender copper or small silver coins, to meet current local demands, will be supplied to treasuries from the nearest depôt or sub-depôts; but indents should not be made for such coin in excess of what is necessary to meet current local demands.

6. As soon as legal-tender copper coin or small silver coin is issued from a depôt or sub-depôt, it will be reckoned and treated as money; and as soon as any such coin is received into such depôt, it will cease to be treated as money. The net revenue from the copper coinage in any year will be reckoned upon the excess of the issues from the depôts and sub-depôts over the receipts from the public, or the treasuries or banks under paragraph 3.

(G. I., F. D., No. 884, dated 14th June 1878; *vide* G. N., No. 2359, dated 5th July 1878.)

7. The Political Resident, Aden, is allowed the discretionary power of purchasing for the use of his treasury dollars at the prevailing market rate. (G. B. No. 3395, dated 21st September 1878.)

8. Soldered coins found in remittances should be received at their nominal value at the Mint, which should bear the expense of their re-coinage. If soldered coin is so very common in the Bombay Presidency as to require to be specially dealt with, may be accepted at its full value, like shroff-

marked coin, until the number in circulation is materially reduced. (G. I., F. & C., Nos. 731, dated 26th May 1879, and 3910, dated 25th October 1881; *vide* G. Rs. Nos. 1953, dated 7th June 1879, and 4202, dated 10th November 1881.)

9. Although a soldered coin, being defaced, has no legal-tender force, yet a Government officer may not cut or break a coin which does not belong to any of the classes described in Section 16 of the Indian Coinage Act, merely because it is soldered. (G. I., F. & C., No. 2614, dated 8th September 1879; *vide* G. N. No. 3275, dated 24th *idem*.)

10. If in any case it appears that Talátis or Mámlatdárs make a practice of receiving light coins, their cases should be reported to the Commissioners of Divisions, who will punish them departmentally. (G. R. No. 2626, dated 1st August 1879.)

11. The sum of Syassai rupees 208-9-0 payable annually by the State of Lunáwára into the Taluka Treasury of Godhra should be credited in the accounts of the Collector of the Panch Maháls at the assay value, the money being remitted by the first available opportunity to the Mint for re-coinage in the same manner as other collections made in that coin in the Panch Maháls. (G. R. No. 4018, dated 17th November 1879.)

12. Insurance should not be paid on copper coin conveyed over the Sind, Punjáb and Delhi Railway, as copper coin does not come under the denomination of specie in the rules of that railway company. Gold and silver coin must be insured and the charges necessary on that account may be passed on the order of the Commissioner in Sind. (G. R. No. 2415, dated 8th July 1880.)

13. Effective measures should be taken to check the sweating of coins, *i.e.*, the removing of silver from the coins by chemicals. (G. R. No. 1635, dated 11th May 1881.)

14. Government in passing orders on the report on the audit of the accounts of the Chief Presidency Magistrate, Bombay, for the half year ending 30th June 1888 approved of the suggestion made by the Accountant General that the officer who receives uncurrent or counterfeit coin should be held responsible and be required to make good the amount, receiving the bad coin that he may recover at what they are worth. (G. R. No. 3053, dated 9th October 1888.)

15. Copper coin of Holkar's mintage should not be received in any treasury and by any official in the Bombay Presidency in payment of Government revenue or re-issued if already received. Municipalities should also be cautioned against receiving the coin, which as it is not legal tender cannot be paid away in satisfaction of demands against the Government. (G. I., F. & C., No. 454, dated 24th

January 1889; *vide* G. R. No. 658, dated 15th February 1889.)

16. There is not sufficient ground at present for the adoption of measures prohibiting the importation of native copper coins into British territory. Officers of the Political Department will doubtless be in a position to obtain from the Darbárs sufficient information as to coining operations in Hyderabad, Gwálor, Baroda, Indore, Navánagar and Rutlám, especially as to whether the coin is issued at a discount at any time. They should report to the Government of India if there should appear to be any tendency to export the coin to British territory.

The authorities in the British districts adjoining the States named above should continue to give attention to the importation and circulation in their districts of copper minted in those States, and they should report to Government all indications of renewed importation. Further in all districts where any native copper coin is believed to be in circulation, the public should be warned that such coin is not recognised by Government, and will not be taken at post offices, railway stations, treasuries, or by local bodies. (G. I., F. & C., No. 2554, dated 17th June 1892; *vide* G. R. No. 3376, dated 22nd August 1892.)

17. The Commissioners of Divisions should submit to Government, by 31st May, reports for each official year for the districts, within their respective charges, adjoining the Native States mentioned in paragraph 1 of the foregoing order, on the matter referred to in paragraph 7 thereof. The Political Department should furnish to the Financial Department from time to time any information it may obtain on the subject-matter of the Resolution of the Government of India No. 2554, dated 17th June 1892, together with the opinion it may express thereon. (G. R. No. 3376, dated 22nd August 1892.)

18. It is hereby notified for the information of all officers of Government and of the public that the silver and copper coins struck for Portuguese India in accordance with the provisions of the Convention set forth in the schedule appended to the Portuguese Convention Act, XVII of 1881, are not legal tender in British India, the said Convention having ceased and determined on the 4th February 1892. (G. I., F. & C., Notn. No. A-2923, dated 8th July 1893; *vide* G. N. No. 2522, dated 19th idem.)

19. When the Convention under which Portuguese Indian coins were struck came to an end in February 1892, it was not considered necessary to take any steps to stop their receipt in the treasuries and by the public. Circumstances have, however, now changed with the closing of the mints to the coinage of silver for the public, and it is desirable that the circulation of these coins in British India



should cease. Officers in charge of treasuries should receive no more such coins in payment of Government dues. Intimation should be conveyed to Railway, Post Office, Telegraph, Municipal and District Board officials that they should see that such coins are not in future received. (G. I., F. & C., No. A.-2924, dated 8th July 1893; *vide* G. R. No. 2523, dated 19th *idem*.)

20. The Treasury officers at Songad and Rájkot should accept counterfeit and fraudulently reduced coins tendered by the Bhávnagar-Gondal-Junágad-Porbandar and Morvi Railways on the understanding that they (*i. e.*, the Treasury officers) are merely to receive the coins and send them on to the Mint on behalf of the Native States for disposal and for obtaining their intrinsic value. The coins so received are not to be included in the treasury transactions. Credit should be given to the Railways concerned for the value of the coin when realised. (G. Rs. Nos. 1733, dated 17th May 1894, and No. 4021, dated 6th December 1894.)

21. Local Governments and Administrations should submit special reports to the Government of India on any cases of counterfeiting coin discovered within their respective provinces which present special features owing to the scale on which illicit manufacture has been conducted or to the excellence of the workmanship or the fineness of the material used. The reports should particularly notice the occurrence of any counterfeit coins which appear to have been struck between dies instead of being cast in moulds, and of such as are proved by the assay of specimens to contain a high proportion of silver. The report to the Government of India must not be delayed merely because the judicial proceedings are incomplete. (G. I., F. & C. Dept., No. 681-A, dated 11th February 1899; *vide* G. R. No. 1717, dated 6th April 1899.)

22. District Magistrates and Political Agents in the Mofussil and the Commissioner of Police, Bombay, in the Presidency Town should submit to the Financial Department special reports of the nature contemplated by the Government of India immediately on the discovery of cases of counterfeiting coins. (G. R. No. 1717, dated 6th April 1899.)

23. As regards defaced coins it is ruled that in dealing with doubtful cases of defacement the weight test\* should be made the main one, the defacement being regarded with a leniency similar to the leniency allowed for loss of weight. (G. R. No. 2814, dated 15th June 1899.)

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\* *Vide* Article 583 of the Civil Account Code.

## PART II.—MINT.

1. The dross of the Melting Department of the Bombay Mint should be disposed of by public auction every half-year. (G. R. No. 175, dated 17th February 1863.)

2. Workmen on the fixed and temporary establishments in the Bombay Mint who meet with unavoidable accidents in the discharge of their duty and receive a medical certificate that they are under treatment and unable to attend at the Mint should be allowed full pay, provided their absence does not exceed six months. In the case of the fixed establishment if more than six weeks' absence is necessary, the Mint Master should make a separate report to Government, but in the case of the temporary men the indulgence is only to continue for six weeks under any circumstances. (G. I., F. D., Nos. 763, dated 10th June 1865, and 1645, dated 28th July 1865, and G. I., H. D., No. 1667, dated 3rd October 1898; *vide* G. Rs. Nos. 543, dated 21st June 1865, 717, dated 12th August 1865, and 3555, dated 30th October 1894.)

3. All calculations in connection with the receipt and conversion of bullion should be made decimally, instead of in carats and carat grains for gold and in penny-weights and half-penny-weights for silver. (G. I., F. D., No. 2253, dated 7th September 1865; *vide* G. R. No. 837, dated 21st idem.)

4. With a view to obtaining data for ascertaining the wear of the currency, the year in which the coin is struck may be represented on each silver coin struck at the Indian Mints by a small cypher. The cypher impression should be so small as not to be perceptible to ordinary observation. (G. I., F. D., No. 1737, dated 22nd March 1871; *vide* G. M. No. 470, dated 30th idem.)\*

5. The former practice of the Mint to take the remedy on  $\frac{1}{2}$ th-rupee and copper coins differently from that on the higher silver and gold coins may be followed in coinage under Act XXIII of 1870. Thus whereas each rupee is separately weighed before being struck so as to ensure that no one is beyond the remedy in weight, in the other case a considerable number may be weighed against a standard weight and passed when a gross error does not exceed the amount allowed as remedy. (G. I., F. D., No. 2991, dated 24th August 1871; *vide* G. R. No. 1417, dated 6th September 1871.)

6. The capital necessary for working the Mint must be supplied by the Treasury and not by the Currency Department. Any dealings of the Currency Department with the Mint must be conducted in accordance with the provisions of the Indian Coinage Act, 1870; exactly as if the Cur-

\* A private mark to distinguish the year of coinage has been used in the Bombay Mint since 1864. (*Vide* letter from the Mint Master, Bombay, No. 1, dated 3rd April 1871.)

rency Department were altogether independent of the Government ; and the Assay Master must issue certificates to the Currency Department for any bullion received from it, upon the conditions, as to currency and otherwise, upon which such certificates are issued to private persons who tender bullion at the Mint. (G. I., F. D., No. 3451, dated 21st September 1875 ; *vide* G. R. No. 3220, dated 7th October 1875.)

7. Except in the case of indents for any medal the supply of which has been already sanctioned, and the die of which exists in the Mint, indents by public officers for medals to be manufactured at Her Majesty's Mints at Calcutta or Bombay should be forwarded through the Local Government under which the officer forwarding the indent is employed. Any indent for a medal of which the supply has not been sanctioned by the Local Government, and of which the die does not exist in the Mint, not forwarded through the Local Government, will be returned uncomplished with. (G. I., F. & C., No. 3099, dated 23rd September 1878 ; *vide* G. R., No. 3617, dated 8th October 1878.)

8. No Department or Local Government shall, as matter of right, call on the Mint Master, Calcutta, to do work not falling within the scope of the ordinary work of a Mint. The Mint Master should, however, undertake work for a Department or Local Government when he finds that he can safely and economically do so with reference to the amount of coinage going on at the time. These orders apply also to the Bombay Mint. (G. I., F. & C., No. 1128, dated 26th February 1884 ; *vide* G. R. No. 909, dated 7th March 1884.)

9. The Bombay Mint may be closed on all the days gazetted by the Local Government as holidays, provided that it is never closed for more than seven consecutive days at a time, but, subject to this condition, it might be closed on all the days gazetted by the Local Government, provided that—

- (1) before it is closed on any of the special holidays not notified under the Negotiable Instruments Act, arrangements are made for assaying all bullion already received ;
- (2) there is no urgent necessity for coinage ; and
- (3) no previous notice is given to the Mint Master by any Banks or merchants that they urgently require their bullion to be received and assayed during those days. If such notice is given, the Mint should not be closed unless the necessary arrangements can be made for receiving and assaying the bullion.

(G. I., F. & C., No. 3915, dated 30th July 1889 ; *vide* G. R. No. 3116, dated 16th August 1889.)

10. The Governor General in Council approves generally of the principle, so far as British India

is concerned, that the armed Police should be employed on the guard duties now done by soldiers in the Bombay Presidency, but exceptions must be made in the cases mentioned below.

The guards at the Bank of Bombay, the Mint and the Paper Currency Office should continue to be military guards.

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(G. I., H. D., No. 317, dated 30th May 1892; *vide* G. R. No. 2844, dated 11th July 1892.)

11. The Assay Master is an officer with independent duties, which are to value bullion and test the work of the Mint for the Mint Master's information, making direct to Government whatever reports Government may demand. The Assay Master is responsible, regarding the coinage, only for the correctness and completeness of his assays, and of his reports to the Mint Master, and for any advice that he may give him. The Mint Master cannot interfere with the method of assay adopted, though he is, of course, responsible for informing Government if any practice to which he objects comes to his notice. (G. I., F. D., No. 1696, dated 27th March 1871; *vide* G. R. No. 477, dated 3rd April 1871.)

12. The fees for assaying gold and silver tendered by private individuals and mercantile firms should be credited to general revenues. (G. I., F. D., No. 1770, dated 19th March 1873; *vide* G. R. No. 1244, dated 27th *idem*.)

13. All correspondence solely relating to the Assay Department should be sent direct to the head of that Department and not through the Mint Master, Bombay. (G. R. No. 652, dated 16th February 1883.)

## • PART III.—PAPER CURRENCY.

1. The Commissioner of the Department of Issue should give immediate intimation to all officers in charge of Government treasuries of the stoppage of currency notes. Treasuries on the lines of Railway should receive intimation by telegraph. (G. Rs. Nos. 173, dated 16th February 1863, and 223, dated 2nd March 1863.)

2. The Governor General in Council, under the provisions of the 5th Section of Act XIX of 1861, is pleased to constitute the Province of Sind a Circle of Issue of Government Paper Currency in the Bombay Presidency, and to appoint Karáchi to be the place of issue of notes for the said circle.

The notes of the Sind Circle will be a legal tender, on and after the 1st June 1865, for all payments within the circle, except at the Office of Issue, and will be received in payment of revenue and of all other claims of the Government within the circle.

The Deputy Commissioner of Issue will issue notes—

1st.—In exchange for the amount thereof in current silver coin of the Government of India, or,

2nd.—In exchange for other notes of the Government of India issued within the same circle.

Notes issued at Karáchi will be payable on demand in current silver coin of the Government of India at the Office of the Deputy Commissioner of Issue at Karáchi, and at the Office of the Commissioner of the Department of Issue at Bombay.

The Collector of Karáchi for the time being to be Deputy Commissioner of Paper Currency of the Sind Circle.

(G. I., F. D., Notn. No. 2268, dated 21st April 1865; *vide* G. R. No. 419, dated 8th May 1865.)

3. Mutilated notes become so by ordinary wear and tear, but of the genuineness of which there is otherwise no doubt, should be received without hesitation when tendered for payment to Government officers. If the cash balances of such officers are paid into Her Majesty's Treasury at the Bank of Bombay, such notes should be also paid in, as this would obviate the necessity of individual officers being at the trouble and inconvenience of sending them to the Currency Office for cash, that being done eventually by the Bank.

—The only precaution which appears necessary to be observed in receiving such notes is to be assured that their identity is complete, *i. e.*, that the serial and general numbers and value on both sides of the note correspond. The water marks should also be looked to, but if faint from long use this should not be a reason in itself for refusing the notes. Patched notes, however, and notes joined in several places, but not those only divided in the centre from *top to bottom* with the two pieces pasted together, should

be viewed with suspicion, and the parties tendering them referred to the Currency Office. (G. M. No. 478, dated 29th April 1867.)\*

4. All Treasury and other officers who receive moneys on account of Government should introduce in their offices a register in which the numbers of all currency notes received and issued should be entered.

In the Office of the Superintendent of Stamps only notes of Rs. 50 and upwards need be registered. (G. R., J. D., No. 661, dated 27th February 1869, Acct. Genl.'s Notn. No. 50, dated 9th March 1869, and G. R. No. 1138, dated 3rd August 1870.)†

5. The Financial order‡ of 20th January 1870, No. 521, which empowered the Currency Circle Offices to cash other circle notes irrespective of the Presidency to which they belong, was not intended to apply to the Banks in charge of Government Treasury business at the stations of offices of issue, and the Government of India do not wish to impose upon the Bank of Bombay any obligation in regard to cashing Calcutta notes for travellers. Any accommodation of the kind which it may be thought proper to give to travellers can best be given through the Currency Office at Bombay. (G. I., F. D., No. 3745, dated 28th September 1870; *vide* G. R. No. 1603, dated 10th October 1870.)

6. Although the provision of facilities for the remittance of money from place to place is not one of the main objects of the currency system, it is not desirable to take any measures which would tend to encourage the belief that the use of notes is considered to be illegitimate, or to make enquiries from people who apply for notes as to the purposes for which they require them. (G. I., F. D., No. 5750, dated 23rd September 1874; *vide* G. R., R. D., No. 5413, dated 12th October 1874.)

7. It is the desire of Government that the treasuries be kept well supplied with notes, so as to meet the demands of the public as fully as possible. Collectors should watch the course of transactions in their treasuries with regard to currency notes and not leave such matters entirely to the discretion of their Huzúr Deputies. (G. R. No. 3181, dated 24th October 1874.)

8. Currency notes are to be cashed and issued as freely as possible to the extent of not embarrass-

\* *Vide* Article 621, Civil Account Code.

† *Vide* Article 617 of the Civil Account Code.

‡ The Governor General in Council directs that it be notified for general information that as an experimental measure, the several Currency Circle Offices have been empowered, subject to rules to be prescribed by the Head Commissioner of Paper Currency, to cash other circle notes irrespective of Presidency up to the amount of their own notes cashed by other offices, and that all such offices have been empowered to issue all such notes as they now hold to the public as desired. (G. I., F. D., Notn. No. 521, dated 20th January 1870.)

ing the treasury, but in working this as in working most rules some discretion must be expected on the part of the Treasury officers. (G. R. No. 710, dated 25th February 1875.)

9. Having regard to the fact that the hill station of Mahábaleshvar is the head-quarters of Government and of the Army for a portion of the year, the ordinary rules relating to sub-treasuries would, if strictly applied, cause much inconvenience to the public. The Accountant General should accordingly make arrangements for the encashment of notes at the Mahábaleshvar sub-treasury by non-official residents of or visitors to Mahábaleshvar. (G. R. No. 2145, dated 12th June 1893.)

10. For the monthly audit of the accounts of the Paper Currency Department, the Accountant General should depute an officer of his own establishment, under written orders, to audit them and report on them in writing; but for the half-yearly verification of the balance, the Local Government should nominate an officer on each occasion. (G. I., F. & C., No. 2774, dated 22nd December 1877; *vide* G. R. No. 99, dated 11th January 1878.)\*

11. All specimens of forged notes should be forwarded direct to the Head Commissioner of the Department of Issue of Paper Currency, Calcutta, who will submit them to the Government of India, with his half-yearly report on forged notes. (G. I., F. & C., No. 2963, dated 27th September 1879; *vide* G. R. No. 3435, dated 8th October 1879.)

12. All routine reports to the Government of India in connection with the forgery of currency notes should be discontinued. It is left to the Head Commissioner's discretion to make a report on any special case which he considers should be brought to the notice of Government. Reports to Local Governments should also be discontinued, except in cases in which authority for special Police measures is desired. The Head Commissioner is allowed to order forged notes to be destroyed after the expiry of two years in the presence of a gazetted officer of the Currency Department, unless it should be thought desirable in any case to preserve them as specimens.

The destruction of forged notes should be carried out only after inspection by the Head Commissioner, and on his order, the notes to be preserved as specimens being indicated by him. Reports on these matters may be sent by the Local Governments and Administrations to the Accountant General or Comptroller for transmission to the Comptroller General and Head Commissioner. (G. I., F. & C., No. 1925, dated 21st April 1890; *vide* G. R. No. 1641, dated 13th May 1890, and corrigendum No. 4977, dated 16th December 1893.)

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\* *Vide* also Articles 1597 and 1598 of the Civil Account Code, s 1955—16 FINL.

13. Large sums of half-notes ought on no account to be kept in the current treasury under single lock until the second halves are received. (G. I., F. & C., No. 1198, dated 15th March 1880; *vide* G. R. No. 1125, dated 1st April 1880.)

14. It is expedient that the verification of the balances in the Currency Office should be entrusted to an officer not employed in any branch of the Accountant-General's Office. (G. R. No. 2075, dated 3rd July 1888.)

15. The officers named in the margin should arrange to depute a gazetted officer subordinate to them for the half-yearly work of verification of the balances of the Currency Office by turns and in the order mentioned. Any officer who is unavoidably prevented from performing the duty when his turn comes should take his turn on the next occasion. (G. R. No. 3076, dated 4th September 1891; and G. I., F. & C., No. 4517, dated 31st October 1891; *vide* G. R. No. 4119, dated 26th November 1891.)

The Collector of Income Tax,  
Bombay.

The Collector of Land Revenue,  
Customs and Opium, Bombay.

The Collector of Salt Revenue.

The Commissioner of Customs,  
Salt, Opium and A'bkari.

The Superintendent of Stamps.

The Accountant General.

The Director of Public Instruction.

The Examiner of Public Works  
Accounts.

16. Copies of the reports of the half-yearly verification of the balances of the Paper Currency Office, Bombay, need not be furnished to Government. (G. R. No. 3964, dated 17th November 1893.)

17. The departmental rule under which intimation of payment is promptly given to claimants of lost notes indicates the desire of Government to give assistance to claimants, but there is no obligation on Government to do this, and no claim arising out of the failure of officials to comply with the rule can be entertained. (G. I., F. & C., No. 1152, dated 20th March 1891; *vide* G. R. No. 1246, dated 4th April 1891.)

18. An officer of Government is not entitled, as a matter of right, to draw his pay in any form of currency which he may find most convenient. It is sometimes inconvenient, when the Presidency balances are low, to remit notes to a district having a very large balance of coin. (G. R. No. 948, dated 10th March 1893.)\*

\* *Vide* Article 611, Civil Account Code.



## ESTABLISHMENTS.

1. The period for which a temporary establishment is sanctioned should always be stated in the order sanctioning the entertainment of such establishment, and, if in any case this be omitted to be done, the Accountant General should call the attention of the Local Government to the omission. (G. I. No. 4409, dated 9th December 1872; *vide* G. R. No. 253, dated 20th January 1873.)

2. The remuneration that may be proposed for temporary establishments should include, in addition to salary, travelling and other miscellaneous allowances wherever such allowances if not consolidated with salary would have to be paid separately. (G. R. No. 4883, dated 18th December 1882.)

3. Superintendents of Jails are permitted to employ such extramural guards as may be from time to time required under the general control of the Inspector-General of Prisons, who will issue such subsidiary instructions as may be necessary. The Inspector-General will be held responsible that the sums thus expended are recouped to Government. He will budget for the total amount of expenditure likely to be incurred under this head, and for the revenue to be derived from it. If it ever happens that the budget allotment falls short of his requirements, Government will entertain proposals for increasing the allotment, provided that the receipts cover the expenditure, and in emergent cases the Inspector-General may, on his own responsibility, sanction the employment of these guards, even though funds be not immediately available; and he may transfer sanctions from one Jail to another.

These orders will, it is considered, enable guards to be entertained when and where they are wanted, without delay. The Inspector-General will be held answerable that no irregularities or loss to Government occurs.

The Inspector-General should arrange with the Accountant General for his sanction being duly communicated to the latter officer, in order that the bills for these extramural guards may be properly audited. (G. R. Nos. 2547, dated 13th August 1875, and 1338, dated 13th April 1891.)

4. The Commissioner in Sind is authorised to sanction establishments or changes in establishments of the Indus Conservancy Department the salaries of which do not exceed Rs. 15, all salaries above Rs. 15 requiring the sanction of Government. The Commissioner should exercise the closest scrutiny over any new expenditure in connection with the Indus Conservancy Fund. (G. R. No. 3916, dated 12th September 1877.)

5. The Commissioner in Sind is authorized to sanction the employment of pilots on the establish-

ment of the Indus Conservancy Department, within the limit of the sanctioned scale, as the exigencies of the service may require. The restriction placed by G. R. No. 3916, dated 12th September 1877, as to the amount of salary need not be observed in the case of the pilot establishment. (G. R. No. 2774, dated 31st July 1880.)

6. The allowances drawn by the two Civil Members of the Council of His Excellency the Governor of Bombay for the maintenance of an establishment of personal attendants should cease. The Government of Bombay may sanction such appointments in lieu of the men paid from the allowance as may seem necessary. (G. I., F. & C., No. 1862, dated 2nd December 1884; *vide* G. R. No. 7, dated 3rd January 1885.)

7. The Commissioner in Sind, the Commissioner of Customs, Salt, Opium and A'bkári and the Inspector-General of Police should, when submitting proposals for the employment of additional Police establishments, enter in the proposition statements the net amounts actually paid to the men and not the former\* nominal rates of their pay. (G. R. No. 1799, dated 9th June 1888.)

† Cf. Sections 22 and 25 of Act IV of 1890, which repealed Act VII of 1867, except Sections 33 and 34.

8. The charge to employers on account of police employed under Sections† 14 and 16 of Act VII of 1867 should be the same whether the men supplied to them are temporary or permanent. Temporary men should not receive more actual pay than permanent ones. When temporary men are employed, the difference between the pay charged to employers and the pay the men receive should be credited to Government in consideration of the increase of general cost of entertaining a larger body of police than, but for the requisitions of private employers, would otherwise be necessary. This will be in addition to the 12‡ per cent. which is a general rate leviable whether the police employed are temporary or permanent. (G. R. No. 2474, dated 6th August 1888.)

In ruling that the charge to employers should be the same whether the men supplied were temporary or permanent, it is intended that employers

\* *Note.*—Such a thing as gross rate of pay for policemen has ceased to exist from the date of abolition of the Police Superannuation Funds. But, owing to this fact having been overlooked, the old rates of pay are often quoted and in the case of temporary policemen actually disbursed under the impression that they are simply being exempted from subscribing to the Superannuation Fund which nowhere exists. There is only one scale of pay recognized by the rules, and that is the reduced scale after deduction of what used to be paid in the Superannuation Fund. All other rates are unauthorized and should be considered as abolished from August 1st, 1888. (G. R., J. D., No. 3877, dated 21st July 1888.)

‡ Under Government Resolution No. 1603, dated 6th May 1891, a contribution of six per cent. is levied in the case of extra or additional police entertained for municipalities, companies, private persons &c., for all items except clothing, and in order to recoup the District Clothing Funds a separate capitation contribution for clothing is levied in addition at the rates laid down in Government Resolution, Judicial Department, No. 4941, dated 9th September 1890.

**ESTABLISHMENTS.]**

besides paying pension contribution on account of permanent men, should pay an equal amount on account of temporary men as a set off against general charges. The charge to employers will thus be the actual net pay of the men *plus* the  $\frac{1}{4}$ th or  $\frac{1}{12}$ th levied under Article 421 of the Civil Service Regulations *plus* the contribution for clothing. It is presumed that when men of the permanent force are lent to private bodies, &c., without any substitutes being employed, there would be no difficulty in crediting the extra charges to pension, &c., and whenever permanent men can be conveniently spared, this should be done. (G. R. Nos. 3982, dated 24th December 1888, and 1253, dated 25th March 1889.)

9. Collectors of districts are authorized, in the case of establishments under them, to depute officers on the permanent establishment on temporary duty on the understanding that when the temporary duty ceases they will return to the permanent establishment. (G. R. No. 1984, dated 25th June 1888.)

10. The service of the employés at the Gokaldas Tejpal Hospital should be treated as ordinary Government service, the municipal contribution being considered a payment to Government and not a trust fund. There is no necessity, however, to alter the arrangement under which the amount to be paid by the Municipality is measured by the cost of the establishment and contingencies. (G. R. No. 3814, dated 20th November 1890.)

11. The entries in the column of the annual establishment statement, Form No. 3, Civil Account Code, Vol. I, showing the date of birth, should be based on the entry in the service book and not made at random. (G. R. No. 981, dated 14th March 1894.)

## FINANCE AND RESOURCE.

[*Note.*—Rules of the Civil Account Code mentioned in this chapter relate to the Sixth Edition of the Code.]

### PART I.—ACCOUNTS.

1. In all settlements, revisions of settlements, grants of compensation, takávi advances, balances of all kinds, and in every species of account, charge or receipt, the use of 'pies,' the fractional divisions of an anna, should be abolished by striking out the amount if below six pies and entering one anna if otherwise. Further, in all settlements, revisions of settlements, grants of compensation, takávi advances, and other revenue transaction as distinguished from one of accounts the use of annas should as far as possible be dispensed with. In assessments they never should be used: in distributions of assessment either into instalments or shares the use should be avoided where possible.

The only exceptions to this rule which can be allowed are noted below:—

1. Fines and Forfeitures.
2. Savings of Establishments.
3. Deposits.
4. Interest.
5. Deductions for the Funds.
6. Pensions.

(G. I., F. D., No. 2, dated 3rd January 1861, re-published in the *B. G. G.* at page 86 under G. N. dated 15th idem.)

The foregoing orders do not apply to assessments already fixed or to sales of Government Acts. (G. R. No. 1240, dated 14th March 1861.)

2. The orders of the Government of India do not authorize the abolition, in account, of fractions of annas, but the avoidance of such fractions in all settlements or orders originating charges. The column for pies should not therefore be discontinued. (G. N., dated 21st August 1861, published at page 324 of the *B. G. G.*)

3. Fractions of the anna should, as far as may be convenient, be avoided; but it is not desirable that the column for pies should be altogether abolished from the public accounts. If such fractions occur in the earlier stages of the accounts, it is necessary to record them, but in the later stages they may, as is now done, be thrown out with advantage. (G. I., F. D., No. 1307, dated 25th February 1874; *vide* G. R., F. D., No. 770, dated 9th March 1874.)

4. In the discharge of claims against the Government, payment should be made down to pies, and as ruled in the foregoing order, pies should be recorded in the earlier stages of the accounts, but thrown out in the later stages.

This order applies to all payments by Government in whatever Department they are made. (G. I., F. D., No. 932, dated 14th June 1878; *vide* G. R. No. 2235, dated 25th idem.)

5. Except on very emergent and temporary duty, persons employed in the Account Branch are not to be transferred by Collectors to other work without their places being supplied. (G. R. No. 1170, dated 24th September 1867.)

6. The following rules are sanctioned for the general regulation of the supply of police guards by Local Governments for Imperial purposes. Their general principle is that a Local Government is bound, in consideration of the assignment made to it for Provincial services, to maintain such order within its jurisdiction as a civilised administration should maintain and to render such services to the several Departments of the State as would have been rendered without charge before the Provincial revenues were separately assigned :—

(I) No charge shall ordinarily be made against the Imperial Government by a Local Government for guards supplied for ordinary service to any Department to which guards were supplied for a similar service without charge before the Provincial allotment was made.

(II) No charge shall be made against the Imperial Government for any Police service, unless substantial expenditure is actually incurred in its execution. The pay of men detached from the regular Police force, whose places are not filled up, shall not be charged to the Imperial Government.

(III) It is primarily for the Local Government to judge whether in any case a Police guard that may be asked for by an Imperial Department is necessary. But if such a demand is disallowed, and the Imperial Department does not acquiesce in the decision of the Local Government, the case should be referred to the Government of India in the Home Department.

(IV) If the ordinary demands upon the Police force of any province for the general service of any Imperial Department grow so as to cause, upon the whole, a considerable increase of expense, the Imperial Government will consider the claim of the Local Government to an increased assignment.

(V) If any abnormal demand causing extra Police expenditure is made by the Government of India, the additional expense will be an Imperial charge. For example, if a camp of military exercise is assembled, or a Vice-Regal Darbár held, or if some extraordinary system of public works is inaugurated, and it is found in consequence necessary to employ extra Police, the Government of India will pay the charge.

(G. I., H. D. Nos. 69-3981, dated 31st December 1873, and 1-82, dated 16th March 1874; *vide* G. R. No. 1081, dated 2nd April 1874.)

7. As Government have agreed to bear half the charge on account of supplies and services and contingencies in respect of the Police establishment for the Karachi Harbour, and as the Police are paid in the first instance from Provincial revenue, the whole of the charges should be paid by Government first, the moiety due from the Port Trust being subsequently recovered. (G. R. No. 3436, dated 2nd October 1891.)

8. All deposit money paid into any Department must, as a general rule, be in the form of Government securities.

No public officer in any Department should receive deposit money without at once bringing it to credit in whatever public accounts he may have to keep, or, if he has none, without paying it with a clear specification of its nature, into the treasury to which his cash transactions would naturally be subordinate.

(G. R. No. 2402, dated 14th August 1872.)

9. Grants to relieve pressing cases of distress caused by floods, &c., should be made from Provincial funds. The rule is that the Local Government should defray all miscellaneous charges from Provincial revenues unless some unforeseen item should arise, so considerable as to cripple Provincial resources. (G. L. F. D., No. 4639, dated 27th December 1872; *vide* G. R., R. D., No. 318, dated 18th January 1873.)

10. The question whether any expenditure on famine relief works or on gratuitous relief is Imperial or Provincial is decided by the Provincial Contracts. Provincial resources must be exhausted before Imperial revenues can be indented upon when charges under "33, Famine Relief" are wholly Provincial under the contract in force. (G. L. R. & A., No. 1143-23-1, dated 5th August 1895; *vide* G. R., R. D., No. 7116, dated 13th September 1896.)

11. With a view to clearing off revenue deposits outstanding in the public accounts the Commissioners at the time of their inspections should enquire into any items which appear to be incorrectly held in deposit or the payment or adjustment of which appears to be unduly delayed. (G. R. No. 2209, dated June 1884.)

12. Fines levied by Heads of Departments from their subordinates for neglect of duty or misconduct should not be appropriated in any way at the discretion of the officers imposing them. (G. R. No. 4113, dated 5th October 1876.)

13. If a Political Agent collects subscriptions to such a fund as a "Race Fund," it should be in his private and not in his official capacity, and such a fund should not be passed through the public accounts. (G. R. No. 1480, dated 19th May 1885, and G. R., P. D., No. 3466, dated 5th June 1885.)

14. It appears to be, as a rule, the practice that money received by the Police Accountant is kept,

pending disbursement, in his custody in a separate box which is deposited in the Huzúr Treasury. As the Police Accountant works in direct subordination to the Huzúr Treasury Officer under the rules framed by the Commissioners, there is no objection to the deposit of the sealed box in the treasury; but the Huzúr Treasury Officer as the representative of the Police Superintendent, and not the Police Accountant, should be the custodian of the money, and be regarded as responsible for its security. It is possible that this responsibility is generally understood and accepted, but it would be as well that an authoritative declaration of its existence should be made.

As regards the money kept in this chest, it appears that the following items of receipts pass through the hands of, and are at times retained by, the Police Accountant pending payment to the proper parties:—

(a) Permanent Advance, (b) Undisbursed pay, (c) School Fund, (d) Horse Fund, (e) Sale proceeds of clothing, (f) Sale proceeds of empty boxes of printed forms received from the Central Press, (g) Sale proceeds of arms, (h) Furlough pay of men of Burma Military Police, (i) Sale proceeds of estates of men of Burma Military Police, (j) Rewards to Policemen for detecting crimes received from the other districts, (k) Money received from one Chief Constable for transmission to another for the purpose of being credited in the Treasury, (l) Money received from the Tálukas, (m) Petty Supply Money, (n) Office Contingencies, (o) Police Watchmen and Rámoshis' pay, (p) Money realized under Acts XVI of 1861 and VI of 1863, (q) Batta to Constables received from Courts for attending as witnesses.

The retention of sums received under most of these heads by the Police Accountant is contrary to rule and unnecessary. It has facilitated frauds in the past, and the abolition of the practice will not be productive of any inconvenience if the rules prescribed below are adopted. Except therefore in the case of (1) the Permanent Advance and (2) Undisbursed pay, there is no reason why any money should be kept in the hands of the Police Superintendent, or of his representative, beyond a single day. In the former of the two exceptional cases just mentioned, no payment into the treasury is of course possible, while undisbursed pay may be retained until the submission of the subsequent month's pay bill when it must be accounted for.

All sums paid in under the remaining heads should be dealt with as follows:—

*School Funds Receipts.*—These should be paid into the Savings Bank daily as received. The rule fixing 4 annas as the minimum amount, which Banks will receive, does not apply to such accounts. Money required for the average petty expenditure of a month for the school should be drawn from this account in the form of a Per-

—manent Advance, which should be recouped, as a rule, once a month.

*Horse Fund.*—Monies relating to this fund should be dealt with in accordance with Rule 2 of the Rules for Mounted Police Funds issued under Government Resolution, Judicial Department, No. 2935, dated 3rd June 1890, according to which all monies belonging to these funds are to pass into the Accounts of the District Treasuries and be treated as those of an Excluded Local Fund.

*Sale proceeds of clothing* should be paid as received into the Treasury, and will be credited to Clothing Receipts by the Accountant-General's office.

*Sale proceeds of empty boxes received from the Central Press* should be paid when received into the Treasury, and will be credited to "Printing and Stationery, other Press Receipts, Government Central Press" by the Accountant-General's office.

*Sale proceeds of arms* should be paid daily into the Treasury, and will be carried to the credit of 'Police, Miscellaneous' by the Accountant-General's office.

*Furlough pay of men of Burma Military Police.*—Remittance Transfer Receipts by which this is remitted should not be cashed but made over to the drawee to realize. On receipt of a Remittance Transfer Receipt for furlough pay for two or more men of the Burma Police Force the money should be paid into the Treasury, and the several drawees interested summoned to take what is due to each.

*Sale proceeds of estates of Burma Military Police* should be handed over to the officer who administers such estates.

*Rewards to Policemen for detecting crimes received from the other districts.*—The rewards should be drawn on regular bills countersigned by the officer empowered to make the award. The portion payable at the táluka should be paid by 'Transfer,' cash being drawn only for the amount payable at the Huzúr which should be disbursed on the day of receipt, if practicable.

*Money received from one Chief Constable for transmission to another for the purpose of being credited into the Treasury and money received from the tálukas.*—The exact nature of the receipts under these two heads is not clear. If by the latter is meant sums of money realized in any way by Chief Constables at tálukas, these should always be paid into the Táluka Treasury. If, however, the money referred to in both or either of the above descriptions is undischarged pay, it should be returned to the representative of the Superintendent of Police at the Huzúr, and be treated as such.



*Petty Supply Money and Office Contingencies.*—These form part of the Permanent Advance, and are subject to the same rules.

*Police Watchmen and Ramoshis' pay* should be paid into the Treasury daily, and will be carried to the credit of 'Police,' expenditure being drawn on regular establishment bills.

*Money realized under Acts XVI of 1861 and VI of 1863.*—These should be accounted for in accordance with the following rules:—

1. Receipts and payments on account of transactions under these Acts should be recorded by the Treasury Officer in personal ledgers in the manner laid down in Articles 355-359 of the Civil Account Code.
2. The District Superintendent of Police should remit to the Treasury all fees recovered under the Acts, distinguishing between those under Act XVI of 1861 and those under Bombay Act VI of 1863.
3. Withdrawals for meeting expenditure should be made on cheques or on receipts in Form 31, Civil Account Code, Volume I, signed by the District Superintendent of Police.
4. At the end of December each year the balance (if any) remaining at credit of the account should be adjusted by the Treasury Officer in consultation with the District Superintendent of Police, so as to have no balance on the first day of the succeeding year.

*Batta to Constables received from Courts for attending as witnesses* should be paid daily into the Treasury, and will be carried to the credit of 'Police, Miscellaneous.'

(G. Rs. Nos. 3132, dated 18th September 1890, 3643, dated 10th September 1892, and 3979, dated 3rd December 1894.)

15. The Government of India approves of the arrangements in force in the Bombay Presidency under which fees on account of batta to witnesses are received and kept in deposit, payments out of the sums so received being made without showing the transactions in the general accounts of the Presidency. The local authorities are responsible for seeing that the rules effectually secure the due accounting for these receipts. (G. L. F. & C., No. 992, dated 13th March 1891; *vide* G. R. No. 1144, dated 22nd March 1893.)

16. The system existing in the Bombay Presidency of collecting copying and comparing fees in cash may be continued. The fees should be brought to account in the Názir's books, and that officer will be responsible for the custody of these funds till payments are made to copyists and the comparing fees are paid into the Treasury at the end of each

month. (G. I., F. & C., No. A-129, dated 12th January 1893; *vide* G. R. No. 1144, dated 22nd March 1893.)

17. All sums noted for recovery on pay certificates sent from England should, when recovered, be treated as final receipts in India, and the recovery, with the date thereof, immediately advised to the Secretary of State. (S. of S. No. 84, Finl., dated 18th February 1875; *vide* G. R. No. 1433, dated 29th April 1875.)

18. Whenever work is done in England entirely under the control of the local authorities in India, arrangements should be made for effecting all payments on account of such work without the intervention of the India Office. (S. of S. No. 75, dated 27th February 1879; *vide* G. R. No. 1562, dated 6th May 1879.)

19. The transmission to the India Office of the duplicate vouchers to the whole of the Account Current should be dispensed with; the duplicate schedules should, however, continue to be sent. (S. of S. No. 335, Finl., dated 4th September 1879; *vide* G. R. No. 3829, dated 3rd November 1887.)

20. It is not sufficient to include items of the nature of the one noted in the margin, which occurred in a Bombay Civil Disbursements Schedule of the Account Current for the month of June 1876, in view to their recovery. The facts in connection with them require to be specially represented either in a Secretary's letter or in a letter from the particular Government which may be cognizant of them. (S. of S. No. 141, dated 11th May 1882; *vide* G. R. No. 2334, dated 28th June 1882.)

Paid passage money for a Spanish prisoner, as per G. R. No. 2316, dated 30th May 1876.

21. The procedure in regard to the recovery by the Secretary of State of the cost of books supplied to the British Museum and the Bodleian Library is that the Local Government addresses the India Office giving particulars of the claim preferred. The number and date of the Government despatch forwarding each claim should be communicated by the Department of the Secretariat concerned to the Accountant General with a view to their being quoted in the Account Current against the debit arising out of the claim. (G. R. No. 2906, dated 3rd August 1882.)

22. The sterling of the amounts due from the Woolwich, Netley and Gosport parties should be stated on the certificates of barrack damages at Devlali, the rate of conversion being that in force for the payment of troops at the time of embarkation.

It is not necessary that the India Office should be acquainted with the amounts to be apportioned to the Public Works and Commissariat Departments, as the sums certified to be due in respect of the Woolwich, Gosport and Netley parties will, when

received from the War Office, be credited to the Bombay Government through the Account Current, instead of being treated as final receipts in England as heretofore, and any apportionment that may be necessary can then be made by the Account Officers of the Presidency.

All recoveries on account of barrack damages at Devlali should be credited to Indian revenues in the accounts of the War Office with the India Office, instead of being partly so adjusted and partly remitted to the Officer Commanding at Devlali Depôt.

(G. R. No. 2313, dated 7th July 1890.)

23. Article 12 of the Civil Account Code, prohibiting the issue of duplicates or copies of lost or missing receipts or vouchers, does not apply to duplicates of Custom-house receipts granted under Section 200 of the Sea Customs Act, 1878. (G. R. No. 1450, dated 19th April 1882.)

24. There are no legal means by which money subscribed by the public for one particular purpose can afterwards be diverted to any other purpose, except with the concurrence of the subscribers. (L. R. No. 205, dated 15th February 1883; *vide* G. R. No. 867, dated 2nd March 1883.)

25. The Superintendent of Stamps is authorized to recover from the Berâr Administration its proportion of the cost of packing and other charges in connection with the supply of stamps to that Administration. (G. R. No. 2169, dated 13th August 1887.)

26. The Accountant General should print a monthly statement of Provincial Receipts and Expenditure in the *Government Gazette* for general information. Every quarter a brief explanation should be attached explanatory of any considerable variations between the progressive total and proportionate estimate. (G. R. No. 3007, dated 8th November 1887.)

27. The Accountant General should furnish to Government by the beginning of the second week of every month a statement showing the approximate Provincial Receipts and Expenditure in the previous month (in the Civil Department) as compared with the proportionate estimate. The Accountant General should also furnish to Government a copy of the telegram sent by him to the Comptroller General on the 15th of each month, showing the receipts and expenditure under the principal heads. (G. M. No. 1425, dated 20th March 1899.)

28. The Accountant General should furnish Government with a copy of his Appropriation Report on the Accounts of the Government of Bombay. (G. R. No. 3596, dated 28th October 1890.)

29. The employés of the Sind Book Depôt should be treated as Government servants and the profits of the Depôt credited to Government. (G. R. No. 2321, dated 14th June 1889.)

## PART I.]

## [FINANCE AND RESOURCE.

**30.** The transshipment fees on opium realized at the ports should be credited to II. Opium and not to V.II. Customs. (G. R. No. 1441, dated 30th April 1890.)

**31.** All tables required for incorporation in the Finance and Revenue accounts and Miscellaneous statistics relating to the finances of British India, Part III, should be transmitted to the Finance and Commerce Department of the Government of India within three months after the close of the year to which they relate. (G. I., F. & C., No. 2714, dated 5th June 1890; *vide* G. R., R. D., No. 4144, dated 14th *idem*.)

**32.** As the Mámlatdár in disposing of "Possession" cases acts in his capacity as a Land Revenue officer, to which head his salary, when so engaged, is debited, any receipts paid into the treasury in connection with such suits should be credited to the same head. (G. R. No. 3397, dated 9th October 1890.)

**33.** The Accountant General is authorized to accept cheques signed by Mámlatdárs in connection with the estates administered by the Tálukdári Settlement Officer. (G. R. No. 438, dated 1st February 1894.)\*

**34.** In cases not otherwise specially arranged for, instead of direct cash payments being made by disbursing officers of Government to Native States, the Account Officer whose duty it is to audit and pass any payment to a Native State should request the Civil Accountant General of the Government with which the State is in political relation to make the payment (or give the credit) and debit it to him. (G. I. No. 6255-A., dated 24th December 1894; *vide* G. R. No. 84, dated 9th January 1895.)

**35.** The sale proceeds of empty boxes disposed of by heads of offices to whom boxes containing printed forms are despatched from the Government Central Press should be credited to the head of account corresponding to the Department which sells the boxes and not to the head "Printing," and the credits need not be communicated to the Government Central Press. (G. R. No. 90, dated 8th January 1898.)

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\* By Government Resolution No. 1, dated 3rd January 1894, the Mahálkari of Hálol and the Mámlatdár of Kálol have been similarly authorized to sign cheques on behalf of the Collector of the Panch Maháls for certain estates in that district.

## PART II.—AUDIT AND CONTROL.

1. The Civil Auditor should take steps to bring constantly before the Collectors the state of the audits of their Collectorates. (G. R., R. D., No. 1088, dated 17th March 1860.)

2. The Government of India receives from Accountants General, by telegraph, returns of the principal revenues and expenditure, and of the cash balances, as soon after the end of each month as the figures can be ascertained.

The promptest possible receipt of these figures for all India is necessary that the Government may be acquainted with the contemporary condition of the finances.

An Accountant General cannot contribute the figures for all the treasuries in account with him until he receives them from the District Officers.

But District Officers seem not always to remember how much depends upon absolute punctuality on their part; consequently, defaults frequently occur, and the Government of India is needlessly deprived, by some trivial neglect in a few, perhaps, unimportant districts, of information which it is essential that it should possess.

The Local Governments should visit with severe displeasure any avoidable delay on the part of any District Officer in the despatch of his first and second lists of monthly payments with schedules and vouchers, together with the Cash Balance Report and the Cash Account with schedules and papers complete.

Each Accountant General should bring to the immediate notice of the Local Government any default in this matter by any of the District Officers in account with him.

(G. I., F. D., No. 1478, dated 27th March 1879; *vide* G. R., No. 1256, dated 9th April 1879.)

3. The Accountant General is an officer of the Government of India and the system of the Public Accounts is controlled by the Governor General in Council and the Secretary of State. If, therefore, any Local Government considers that it has cause to complain of carelessness on the part of the Accountant General, or that it has discovered grave defects in the system of the Public Accounts, the proper course is to address the Government of India.

It is not expedient that a Local Government should discuss, in a published document, questions awaiting decision by the Governor General in Council, or which can only be decided by His Excellency in Council, or the propriety of inter-provincial adjustments. It is a well-known and obviously convenient rule of the administration that questions under reference to superior authority, or concerning the jurisdiction of superior authority, must not be made the subject of public discussion, and care should be taken to avoid any transgression of this rule.

## PART II.]

## [FINANCE AND RESOURCES.]

(G. I., F. & C., No. 1762, dated 9th December 1879.)

4. When the proceeds of sale of old materials would be trifling and the articles are not sold but retained for possible use, the Accountant General is authorized to admit, without reference to Government, the explanations of the officers concerned as to the disposal of the articles. (G. R. No. 4538, dated 22nd December 1879.)

5. The Government of India does not pledge itself, under all circumstances, to fill a vacancy in the office of Comptroller General by the promotion of an Accountant General, or a vacancy in the office of Accountant General by promotion from the Enrolled List, or a vacancy caused by the transfer or promotion to a higher class of a Covenanted Enrolled Officer by the promotion of a Covenanted Enrolled Officer from a lower class.

The Local Government must, immediately, re-appoint in his proper relative place in the general administrative Staff any Covenanted Enrolled Officer who is permitted or required by the Government of India to leave the Department, relegating, as necessary, to lower rank and emoluments the junior officers, acting and substantive, displaced in consequence of the reversion of the Enrolled Officer.

In future, no acting promotion will be given in the Financial Department, in consequence of the absence of an officer on privilege leave, unless an officer is transferred from another station to fill the place of another officer, or required to perform decidedly more responsible and onerous duties.

(G. I., F. & C., No. 3577, dated 4th November 1880; *vide* G. R. No. 4179, dated 26th idem.)

6. The Accountant General should depute a gazetted officer on the staff of his office to inspect and audit half-yearly the accounts kept in the Chief Presidency Magistrate's Department, a report of the result of each examination being furnished for the information of Government. (G. R. No. 2705, dated 22nd July 1882.)

7. It is the duty of the Accountant General to exercise a general control over the Collectors in all matters connected with the Account Department, and a Collector is therefore bound to carry out all instructions given to him by the Accountant General on such subjects unless special circumstances would seem to preclude him from so doing, in which case the question can be referred to Government for orders. At the same time, bearing in mind the position occupied by a Collector, it is expedient that the Accountant General should, when issuing orders to a Collector or pointing out any error which has apparently been committed, do so with courtesy and consideration.

In the reference of any difficulty to Government, officers should abstain from offering comments or censure upon the conduct of others, leaving it for

Government to find fault when it appears to be deserved.

(G. R. No. 2936, dated 4th August 1882.)

8. The submission to Government of the monthly abstract cash account of the Government Central Press should be discontinued, the accounts being checked by the Accountant General. (G. R. No. 417, dated 29th January 1883.)

9. When power is given by law or rule to specified officers to prescribe the amounts of charges, subject to a provision that maximum rates fixed shall not be exceeded, the Audit Department cannot interfere with the discretion given by rule, and should therefore pass without question charges which are within the maximum rates prescribed. (G. R. No. 3053, dated 20th August 1883.)

10. The Government of India intend that statements of cash actually credited as revenue should be furnished by the Accountant General to the controlling revenue authority for comparison with, and verification of, the realizations shown in the return of demands, realizations and balances which is sent to the controlling revenue authority by the Collectors of revenue. The controlling revenue authority intended by the Government of India is the Board of Revenue or Financial Commissioner of other Provinces, corresponding generally with the Divisional Commissioner in Bombay. There is, therefore, some ground for the contention that the Divisional Commissioner, and not the Collector, is the controlling officer. On the other hand, it would not be possible in Bombay to place the whole of the duties indicated in Articles 4, and 22 to 25 of the Civil Account Code on the Commissioner. These duties are in fact divided between the Commissioners and Collectors, and the Commissioner does not exercise his check on the Collectors' accounts by comparing the above named statements and returns in his office, but by means of the inspections made by him when on tour. With a view to increase the efficiency of the Commissioners' check over

(1) Return of Land Revenue Demands, Collections, and Balances for the four months ending 31st July.

(2) Monthly Return of Land Revenue Collections in the — Division during April.

Land Revenue receipts, the two returns noted in the margin proposed by the Accountant General are sanctioned for adoption. Return No. 1 should be prepared in the Collector's revenue office, and not from treasury books (*vide* para. 5 of G. I., F. & C., No. 1604, dated 13th June 1884; G. R. No. 2530, dated 21st July 1884.) The collections made should be compared and agree with the monthly statements received from the Accountant General under the Civil Account Code, Articles 4, and 22 to 25. Corrections of over and short credits should be watched for until actually traced. Return No. 2 should be prepared by the Accountant General from his closed accounts, and issued to the Commissioners on the

## PART II.]

## [FINANCE AND RESOURCE.]

10th of the second month following that to which it relates (*e. g.*, that for April on 10th June and so on). In the Commissioners' offices it should be dealt with in accordance with the Account rules mentioned above. This return, being based on the accounts, cannot be altered save by plus or minus entries in the accounts of a later month; connective entries of this kind should be shown in red ink with the sign + or — and a reference to the month of error given. For March a final return should be issued about the 10th of August showing all corrections made in the final accounts for March, which are kept open for correction of errors up to 15th July.

The controlling officers for checking accounts in respect of the heads of receipts noted below are those specified against each head:—

Heads of Receipts.	Controlling Officers.
Land Revenue ...	Commissioners.
Opium, Salt ...	Commissioner of Customs, Salt, Opium and A'bkári.
Stamps ...	Superintendent of Stamps.
Excise ...	Commissioner of Customs, Salt, Opium and A'bkári.
Provincial Rates ...	Commissioners.
Customs ...	Commissioner of Customs, Salt, Opium and A'bkári.
Assessed Taxes ...	Commissioners.
Forest ...	(Already arranged for by Forest Code).
Registration...	Inspector-General of Registration.
Tributes ...	Commissioners.
Law and Justice ...	Fines (already arranged for.)
Jail Receipts ...	Inspector-General of Prisons.
Marine ...	(Already arranged for.)
Education ...	Inspectors of Schools or Director as the latter officer may arrange in each class of receipt.
Medical ...	Surgeon-General with the Government of Bombay.
Scientific and other Minor Departments.	The Commissioners; the control of the Director of Agriculture being restricted to the Poona Botanical Gardens and the Experimental Farms under him.
Interest ...	Usually the Accountant General, but in the following five cases the Commissioners:—
	1 Advances to cultivators.
	2 Law charges.
	3 Unpaid portion of purchase-money of waste lands.
	4 Unpaid portion of commutation of land tax.
	5 Arrears of revenue.
Receipts in aid of Superannuation.	Accountant General.
Stationery and Printing.	Superintendent of Stationery, Superintendent of the Government Central Press, or, in both cases, Government.



Miscellaneous ... The Accountant General, except in the following cases :—

<p>Treasure Trove.          Sale-proceeds of Dar-          bār presents.          Sale of old stores and          materials.          Sale of lands and          houses.          Contributions.          Rents, Rates and Taxes.          Miscellaneous fees,          fines, &amp;c.          Extraordinary items .          Miscellaneous ...</p>	}	<p>In these cases the best arrangement for each officer will be to advise the Accountant General of the amount paid into the treasury, so that credit may be traced for the sum alleged to be paid in.</p>
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(G. Rs. Nos. 2362, dated 9th July 1884, 912, dated 28th March 1885, and 3601, dated 27th November 1886.)

11. The preparation of the A'bkári accounts should be under the supervision of the Collectors, and the Commissioner of Customs, Salt, Opium and A'bkári should not deal directly with Mámlatdárs and A'bkári Inspectors without the intervention of the Collector. Collectors generally have no special ábkári staff to whom the duty of preparing the accounts can be assigned. The returns furnished to the Commissioner must, therefore, be compiled in the Collector's Account Office, but they should be scrutinized and signed by the Collector or one of his Assistants or Deputies, other than the officer in charge of the treasury. (G. R. No. 2222, dated 4th August 1885.)

12. The Commissioner in Sind, the Political Resident, Aden, the Agent to the Governor General, Baroda, and the Political Agent, Cutch, are the proper authorities to control the ábkári receipts for their respective charges, and the Accountant General should forward extracts from statements of receipts to them for control and not to the Commissioner of Customs, Salt, Opium and A'bkári. (G. R. No. 3572, dated 25th November 1886.)

13. The accounts of the salt revenue in Sind should be audited in the office of the Commissioner in Sind instead of in that of the Collector of Kará-chi. (G. R. No. 1477, dated 13th June 1887.)

14. The Governor in Council does not question the authority of the Accountant General to satisfy himself that charges are consistent with the Code as correctly interpreted, but this should be done, not by checking bills duly countersigned, but by communicating with the controlling officer who is responsible for the charges incurred. (G. R. No. 2141, dated 11th August 1887.)

15. The Accountant General should report to Government such officers as do not submit, with punctuality, the returns due to him by them. (G. R. No. 611, dated 28th February 1888.)

16. For audit purposes details and sub-vouchers should be furnished for articles purchased for subsequent distribution and for purchases made in the

districts, out of the amount of Rs. 2,000 allowed to the Commissioner in Sind on account of Toshákhána contingencies. In the case of money devoted to secret political service, no details or sub-vouchers should be required by the Accountant General, and such payments should be admitted on the responsibility of the Commissioner in Sind. (G. R. No. 1534, dated 2nd April 1892.)

17. 1. An audit officer before admitting in audit any charge against the public revenues, which requires the sanction of the Secretary of State, must satisfy himself that that sanction has been accorded either by general or by special order of the Secretary of State. The cases in which that sanction is necessary are stated in Article 277 of the Civil Account Code; for the admission of any charges which are not stated in that article to require the sanction of the Secretary of State, the authority of the Government of India (or, in classes of cases for which the Government of India has delegated its powers to Local Governments, of the Local Government) is sufficient.

2. In applying the rules in the article referred to above, audit officers may assume that all the provisions of the Civil Service Regulations, the India Army Regulations, the Public Works Codes, the Forest Code, and any other authorized Code have received the sanction of the Secretary of State in all cases in which that sanction is necessary. They may, therefore, admit, without requiring the sanction of the Secretary of State, any pensions, acting allowances, or other allowances which are admissible under the rules of those Codes. Any allowances which are in excess of those admissible under those Codes will require the sanction of the Secretary of State if they come within the terms of clauses (1) and (4) of Article 277.

Audit officers may also assume that any general sanctions issued before 1889 (such, for example, as the orders granting personal allowances to Military officers in the Police in some Provinces and the rules under which rewards are granted to officers for passing language examinations) had duly received the Secretary of State's sanction when that is necessary, although under the procedure in force up to that year the orders were communicated to audit offices on the authority of the Government of India only.

3. Any objection raised to any order issued by the Government of India will be reported to the Secretary of State for information if the objection is overruled by the Government of India, and for the required sanction if the objection is not overruled. The Military and Public Works Departments of the Government of India must, therefore, refer any such objection to the Finance Department before disposing of it.

(G. I., F. & C., No. 916-Ex., dated 4th March 1893; *vide* G. R. No. 1069, dated 17th *idem*.)

18. The Government of India have no desire to interfere with the procedure which each Local Government adopts in respect of examining and reviewing the state of its Provincial Accounts as a whole. But the general condition of the provincial finance in each province is a matter in which the Imperial Government have a most important interest. Copies of any general reviews of their Provincial Accounts and Estimates by the several Local Governments and Administrations should, therefore, be communicated by them to the Finance and Commerce Department of the Government of India for their information apart from any necessity that may arise upon them for obtaining orders upon individual points. (G. I., F. & C., No. 2564-A, dated 23rd May 1894; *vide* G. R. No. 1935, dated 8th June 1894.)

19. Copies of the Financial Statement of the Government of Bombay presented every year to the Local Legislature under the rules made under Section 2 of the Indian Councils Act, 1892, should be furnished to the Government of India. (G. I., F. & C., No. 3334-A, dated 29th July 1898; *vide* G. R. No. 3599, dated 12th August 1898.)

## PART III.—OFFICIAL CORRESPONDENCE.

1. All Resolutions and Orders of the Government of India bearing on the Military Finance Department, which are published in the Calcutta Government Gazette, should be republished in the Official Gazettes of the other Governments. (G. I., F. D., No. 13083, dated 24th October 1861; *vide* G. Ms. Nos. 1080 and 1081, dated 12th December 1861.)

2. All notifications affecting finance or currency published in the *Gazette of India* should invariably be republished in the *Bombay Government Gazette*. (G. R. No. 1005, dated 19th March 1880.)

3. In all cases where the subject upon which reports are called for by the Government of India from the Accountants General is of a general character and not purely a matter of departmental detail or routine, the reports should be submitted by those officers through their respective Local Governments and Administrations, so as to afford them an opportunity of recording any observations which may appear desirable. (G. I., F. D., No. 484-A, dated 23rd September 1862.)

4. With the view of saving clerical labour, Heads of Departments should submit, through the offices of Audit and Account, instead of direct to Government, any applications regarding which it may appear from their records to have been customary for Government to consult those Departments in the first instance. But the references should be confined to matters of finance, pay and leave of absence, subjects which are of a political or administrative character being forwarded direct to Government. (G. C., R. D., No. 1543, dated 12th April 1865, and G. R., B. D., No. 407, dated 1st February 1866.)

5. Whenever an application is sent to an Accountant General for any relaxation of rule, he should return the same to the officer preferring it. Where, however, this is not the case, he should forward it to the Local Government. For instance, if an officer entitled to privilege leave, or desirous of obtaining sanction to the expenditure of money for which budget provision exists, sends his letter through the Accountant General, the latter should send it to Government with his remarks. If, however, it is for the payment of acting allowance to some one who is not entitled to it, or for an extraordinary grant of money which has not been provided for, then the Accountant General should return it to the officer who sent it to him. (G. I., F. D., Nos. 2052, dated 7th August 1873, and 3051, dated 19th November 1873; *vide* G. R. No. 4305, dated 9th December 1873.)

6. Copies of the following report of the Accountant General, No. T. A. B.-19790, dated 18th February 1882, were forwarded to all Civil De-

partments of the Secretariat for information and guidance:—

“The undersigned has nothing to add to the remarks already made by him, and which are embodied in the letter of the Political Superintendent under transmission. The objection taken to pass the indent for clothing is stated at length; and it only remains for Government to decide whether the clothing may be supplied or not.

“2. It is the Accountant General's duty, and he will be happy at all times to advise upon any questions relating to financial matters in respect to which information may be desired by Government. But he would respectfully submit, for the consideration of Government, whether in some cases references to this Department could not be dispensed with when it has already expressed an opinion on the subject. The second reference is frequently, it is found, on a point which it is wholly within the competence of Government to determine, and on which the Accountant General is not even entitled to offer an opinion. The Accountant General only makes this suggestion with a view to saving labour in both offices.”

(G. R. No. 801, dated 4th March 1882.)

7. All applications for permission to write off irrecoverable balances of revenue should be submitted by departmental officers direct to Government and not through the Accountant General. (G. R., R. D., No. 3547, dated 8th January 1887.)

8. The attention of all Departments of the Secretariat is invited to the necessity of avoiding unnecessary references to the Accountant General and of specifying clearly the points on which his reports are called for, unless the points are obvious.

In making applications for sanction, to incur expenditure in establishments or contingent expenditure, Heads of Offices should strictly observe the following rules:—

1. Every application must contain information upon the following points:—

(a) Whether the expenditure has been provided for in the budget.

(b) If no such provision has been made, whether it can be met from savings *under the head to which it will be charged*.

(c) If no such savings are expected, a re-appropriation statement should be submitted.

(d) If not provided for in the budget, why the necessity was unforeseen and why the expenditure cannot be postponed till the next year.

2. Where the application is for additions to, or revision of, establishments, a proposition statement must be forwarded (Civil Account Code, Article 57).

3. Where it is for contingent expenditure, the provisions of Article 98, Civil Account Code, should be kept in view and it must be explained why the charge cannot be avoided.

(G. Rs. Nos. 1217, dated 2nd April 1894, 2168, dated 2nd July 1894, and G. C. No. 3124, dated 12th July 1898.)

9. In matters of account in which the details of revenue administration are concerned, all references for instructions should be made by Collectors to the Accountant General through the Commissioners. (G. C. No. 1025, dated 13th July 1871.)

10. When officers appeal against an objection taken by the Accountant General's office, a copy of the objection statement should invariably be forwarded to Government, in view to obviate a repetition of the same by the Accountant General's Department, in its report. (G. R., F. D., No. 2290, dated 18th December 1871; *vide* G. M., R. D., No. 6485, dated 23rd *idem*.)

11. The Accountant General, Bombay, is authorized to communicate direct with the Financial Secretary of the India Office on matters of routine, such as the transmission of the last pay certificates of officers who proceed to Europe on leave, duty, or retirement, and of the Steam Postage accounts, the Shipping Master's accounts, duplicate packing accounts, annual journal and ledger, and the like. It will be understood that the following conditions must be strictly observed, *viz.*, that the communications now authorized must be restricted to the purpose of giving or seeking information on matters of detail, such as would not properly require a reference to the Government of Bombay or the Secretary of State in Council, and that they should on no account contain anything that might have the effect of giving instructions, or of modifying orders issued by the Government of Bombay or by the Secretary of State in Council. (S. of S., Nos. 5 and 20, dated 22nd January 1880; *vide* G. R. No. 757, dated 28th February 1880.)

12. The Accountant General should apply for the approval of Government before issuing circulars of the nature of his circular No. 87, dated 3rd November 1882, which directed the discontinuance of certain monthly statements which were till then submitted by Judicial officers, and the submission of certain others. (G. R. No. 5004, dated 27th December 1882.)

13. All proposals relating to expenditure debitable to the Jail Department, even of small amount, should be forwarded to the Inspector-General of Prisons for scrutiny before submission to Government and not direct to Government by the Police Commissioners. (G. R. No. 3194, dated 19th July 1877.)

14. Claims against officers in England should not be forwarded to the Secretary of State in a Secretary's letter, but only by the Government of India or by the Government of Bombay. (S. of S. No. 104, Finl., dated 22nd March 1877; *vide* G. R., P. W. D., No. 215A-1584, dated 27th November 1877, and G. M. No. 5152, dated 1st December 1877.)

15. Whatever an officer's opinion may be on the action of the Audit Department, there can be no reason why his replies and references should not be couched in temperate language, and the Governor in Council must repeat his injunctions that all official correspondence between Government officers is to be expressed in courteous and conciliatory terms. (G. R. No. 1142, dated 3rd April 1879.)

16. All correspondence concerning the Poona Cantonment in which the Cantonment Committee is concerned should be forwarded to Government through the General Officer Commanding the Poona Division of the Army as President of the Poona Cantonment Committee. (G. R. No. 2245, dated 19th July 1888.)

17. When orders sanctioning expenditure which the Financial Department is alone competent to sanction have been embodied, after unofficial reference to the Financial Department, in a Resolution issued by another Department, an expression of the fact that the concurrence of the Financial Department has been obtained should not be inserted in that Resolution, which should not be communicated by the Department of issue to the Accountant General, who will receive it directly from the Financial Department with an endorsement. (G. R. No. 3473, dated 17th November 1888.)

18. A Local Government when communicating to the Accountant General an order granting a concession or extension under the rules of the Civil Leave and Travelling Allowance Codes should at the same time communicate to him the recorded or stated reasons for granting the concession or extension. (G. R. No. 2451, dated 25th June 1889.)

19. The Departments detailed in the margin are administered directly in the Department of Finance and Commerce. All communications

Excise. Customs. Assessed Taxes. Salt. Opium. Stamps. Mint.	Post Office. Account Department. Merchant Shipping. Ports and Port dues. Light-houses and Light dues. Pilot Services.
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relating to the administration of these Departments should be addressed to the Secretary to the Government of India in the Department of Finance and Commerce.

Communications relating to any other branch of the administration, even though they contain applications for an increase of expenditure, or for any other financial concession, should be addressed to the Government of India in the Department in which the service to which the communication relates is administered. The Administrative Department of the Government of India will make the needful reference to the Department of Finance and Commerce.

(G. I., F. & C., No. 2601, dated 11th August 1883; *vide* G. R. No. 3253, dated 8th September 1883.)

20. Communications to the Government of India regarding the interpretation of the rules in the Civil Service Regulations should be addressed to the Finance and Commerce Department. Applications for the alteration or relaxation of the rules, or for special concessions in cases not exactly covered by the rules, in any Department other than those administered by the Finance and Commerce Department, should be addressed to the Secretariat of the Government of India in which administrative questions relating to the Department affected are dealt with. (G. I., F. & C., No. 5412, dated 25th November 1890; *vide* G. R. No. 4027, dated 9th December 1890.)

21. The Finance and Commerce Department of the Government of India should, as a rule, be supplied with three copies only (inclusive of the original) of all such correspondence as may be addressed to it in print. When, however, a communication relates to a matter that is certain or likely to be made a subject of reference to the Secretary of State, double the above number of copies should be supplied. (G. I., F. & C., No. 5337, dated 16th October 1889; *vide* G. R. No. 4385, dated 31st *idem*.)

22. References to the Government of India concerning objections raised by officers of the Account Department to proceedings or expenditure as not being within the powers of sanction of the local authorities should be accompanied by copies of the Account officer's objections and of any further explanations he may have given in connection with them. (G. I., F. & C., No. 3009-S.-R., dated 9th July 1898; *vide* G. R. No. 3438, dated 3rd August 1898.)



## PART IV.—POWERS OF GOVERNMENT.

1. It is on many accounts indisputably necessary that all such matters as those relating to contracts with Navigation Companies for running lines of steam communication should be considered in the Finance Department of the Government of India before they are finally concluded. No such contracts should, therefore, be entered into either by the Government of India in the other Departments or by the Local Governments without previous submission to the Finance Department. (G. I., F. D., No. 777-A., dated 20th October 1862; *vide* G. M. No. 1553, dated 29th November 1862.)

2. The following rules have been prescribed by Her Majesty's Secretary of State for India to regulate the powers of the Government of India and of Local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State:—

*Statutory Rules.*

The following provisions and restrictions are prescribed by the Secretary of State in Council, in exercise of the power reserved to him by Statute 22 and 23, Vict., Cap. 41, Section 1, and shall apply to all concessions, grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India, or by a Local Government or Administration or other authority in India to or with any person, firm, company, syndicate, municipality, or other public body who or which has applied for the same for mining, milling, or any other industrial or manufacturing purposes (not being ordinary agricultural or settlement purposes), or for the purpose of any railway, tramway, water-works, or other undertaking of a like nature:

I.—No concession, grant, or lease of land, of mineral or forest rights, of right to water-power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water-power, or of an easement, and

no contract involving the execution or maintenance by Government of works,

shall be made or entered into by the Government of India to, with, or in favour of any person, firm, syndicate, company, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(a) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues

of India an annual liability in excess of fifty thousand rupees ; or

(b) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lákhs of rupees ; or

(c) involves the cession of property or rights of which the estimated value exceeds twelve lákhs of rupees.

II.—No concession, grant, or lease of land, of mineral or forest rights, of right to water-power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water-power, or of an easement, and

no contract involving the execution or maintenance by Government of works,

shall be made or entered into by any Local Government or administration or other authority in India to, with, or in favour of any person, firm, company, syndicate, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India and of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(a) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees ; or

(b) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lákhs of rupees ; or

(c) involves the cession of property or rights of which the estimated value exceeds twelve lákhs of rupees.

III.—No such concession, grant, lease or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India,—

if such concession, grant, lease, or contract

(a) is intended to endure for a period exceeding five years, and is not accompanied by an unconditional power of revocation by the Government at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of five thousand rupees ; or

(b) imposes on such revenues a charge or expenditure or liability to damages in excess of one lákhs of rupees ; or

(c) involves the cession of property or rights of which the estimated value exceeds one lakh of rupees.

IV.—No such concession, grant, lease, or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any joint stock company, except with the sanction of the Government of India, and subject to these rules so far as the same may be applicable.

V.—No transfer of any such concession, grant, lease, or contract, or of any part thereof, or any interest therein, or any under-letting, shall be recognized as valid except it be made with the express assent of—

- (a) the Secretary of State in Council in cases falling within Rule I or II;
- (b) the Government of India in cases falling within Rule III; and
- (c) the Local Government or Administration in any other cases; with the proviso that a transfer or under-letting to a company will in all cases require the sanction of the Government of India.

And the Secretary of State in Council and the Government of India, as the case may be, may in his or their absolute discretion refuse such assent.

VI.—In every writing intended to express any concession, grant, lease, or contract which falls within these rules, it shall be expressly declared that such concession, grant, lease or contract is granted or made subject to them.

VII.—When the assent of the Secretary of State in Council is rendered by these rules necessary to the validity of any concession, grant, lease, or contract, or to the transfer thereof, it shall be signified under the hand of an Under Secretary of State; and when the assent of the Government of India is so required, it shall be signified under the hand of a Secretary of that Government.

VIII.—The foregoing Rules, I to VII inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rules issued or approved by the Secretary of State in Council.

#### *Supplementary Rules.*

Rule A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreement, if the rights under it are transferable, must be so framed that it will be beyond the power of the grantees or contractees to transfer their rights, or any part of them, except with the sanction of the Government of India, or of Local Governments and Administrations in cases coming within their cognizance.

B.—All such concessions and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases.

C.—Before any concession or agreement of the class referred to is submitted for the approval of the Government of India, its terms should be considered in the Judicial Department of the Local Government, and by the highest legal adviser to that Government.

D.—The foregoing Rules shall not apply to any concession, grant, lease or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved by the Secretary of State in Council.

(G. I., F. & C., No. 933 Ex., dated 20th February 1894; *vide* G. R. No. 1353, dated 16th April 1894.)\*

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\* These rules were sanctioned by the Secretary of State for India (Earl of Kimberley) in his following despatch to the Government of India, No. 46 (Public Works), dated 12th October 1893:—

“I have considered in Council your letter, dated 30th May 1893, No. 163 F. & C., on the subject of the proposed Rules determining the power of the Government of India and of Local Governments and Administrations to sanction contracts and agreements.

“2. By Rule A (Supplementary Rules) no transfer of a concession or contract may be made to other parties ‘except with the sanction of the Government of India.’ To these words should apparently be added the following, in accordance with Clause (1) at the close of your 5th paragraph: ‘or of Local Governments and Administrations in cases coming within their cognizance.’ And Rule V (Statutory Rules) will similarly require alteration. But it is not clear from the 5th paragraph of your Despatch to what extent you propose to give Local Governments full power to permit transfers, for the words ‘cases falling under Rule III of the Statutory Rules, and therefore *primarily* within their cognizance,’ would include concessions, &c., imposing on the revenues of India an annual liability in excess of Rs. 5,000, or a charge in excess of one lakh. I do not gather that this is your intention.

“3. You have rightly added Rule D, in order to avoid inconsistency with the ruling under which the Mining Lease Rules are exempt from the operation of the Statutory Rules.

“4. Rule A, as it stands in the draft, subjects transfers not only to the sanction of Government but to its approval of the terms of sale and provisions with respect to capital and otherwise. It appears to me undesirable that Government should, in ordinary cases, become formally a party to the terms upon which a transfer may be negotiated, or should be involved in any responsibility in regard to the amount of capital or to questions of commission, whether the transfer be from the original concessionaires to a company or an individual, or from one company to another. I have therefore struck out the latter part of Rule A from the words ‘and subject to’ to the end. As the Rule, thus amended, still requires the general sanction of the Government of India or of Local Governments to all transfers (except those occurring under Rule D), power is retained to intervene specially in cases where it may be deemed desirable to do so. But in all future cases of transfer to which only general sanction is accorded, it should be made perfectly clear that Government undertakes no responsibility for the terms negotiated between the parties.

3. Recommendations for the grant of jaghirs, assignments of land revenue, political or charitable pensions, and the like, sometimes reach the Financial Department for consideration after the Government of India is committed to the grant by proceedings taken either through the Local Governments or otherwise which have become known to the parties concerned. It is, therefore, desired that all authorities should carefully abstain from giving rise to any hopes or expectations of any such grant, or in any way committing the Government thereto until the Government of India in the Financial Department has consented to the grant. (G. I., F. D., No. 2942, dated 18th September 1876; *vide* G. R. No. 4079, dated 3rd October 1876.)

4. Some instances having occurred in which the Government of India had sanctioned increases of salaries and establishments 'subject to the approval' of the Secretary of State, the Secretary of State called the attention of that Government to the following remarks on the subject, contained in paragraph 13 of the Financial despatch, dated the 26th September 1864, No. 227 :—

"It can hardly have escaped your observation that, in regard to any proposed increase of salaries or establishments, no evil would result if the Home Government should decline to sanction your propositions, but that, when important changes had been authorized by you and carried into effect, the refusal of the Home Government to confirm them would exhibit a marked disapproval of your proceedings, and the individuals whose interests would have been injuriously affected in consequence, might not unreasonably expect some compensation."

The Secretary of State further expressed a desire that, in future, except in a case of great emergency, no changes of this nature should be carried into effect until his sanction had been obtained.

(G. R. No. 3158, dated 4th September 1878.)

5. The Accountant General should, when reporting on cases involving increases of salaries or

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"5. In connection with this matter, I may state that several cases have recently arisen in which it has been sought to obtain money in this country for working concessions which had been granted by your Government, and that in some of these cases the amount of capital, and also the commission proposed to be charged to the public, have in my opinion been exorbitant. I consider that on all occasions of the grant of concessions steps should be taken to satisfy Government, as far as possible, of the good faith of the applicants and of their ability to carry out their undertaking, and that, if necessary, security should be required for the due performance of their obligations.

"6. I forward a reprint of the Rules, with the Supplementary Rules placed last, and with the addition to Rule A referred to above; also with Rule V, revised in accordance with what I conceive to be the intention of Your Excellency; and I request to be informed whether this reprint correctly expresses your views. If it be so, the Rules thus amended may be issued as having received my sanction."

establishments, invariably point out to Government the instances in which, under the rules, the previous sanction of the Secretary of State is required. (G. R. No. 3158, dated 4th September 1878.)

6. The Secretary of State has repeatedly objected to the Government of India sanctioning, in anticipation of his approval, increases of pay and establishments, grants of special pensions, and measures involving additional expenditure, and has now requested that the Standing Orders on the subject may be strictly observed in future.

It will be, therefore, out of the power of the Government of India to sanction any such measures, provisionally, except in special emergencies.

All Departments of the Government of India, Local Governments and Administrations and Heads of Departments should refrain from recommending the sanction, in anticipation of the approval of the Secretary of State, of any expenditure which requires the sanction of Her Majesty's Government. Nothing short of urgent necessity will be held to justify any disregard of these orders. Whenever such urgent necessity occurs, its nature must be precisely explained, together with the reason why it was not foreseen in time to enable the Government of India to take the orders of Her Majesty's Government in due course.

(G. I., F. & C., No. 3648, dated 23rd November 1880; *vide* G. R. No. 4479, dated 18th December 1880.)

7. Under no circumstances shares in any Joint Stock Company should be transferred to or allowed to stand in the name of the Secretary of State for India in Council except with the express consent of the Governor-General in Council. (G. I., F. & C., No. 1407, dated 21st March 1865; *vide* G. R. No. 1183, dated 23rd April 1865.)

8. Local Governments and Administrations are authorized to sanction arrangements, when they consider such to be necessary, for paying commission to bankers for cashing cheques or pay bills payable by Government at places remote from Government treasuries, the sanctions given being reported to the Government of India in the Finance and Commerce Department. Such arrangements should, however, be sanctioned only when no more economical means of making payments can be devised, and every opportunity should be taken to discontinue them when this can be done with advantage to Government, or to effect a reduction in the amount of commission paid.

In many stations remote from Treasuries the Post Office or the Telegraph Department may have surplus receipts which could by arrangements with those Departments be placed at the disposal of a Department having payments to make at those stations, the amount being paid to the credit of the Post Office or Telegraph Department at the Treasury.

to which the Surplus Funds would ordinarily be remitted. Inquiry should invariably be made as to the possibility of utilizing such surplus receipts before any arrangement of the kind referred to above is sanctioned.

It will also be convenient and economical to adopt the mode of remittance by Post Office Money Orders in instances where the payments at outlying stations are so small or uncertain as to make it undesirable to enter into an arrangement suggested above with the Post Office or Telegraph Department.

<sup>22</sup>(G. I., F. & C., No. 576, dated 14th December 1885; *vide* G. R. No. 86, dated 14th January 1886.)\*

9. The following instructions have been prescribed by the Government of India regarding the supply of funds on famine relief works :—

I.—Disbursing officers of Government shall ordinarily draw funds for expenditure on relief works from the nearest treasury or sub-treasury, and special arrangements for the supply of such funds through private agencies shall be permitted only in exceptional cases.

II.—No charges for commission to Bankers for cashing cheques or pay bills payable by Government or otherwise supplying funds for Government expenditure shall be passed in audit unless the arrangements under which the expenditure is incurred have been sanctioned by the Government of India.

III.—Before recommending such special arrangements, Local Governments shall always satisfy themselves by reference to the Civil Account Officer of the Province that no more economical arrangement can be made, and that the particular method proposed is otherwise free from objection.

(G. R. No. 4373, dated 18th September 1899.)

10. The Local Government is authorized to sanction actual expenses incurred by non-official gentlemen specially invited to attend, for examination, public commissions of enquiry held under the orders of Government. (G. I., F. & C., No. 942, dated 23rd February 1889; *vide* G. R. No. 925, dated 9th March 1889).

11. When the Government of India have granted an increase in the grade pay of the Provincial Police it is unnecessary to obtain their sanction to the adoption of the increased rate in Cantonments. (G. I., Mily., No. 2318-c, dated 30th December 1897; *vide* G. R. No. 674, dated 11th February 1898.)

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\* *Vide* also Article 98 (r), Civil Account Code, Volume I.

## PART V.—BUDGET ESTIMATES.

1. All Heads of Offices subordinate to the Civil Departments should pay strict attention to the preparation and punctual submission of their budget estimates, which should be reviewed and as far as practicable consolidated by the controlling officers and should reach the Accountant Général by the 1st of October in future. Any cases of delay or inattention to the rules should be promptly reported by the Accountant General to Government in the Department concerned. (G. R. No. 2224, dated 18th August 1887.)

2. The budget estimates of each Department when received with the Accountant General's remarks, should be submitted in the first place for early review to the Department of the Government concerned and then transferred to the Financial Department with such suggestions or remarks as may be approved by the Honourable Member in charge. One of the aims of this order is to enable Government to have all the claims of the different Departments for expenditure out of Provincial balances placed before them at the same time, so that before sanctioning a draft on those balances in favour of any one Department for any particular purpose they might have the opportunity of comparing it with the claims of other Departments.

In dealing with the budgets the subject for consideration will in each case be—

1st—Distribution,

2nd—Decrease or Increase.

As regards the former the Departments will be in much the same position in respect of its assignment on the estimates as the Provincial Government is in respect of its contract with the Government of India; transfers from one minor head to another may be made in the same way as transfers by Provincial Governments from one major head to another. The questions involved are executive rather than financial and there is no reason to doubt that the sanction of the Financial Department would be obtained.

As regards decrease of expenditure, the Financial Department must depend mainly upon the co-operation of executive Departments for making any possible economies, and the departmental review of the budgets should be the occasion for detecting where any such are possible. A comparison of demands of various districts or establishments on account of the same items of expenditure, may show excess in some cases not warranted by local or special causes, and as the Departments are aware of administrative changes, which may be likely to make reductions of establishments possible, they are responsible that such reductions shall be duly considered. For instance, improvement in the Police of frontier States and opening of railways



may make it possible to reduce patrols and decrease Police, mounted and foot. Concentration of prisoners in Central Jails may have the same result. With extra Police for railways it should be possible to reduce the Police for roads.

As regards increases, the different Departments of the Secretariat should keep a register of claims of the various Departments under their control, and His Excellency the Governor in Council will adjudicate to each Department in accordance with the urgency of these claims. It would save some trouble if the needs of each Department were divided into capital and recurring charges, so that under the former the claims on Public Works or other capital expenditure might be brought to notice, and under the latter increases in pay or establishment or other recurring charges might be included in the estimates as means permit. It will be understood that no intermediate allotment will be made from balances or increased revenue at the disposal of Government and no transfer made from one major head (Provincial) to another without a careful review of the circumstances of each Department, giving the head of each Department an opportunity of making his voice heard.

(G. Rs. Nos. 3847, dated 18th December 1886, 1531, dated 17th June 1887, and 466, dated 14th February 1888.)

3. Examination by the Financial Department of proposals made by other Departments regarding budget provision, if distributed over the year, can be conducted with a stricter regard for economy than if the examination were to be hurried through at the time of framing the budget. The cases of making budget provision up to Rs. 500, subject to reconsideration at the time of framing the budget, cannot, therefore, be added to the cases in which an Administrative Department may issue orders without the concurrence of the Financial Department. (G. R. No. 1466, dated 29th March 1892.)

4. The pressure under which the Provincial Budget is prepared in January leaves insufficient time for the thorough examination of the estimates of revenue and expenditure in the Secretariat. His Excellency in Council is therefore pleased to prescribe the following rules to lessen the consequent inconvenience :—

1. Heads of Offices who now forward direct to the Accountant General the estimates for their offices should submit at the same time duplicate copies of the estimates to Government in the Administrative Department concerned. But in cases in which the estimates are, before transmission to the Accountant General, consolidated by Controlling Officers for the departments and offices under their control, it is unnecessary that the separate estimates of the Heads of Offices should be forwarded, and it will suffice if duplicate copies of the

consolidated estimates only are similarly submitted to the Administrative Department. Any modifications subsequently communicated to the Accountant General should be reported to Government with the least possible delay and, if necessary, by wire.

In submitting the duplicate estimates to Government a separate list should be furnished, explaining fully all items of expenditure the entry of which in the budget needs the sanction of Government, or if such explanation has been already furnished in separate applications to Government, quoting the provisional sanction granted. No change is intend-

<sup>o</sup> *Vide* order No. 3 ed in the practice instituted above. by Government Resolution\* No. 1466, dated 29th March 1892, as the above list will be merely a supplement and summary of the detailed applications submitted throughout the year.

2. As soon as the Accountant General receives the departmental estimates, and by the 28th November at latest, he should submit to Government a provisional summary of the whole budget to enable Government to determine their general policy for the coming year. A revised issue of this summary should be submitted before the 24th December, and should be accompanied by an exposition of the accounts of the last complete year, the revised estimates for the current year, and the estimates for the following year.

3. The Accountant General should forward his budget notes to the Administrative Departments concerned at the earliest possible dates, and in no case later than the 18th December. In his preparation of these notes, precedence should always be given to those heads which require specially close examination in the Secretariat, *e. g.*, Police, Land Revenue, Forest, &c.

4. Upon receipt in the Secretariat, the budget notes should be treated as most urgent, and should not be postponed on account of Christmas or any other holidays. They should not be detained in their way to the Financial Department for more than ten days.

5. If the remarks of the Secretariat Department concerned do not reach the Financial Department by the 7th January, the Department will be understood to have accepted the Accountant-General's estimates.

(G. R. No. 5191, dated 2nd November 1899.)

5. Budget estimates are occasionally forwarded by Collectors to the Accountant General after having been prepared and scrutinized by the Head Accountants and Huzúr Deputy Collectors only. This should not be done in future. The preparation of the budget is one of the most important portions of a Collector's duties, and when forwarding his budget, each Collector should certify that each item of the estimates has been examined by him personally. (G. C. No. 3987, dated 20th December 1872.)

6. A case occurred of a Collector reporting to the Accountant General when sending that officer his revised estimate for the year current, that he expected remissions to the amount of three lakhs of rupees would have to be given on account of failure of the rabi crop in a certain part of his Collectorate. The only information which Government had on the subject prior to the Accountant General's bringing it to notice, was from the weekly weather reports, from which they were led to believe damage had been caused to the crop, but not to such an extent as to necessitate remissions, much less remissions to the extent above specified. Serious administrative and financial inconvenience will be caused if such a course of proceeding is permitted. The Governor in Council must therefore remind all Collectors and other Heads of Civil Departments of the absolute necessity there is for estimating their receipts and disbursements in the original budget as accurately as possible, explaining fully any increases or decreases, and where these are large, reporting them to Government as well as to the Accountant General. Subsequently when their revised estimates and the estimates for the succeeding year are sent in, any change from the original should be fully gone into, and the same course followed as above indicated. In all cases when any serious falling off of revenue is anticipated, or it is foreseen that remissions of a general character, as opposed to miscellaneous individual items, will have to be given, the facts should always be reported briefly, but as soon as possible to Government. Government do not wish to fetter local officers' discretion as to reduction in estimates or as to recommending remissions, but it is necessary that Government should be made acquainted with what is going on, and informed of any important change in the estimates. (G. C. No. 779, dated 3rd March 1875.)

7. Great accuracy should be observed by District Officers in the preparation of the revised estimates of land revenue. (G. L., F. & C., No. 3530, dated 2nd July 1887; *vide* G. R. No. 2090, dated 4th August 1887.)

8. For the purposes of the budget estimate, the amount due for the year on account of allowances to Heads of Village Police and Watchmen should be shown *plus* any large outstanding arrears which may be known to exist. If there are no large arrears, then the yearly amount should be given, as the amounts remaining undrawn would probably balance arrears due from former years. Collectors are at the same time reminded that in preparing budget estimates regard must be had not only to the existing scale of allowances, but also to the probability of their being increased in consequence of revision settlements. District officers should be careful not to under-estimate this branch of expenditure, which is gradually increasing and cannot, therefore, be properly based on the average

of past actual expenditure. (G. R. No. 2938, dated 2nd September 1890.)

9. When the work of calculating the remuneration of District and Village officers according to scale is complete for any táluka, it is submitted to Government for sanction through the Collector. If the Collector on receipt of the proposals will make a note thereof, he can and should make the necessary budget provision for the increase. If the proposals do not reach him in time to allow him to make such provision, it will rest with him to recommend that effect to the new scale should be delayed for one year if such delay is necessary. (G. R. No. 3452, dated 3rd October 1891.)

10. Charges on account of allowances to District and Village officers and to Heads of Village Police and Watchmen are admitted upon bills signed by Collectors who also certify that the charges are correct and have been paid. It appears that while on the one hand no audit of these charges is made in the Accountant-General's Office, on the other hand no effective measures are taken by Collectors to prevent the payments in particular districts exceeding the budget provision for such districts. A Collector when preparing his budget estimate for any year should be aware of the probable effect on that year's expenditure of facts such as the revision survey settlements and the necessity for making payments of allowances which have fallen into arrears.

The allowances in question are those referred to in Hope's Táluka Forms 10 and 11. The requisite checks on payments are shown in the Manual of Revenue Accounts, and as this forms the most important audit duty of District officers, and is unchecked by the Accountant General, it is essential that the most careful scrutiny of the accounts relating to these allowances should be made when the táluka accounts are examined. The Commissioners will see that the work is properly performed.

Exact estimates of these allowances cannot be expected, partly on account of the early date on which budgets must be submitted and partly on account of the revenue year differing from the financial year, but if the course prescribed in Government Resolution No. 2938, dated 2nd September 1890, is followed in the case of these allowances, the budget estimates will be accurate enough for all practical purposes, and at all events are not likely to prove insufficient—a danger which in the interests of provincial finance it is especially desirable to provide against in the case of this head of expenditure, to meet excesses under which, reported after the conclusion of the year, Government cannot always be prepared to sanction re-appropriations from other heads. Collectors on receipt from the Accountant General of intimation of the budget provision under this head for their districts, should make allotments to the various tálukas:

and the taluka officers will then be in a position to keep their expenditure within the budget provision for their respective talukas. If excess expenditure in any taluka is found necessary, the Collector, when sanctioning it, should re-appropriate from the allotment of some other taluka in his charge; and if in any district expenditure in excess of the entire budget provision therefor is found necessary, the Commissioner's sanction should be obtained, and he when sanctioning it, should re-appropriate from the allotment of some other district in his division. The sanction of Government should only be applied for when the allotment for a whole division is found insufficient, and this should very rarely be the case if the orders for preparing budget estimates are carefully followed.

(G. Rs. Nos. 4257, dated 21st October 1889, and 1222, dated 3rd April 1891.)

**11.** Extracts from budget estimates relating to allowances to village officers should be submitted by the Collectors to the Commissioners of Divisions through the Survey Commissioner. (G. R. No. 1366, dated 24th March 1892.)

**12.** The Land Revenue budgets should be submitted by Collectors to Commissioners as hitherto. The Survey Commissioner should submit to the Accountant General, before the end of September in each year at the latest, an estimate of the additional revenue expected from the revision of settlements in the current and next year. An extract from this estimate should be sent to each Divisional Commissioner at the same time. The Commissioners of Divisions should then be in a position to decide what amounts should be entered in the estimates. (G. Rs. Nos. 1960, dated 27th May 1893, and 3152, dated 11th September 1893.)

**13.** The Superintendent of Stamps should compile the budget estimates in respect of stamps for the whole Presidency, and the Accountant General should forward the budget estimates so as to reach him on 8th September. (G. R. No. 550, dated 22nd February 1888.)

**14.** Each Commissioner should in his respective Division control and consolidate the estimates of the expenditure debitable to "19 A.—Law and Justice—Criminal Courts" on account of the District Magistrates and their subordinates. The estimates for the receipts of Criminal Courts should be scrutinized and consolidated by the Accountant General. (G. R. No. 126, dated 9th January 1889.)

**15.** The Director of Public Instruction should exercise care and foresight in the insertion in his annual budget estimate of those grants-in-aid only which will probably require to be paid within the year for which the estimate is prepared. He should keep a register not of applications but of grants sanctioned and to be paid in their turn, and he should enter in his budget estimate for each year individual grants from his register, inserting only

those grants which will really be expended within the year, and omitting those which will not. If any grant inserted in the budget estimate cannot from unforeseen causes be expended within the year, the Director should substitute for it the next grant standing on his register. A copy of the list of grants to be paid in the year from the budget grant should be furnished by the Director to the Educational Department and to the Financial Department. (G. R. No. 221, dated 17th January 1884.)

16. Postage and telegraph charges not being items of special contingency, the special sanction of Government to their inclusion in the budget is not necessary. The Accountant General can provide for them in the budget, basing the amounts on past actuals combined with such information as District officers may be able to furnish as regards any probable increases or decreases of expenditure in the ensuing year. (G. R. No. 3465, dated 15th October 1890.)

17. The Conservators and Deputy Conservators of Forests should make it clear in their budget estimates what works are intended to be executed departmentally and what through the agency of the Public Works Department. (G. R. No. 139, dated 11th January 1894.)

18. The Conservators and Deputy Conservators of Forests should obtain the sanction of Government before entering in the budget any new or unusual items of expenditure. (G. R. No. 70, dated 6th January 1893.)

19. As the purchase of a steam launch for the Customs Department is a special item and a new charge, the sanction of the Government of India to its inclusion in the budget is necessary.

If the charge in the budget had been of a kind which had to be, and was incurred for every year, and did not exceed the average of the last three years, no sanction to its inclusion in the budget, even though the head is entirely Imperial, would be necessary.

As regards the power of Government to include in the budget expenditure under wholly provincial and divided heads, it is observed that the Local Government has complete power, subject to the ordinary Code rules and directions of the Government of India, over entirely provincial heads. The Local Government has similar powers—at any rate in respect to all ordinary charges—in respect to divided heads. There might of course be special charges of large amount or of an unusual nature which Government itself would refer to the Government of India for sanction, but these would not be of frequent occurrence.

It would, however, be too much to assume that the general sanction accorded to the budget by the Government of India in the Finance Department should be taken to imply that the opportunity has

been exercised by the Government of India of objecting when necessary to all and every item included by a Local Government in its budget. No doubt such an opportunity is afforded to the Government of India, and objection to the inclusion of certain items or an enquiry regarding the necessary sanction is frequently made by the Government of India. But to a certain extent the scrutiny exercised by the Government of India over the budget must be confined to its broad features, and details must be accepted on the responsibility of the Local Government, advised, as it is, by the Local Account Officer. Hence in many instances the Government of India must accept as a fact that items which required the sanction of that Government to their inclusion in the budget, have received the necessary sanction and are not included without such sanction. (Accountant-General's Report No. B-25412, dated 21st November 1890; *vide* G. R., R. D., No. 3381, dated 16th May 1891.)

**20.** Budget estimates of the Ratnágiri School of Industry should be embodied in the Civil portion of the Local Fund Budget of the Ratnágiri District when the audit will rest with the Accountant General. (G. R. No. 2217, dated 16th June 1882.)

**21.** The separate submission of the budget estimates of the Steam Boiler Inspection Office, the Government Central Book Depôt, Bombay, and the Village Officers' Cess Fund, Sind, should be discontinued, as the figures of these estimates are incorporated in the general budget of the Presidency. (G. R. No. 694, dated 10th February 1889.)

**22.** The actual opening and closing balances of the Steam Vessel Survey Fund should be shown in the budget as consisting of invested capital in addition to cash in hand. The former equally with the latter is really a portion of the balance. (G. R. No. 702, dated 24th February 1891.)

**23.** Under the rules for Mounted Police Funds, money expended from the funds on the purchase of equipments or grass is to be fully recovered in monthly instalments. Whenever in the budget estimates of these funds the recoveries on this account are not shown equal to the expenditure, the causes of the differences should be stated in brief.

The procedure of excluding the invested balance from the estimated cash balance shown in the opening part of the budget, the former being shown in a separate entry at the foot of the budget form, should be uniformly observed. (G. R. No. 1380, dated 7th April 1893.)

**24.** The Accountant General should supply with the budget estimates of the Educational Endowment Funds details of the opening and closing balances of each fund. (G. Rs. Nos. 1264, dated 28th March 1893, and 612, dated 19th February 1895.)

**PART VI.—PUBLIC EXPENDITURE.**

1. There is reason to believe that expenditure which would otherwise be postponed is not unfrequently incurred in the month of March in order to prevent lapses of budget grants.

That such motives should be allowed any influence, is obviously open to grave objections, financial and other.

Disbursing officers should be seriously warned against regulating the disbursement of public money entrusted to them upon any grounds other than those considerations of economy and expediency which should guide all public expenditure.

The disbursement of money may be fairly expedited so long as all rules are regularly observed, but it should never be irregularly hurried in order to prevent the necessity for applying for a fresh grant.

(G. I., F. D., No. 1625, dated 10th March 1870; *vide* G. R., F. D., No. 403, dated 19th *idem*, and G. M., R. D., No. 1542, dated 28th *idem*.)

2. It is of the utmost importance that officers should clearly understand that they will have to afford explanation in the greatest detail in all cases in which they exceed the amounts placed at their disposal in the budgets, whether Imperial or Provincial. His Excellency in Council looks to the Commissioners to carry out these views, and trusts that no applications will be forwarded to Government that have not been submitted to the strictest scrutiny. (G. R., F. D., No. 1970, dated 17th November 1871, and G. M., R. D., No. 5929, dated 24th *idem*.)

3. It is most reprehensible for any officer to apply money authorized for one purpose to a totally different one, accounting for the expenditure as if it had been incurred on the work that had been sanctioned. (G. R., R. D., No. 843, dated 26th February 1872.)

4. Government hold the Surgeon General personally responsible that in the case of diet and clothing charges of civil hospitals and similar cases, expenditure is kept within budget limits. The Civil Surgeons must closely look after everything themselves, and see that there is no waste of any sort. (G. R. No. 2714, dated 30th July 1878.)

5. Heads of Departments should not enter into any agreements which necessitate expenditure to be met from the Provincial balance and which cannot be provided for from the budget grants without previous reference to the Financial Department. (G. R. No. 4540, dated 27th November 1882.)

6. It is not desirable to revise the terms of the Provincial Contract in regard to special items either in cases in which those terms bear hardly on, or in cases in which they are favourable to, a Pro-



## PART VI.]

## [FINANCE AND RESOURCE.

vincial Government. The contract must be considered as a whole, and so long as the Local Government receives under the contract revenues equivalent to those which were judged, when it was framed, sufficient to enable the Government to meet the cost of the Provincial administration, the contract should not be departed from. (G. I., F. & C., No. 1088, dated 27th May 1885; *vide* G. R., R. D., No. 5249, dated 26th June 1885.)

7. All Political charges in Bombay with the exception of (a) those connected with Aden and the Somáli Coast, Baroda and the Persian Gulf, Refugees and State-prisoners, and Special Missions, and (b) other extraordinary expenditure arising in connection with Imperial policy and not specially connected with Bombay and the States under its charge, have been provincialised with effect from the 1st of April 1888. (G. I., F. & C., No. 4724, dated 28th August 1888; *vide* G. R. No. 3251, dated 29th October 1888.)

8. The general effect of the rules in Chapter 66 of the Civil Account Code is that revenue and expenditure shall be recorded in the accounts of the Province in which they are collected or incurred without reference to their origin, and that, in the case of doubtful or disputed charges, the incidence should be determined solely with reference to the head of account under which they are recorded. (G. I., F. & C., No. 2195, dated 6th May 1890; *vide* G. R. No. 1927, dated 5th June 1890.)

9. On the occasion of any alteration of classification of accounts which may affect Provincial Revenues, the Accountant General should inform Government of such alteration specially. (G. M. No. 1358, dated 6th April 1893.)

10. All charges connected with the pay, &c., of the Band of His Excellency the Governor of Bombay, have been provincialised with effect from the year 1895-96. (G. I., F. & C., No. 5570-A., dated 28th November 1895; *vide* G. R. No. 4236, dated 12th December 1895.)

11. To prevent expenditure being incurred in excess of budget sanction, it is important that officers should not allow expenditure to be incurred in anticipation of the sanction of Government, and the attention of all Heads of Departments is drawn to this most important point. (G. R., R. D., No. 4260, dated 28th June 1888.)

12. The figures in the annual statements furnished by the Accountant General showing the expenditure incurred in excess of the budget provision should be given in units, instead of in thousands of rupees. (G. I., F. & C., No. 5353, dated 8th November 1890; *vide* G. R. No. 45, dated 6th January 1891.)

13. The Accountant General should communicate to the Administrative Departments concerned,

with reference to note 4, Article 981 of the Civil Account Code, the items of expenditure incurred in excess of budget allotments chargeable to Imperial or Provincial Revenues. (G. Rs. No. 4082, dated 11th December 1894, and No. 5527, dated 20th November 1899.)

14. In paragraph 1 of the Resolution\* of the Government of India in the Finance and Commerce Department, No. 6056, dated 29th November 1889, Civil Accountants General and Comptrollers were directed to submit annually to the Government of India, through the Local Government concerned, a consolidated statement showing, for each major head of expenditure in the Civil Department, (1) the amount of expenditure incurred in excess of the budget grant of the year, (2) the amount of such excess already sanctioned, and (3) the amount still requiring sanction (a) of the Government of India and (b) of the Local Government. In paragraph 2 of the same Resolution it was further directed that this statement should be furnished to the Local Government on the date prescribed for the submission of the Annual Appropriation Report to the Comptroller and Auditor General.

\* *Vide* Article 298 of the Civil Account Code.

It appears, however, that the object, with which the submission of these statements was prescribed, has been imperfectly understood. It may, therefore, be explained that, in accordance with the prescribed system of control by budget estimates, the Government of India, as the central authority, place at the commencement of each year certain sums, technically called "Grants," at the disposal of Local Governments and Administrative Departments for their expenditure during the year. The expending authorities in question have no power to exceed the grants so placed at their disposal, though they have certain powers of re-appropriation from one grant to another. After the close of the year, if the grants have not been completely utilised, the unspent balances lapse in ordinary course; but if expenditure has, for any reason, been allowed to exceed the grants, the Local Government, or the Department concerned has to apply to the Government of India for a further grant to meet the excess. What is required in this case is not a sanction to the expenditure as such, but the issue by the central authority of an order which will enable the Account Officer (who has already upon his books credited the expenditure head with the amount of the budget grant) to charge off the net debit remaining under the head, namely, the excess of the expenditure debited over the budget grant credited.

The object, therefore, of requiring a report of the expenditure incurred in excess of the budget grants is not to examine the propriety of the expenditure, considered on its merits, but to see whether sufficient reasons have been shown for its being incurred in excess of the funds allotted in the "Budget orders" at the commencement of the year. This latter is, however, also one of the main objects of the Appro-

priation Report, in which all important differences between estimates and accounts have to be fully explained; and the Government of India accordingly consider that the purpose which they have in view will be most conveniently secured by linking together the submission of the Appropriation Report and of the statement of expenditure in excess of grants, and by requiring that the excesses, being explained in detail in the Appropriation Report, shall be explained in the expenditure statement merely by reference to the relative paragraphs of the Appropriation Report.

The Accountant General or the Comptroller should submit a copy of the local Appropriation Report along with the annual consolidated statement to be submitted to the Local Governments and Administrations in accordance with the orders quoted in paragraph 1 above, and the explanation of excesses in the latter should be furnished by a reference to the relative paragraph of the former.

It is assumed that the Local Government concerned will have already made the necessary re-appropriation, or have already applied for additional grants, in all cases in which excess expenditure could be foreseen; and the annual statements of excesses over grants should be made use of by them for the purpose of applying, with any remarks they have to add for the necessary additional grants, only in cases in which the excess is trifling or could not be foreseen before the end of the year.

(G. I., F. & C., No. 553-A., dated 31st January 1895; *vide* G. R. No. 588, dated 16th February 1895.)

15. In the Resolution of the Government of India, Finance and Commerce Department, No. 553-A., dated 31st January 1895, it was directed that the ~~applications~~ for the issue of any orders which are required from the Government of India to enable Account Officers to charge off on their books expenditure in excess of budget grants should be submitted for orders at the same time as the annual Appropriation Reports, excesses over grants being explained by references to the relevant paragraphs of those reports. It has been decided in future to include in the present annual Resolution, the orders on such applications in all cases where the nature of the orders would not involve the mention of details to an extent unsuitable for this Resolution. In the case of Provincial and Local Expenditure, the sanction of the Government of India to excess expenditure under any head of account is not necessary as long as it is met by a re-appropriation and the aggregate budget grant for Provincial and Local expenditure is not exceeded.

The explanation of differences from the budget estimates given in the Appropriation Report should be such as to give some indication of the following points, namely—

(1) to what extent each stated cause of excess affected the estimate ;

(2) why, at the time the estimates were prepared, the excesses were not foreseen ; and

(3) if the expenditure was avoidable, why it was incurred notwithstanding absence of provision in the estimates.

.. (G. I., F. & C., No. 2472-A., dated 24th May 1895 ; *vide* G. R. No. 2059, dated 19th June 1895.)

16. Provincial Funds are primarily and ordinarily intended for strictly Provincial purposes. Exceptions must occasionally arise, but they should be cautiously admitted, and, in the event of retrenchment being necessary, the Government of India would not ordinarily be able to include grants to Municipalities among the expenditure for which assignment had to be made, or to recognize pledges to Municipalities as valid objections to the reduction of the assignment. Beyond this expression of its views in this regard, the Government of India does not desire to fetter the discretion of Local Governments in making grants from Provincial Revenues for expenditure of a kind that is ordinarily Municipal. (G. I., F. & C., No. 943, dated 25th February 1887 ; *vide* G. R. No. 896, dated 29th March 1887.)

17. The practice of applying to Government for sanction to expenditure for which no provision has been made in the budget estimates of the year and which could safely be postponed for inclusion in the following year's budget is not only opposed to the Civil Account Code Rules, but also entails unnecessary correspondence on various offices and should be discontinued as much as possible. For the proper control of the finances it is essential that the Account Code Rules shall be strictly observed. Heads of Offices should, when proposing expenditure not budgetted for, explain fully why the need for it was not foreseen in time for its inclusion in the budget and also whether it is absolutely necessary. The Civil Departments of the Secretariat should be requested to see that this rule is invariably enforced when sanctioning expenditure within their authority. (G. C. No. 2223, dated 18th August 1887.)

[ *Vide also*  
Order No. 10  
in Part III,  
*supra*].

18. In the Resolutions noted in the margin, it was decided that, save for exceptional reasons, no expenditure should be proposed or sanctioned unless provision had been made for it in the estimates of the year ; and Local Governments and Heads of Departments were requested to state distinctly, in all applications for sanction to expenditure, whether provision for the proposed charge had or had not been made in the budget estimate of the year, and, if not, whether it could be met from savings in the existing grants. The Secretary of State for India has drawn attention

Resolutions of Government of India in the Department of Finance and Commerce, Nos 1959 and 1661, dated, respectively, the 31st July 1873 and 18th June 1884 ; *vide* G. Ra. Nos. 2084 and 2399, dated, respectively, 21st August 1873 and 11th July 1884.

to these instructions in the extracts from the Despatches quoted below, and, in view of the necessity for their strict application, the Governor General in Council directs that these extracts shall be communicated to, and the instructions in them carefully observed by, Local Governments and Heads of Departments:—

*Paragraph 8 of Despatch No. 115 (Military),  
dated 17th May 1888.*

“Your Government will, I am sure, agree with me in holding it to be a principle of the first importance that, except under the stress of quite exceptional or unforeseen circumstances, no expenditure shall be made during any year which has not been already provided for in the regular estimates for that year, and accordingly, even had the need of the proposed general increase to the Department been more conclusively established than I hold it to be, I should have been unable to accord my sanction to the introduction of a supplementary estimate for the purpose.”

*Paragraph 32 of Despatch No. 190 (Financial),  
dated 26th July 1888.*

“It is the standing order, as embodied in the Civil Account Code, that ‘save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned.’ I am of opinion that this rule should be enforced much more strictly than seems to be the practice in dealing with applications for an increase of expenditure during the current year; that in the really exceptional cases where it has to be incurred, the Financial Department, if able to do so, should especially report that the expenditure can be met by savings in other directions, or from the surplus provided in the budget; and that, if this is impracticable, your Government should, before authorizing the expenditure, consider the question of the manner in which the cost is to be defrayed before submitting the proposals to the Home Government for sanction.”

(G. I., F. & C., No. 4958, dated 8th September 1888; *vide* G. R. No. 3009, dated 2nd October 1888.)

19. In estimating the cost of a dispensary for the purpose of making the grant-in-aid towards it, the pay and allowances of a Third Class Assistant Surgeon alone should be taken into account, and an additional grant to cover the cost of the increased emoluments of a second class or first class man should be made to the Municipality whenever occasion arises. The extra grant payable under these orders should only be paid to Assistant Surgeons on separate bills which will specify the periods of their employment in the dispensaries. (G. Rs. Nos. 2571, dated 21st August 1874, and 759, dated 22nd February 1889.)

20. The civil expenditure is, to a great extent, under the control of the Provincial Governments;

they have a direct interest in confining it within due bounds. It must, however, be remembered that expenditure authorized during the currency of an agreement on the ground that the funds of the Provincial Government are adequate to meet it, will make it more difficult for the Imperial Government in framing a new agreement, to claim its full share of the improvement which may have taken place and, therefore, additional payments should only be sanctioned when really necessary, and not merely because the balances of the particular Provincial Government may be able to meet the expenditure at the moment. (S. of S. No. 158, Finl., dated 10th August 1893; *vide* G. I., F. & C., No. A-4187, dated 28th September 1893, and G. R. No. 3611, dated 16th October 1893.)

21. At a time when it is necessary in an especial degree to observe all practicable economy in the expenditure of Government, it is advisable to remind both expending and controlling officers of the duty incumbent upon them of scrutinizing and reducing to the lowest amount consistent with the proper administration of the public service the expenditure which they have to incur or to control.

There are large branches of expenditure, such as those connected with 'Contingencies,' 'Supplies and Services' 'Travelling Allowances,' and the like, in which it is necessary for purposes of economy that the expenditure should from the very beginning of the year be regulated with the view, not only of keeping within the budget estimates (which is the ordinary obligation of every officer concerned), but of keeping well within them if possible, so as to effect as large a saving as practicable.

Moreover, experience shows that, in the larger supply departments especially, new demands arise during the year which it may have been impossible to foresee in time for entry on the estimates. In the current year the door must practically be shut against extra grants, and it behoves every administering officer concerned to prepare, by economies enforced from the beginning of the year, to meet these new and unforeseen charges by re-appropriations of his original estimates.

The Governor General in Council considers it desirable also, with reference to the present necessity for strict control of expenditure, to remind all officers that for the incurring of expenditure two conditions must be present *independently*—

(1) The expenditure must be within the limits of the originally sanctioned budget estimate, or of some "extra grant" sanctioned by competent authority in addition to the original estimate.

(2) The expenditure must have been sanctioned as expenditure, by superior authority, unless it is within the sanctioning powers of the expending officer.

Neither of these two conditions implies the other, and it is the duty of the expending officer to satisfy himself that both are present.

Although it is sometimes, in occasional extraordinary circumstances, necessary for an expending officer to disburse money, or to engage to do so, in the absence of one or both of these conditions, he must remember that he is taking upon himself a responsibility for which he has to give a due account, and he is bound at once to report his action for regularization.

(G. I., F. & C., No. 2162-Ex., dated 30th April 1894; *vide* G. R. No. 1717, dated 16th May 1894.)

22. Sanction by the Government of India to any special expenditure cannot be taken as sanctioning an additional grant to cover the expenditure, but application should be made for an additional grant if and when it appears likely that any sanction to expenditure will cause the grant against which the expenditure is charged to be exceeded. (G. I., F. & C., No. A-1840, dated 23rd April 1895; *vide* G. R. No. 1514, dated 10th May 1895.)

23. Immediately on the issue of orders sanctioning an expedition or other measures involving large special expenditure, the Local Governments and Spending Departments concerned, both Civil and Military, should, without waiting to be asked, prepare and submit to the Government of India in the Military Department detailed forecast estimates of the extra expenditure debitable to the Military Department likely to be incurred under their respective orders, for the period the operations are expected to last. The estimate should be prepared so as to distinguish the monthly recurring extra expenditure from the initial charges, which are incurred once for all at the commencement or during the progress of the operations, and from the terminal charges, similarly incurred at the close of the operations. (G. I., M. D., No. 2001-F., dated 27th June 1895; *vide* G. R. No. 2834, dated 19th August 1895.)

24. It is necessary that the ordinary budget system of control of expenditure be applied to famine expenditure and to advances made in consequence of prevailing distress; that is, 'grants' whether by re-appropriation or in the form of 'extra grants' be formally made to provide for intended expenditure. (G. I., F. & C., No. 5409-A., dated 22nd December 1896; *vide* G. R. No. 81, dated 8th January 1897.)

25. The following circular of the Accountant General on the subject of contingent charges was approved by Government Resolution No. 2918, dated 27th August 1895:—

I.—GENERAL EXPLANATION AND DIVISION  
OF CONTINGENT CHARGES.

In accordance with Articles 73 and 75 of the Civil Account Code the following subsidiary in-

structions regarding contingent expenditure are issued with the sanction of Government.

2. Contingent expenditure (including supplies and services) has been divided into the following classes :—

A.—*Contract contingencies*, viz., those for which an annual lump sum is allotted within which an officer may incur expenditure without further sanction.

B.—*Non-contract contingencies* which are sub-divided into—

(a)—*Special*—those which cannot be incurred without the sanction of Government except in cases where powers of sanction have been specially delegated by Government.

(b)—*Countersigned*—those which are under the direct supervision of the controlling officer or countersigning officer and for which detailed bills are submitted to him for check and countersignature.

(c)—*Audited but not countersigned*—those which do not require special Government sanction or countersignature.

3. The detailed classification of contingent charges according to the above categories is shown in Annexure A.

4. The system of contract grants has not been extended to all offices. Annexure B shows the offices to which it has been extended, and also the disbursing officers (those who incur expenditure and submit bills in the first instance), countersigning officers and the controlling officers (those who exercise powers of supervision) of each department. As regards those offices to which the contract system has not been extended, contingencies shown under A in Annexure A will be governed by the rules which apply to countersigned contingencies.

## II.—CONTRACT CONTINGENCIES.\*

5. Each disbursing officer is allowed—so long as he does not contravene any specific orders of

\* It is strictly necessary that officers to whom contract grants have been assigned should scrutinize their actual expenditure therefrom every month, with a view to ascertaining whether the monthly proportion of the annual grant has been exceeded and to making the necessary reductions in their scale of expenditure in good time if the total provision for the year seems likely to be exceeded.

As Government have a right to rely on the good management of disbursing officers in keeping their expenditure within the limits assigned in, return for freedom from interference with their discretion, extra grants will be sanctioned only in very exceptional circumstances.

(G. R. No. 1264, dated 25th March 1889.)

Officers should on no account exceed the sanctioned contract grants. If any officer does exceed the grant, the excess will be recovered immediately from his personal allowances. If any extraordinary circumstances render it probable that the grant



Government—full control over the annual grant to meet charges for all items included in the grant for the particular major head without reference to the expenditure against any particular one of them. Ordinarily the grant is fixed by Government for each office for a term of five years, and within the contract period the officer is allowed to appropriate savings which may accrue in any year, in the succeeding years, the necessary provision in the budget being made by the Accountant General, but the savings at the end of the last year of the contract period lapse to Government. On the other hand, no officer is allowed to exceed his contract grant without previous sanction, and an officer allowing his expenditure to exceed the sanctioned grant makes himself liable for recovery of the excess from his personal pay and allowances. All expenditure incurred by an officer which falls under any of the detailed headings mentioned in Column 1 of Annexure A must be paid for from his contract grant and claims for extra grants owing to increase of expenditure of any particular class or owing to new circumstances will not be allowed unless it is clearly proved that an unusually large burden has been thrown on the contract grant. Details of this expenditure are not required by the Accountant General except for "peons' uniforms and belts" and "books and publications," which may be paid from the contract allowance, the total being merely distributed in the bill according to the detailed headings given in Annexure A for the purposes of classification in the public accounts. Expenditure on "peons' uniforms and belts," although included in the category of contract contingencies, is strictly limited to the rates fixed for each class of peons, &c. All miscellane-

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will prove insufficient, the special sanction of Government must be obtained before the extra expenditure is incurred. And as Government have a right to rely on the good management of disbursing officers in keeping their expenditure within the liberal limits assigned after careful consideration of past expenditure in return for freedom from interference with their discretion, extra grants will be sanctioned only in very exceptional circumstances. The benefits of the contract system will be greatly lost if officers can on any plausible excuse trouble Government for an extra grant with any chance of success. The time often lost in examining the validity of claims for extra grant would suffice for the detailed audit of the officer's expenditure, and it would be an unequal bargain if officers could obtain freedom from control without at the same time surrendering their right to trouble Government for extra grant. (G. R. No. 917, dated 3rd April 1888, and No. 1307, dated 27th March 1889.)

All savings in contract grants must lapse at the end of the last year of the contract term. Officers should arrange to utilize the savings as far as possible, during the last month of the contract period, by anticipating the ordinary requirements of the next year, to enable the contract grant in the beginning of the new period to be made available for triennial and quinquennial supplies falling due in that year.

(G. R. No. 3080, dated 7th September 1895.)

The sanction of the Government of India need not be required to increases in contract grants chargeable to Imperial Funds. (G. L., F. & C., No. Ex.-5085, dated 24th November 1893 vide G. R., R. D., No. 9252, dated 18th December 1893.)

ous expenditure on account of ordinary petty office contingencies is classed under Petty supplies (see Annexure C).

6. Commissioners of Divisions and the Commissioner in Sind are allowed an addition to their contract grants to serve as a "discretionary grant" from which they may make allotments to any of the districts under their control, to supplement deficiencies in Land Revenue contract grants and for expenditure on petty construction and repairs not expressly budgetted for by Collectors. The discretionary grants may also be used for supplementing deficiencies in other countersigned, audited but not countersigned, contingencies of Collectors. The Inspector-General of Police and the Commissioner in Sind are also allowed additions to their grants for similar purposes in connection with the Police Department.

### III.—SPECIAL CONTINGENCIES.

7. These will be passed under the orders of Government which should be noted on the bills before encashment. Recurring charges, such as house-rent, when once sanctioned do not require further sanction unless there is a change in the amount, but the number and date of the order by which the charge was originally sanctioned should be quoted on each bill. Except where a standing sanction exists, the sanction of Government should be obtained for providing in the budget for items of special contingencies.

### IV.—COUNTERSIGNED CONTINGENCIES.

8. These charges are subject to the scrutiny of the countersigning officer and are stated in detail in the bills, which, except in the case of items noted in the margin, are required to be countersigned before payment at the treasury. Subject to the limitations prescribed by the controlling officer, dis-

bursing officers may incur expenditure up to the limit of the grants placed at their disposal, but controlling officers have full control over the grants for countersigned contingencies made to all the officers subordinate to them, and have power to transfer a portion of the grant of one office to that of another or to retain it as a reserve for future distribution whenever necessary. Thus in case contingent expenditure of this class becomes necessary which has not been foreseen at the time of framing the yearly estimates and cannot be met from the grant of a particular office, the controlling officer must always endeavour to meet it by transferring a portion of the grant of another office under his control, provided

such grant is under the same major head of account and in such cases no further reference to Government will be necessary. The Government have authorized the Accountant General to return without taking any action, any applications that may be received for fresh sanction which do not clearly show that every endeavour has been made to provide for the fresh charge by re-distribution of sanctioned grants or otherwise.

9. In the Jail Department all charges are for the purposes of account treated as countersigned, though where special sanction of Government is necessary it has to be obtained. All the charges are paid on abstract bills in the first instance and detailed bills are sent to the Accountant General through the Inspector-General of Prisons.

V.—AUDITED BUT NOT COUNTERSIGNED CONTINGENCIES.

10. The contingencies of the last class named above do not require countersignature or specific sanction, and are passed on the responsibility of the disbursing officer up to the limit of his budget grant. They have been excluded from the category of contract contingencies, because they are of a varying nature and are not amenable to much control or economy. In the case of these contingencies it is the duty of the disbursing officer to see that the expenditure is not more than the occasion demands, and that whenever any fixed scale is laid down, the expenditure is in accordance with that scale.

VI.—DISTRIBUTION OF GRANTS AND THEIR TRANSFERS.

11. As soon as the budget for the year is sanctioned by the Government of India, the Accountant General communicates the grant sanctioned for non-contract contingencies to the disbursing and controlling officers. In a few cases grants are communicated only after re-distribution by the controlling officer. These grants are the maxima up to which expenditure may be allowed without the previous sanction of Government, and each officer must try to keep his expenditure within the sanctioned limits. Contract grants are not communicated, as they are fixed for a term of years by Government and do not vary from year to year. Should any necessity for an extra grant arise, application for it should be made to the controlling officer without any delay. It will be the controlling officer's duty to re-adjust the grants for the offices under his control so as to avoid application for an extra grant from Government. Should it, however, be unavoidable, he should apply to Government, as early as possible, submitting the necessary re-appropriation statement.

12. With regard to transfers of grants, the primary condition is that all transfers from one major head to another (except in the case of sta-

tionery purchased in the country) require the sanction of the Local Government or of the Government of India when they are from or to Imperial Major heads. The sanction of Government is also required for transfers of grants for special contingencies either from one office to another or for any other purpose in the same office. Disbursing officers may (though they are not bound to do so) transfer a portion of their contract grant to meet deficiencies in the grant for non-contract charges under the same major head. They may also make transfers of grants from one detailed head under "audited but not countersigned," to another. A countersigning officer may transfer from "audited but not countersigned" to "countersigned" or *vice versa* in the grants of the same office and in the detailed heads coming under both these classes. Controlling officers may exercise all the powers of countersigning officers and also make transfers of grants of one office to another under their control except in the case of contract grants. But in the case of transfers made by the Commissioner of Customs, Salt, Opium, &c., of A'bkári Inspectors whose salaries are personal, a portion of the excise contract grant may be transferred from one district to another with the consent of the Collector. The Prothonotary and Registrar, Original Side, High Court, has power to transfer a portion of the contract grant of one office to another under him. The Collector of Salt Revenue may transfer a portion of the contract grant sanctioned for one division to another.

13. Transfers of grants from one class to another or from one office to another should be communicated to the Accountant General by the officer sanctioning the transfer in the following form:—

The undersigned begs to intimate to the Accountant General that the following transfer of grants has been sanctioned by him :

	FROM			TO		
	Office.	Class.	Amount.	Office.	Class.	Amount
			Rs.			Rs.
Grant as it stood before the transfer.						
Amount of transfer sanctioned.						
Amount as it stands after the transfer.						

It must, however, be understood that the transfer of an ascertained saving only can be allowed.

14. The following procedure is prescribed for the Police Department:—

Applications for the sanction of Government to expenditure on special contingencies which cannot be actually incurred without a reference

to Government, whether budgetted for or not, should be submitted to Government by the Inspector General of Police through the Divisional Commissioner. Applications for the sanction of Government to expenditure which has not been foreseen and budgetted for should be similarly submitted when the charge exceeds or is likely to exceed Rs. 100, or where the charge is such as cannot be incurred without the special sanction of Government irrespective of the amount. In the case of unforeseen charges not exceeding Rs. 100, the power of granting sanction has been delegated to the Commissioners, provided they are able to meet the excess expenditure by reappropriations from the grant for travelling allowances allotted to their division. This power is not to be exercised in the following cases :—

(a) When the charges require the previous sanction of Government.

(b) When the charge can be met by the Superintendents from their contract grants or by the Inspector General of Police from the grants for "countersigned" and "audited but not countersigned" contingencies.

(c) To supplement deficiencies under other heads for which a discretionary allowance is placed at the disposal of the Inspector General of Police.

Re-appropriations from contract grants of District Superintendents of Police to meet deficiencies in grants for non-contract charges require the sanction of the Inspector General, except in regard to audited but not countersigned contingencies.

#### VII.—REGISTER AND VOUCHERS.

15. A register should be maintained by each disbursing officer in the form annexed to this circular, which provides for all classes of contingent expenditure in one register. Each countersigning officer should maintain a register for the record of the expenditure the bills for which he countersigns. Controlling officers are expected to inspect the contingent registers of offices subject to their control with a view to seeing that the registers are properly maintained, that expenditure on account of one class has not been entered under another class, and that there is no irregularity.

16. Special forms of bills have been provided for the different kinds of contingencies. Contingencies falling under Classes A and B (c) should be drawn on one bill, and "special" and "countersigned" contingencies should each be drawn on separate bills. All the forms make provision for showing the balance available for expenditure after each bill is paid. In the case of contract contingencies the grant available for expenditure during the year is the fixed sum plus the saving

or minus the excess in the previous year, and in the case of all other contingencies the sanctioned grant for the year (with the subsequent changes under orders of the controlling officer). Only in cases of contingencies mentioned in the margin of paragraph 8 and in paragraph 9 payment may be made on abstract bills. In all other cases the charges should be billed for in the appropriate form for payment at the treasury. When payments are made on abstract bills, detailed contingent bills should be submitted to the countersigning officer direct. No officer will be allowed to draw money on a contingent abstract subsequent to the 10th of any month unless he attaches to the first abstract presented for payment at the treasury, after that date, a certificate to the effect that his detailed contingent bills for the preceding month have been forwarded with all the necessary vouchers to the countersigning officer. Treasury officers will be particularly careful to refuse payment of abstract bills after the 10th, unless supported by the certificate (written on the bill itself) referred to above. As it is important that expenditure incurred in one year should not be left over to be paid for in another year, all disbursing officers should be careful, in the month of March each year, to send bills for countersigned contingencies for countersignature in time for their return for payment by the 31st March. Of course in the case of those contingencies which can be drawn on abstract bills this will not be so necessary, as the charges can be drawn on abstract bills up to the close of the month.

17. The allotments to subordinates should be made by the disbursing officer from his sanctioned grant under each major head. The procedure laid down in Section X should be followed by Collectors, Judges and District Superintendents of Police with regard to the expenditure of themselves and their subordinates.

18. When an invoice is received for any articles obtained from another department or office, the cost of which, had they been purchased locally, would have been paid from the contract allotment, such invoice should accompany the bill for adjustment in the Accountant-General's office and a deduction should be made from the balance available for expenditure by a distinct entry in the bill.

#### VIII.—SUB-VOUCHERS.

19. *Contract Contingencies.*—The sub-vouchers for peons' uniforms and belts should be sent to this office. The rest should be retained until the controlling officer's inspection of the office is over. They may be destroyed after the completion of three account years.

*Special Contingencies.*—All the sub-vouchers in excess of Rs. 10 should be attached to the bill at the time of payment from the treasury which will send them to this office.

*Countersigned Contingencies.*—All sub-vouchers for clothing to peons and other sub-vouchers for sums in excess of Rs. 10 should be attached to the detailed bill sent to the controlling officer, who will send to the Accountant General all those which are in excess of Rs. 100. When an officer countersigns his own bills, all sub-vouchers in excess of Rs. 10 should be attached to the bill for transmission to this office.

*Audited but not countersigned contingencies.*—All sub-vouchers for postage (except bearing postage) charges and telegraph charges should be attached to the bill. With regard to other charges the rule about countersigned contingencies should be followed.

#### IX.—PERMANENT ADVANCES.

20. A District Officer, Judge or other head of an office can only be allowed one permanent advance for himself and his subordinates in all departments and for all classes of contingent expenditure.

21. If a subordinate holding a portion of a permanent advance is transferred from the control of one officer to that of another, he should refund so much of the permanent advance as he holds, to the officer who holds it from the Accountant General, and re-draw whatever may be necessary from his new chief.

*Example.*—A Subordinate Judge, subordinate to the Judge of *A.*, is transferred with his charge to the jurisdiction of the Judge of *B.*; he must refund the permanent advance held from the Judge of *A.* and apply for a share of the permanent advance held by the Judge of *B.*

22. On the 15th April each year every officer who may have a permanent advance should send an acknowledgment in the following form direct to the Accountant-General:—

I hereby acknowledge that the permanent advance of Rupees \_\_\_\_\_ assigned to this office (No. \_\_\_\_\_ in the Accountant-General's list) is due from and to be accounted for by me.

Place \_\_\_\_\_ Name \_\_\_\_\_  
Date \_\_\_\_\_

Official designation.

and whenever during the year there is a transfer of charge of the office, a similar acknowledgment should be appended to the report required by Article 47 of the Civil Account Code.

23. Acknowledgments of a portion of a permanent advance should be sent to the head of the department, not to the Accountant General, and it is suggested that such acknowledgments shall be required (a) on 1st April each year and (b) whenever there is a transfer of charge of the subordinate office.

24. It will be desirable for officers whose permanent advances are distributed amongst several subordinates to examine the acknowledgments held before making the acknowledgment for the whole advance.

X.—PROCEDURE WITH REGARD TO SUBORDINATE DISBURSING OFFICERS.

25. Mámlatdárs and other officers who incur contingent charges from the Collector's grants are more numerous in this Presidency than elsewhere and the following arrangements exist for dealing with them in order to avoid the necessity of preparing the numerous bills which were formerly drawn.

26. The Collector should arrange that one officer only (the Huzúr Deputy or any other officer who may be preferred) should draw up contingent bills, and that all bills be paid at the District Treasury only.

27. Each officer to whom a portion of the Collector's permanent advance is entrusted should, once a week, send to the head-quarters' office a simple unclassified list of items paid, with vouchers attached; this will be examined, the items, if approved, will be entered in the contingent register of the head of account concerned, and the total of the list will be repaid to him in the manner explained further on.

*N.B.*—This arrangement, it will be noticed, does away with the necessity for the old "Petty Supply Allowances" which merged in the existing contract grants.

28. To work this plan conveniently it should be arranged that each Mámlatdár or other officer temporarily or permanently away from head-quarters should send in his list of contingent expenses on such date as will ensure it reaching the Treasury on a stated day in each week (say every Saturday); officers at head-quarters such as the head-quarters Mámlatdár, who have a portion of the permanent advance, should also send in a weekly list on the day arranged and the recoupment of the several advances will then be proceeded with.

29. When the postings in the contingent register are completed, a line should be drawn across the register, and a bill or bills drawn up in accordance with Civil Account Code, Article 83, and presented for payment at the Treasury. Except at the end of the month a bill need not be drawn up for heads such as "Stamps," "Excise," "Horse-breeding Operations," &c., in cases in which the expenditure has been so insignificant as not to inconveniently reduce the head-quarters permanent advance, but in presenting for payment the bills that are drawn, "cash orders" should be taken in part payment and sent to the several officers at out-stations from whom lists of expenditure have been received, the amount drawn in cash being used to recoup the permanent advance at head-quarters.

30. If any táluka or other list is received late, the others should not be delayed in settlement,



but payment of this particular list or any others of a special nature may conveniently be made by means of a "cash order" paid for from the permanent advance at head-quarters without presenting a bill every time.

31. Under this system, it will be noticed that the Mámldárs will not in any circumstances disburse contingent charges from their treasury balance, and all vernacular and otherwise informal vouchers will cease to exist as vouchers to the lists of payments and will become merely sub-vouchers to the contingent bill. Every contingent charge should be paid from the permanent advance, which does not belong to any particular branch of the office (Civil Account Code, Article 77), but is available for primarily paying contingent charges of every branch of the Collector's charge.

32. In the case of Government Stallion charges one moiety of which is payable from Local Funds the full charge should be paid in the first instance from the permanent advance of the officer incurring the charge and should be included in the weekly list submitted by Mámldárs and others in accordance with paragraph 27. but the Huzúr Deputy or other officer dealing with contingencies at head-quarters should draw up two bills (1) for the local moiety which should be paid by the Local Fund under Local Fund rules and which needs no countersignature *after* payment and (2) for the Provincial portion which should be in the form of an abstract bill and be subject to the submission of a detailed bill for the countersignature of the controlling officer.

33. If from any unforeseen cause a Mámldár or other officer should require to make a payment on account of contingencies which the balance of his permanent advance will not cover and the nature of which will not admit of delay pending reference to head-quarters, he may draw the amount as a "Miscellaneous advance" to be immediately recouped. In each such case an explanation in justification of the advance should be given in the bill.

34. The above procedure should, as far as possible, be followed by District Judges, District Superintendents of Police and other officers whose subordinates incur expenditure in this way.

#### XI.—STATIONERY.

#### 35. Charges for country stationery and

Bottles for ink.	Rubber.	carriage of
Glue.	Sand.	stationery
Gum.	Sealing wax.	incurred in
Gum-pots.	Scissors.	large offices
Ink.	Silk.	are, under
Inkstands.	Tape.	Article 98
Needles.	Thread.	(f) of the
Paper.	Twine.	Civil Ac-
Pens.	Wax cloth.	count Code,
Penknives.	Any other petty arti-	to be debit-
Pins.	cles of stationery	ed to the
	not specially named	major head
	above.	

"30, Stationery and Printing." For the purposes of this rule country stationery is taken to mean all articles of stationery as stated in the margin purchased in the local market whether of Indian or European manufacture. The rule should be understood to apply to the following offices:—

3.—LAND REVENUE.

1. Collectors and Deputy Commissioners in Sind and their subordinates.
2. Superintendents of Survey.
3. Superintendent of Photozincographic Office.
4. Survey Commissioner and Director of Land Records and Agriculture.

5.—SALT.

1. Collector of Salt Revenue and his subordinates.
2. Collector of Salt Revenue in Sind.

7.—EXCISE.

District Collectors and their subordinates.

9.—CUSTOMS.

Collector of Customs, Sind.

18.—GENERAL ADMINISTRATION.

1. Commissioners of Divisions.
2. Commissioner in Sind.

19A.—LAW AND JUSTICE.

District Judges, and Special Judge, Deccan Agriculturists' Relief Act, including Subordinate Judges.

20.—POLICE.

Superintendents of Police, including those of the Agency Police.

25.—POLITICAL.

1. Political Agent, Mahi Kántha.
2. Ditto Káthiáwár.
3. Ditto Pálanpur.
4. Agent to the Governor General, Baroda.

36. The majority of the offices included in the above list are allowed combined contract grants for charges debitable to the respective departments and to the major head "30, Stationery and Printing." They may incur expenditure in any proportion they like so long as the total expenditure payable out of the grant does not exceed the amount available.

37. Rubber stamps should be obtained through the Superintendent of Stationery, who should submit the acknowledgment of the indenting officer with an impression of the stamp as a voucher for payment.

XII.—FURNITURE AND DEAD-STOCK.

38. Articles of furniture for a newly created office or institution should in each case receive

Government sanction. New sets of furniture for travellers' bungalows should be treated in the same way as furniture for a newly created office.

39. In all cases where contract grants are allowed, additional articles of furniture may be purchased by the disbursing officer from his contract grant whether such articles are to replace old ones or not. In cases in which contract grants are not allowed, such articles may be purchased by the disbursing officer within the limit of budget provision, when the value of each article does not exceed Rs 30 ; and the controlling officer may sanction similar purchases within budget provision up to any amount. Officers who control their own contingencies will exercise the powers of a controlling officer in this respect.

40. The previous sanction of Government should be obtained in all cases in which the cost cannot be met from the sanctioned grants at the disposal of the disbursing and controlling officers.

41. Articles supplied under special rules or of unusual character such as those mentioned below should not be purchased without the sanction of Government, and the same rule applies to all articles of European manufacture which must, under Article 98 (k) of the Civil Account Code, be obtained by indent on the Secretary of State. If, however, the cost of each article does not exceed Rs. 10, and can be met from the officer's contingent allowance, Government sanction is not necessary :—

Matting, the cost of which cannot be met from the contract grant.

Iron safes.

Boats.

42. Applications for punches (to cancel stamps) required by officers in the Revenue and Judicial Departments should be made to the Superintendent of Stationery, who should require officers applying to state when the last supply was made with a view to preventing too frequent applications for new ones.

43. Scales for weighing coin required by Huzúr and Taluka Treasuries should be obtained from the Bombay Mint. It is not necessary to purchase scales to weigh more than Rs. 200.

44. The local purchase of Chubb's locks is not admissible. They should be obtained by indent on the Stationery Office. It must, however, be understood that Chubb's locks may ordinarily be purchased for the doors of treasury strong rooms of Huzúr treasuries only, good brass locks of Indian manufacture being sufficient for other purposes.

#### XIII.—CLOTHING TO PEONS.

45. The following is an abstract of the rules prescribed by Government under Civil Account

Code, Chapter 6, Article 98 (j), for clothing to peons and petty officers in offices, the cost of which is Provincial or divided between Imperial and Provincial.

46. (a) All Government peons and bailiffs are allowed As. 12 in the Presidency and Rs. 1-8-0 in Sind, biennially, for tape for belts including the cost of material and making.

(b) Peons and petty officers of the officers enumerated in Annexure D to cover the cost of making up the coats and for any other local purchases of clothing, the woollen cloth required being supplied on indent *biennially* by the Superintendent of Stationery:—

	<i>Biennial.</i>	Peon, Petty officer.	
		Rs.	Rs.
(Maxima) ... {	Mofussil ...	4½	9
	Bombay ...	12	20

*Note.*—The above grants do not include cost of turbans which may be purchased biennially for peons at the Presidency town at the rates given below:—

	Rs.	a.	p.
Turban for Head Peons...	6	8	0
Do. for Peons ...	3	8	0

(G. R., F. D., No. 2954, dated 19th July 1892.)

(c) Peons of Members of Council, the High Court, Secretaries to Government, Commissioners,\* including the Commissioner and Judicial Commissioner in Sind, and the Commissioner of Customs, Salt, &c., including the cost of cloth and of turbans, *biennially*:—

Peons—Rs. 20.

Petty officers—Rs. 60.

*Note.*—The Mukádam of the Secretariat and the Resident Darkeeper and General Custodian of the Public Works Department, Secretariat, each, should be considered a petty officer of peons. The Examiner of Public Works Accounts and the Oriental Translator should be regarded as attached to the Public Works Department and the Political Department of the Secretariat, respectively. The peons of the Commissioner in Sind's printing press are considered for this purpose as attached to his office.

(d) Hamáls of the Secretariat and Record Offices, faráshes of Commissioners, tindal and lascars on the establishment of the Commissioner in Sind, and peons of Mámlatdárs and Subordinate Judges (provided the expenditure can be met without any increase of contract grants) Rs. 4 annually for the purchase of cheap cotton clothing, and to hamáls and pankáwálás of the High Court at Rs. 3 per annum for cheap cotton clothing.

(e) The peons of the Government Pleader, High Court, may be supplied with cloth at Rs. 8 per peon biennially at Government expense.

\*The peons of the Alienation Branch of the office of the Commissioner, C. D., are to be supplied with clothing on the same scale as the other peons of the Commissioner. (G. R., F. D., No. 1547, dated 4th April 1892.)

(f) The two chobdárs attached to the office of the Agent for Sardárs in the Deccan are allowed Rs. 50 each biennially exclusive of cost of cloth.

(g) Faráshes (of Collectors and Mámlatdárs) and tent-pitchers, whatever the actual work on which they are employed, may be ranked below peons; and as regards clothing, they, as well as permanent tent-pitchers, should be classed with Mámlatdárs' peons and allowed Rs. 4 annually for cheap cotton clothing.\* The faráshes of the District and Subordinate Judges' Courts may be allowed Rs. 4 annually, they being supplied at the discretion of the District Judges with cheap cotton clothing annually at Rs. 4 or with woollen clothing biennially at Rs. 8, provided the cost is met without an increase to the contract grant.

47. Heads of offices may supply woollen instead of cotton clothing so long as the cost does not exceed the grant sanctioned by Government.

48. Clothing cannot ordinarily be supplied to temporary peons, unless there is a prospect of the continuance of their employment for two years, in which case clothing may be allowed with special sanction.

49. Indents on the Superintendent of Stationery for cloth should be submitted through this office on General Form No. 166-E. (to be obtained from the Government Central Press), and should state distinctly the numbers of haváldárs, náiks, peons, faráshes, &c.

50. The charges on account of clothing to peons, &c., are to be defrayed from contract grants in all cases in which such grants are allowed and should be supported by sub-vouchers.

51. The clothing of peons of Local Fund Account offices and of the Presidents, District Local Boards, should be supplied at the cost of the Local Funds concerned.

52. The rules prescribed by Government for Provincial offices have been extended to the Imperial offices in Bombay including the peons attached to the Bombay Dockyard, on the condition that, as a rule, only peons in attendance on Gazetted Officers will be supplied with liveries. Peons of all descriptions employed in the office of the Accountant General, Bombay, and the Currency Office, Bombay, are allowed liveries. Peons attached to the Bombay and the Karáchi Customs Houses, who are not in attendance on Gazetted Officers, may be supplied with liveries, the cost of liveries supplied to such of them as are employed at private bandars being recovered

\* Heads of offices are authorized to expend Rs. 4 annually on cheap cotton clothing or Rs. 8 biennially on woollen clothing for the benefit of peons, faráshes and others, who are granted an annual supply of cotton clothing under the orders contained in Government Resolution No. 1079, dated 24th March 1891. (G. R. No. 3630, dated 26th October 1896.)

from the private companies concerned. Amaldárs and peons in the Karáchi Customs House may be allowed turbans and kamarbands. The havaldárs and peons on the Bombay Mint Establishment are allowed liveries, blankets, &c., at a cost not exceeding Rs. 15-2-0 a year per havaldár and Rs. 12-2-0 a year per peon or policeman. The peons employed under the Political Resident and the Registration Department at Aden are allowed Rs. 13 each annually, including the cost of cloth.

53. Kámblis and umbrellas for peons can be purchased at the discretion of Heads of Offices if the cost can be met from contract grants. Officers in the mofussil who have no contract grants may purchase umbrellas yearly or kámblis every other year at a cost not exceeding annas 14 and Rs. 2-4-0 respectively.\*

54. Menial servants other than peons are not entitled to liveries, kámblis or umbrellas at the expense of Government. In Bombay all peons and menial servants who are provided with liveries may be provided with blankets and umbrellas every monsoon. The hamáls of the Government Observatory, Colába, are allowed kámblis as a special case.

#### XIV.—CLOTHING, POLICE AND SALT DEPARTMENTS.

55. The accounts and estimates will record the *net* cost to Government for "Clothing" charges of policemen and peons of the Salt Department, the deductions from the pay of the men on account of clothing being treated in the accounts as "Cash Recoveries" of clothing expenditure.

56. The annual capitation grant for clothing to District Police has been fixed by Government for European Constables, Poona, at Rs. 24 and policemen of the grade of Head Constable, First Class, and downwards, at Rs. 10 in Sind, Rs. 5 in Pálanpur and Mahi Kántha, and Rs. 6 in other places. In the Salt Department it is Rs. 5-8-0 per man. As regards Presidency Police, a clothing grant of Rs. 45 per annum has been sanctioned to all European officers below the rank of Superintendent and of Rs. 5 per annum to all Native officers from Jamádárs downwards. The estimates should be prepared on this ratio, unless there is a distinct sanction of Government to the contrary in any special case. The Government grants as shown above are supplemented by deductions from pay as fixed in various Government orders.

57. In calculating the grant, it must be borne in mind that the Police Department are allowed

\* In Sind, posteens may be supplied in lieu of kámblis, and umbrellas should not be supplied in that Province except in special cases. (G. Rs. No. 2394, dated 20th July 1896, and No. 2203, dated 17th May 1898.)

to vary the proportion of the annual grant availed of in any year so long as the total capitation grant allowed in a quinquennial period does not exceed five times the grant allowed for each year. The balance of the grant, if any, remaining unspent at the end of each quinquennial period lapses to Government. The same rule applies to the Salt Department, but the period has been fixed at six years.

58. The capitation grant for the Police Department is calculated on the sanctioned strength of the Police. From extra and punitive Police a recovery of 8 annas per month in the Presidency proper and Re. 0-13-4 a month in Sind is made monthly and treated as other clothing receipts, being taken by deduction from charges.

59. The transactions on account of clothing will, however, though dealt with in the accounts and estimates as *net* expenditure, continue to be accounted for to this office in the Treasury Accounts and payment vouchers as at present; that is to say, the deductions on account of clothing will continue to be made from the establishment bills, and any sums recovered in cash will of course be paid into the Treasury.

60. All expenditure on clothing will be drawn from the Treasury in gross and be fully vouched for in accordance with the rules laid down in Chapter 6 of the Civil Account Code, but the Police (or Salt) Department will be entitled to spend the budget grant plus the receipts of the year. To suit this arrangement separate bills for clothing charges must be prepared in addition to those for other contingent charges, in Form 12 of the Civil Account Code, a memorandum being attached to each monthly bill showing how the grant stands, thus :—

*State of Grant.*

	Opening Balance.			Receipts.			Payments.			Closing Balance.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
April ...	* 1,000	0	0	10	0	0	.....			1,010	0	0
May ...	1,010	0	0	10	0	0	40	0	0	980	0	0
June ...	980	0	0	12	0	0	12	0	0	980	0	0
July ...	980	0	0	10	0	0	500	0	0	490	0	0
August ...	490	0	0	10	0	0	.....			500	0	0
September ...	500	0	0	10	0	0	† 460	0	0	50	0	0
October ...	50	0	0	12	0	0	.....			62	0	0
November ...	62	0	0	10	0	0	10	0	0	62	0	0
December ...	62	0	0	10	0	0	.....			72	0	0
January ...	72	0	0	10	0	0	.....			82	0	0
February ...	82	0	0	10	0	0	.....			92	0	0
March ...	92	0	0	10	0	0	80	0	0	22	0	0
Total ...	.....			124	0	0	1,102	0	0	.....		

\* The budget grant, original figure.

† Invoice from India Office—vide Accountant General's No. , dated .

61. The figures given in the illustration show—

## FINANCE AND RESOURCE.]

## [PART VI.]

				Rs.
(1) Budget grant	...	...	...	1,000
(2) Receipts	...	...	...	124
(3) Total allotment	...	...	...	1,124
(4) Spent	...	...	...	1,102
			Balance	22

62. In the accounts of this office, however, the charge will appear Rs. 978 only, viz. :—

				Rs.
Amount spent	...	...	...	1,102
Recoveries	...	...	...	124
			Net Charge	978

63. Except when the custom of the district requires that articles obtained from the clothing grant should be the property of the men, the sale-proceeds of articles purchased from this source should be credited to the clothing grant.

## XV.—BOOKS AND PUBLICATIONS.

64. Attention is invited to the stringent orders of the Government of India quoted in Government Resolution, General Department, No. 941, dated 5th March 1889, prohibiting the purchase of books and publications—newspapers and periodicals included—without the specific and previous sanction of Government in each case.

*Note.*—The High Court is exempt from the operation of the rule requiring the previous sanction of Government for purchases of books and publications, subject to the condition that the books shall be only such as are suitable to a Law Library and that the sanctioned budget allotment for this purpose is not exceeded.

65. When the sanction of Government is given for the purchase of a book or publication which is periodically published, *e.g.* the *Times of India* Calendar or Railway Guides, the sanction of Government is supposed to continue until it is withdrawn by Government, unless the sanction is distinctly limited to the purchase of a specific issue of such periodical only. In some cases Government authorize the purchase of books, &c., on the condition that the amount should be paid for from the contract grant. In such cases the amount should be drawn in the detailed contingent bill form as a special contingency and charged to the contract grant and details given in the bill of contract contingencies.

66. It is the desire of Government that all controlling officers should, when inspecting the contingent register, see that all purchases of books and publications are authorized by the specific sanction of Government.

67. A statement in a form which may be obtained on indent from the Central Press should be furnished to the Accountant General at latest by the 30th June in each year, in order that the



consolidated statement required by paragraph 2 (a) of Government Resolution, Financial Department, No. 2200, dated 7th June 1889, may be submitted to Government.

68. The rules of the Government of India regulating the purchase of books, newspapers, &c., were by paragraph 2 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 2980, dated 25th August 1884, made applicable to such purchases at the cost of Incorporated Local Funds, but *Local Boards* in the Bombay Presidency have been authorized to purchase books and newspapers and other periodicals required for their use without the sanction of Government.

#### XVI.—RATES AND TAXES.

69. The following revised rules for the better regulation of the payment of all Municipal property taxes on Government buildings have been prescribed in Government Resolution, Public Works Department, No. 318A—1193, dated 27th July 1892, with effect from 1st January 1892 :—

I. (a)—All Municipal property taxes, including the general, water and halálkhor taxes on buildings belonging to Government, except Military buildings (for which there are special rules) and those occupied as residences (see Rules III—V below), shall be paid by, and debited to, the Department concerned.

(b)—But in any case in which a lump sum is paid for all Government buildings, as in the Presidency town of Bombay, 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.

II.—When the lump sum paid in lieu of the general tax on Government buildings includes (as in Bombay) buildings used as residences, for which rent is paid, the \* proportionate amount on account of such residences shall be paid by the tenant, and shall be exclusive of, and be added to, the house-rent fixed by Government, or other sanctioning authority (except in cases regulated by Rule III), and shall be recovered from the tenant by a *pro tanto* enhancement of rent.

The other property taxes, *viz.*, water and halálkhor taxes, shall be paid by the tenant direct to the Municipality or authorities concerned, except in cases where the actual collection is made by Government officers under arrangements with the Municipality, and in such cases the collection would be made in the

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\* Note.—In the Presidency town the proportionate amount will be 8/10ths of the general tax on the rateable value as given in the Assessor's award.

same manner as the house-rent, by deduction from salary or otherwise.

III.—In the case of residences occupied by Government officers in virtue of their appointments, a reduction will be made in the rent for the amount \* payable on account of the general

\* *Example.*  
Pay of Officer, Rs. 1,000.

	Rs.	Rs.	Rs.
Rent ...	50	97	100
General tax...	5	5	5
	—	—	—
	55	102	105
	—	—	—
	—	—	—
	—	—	—

No reduction.    Reduction Rs. 2.    Reduction Rs. 5

tax only. But such reduction should be allowed, or proportionately allowed, only when the rent plus the general tax amounts to more than 10 per cent. of the salary and local allowances of the occupant.

IV.—No reduction on account of general tax should be allowed when public buildings are let to private individuals, or are not occupied, in the terms of the foregoing rule, as official residences.

V.—In the case of a building occupied partly as an official residence, and partly as a Government office, the tax should be paid by the officer occupying, in proportion to the value of the quarters, as compared with that of the office, except as to taxes which are payments for service, such as water-rate and halalkhorcess, &c., which should be charged, when a complete distinction is not possible, on the basis of a fair and not excessive estimate, which should be framed by the Executive Engineer in charge of the building.

VI.—The responsibility for the acceptance of the assessment in the case of public buildings falling under Rules I and V rests with the Executive Engineers in charge, and all such charges should be supported by his certificate, either accepting the assessment, or stating that all legal means have been or are being taken to have excessive assessments reduced; the payment will be arranged by the Department concerned.

*Note.*—See Circular No. 3642, dated 14th October 1891, issued in the General Department.

VII.—No Municipal tax is leviable on public buildings situated in a cantonment.

VIII.—These orders will not apply to tenants of Government quarters now in actual occupation, who have been allowed to occupy on any special or implied understanding as regards payment of Municipal rates and taxes.

IX.—All buildings in the Presidency town of Bombay occupied by Government on behalf of the Police and (for the maintenance charges of which the Municipal Corporation of the City of Bombay are liable to pay a proportion fixed by Government) should be reserved for special treatment.

70. The following rules regarding Municipal taxation in the Presidency town of Bombay have been laid down in Government Resolution, Public Works Department, No. 314A—1236, dated 2nd August 1894, supplementary to those embodied in Government Resolution No. 318A—1193, dated 27th July 1892 :—

(a)—Whenever free quarters are provided in Government buildings in Bombay for any Government servant, the Municipal general tax for the quarters so provided will be borne by Government.

(b)—Water and halálkhor taxes will be recoverable, except in cases in which special exemptions have been granted, from residents in those Government buildings which are used partly as offices and partly as residences. These taxes, if charged according to quantity, in the case of water, or according to service rendered, in the case of halálkhor charges, may be either levied direct from the tenant, or if paid by Government, may be recovered from the tenant.

(c)—If the taxes are in any cases to be levied at a percentage charge on the assessed rental value of the property, the amount to be paid by the tenant should be fixed on a basis of fair rent by the Executive Engineer. In fixing a fair rent, the Executive Engineer will be guided by the extent of the accommodation, and its value will be estimated at the market rate for similar accommodation, with any customary deductions; but in cases in which Mr. Stevens has given separate figures for residential portions in his Municipal assessment valuation, these should be accepted. When the assessable value has been thus determined, the Municipal rate should be calculated on this value.

(d)—The following are exempted from the operation of rules (b) and (c), and water and halálkhor charges will not be levied in respect to them :—

(i)—Quarters occupied by members of Nursing Establishments of Hospitals.

(ii)—Quarters occupied by custodians and caretakers of Government buildings, and servants employed in connection with Government buildings.

(iii)—Quarters occupied by students at Government Colleges.

(iv)—Chambers occupied by Barristers, &c., in the High Court.

(v)—Stables and coach-houses in the General Mews.

71. Municipal house-tax will be passed under the Executive Engineer's certificate and without further Government sanction (1) when rent has been sanctioned, (2) when the building belongs to

Government. The same rule also applies to water and halálkhor taxes. Where water is charged for by measurement and does not depend in any way on the assessment or the valuation of the premises, a certificate from the Executive Engineer is not necessary. All that is required is the sanction of Government in the department concerned to the water connection for the building in question being included in the Government water connections. The head of the office occupying the building should, however, in such cases certify that he has checked the quantity of water supplied and found it correct. A similar certificate should be furnished on account of halálkhor-tax when the charge is founded on service rendered. If it is desired to challenge the rate at which the total charge is calculated, the officer concerned should take the opinion of the Executive Engineer.

## XVII.—TENTS.

72. Tents are allowed at Government expense in the following cases :—

G. R., R. D., No. 835,  
dated 13th February  
1873.

The Collector of Salt Revenue is allowed a sum not exceeding Rs. 700 every sixth year for the purchase of tents.

G. R., F. D., No. 1464,  
dated 11th May 1874.

Collectors and Magistrates in their double capacity are allowed a sum not exceeding Rs. 1,000 every sixth year for the above purpose.

G. R., F. D., No. 1238,  
dated 17th April 1875;  
and G. Rs., J. D., No.  
2381, dated 24th April  
1875; and No. 7164,  
dated 28th October  
1881.

District Judges and Assistant Judges, F. P., at detached stations are allowed a sum not exceeding Rs. 800 once in eight years.

G. R., F. D., No. 83 of  
8th January 1880.

Commissioners are allowed tents at a cost not exceeding Rs. 1,000 once in six years.

73. The scales of tents required for Political Agencies have been fixed by Government as shown below :—

Káthiáwár Political Agent and his establishment—

Double pole tent and shamiána for the reception of Chiefs. Single pole tent (16 feet) office tent for the Political Agent to sit and do office work in.

1 single pole tent (16 feet) for his English office.

1 single pole tent (16 feet) for his Vernacular office.

4 rowtees for peons. (G. R., F. D., No. 3512, dated 27th September 1883.)

Judicial Assistant and each of the four Assistants of the Political Agent—

1 single pole tent 16×16.

1 Bengal rowtee 16×14.

2 servants' pals 12×12 at a cost of about Rs. 1,200. (G. R., Pol. D., No. 1888, dated 21st March 1891.)

Political Agencies other than Káthiáwár and those held by Collectors—

1 single pole tent about 16×20 for the Political Agent.

1 single pole-tent about 16×16 for the office.

1 shamiána for Darbára.

2 rowtees.

2 necessaries.

These would cost about Rs. 2,000. (G. R., F. D., No. 1083 of 16th April 1886.)

The Political Agent, Mahi Kántha, is authorized to purchase a rowtee for the use of his escort at a cost not exceeding Rs. 125. (G. R., Pol. D., No. 5176, dated 2nd August 1889.)

All these tents are renewable every seven years.

74. Assistant and Deputy Collectors, and As-

Director of Land Re- sistsants; to Commissioners  
 cords and Agriculture, are expected to provide the  
 Deputy Sanitary Com- cost of a small office tent  
 missioners, Tálukdári from their tentage allow-  
 Settlement Officer. ances. The officers noted in  
 the margin should provide accommodation out of  
 their tentage allowances for their establishment  
 when they take them on tour.

The permanent travelling allowance of the District Superintendents of Police and the tentage allowance to Superintendents and Assistant Superintendents of Survey include provision for tents for office accommodation.

75. The cost of carriage of tents is chargeable to Government only when the tents are supplied by Government and are not paid out of tentage allowances.

76. Officers who are furnished with tents by Government are not entitled to new tents merely because the term for which the tents are required to last has elapsed. The purchase of a new set will not be allowed until it is certified that the old ones have become unserviceable.

#### XVIII.—REWARDS.

77. The orders regarding the grant of rewards of different classes are summarised below.

Opium. 78. Rules under Section  
 13 of the Opium Act, 1878 :—

Orders for reward to state amount awarded from—

(a) Value of opium and other articles confiscated.

(Value of opium to be taken at Rs. 6 per lb. unless it is decidedly valueless and other articles at discretion of officer passing the order.)

(b) Amount of fine imposed.

A warrant should be issued on the Treasury for the prompt disbursement of the reward adjudged under (a) and for the payment of the reward under (b) after the recovery of the fine has been certified by the Magistrate concerned.

If the fine is not realised, the Magistrate may, within a limit of Rs. 100, order payment of its full amount or of the unrealised balance.

The Commissioner may, on the application of the District Magistrate, sanction a further reward under Section 57 of the Opium Rules.

79. (1) The Collector of Salt Revenue, when ordering the confiscation of any property under the authority vested in him by the Salt Act, may grant in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the offender, a reward not exceeding Rs. 3 per maund of salt confiscated, plus the estimated value of any other articles confiscated in the case plus the amount of any fine imposed.

(2) In any case in which, in the opinion of the Collector of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of salt smuggling, or of any offence against the Salt laws, the Collector may grant to such person a reward not exceeding in amount Rs. (50) fifty.

(3) The Collector of Salt Revenue or any Assistant Collector of Salt Revenue with the sanction of the Collector may incur at his discretion expenditure not exceeding Rs. (100) one hundred in each case for the employment of informers or for other purposes connected with the prevention or detection of salt smuggling, or of any offence against the laws relating to salt.

(G. N., R. D., No. 1658, dated 1st April 1878.)

For rewards under the Inland Customs Act in Salt cases in Sind see Government Notification No. 1085, dated 21st February 1881, *Bombay Government Gazette*, Part I, page 95.

80. A reward equal to one-half the fine imposed may be granted to informers, &c., under Chapter VIII of the Stamp Act I of 1879.\*

\* *Vide Chapter VII of the Stamp Act II of 1890.*

81. (1) When the confiscation of any property has been ordered or any penalty has been adjudged under the provisions of the Sea Customs Act VIII of 1878, the Collector of Salt Revenue in the case of confiscations and penalties adjudged by officers of the Salt Department, and the Collector of Customs in the case of confiscations and penalties adjudged by officers of the Bombay Customs House, may, subject to the general control of the Commissioner of Customs, grant in such

proportions as they may think fit, to any person or persons who may have contributed to the seizure of the property or the conviction of the offenders, rewards not exceeding the value of the property confiscated plus the amount of any fine recovered.

(2) In any case in which, in the opinion of the Commissioner of Customs, any person has performed any service of special merit in respect of the prevention or detection of smuggling or of any offence against the Sea Customs Laws, the Commissioner may grant to such persons a reward not exceeding in amount Rs. (50) fifty. A reward granted under this rule may be in addition to, or in lieu of, any reward that may or might have been granted under Rule I.

(3) The Commissioner of Customs or with his sanction the Collector of Salt Revenue or the Collector of Customs may incur at his discretion expenditure not exceeding Rs. (100) one hundred in each case for the employment of informers or for other purposes connected with the prevention or detection of smuggling or of any offence against the laws relating to Sea Customs. (G. N., B. D., No. 2181, dated 27th April 1878.)

82. (1) In any case in which, in the opinion of the Commissioner, any person has performed service of special merit in respect of the prevention or detection of illicit distillation or smuggling of liquor, or of any offence against the Act, the Commissioner may grant to such person a reward not exceeding in amount Rs. 500.

(2) The Commissioner or, with the sanction of the Commissioner, the Collector may incur at his discretion expenditure not exceeding Rs. 500 in each case for the employment of informers, or for any other purpose connected with the prevention or detection of illicit distillation, or smuggling of liquor, or of any offence against the Act.

83. (1) Except in the Town and Island of Bombay, it shall be in the discretion of the Magistrate trying the case to grant a reward, not exceeding the proceeds of any fine imposed under the provisions of the Act, to any officer or other person whose conduct in connection with the case may, in the opinion of the said Magistrate, entitle him to reward.

A'bkári (under Section 59 of the A'bkári Act of 1878.)

(2) In the Town and Island of Bombay, the Collector shall have the same discretion as regards rewards to be granted out of the proceeds of fines under the Act.

(3) It shall be in the discretion of the Collector to grant a reward, not exceeding the proceeds of any confiscation adjudged under the Act, to

any officer or other person whose conduct in connection with the case may, in the opinion of the Collector, entitle him to reward.

84. The Mint Master, Bombay, is authorized  
 Mint. to sanction payments to Policemen, who discover thefts in the Bombay Mint, of rewards not exceeding three in number in the year, and Rs. 6 in amount in each case.

85. Rewards to Policemen and others for the  
 Police. successful detection of crime or apprehension of criminals or for acts of special personal bravery in keeping the peace or arresting offenders or for the saving of life or property at imminent personal risk may be given at the discretion of Superintendents of Police up to Rs. 20, and of the Inspector-General of Police up to Rs. 100, the grants made in the latter case being reported to Government.

*Note.*—The Inspector-General is authorized to make an annual provision of Rs. 400 for rewards above Rs. 20.

86. In criminal cases rewards may be offered on the authority of a District Magistrate not exceeding Rs. 100, and that of the Commissioner of Police not exceeding Rs. 200. Offers of higher rewards require the sanction of Government. The Commissioner in Sind and Commissioners of Divisions may sanction the offer of any reward (by private individuals) that may appear to them reasonable provided that they do not pledge Government without previous sanction, to an expenditure exceeding Rs. 200 for a reward in any one case.

87. Courts of Session (including Courts of Assistant Judges) may grant rewards not exceeding Rs. 100 for seizure of a leader of a gang, and Rs. 20 for that of an accomplice to persons (whether in the public service or not) whose conduct in apprehending or aiding in the apprehension of the perpetrators of murder or other atrocious offence may merit them, provided the person shall not have received any reward from the Commissioner of Police or Magistrate, and Courts of Session may also grant a reward not exceeding Rs. 50 to a person who may have merited it by perilous or laborious exertions or other valuable aid or information in maintaining the public peace.

88. For the destruction of wild animals the sanctioned rates are :—

		Rs. a. p.
Tigers	Full-grown	24 0 0
	Half do.	12 0 0
	Cubs	6 0 0
Cheetas, Leopards, Panthers, and (in Kánara) Bears.	Full-grown	12 0 0
	Half do.	6 0 0
	Cubs	3 0 0
Full-grown Wolves (in Khándesh, Poona, Ahmedabad and Ahmednagar)		4 0 0
Full-grown Wolves (in Sind)		4 0 0
Hyenas (Karáchi) (For 1 year from 1st April 1899.)	Full-grown	3 0
	Cubs	1 8



## PART VI.]

## [FINANCE AND RESOURCE,

*Note 1.*—In some other districts rewards have been sanctioned for limited periods.

*Note 2.*—The Commissioner in Sind is authorized to sanction rewards for the destruction of rats at a rate not exceeding Rs. 12-8-0 per 1,000 rats within the limit of the budget allotment.

Divisional Commissioners and the Commissioner in Sind are authorized to sanction special rewards, not exceeding Rs. 200, for killing specially proved and well recognized cases of man-eaters, tigers, panthers, or leopards.

XIX.—DIET AND ROAD ALLOWANCES TO WITNESSES,  
JURORS, &c.

89. The following is an abstract of the rules regulating the payment on the part of Government of the expenses of complainants and witnesses in cases coming before the Criminal Courts :—

I.—Payment may be ordered by—

- (1) Courts of Session.
- (2) Magistrates (a) in cases of non-bailable offences. (b) in cases of bailable offences only when the prosecution is under the orders of Government or other public officer or if the Magistrate thinks that it is in the interests of the public service or if the person to whom payment is to be made is in indigent circumstances.

II.—Payment may be made at the following rates :—

	Travelling Expenses.	DAILY.			
		Subsistence.	Hotel charges or board expenses.	Carriage hire.	Palki hire.
		Rs. a p.	Rs. a p.	Rs.	Rs.
(a) European and East-Indian witness in the Mofussil.	Actual expenses for carriage not in excess of 6 as. a mile.	3 8 0	...	...	...
Do. coming from the Mofussil to attend the High Court.	.....	...	...	...	...
First Class ...	4 annas a mile for himself and a servant if a railway be available, and 8 annas a mile if the only means of communication is by road.	...	5 0 0†	2*	...
Second Class ...	Actual travelling expenses.	...	3 0 0†	...	1*
Third Class ...	Do. ....	...	1 8 0†	...	...
The class to which a witness belongs to be determined by the Magistrate or other authority sending the witness to the High Court.					
(c) Native witness of the better class and a witness not concerned in the case whose evidence is required for furthering the ends of justice.	Railway and other travelling expenses actually incurred if reasonable.	0 6 0	...	...	...
(d) Native witness of lower classes.	Do. do.	0 4 0	...	...	...

\* For each day of attendance at the High Court.

† While in Bombay.

III.—Peculiar cases not coming within rule II are to be dealt with according to their own merits at the discretion of the Court.

IV.—When a witness lives in the same town or village in which the Court before which he is required to give evidence is situated, the Court may award him such sum not exceeding 4 annas a day as may compensate him for any loss he may have incurred by attendance upon the Court.

90. Any Court may refuse the payment on the part of Government of expenses—

(a) to any complainant whose complaint has been declared to be false or frivolous, and

(b) to any witness whose evidence it does not consider to be substantially true.

91. Subject to the following conditions, every Sessions Judge, Assistant Sessions Judge, District Magistrate, Divisional Magistrate, and First Class Magistrate and every Second Class Magistrate who is also an Assistant or Deputy Collector may, on recording his reasons in writing, give from funds supplied for the purpose on the part of Government to any accused person acquitted or discharged by him money for his railway fare, steamer fare, or daily expenses:—

(a) That the Court is satisfied that the accused on his discharge or acquittal will be under the necessity of proceeding to some place not less than fifteen miles distant from the Court.

(b) That the accused is unprovided with means sufficient for the expenses of his journey to such place and his maintenance on such journey.

(c) That the amount given on account of daily expenses shall not exceed the rate of two annas a day for the number of days which in the opinion of the Court will necessarily be occupied in such journey.

(d) That if a portion of the journey can be made by railway or steam-boat, a ticket of the lowest class shall be given in addition to the sum allowed for daily expenses.

92. The following rates have been fixed by Government for persons under trial and to informers in Bombay:—

Prisoners under trial—

Europeans Rs. 2-0-0 maximum.

Natives „ 0-8-0 do.

Informers to be paid at the rates of batta applicable to witnesses (as stated above in paragraph 89). The cheapest class of accommodation available should be engaged for the conveyance of prisoners or informers.

93. With regard to persons serving as jurors or assessors, reasonable expenses are to be paid by the Court to Government servants as well as private individuals, if applied for, and should be passed by the Accountant General when not in

excess of Rs. 10 in each case, the sanction of Government being required for all claims in excess of Rs. 10.

94. All charges incurred for the maintenance and road expenses of prisoners sent as witnesses to Criminal Courts should be drawn on bills countersigned by the District Judge or Magistrate as the case may be.

XX.—FEES TO PLEADERS AND LAW CHARGES.

95. In addition to the salaries of their appointments Government Pleaders are entitled to fees as stated below :—

Civil Cases.	Usual fees allowed by the Courts according to law.
Reference to the High Court under the Stamp Act.	High Court Pleader when instructed to appear, Rs. 30.

The fee shall be calculated on the amount of compensation tendered by the Collector or on the amount which the Collector shall have declared himself willing to give to the parties.

The Legal Remembrancer may grant to a District Government Pleader a special remuneration not exceeding Rs. 100 for each case. Above this sum the sanction of Government is required.

Cases of unusual importance or difficulty or in which marked industry or ability has been displayed.

High Court Pleader (or person appointed by Government in the unavoidable absence of Government Pleader) Rs. 30, for each case. District Government Pleaders and Public Prosecutors, Rs. 10 for every day they are actually engaged in criminal business either in the Sessions Court or any Magistrate's Court. At head-quarters in cases of unusual importance the fee may be increased to Rs. 25 per diem by the Remembrancer of Legal Affairs.

Rs. 150 for every day of absence from Bombay. This includes travelling and all other expenses.

High Court Pleader requested to appear in the Mofussil.

For each day's absence from each station Rs. 25 and actual travelling expenses to and from Bombay and conveyance hire while in Bombay.

District Government Pleader or Public Prosecutor when required to proceed to Bombay.

When required to appear in any case in a Court situated elsewhere than his head-quarters.

Rs. 50 for each day's absence from head-quarters. This includes travelling and all other expenses.

District Government Pleader or Public Pro- secutor leaving the head-quarters of his district or division on duty for which he re- ceives no fee in addi- tion to his pay.	Travelling allowance at Rs. 3 per day of absence from head-quarters, 1½ annas per mile for journey by railway, 4 annas per mile for journey other than by railway.
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96. The grant for fees to pleaders (except fees in murder cases) is controlled by the Remembrancer of Legal Affairs, who is authorized to pass expenditure so long as the total expenditure does not exceed the total amount provided for the Presidency.

97. Amounts awarded by Civil Courts in their decrees against Government should be drawn on bills preferred by the officer of the department concerned countersigned, when necessary, by the departmental controlling officer. They need not be preferred by Government Pleaders and do not require the countersignature of the Remembrancer of Legal Affairs.

98. In murder cases a pleader is allowed to the accused if he is unable to pay the expense himself at Government expense, the fee payable to him being the same as that allowed to the Public Prosecutor. The services of a pleader may also be made available under similar circumstances when a sentence is sought on revision to be enhanced to a sentence of death. Bills for these fees should be paid, in Bombay (including cases referred to the High Court for a confirmation of the sentence of death) on a certificate signed by the Registrar that a pleader was engaged with the authority of the Chief Justice or any other presiding Judge, and in the Mofussil on the certificate of the District Judge.

#### XXI.—ARMS AND ACCOUTREMENTS.

99. The cost of articles noted below is chargeable to the grant for arms and accoutrements :—

Belts and belt-plates. Batons. Buckles. Buckets. Carbines. Grease (or soap).	Lances. Monograms for brass initials. Pouches, caps and cartridges. Revolvers. Spurs. Swords and sword-belts.
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100. Arms and ammunition required by the Police Department should be obtained on indent from the Ordnance Department. The indents should be submitted to the Ordnance Department through the Accountant General.

101. Repairs to arms executed departmentally are payable from the contract grant.

102. The Inspector-General of Police is not authorized to make re-appropriations from the items provided for arms.

## XXII.—EPIDEMIC CHARGES.

103. Collectors are allowed, when local resources fail, to incur expenditure on the purchase of medicines and disinfectants, and the entertainment of extra temporary establishment in cases of urgent necessity arising from an outbreak of cholera or small-pox or other serious zymotic disease in places not included within the limits of municipalities. The expenditure should be treated as an item of countersigned contingencies, and bills will be passed ordinarily on the countersignature of the Collectors concerned. The sanction of Government is required when the annual expenditure incurred in a single district exceeds Rs. 500; whenever such expenditure is found to have exceeded Rs. 200, a report explaining the necessity therefor should be submitted to the Commissioner through the Accountant General, who, in its absence, will decline to pass further bills. Bills should be presented within two months after the expenditure has been incurred and will not otherwise be passed without Government orders.

ANNEXURE A.

Detailed Classification of Contingent Charges.

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[PART VI.

A. Contract.	B. NON-CONTRACT.			REMARKS.
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
Carriage of tents and records. Charges of water-supply (Aden and Salt Department). Conveyance of corpses and wounded persons. Country medicines (Medical). Hot-weather establishment. Laboratory expenses (Education). Library allowances (Medical and Education). Lighting charges. Peons' uniforms and belts. Petty printing at private presses. Petty repairs (except Excise, Police and Education). Petty supplies. Purchase of carpets. Remittance of Treasure (within the District). Removal of distillery refuse.* Rewards to marksmen (Police). Rewards to Policemen and others in criminal cases up to Rs. 20. Secret service money. Stationery (purchased locally). Text and Prize books (Education). Bents. Rewards to Agarias.	Articles of European manufacture costing more than Rs. 10. Darbár presents. Donations for charitable purposes. Irrecoverable temporary loans written off. (d) Law charges in Civil Suite. Live Stock. (a) Purchase of books and publications. " of Furniture (for newly created offices only). " of Land. " of Boats. " of Iron safes. " of Ma t i n g, which when the cost exceeds Rs. 10. from the contract grant. Bents. Rewards to Agarias.	Accoutrements. Ammunition. Arms. Articles of office furniture when contract grant is not allowed and including those enumerated in paragraph 41 whose cost does not exceed Rs. 10. (i) Boat stores and repairs. Bngles, targets, &c. Charges for remittance of treasure from or to other Districts. (f) " for water-supply (except Aden and Salt Departments). " on account of distressed seamen. Clothing and bedding. " of patients. " (Police and Salt Departments). Commission on sale of salt. Construction and repair of Chávdís. Costs in pauper suits. Diet and road money to witnesses and jurors. Do. revenue defaulters. Diet of patients. Discretionary allowances for the amusement of lunatics. Epidemic expenses. Excursion charges. Execution charges. Farm charges. Fees in post-mortem cases. (e) " to Pleaders in criminal cases. Hire of horses (Police). Mapping charges. Miscellaneous office expenses (where a contract grant is not allowed). Passage and diet money to lunatics.	Charges for interring paupers. (h) Maintenance of indigent persons. Postage charges. Telegram charges. Vagrant charges. Way expenses of revenue process servers. (b)	(a) In the Agricultural Department (Experimental Farms), purchases of livestock are allowed within the budget grant and the Superintendent, Civil Veterinary Department, is authorized to purchase stallions within the amount annually placed at his disposal for that purpose. (b) Should be supported by a certificate that the fees realised are sufficient to cover the expenses charged in the bill. (c) In cases of fines to be spent on the repair of boundary marks the whole of the fine should be treated as revenue and credited to Government, the expenditure on repairs should be treated as a charge against the provision made in the budget. Charges for repairs of boundary marks of waste lands are sanctioned by Commissioners. (d) Commissioners may sanction writes-off of irrecoverable balances of Takávi advances up to Rs. 100 in each case. (e) A medical officer not being a Civil Surgeon or an officer in medical charge of a civil station is entitled to receive a fee of Rs. 16 for post-mortem examinations and of Rs. 10 for medico-legal examinations not falling within his ordinary duties; when such an officer gives evidence in a Court he is entitled only to the allowances admissible to a witness. The fee admissible to a medical subordinate under similar circumstances is Rs. 4.

\* Charges incurred by the Collector of Land Revenue, Customs and Opium, Bombay, on account of distillery refuse and planting trees is included under countersigned contingencies. (G. R., F. D., No. 3522, dated 21st October 1890.)

A. Contract.	B. NON-CONTRACT.			REMARKS.
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
	<p>Special rewards to Police- men and others in criminal cases above Rs. 100 and rewards to informers above Rs. 200. Toshakhana contingencies where not authorized by standing sanction.</p>	<p>Petty construction. " repairs (Excise, Police and Education). Photographing criminals (Police). Prisoners' transfer charges. Purchase of raw material. Purchase of Tents. Rates and Taxes. Rations. Repairs of boundary marks. (c) Rewards for the destruction of wild animals, snakes, &amp;c. " in Customs, Salt, Opium and Excise cases. " to informers up to Rs. 200. " to Policemen and others in criminal cases up to Rs. 100. Road expenses of prisoners under trial. " money to released convicts. Scales and weights and instruments. Transportation charges. Travellers' bungalow charges. Treasure Trove. (g) Way charges of escorts. Workshop charges.</p>		<p>(f) The budget grant for this is treated as one for the whole Presidency, and allot- ments are made by the Accountant General without reference to Government so long as the total grant is not exceeded. (g) Collectors should purchase the whole of the coins found under Section 16 of the Treasure Trove Act and send them to the Royal Asiatic Society. (A) Expenditure by Government should be limited to the case of paupers whose caste or religion is unknown, and who have been repudiated by their community and should be confined to the smallest possible sum in each case. (s) Jsjains and desk covers should last for five and seven years respectively.</p>

## ANNEXURE B.

## List of Disbursing, Countersigning and Controlling Officers of each Department.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	REMARKS.
3 Land Revenue— Charges of District Administration.	Collector ... ..	Collector ... ..	Commissioner.	
Survey and Settlement— Survey Parties ... ..	Superintendent of Survey.	Survey Commissioner.	Survey Commissioner.	
British Grásia Agent ... ..	British Grásia Agent.	Agent to Governor General, Baroda.	Agent to Governor General, Baroda.	
Photoinographic Office	Superintendent ... ..	Commissioner, C. D....	Commissioner, C. D.	
Other Land Settlement Charges.	Collector ... ..	Collector ... ..	Commissioner.	
Land Records and Agriculture— Director ... ..	Director ... ..	Director ... ..	Director.	
Divisional Inspector ... ..	Divisional Inspector...	Commissioner ... ..	Commissioner.	
District Inspector ... ..	Collector ... ..	Collector ... ..	Do.	
Kánungo Establishment	Do. ... ..	Do. ... ..	Do.	
Alienation Office, Poona	Commissioner, C.D....	Commissioner, C. D....	Commissioner, C. D.	
Superintendent of Land Records and Agriculture in Sind.	Superintendent ... ..	Commissioner in Sind.	Commissioner in Sind.	
Allowances to District and Village Officers.	Collector ... ..	Collector ... ..	Commissioner.	
4 Opium* ... ..	Collector of Customs and Collector of Ahmedabad.	Collector of Customs and Collector of Ahmedabad.	Commissioner of Customs, Salt, Opium, &c.	In the departments under the Commissioner of Customs, Salt, Opium and Excise, the Chief Account Officer is authorized to countersign contingent bills which would otherwise require the countersignature of the Commissioner of Customs, &c., after obtaining the necessary sanction of the Commissioner. Collector of Customs and Opium, Collector of Salt Revenue, or the Deputy Collector of Salt Revenue, as the case may be. He has, however, no power to sanction transfers of grants. With the exception of the items within the competence of the Deputy Collector of Salt Revenue (vide Government Resolution, Revenue Department, No. 4683, dated 14th December 1866), the power of sanctioning all contingent expenditure in the Salt and Continental Customs Department is exercised by the Collector of Salt Revenue, subject to the control of the Commissioner, who alone has authority to sanction re-appropriations from one minor head to another.
5 Salt*— Presidency Proper ... ..	C. Chief Account Officer.	Chief Account Officer.	Commissioner of Customs, &c.	
Sind... ..	C. Collector of Salt Revenue and District Collector in the case of Establishment under him.	Commissioner in Sind.	Commissioner in Sind.	
Aden ... ..	C. Political Resident ...	Political Resident ...	Political Resident.	
6 Stamps ... ..	C. Collector and Superintendent of Stamps for Bombay.	Superintendent of Stamps.	Superintendent of Stamps.	
7 Excise— Presidency Proper ... ..	C. Collector ... ..	Collector ... ..	Commissioner of Customs, &c.	
Sind ... ..	C. Do. ... ..	Do. ... ..	Commissioner in Sind.	
8 Provincial Rates ... ..	Do. ... ..	Do. ... ..	Commissioner.	
9 Customs*— Presidency Proper ... ..	C. Chief Account Officer.	Chief Account Officer.	Commissioner of Customs, &c.	
Sind ... ..	C. Collector of Customs...	Collector of Customs ...	Commissioner in Sind.	
10 Assessed Taxes ... ..	Collector ... ..	Collector ... ..	Commissioner.	
12 Registration†— District Charges ... ..	C. District Registrar† ...	Inspector-General of Registration.	Inspector-General of Registration.	
Inspection ... ..	C. Inspector of Registration.	Do.	Do.	
15 Post Office ... ..	Post Master ... ..	Post Master General in the Presidency, Deputy Post Master General in Sind.	Post Master General in the Presidency and Deputy Post Master General in Sind.	
17 Mint— Mint Department ... ..	Mint Master ... ..	Mint Master ... ..	Mint Master.	
Assay Department ... ..	Assay Master ... ..	Assay Master ... ..	Assay Master.	
18 General Administration— Civil Office of Account and Audit.	Accountant General ...	Accountant General ..	Comptroller General.	
Currency Department.	Assistant Accountant General in charge Paper Currency, Bombay, and Deputy Commissioner, Karachi.	Commissioner of Paper Currency.	Head Commissioner of Paper Currency.	
Secretariats and Staff and household of Governor.	Secretary ... ..	Secretary ... ..	Secretary.	
Oriental Translator to Government	Oriental Translator ...	Oriental Translator ...	Oriental Translator.	
Commissioners ... ..	C. Commissioner ... ..	Commissioner ... ..	Commissioner.	
Inspector-General of Registration and Stamps.	C. Inspector-General ...	Inspector-General ...	Inspector-General.	
Inspectors of Registration and Stamps.	C. Inspector ... ..	Do. ... ..	Do.	

† No contract grant under the head 'Registration' has been allotted for the Sub-Registry Office at Deesa. Any occasional petty charge incurred by the Office should be met out of the grant allotted to the Inspector-General of Registration and Stamps (G. B., F. D., No. 3523, dated 21st October 1904, and No. 2355, dated 15th July 1895.)



## PART VI.]

## [FINANCE AND RESOURCE.]

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	REMARKS.	
19A Law and Justice, Courts of Law—					
High Court ... ..	C. Each head of office countersigns and controls his own contingencies.				
Law Officers—					
English ... ..	C. Do.	Do.	Do.		
Legal Remembrancer ...	C. Legal Remembrancer	Legal Remembrancer	Legal Remembrancer.		
High Court Pleader ...	C. High Court Pleader ...	Do.	Do.		
Mofussil Establishment...	C. District Pleader ...	Do.	Do.		
Coroner's Court ... ..	C. Coroner ... ..	} Coroner ... ..	Coroner.		
Coroner's Surgeon ... ..	C. Surgeon ... ..				
Presidency Magistrate's Court	C. Chief Presidency Magistrate.	Chief Presidency Magistrate.	Chief - President.		
Judicial Commissioner ...	C. Judicial Commis-sioner.	Judicial Commis-sioner.	Judicial Commis-sioner.		
Civil and Sessions Courts ...	C. District Judge ...	District Judge ...	District Judge.		
Small Cause Courts, Mofussil	C. Do. ... ..	Do. ... ..	Do.		
Do. do. Presidency	C. Chief Judge ... ..	Chief Judge ... ..	Chief Judge.		
Criminal Courts ... ..	C. District Magistrate, City Magistrate or Cantonment Magistrate.	District Magistrate ...	Commissioner.		
19B Law and Justice, Jails ...	Superintendent of Jail, District Magistrate for Lock-ups.	Inspector-General of Prisons.	Inspector-General of Prisons.		
20 Police—					
Bombay ... ..	C. Commissioner of Police.	Commissioner of Police.	Commissioner of Police.		
Presidency Proper, excluding Bombay.	C. Inspector-General for his own office, District Superintendents.	Inspector-General of Police (a).	Commissioner ...	(a) With regard to the powers of the Inspector-General of Police and Commissioners, see Government Resolution, Judicial Department, No. 6947, dated 25th Nov. 1900.	
Sind ... ..	C. District Superintendent.	Commissioner in Sind.	Commissioner in Sind.		
Agen ... ..	C. Assistant Political Resident in charge Police.	Political Resident ...	Political Resident.		
Kathiawar ... ..	Superintendent of Police.	Political Agent ...	Political Agent.		
Mahi Kantha ... ..	} Officer in charge of Police.	Political Agent, except for Arms and Accoutrements and Clothing, charges for which are countersigned by the Inspector-General of Police.	Commissioner.		
Palanpur... ..					
Rawa Kantha ... ..					
Deesa ... ..	C. Superintendent of Police.	Officer Commanding Deesa Division.	Do.		
Police Hospital ... ..	Medical Officer in charge.	Surgeon-General ...	Surgeon-General.		
Village Police ... ..	Collector ... ..	Collector ... ..	Commissioner.		
Cattle pounds ... ..	District Magistrate ...	District Magistrate ...	Do.		
21 Marine—					
Shipping Office, Bombay	Shipping Master ...	Shipping Master ...	Commissioner of Customs.		
Do. Karachi	Deputy Shipping Master.	Collector of Customs	Commissioner in Sind.		
Steamer Jhelum... ..	C. Commissioner in Sind	Commissioner in Sind.	Do.		
Life-boat, Alibag ...	C. Collector ... ..	Collector ... ..	Commissioner.		
22 Education—					
Direction... ..	C. Director ... ..	Director ... ..	Director.		
Inspection ... ..	C. Educational Inspector, Deputy and Sub-Deputy Educational Inspectors.	Do. ... ..	Do.		
Government Colleges ...	C. Principal ... ..	Do. ... ..	Do.		
Government Schools ...	C. Head Master ... ..	Do. ... ..	Do.		
Grants-in-aid ... ..	... Educational Inspector.	Do. ... ..	Do.		
23 Ecclesiastical—					
Church of England ... ..	Chaplain ... ..	Archdeacon ... ..	Archdeacon ..	A contra-t grant allowed to the St. Thomas Cathedra	
Church of Scotland ... ..	Do. ... ..	Senior Presbyterian Chaplain.	Senior Presbyterian Chaplain.		
24 Medical—					
Medical Establishments...	Surgeon-General; in Sind, Principal Medical Officer.	Surgeon-General; Principal Medical Officer in Sind.	Surgeon-General; Principal Medical Officer in Sind.		
Hospitals and Dispensaries	C. Medical Officer in charge.	Do. ... ..	Do.		

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	REMARKS.
24 Medical— <i>continued</i> . Medical Schools and Colleges	C. Principal and Superintendent.	Surgeon-General; Principal Medical Officer in Sind.	Surgeon-General; Principal Medical Officer in Sind.	
Lunatic Asylums ...	C. Superintendent ...			
Chemical Examiner ...	C. Chemical Examiner ...			
Sanitation and Vaccination	C. Sanitary Commissioner for his own office, Deputy Sanitary Commissioners for Registration Districts and Port Health Officer for Bombay.			
Grants for Medical purposes—Epidemic expenses.	Collector ...	Collector ...	Commissioner.	
25 Political— Political Agents...	C. Political Agent or Resident.	Political Agent or Resident.	Political Agent or Resident except where Collectors are <i>ex-officio</i> Political Agents, and Sāvāntvādī, Pālanpur, Mahī Kānthā where Commissioners are controlling officers.	
Medical Institutions ...	C. Surgeon or other Medical Officer in charge.	Surgeon-General ...	Surgeon-General.	
26 Scientific and other minor Departments— Veterinary charges ...	Collector or Superintendent.	Superintendent, Civil Veterinary Department.	Survey Commissioner and Director of Land Records and Agriculture.	
Superintendent, Civil Veterinary Department. Other Officers.	Superintendent.	Survey Commissioner and Director of Land Records and Agriculture.	Do.	
Veterinary College ...	Principal ...	Director of Public Instruction.	Director of Public Instruction.	
Veterinary Class, Poona ...	Do. College of Science.	Do.	Do.	
Public Observatories ...	Director ...	Director ...	Director.	
Experimental Cultivation ...	Superintendent of Farm.	Director of Land Records and Agriculture.	Director of Land Records and Agriculture.	
Inspector of Factories ...	Inspector ...	Collector of Bombay.	Collector of Bombay.	
Registration of Railway traffic.	Examiner, Railway Accounts.	Examiner, Railway Accounts.	Examiner, Railway Accounts.	
Examinations ...	Educational Inspector.	Director of Public Instruction.	Director.	
Reporter on the Native Press ...	Reporter ...	Secretary to Government, Political Department.	Secretary to Government, Political Department.	
30 Stationery and Printing— Stationery Office ...	Superintendent of Stationery.	Superintendent of Stationery.	Superintendent of Stationery.	Bills for purchase of stationery above Rs. 500 are submitted to Government for approval after payment.
Government Presses— Government Central Press ...	Superintendent	Superintendent	Secretary to Government, General Department.	
Commissioner in Sind's Press ...	Do.	Commissioner in Sind.	Commissioner in Sind.	
High Court Press ...	Do.	Registrar, High Court.	Registrar, High Court.	
Alienation Department Press ...	Alienation Assistant to Commissioner, C. D.	Commissioner, C. D.	Commissioner, C. D.	
Jail Presses ...	Superintendent of Jail.	Inspector-General of Prisons.	Inspector-General of Prisons.	
Printing at Private Presses ...	Each officer to whom a grant is allowed.	.....	.....	
Stationery purchased in the country.				
39 Miscellaneous— Government Work-house ...	Governor ...	President, Committee of Management.	President, Committee of Management.	
Other Vagrant charges...	Collector ...	Collector ...	Commissioner.	
Rewards for the destruction of wild animals.	Do. ...	Do. ...	Do.	
Petty Establishments ...	Do. ...	Do. ...	Do.	
Treasure Trove ...	Do. ...	Do. ...	Do.	
Charges for remittance of Treasura.	Do. ...	Do. ...	Accountant General.	
Civil and Military Examination Committee.	President ...	President ...	President.	
Central Examination Committee	Secretary ...	Secretary ...	Secretary.	

N.B.—1. Offices marked C. are allowed contract grants.

2. The term "Collector" includes Deputy Commissioners of Thar and Parkar and Upper Sind Frontier.

## ANNEXURE C, referred to in paragraph 5.

*List of Items included in the term "Petty Supplies."*

1. Attar and Rose Water.
2. Advertising Charges.
3. Arrowroot (Medical).
4. Badges for Peons.
5. Book-binding Charges and Materials.
6. Burnous.
7. Bottles for oil, &c.
8. Boxes (Office).
9. Brooms.
10. Boxes (Bamboos).
11. Bandar Boat Charges.
12. Buggy and Boat Hire.
13. Candles.
14. Calendars (English and Vernacular).
15. Charcoal or other Fuel.
16. Charges for destroying Salt.
17. Chicks (blinds made of split bamboos).
18. Corks.
19. Colour (Country).
20. Cotton (Wicks).
21. Chalk.
22. Conveyance Charges, Landing and Wharfage Charges of Forms, Stamps, Stationery, &c. (except transit charges on Ordnance Stores—Police).
23. Diet to Prisoners and Witnesses (Salt and Customs).
24. Dungry Cloth for Records.
25. Flags for Boats.
26. Furniture (office, casual purchase of, includes clocks).
27. Gas Charges.
28. Gongs.
29. Gum-pots.
30. Gunny Bags.
31. Hour Glasses.
32. Ice and Numdas (Medical).
33. Kamlis for peons.
34. Kerosine oil.
35. Lamps.
36. Lanterns.
37. Lime (Medical).
38. Lime juice (Medical).
39. Locks.
40. Mallets.
41. Matches.
42. Map Cases.
43. Map Mountings.
44. Mats.
45. Money Bags.
46. Measuring Chains.
47. Mixture to prevent destruction of records by white ants.
48. Nails.
49. Net Bags.
50. Oil for Treasury Guards and Boats, &c.
51. Petty Printing Charges.
52. Postal Bags.
53. Parcel Charges.
54. Prickly-pear Destruction Charges.
55. Privy Pans.
56. Repairs to Office Furniture and Tents.
57. Ropes.
58. Rat Traps.
59. Remuneration to Sectioners.
60. Seals.
61. Screws.
62. Soap (Country and Europe), Medical.
63. Sweet oil.
64. Table-cloth.

65. Tape (Country).
66. Thatching Charges (Salt).
67. Tolls.
68. Tubs, bathing (Medical).
69. Umbrellas for Peons.
70. Vinegar.
71. Village Expenses (Salt).
72. Water Pots.
73. Washing Floor Cloths.
74. Weather Frames.
75. Weighing Charges.
76. Any other petty items not specially named.

## ANNEXURE D.

*List of Officers whose Peons are allowed Liveries.*

1. District Collectors\* in their capacity as such and also as District Magistrates, District Registrars and Political Agents. The term "Collectors and Magistrates" includes the Deputy Commissioners of Thar and Párkar and Upper Sind Frontier.
2. Assistant and Deputy Collectors.
3. The Collector of Bombay in his capacity also as Superintendent of Stamps and Stationery and Collector of A'bkári.
4. The Tálukdári Settlement Officer.
5. Officers in charge of the City Survey Offices, Broach and Bijápur.
6. The Survey Commissioner and Director of Land Records and Agriculture.
7. Officers of the Survey Department of and above the rank of Assistant Superintendent.
8. Divisional Inspectors of Land Records and Agriculture.
9. District Inspectors of the Agricultural Department.
10. The A'bkári Inspector, Kotri.
11. Collectors of Income Tax, Bombay, Poona and Ahmedabad.
12. The Inspector-General of Registration and Stamps.
13. Inspectors of Registration and Stamps and of Village Registration.
14. The Sub-Registrars of Bombay and Karáchi.
15. The Registrar of Joint Stock Companies.
16. District, Joint and Assistant Judges.†
17. The Special Judge under the Dekkhan Agriculturists' Relief Act.
18. Small Cause Court Judges.
19. Presidency Magistrates.
20. Cantonment and City Magistrates.
21. The Coroner of Bombay.
22. The Sheriff of Bombay.
23. The Remembrancer of Legal Affairs.
24. The Inspector-General of Prisons.
25. The Superintendent, Civil Jail, Debtors' Side, Bombay.
26. The Inspector-General of Police.
27. The Shipping Master, Bombay.
28. The Director of Public Instruction.
29. Educational Inspectors.
30. Deputy and Assistant Deputy Educational Inspectors.
31. The Principals, Elphinstone and Deccan Colleges.
32. The Principal, College of Science, Poona.
33. The Senior Professor, Government Law School, Bombay.

\* The orders regarding the supply of clothing to peons apply to the peons and Chobdárs under the Agent for Sardárs in the Deccan who is also District Judge of Poona (G. B., F. D., No. 1489, dated 23rd April 1891).

† The two Bakhvídárs of the Sítára Residency bungalow, who are borne on the Collector's Hurdár establishment, are allowed clothing at Government expense (G. B., F. D., No. 3278, dated 13th August 1892).

## PART VI.]

## [FINANCE AND RESOURCE.

34. The Principal, Elphinstone High School.
  35. Head Masters of High Schools.
  36. The Head Masters, Elphinstone Middle School, Poona Camp Government English School, and Ahmedabad and Surat Middle Schools.
  37. Principals and Head Master of Training Colleges and Schools.
  38. Lady Superintendents, Training Colleges.
  39. The Principal, Sir Jamshedji Jijibhai School of Art.
  40. The Curator, Government Book Depot, Karachi.
  41. The Surgeon General with the Government of Bombay.
  42. Civil Surgeons.
  43. The Physician of the European General Hospital.
  44. The Senior Medical Officer, Jamshedji Jijibhai Hospital.
  45. The Physician, Bai Motlibai and Sir Dinsha Manekji Petit Hospitals.
  46. The Surgeon, Kavasji Jehangir Ophthalmic Hospital.
  47. The First Physician, Kama Hospital (as regards both the Kama and the Allbless Hospitals).
  48. The Surgeon, Gokaldas Tejpal Hospital, subject to the condition that the cost is charged to the annual grant of Rs. 35,000 from the Bombay Municipality.
  49. The Medical Officer in charge Pestanji Sorabji Charitable Dispensary, Poona.
  50. The Superintendent, Bombay Lunatic Asylum.
  51. The Principal, Grant Medical College.
  52. The Sanitary Commissioner for the Government of Bombay.
  53. Deputy Sanitary Commissioners.
  54. The Health Officer of the Port of Bombay.
  55. The Sanitary Engineer.
  56. Inspectors of Sanitation and Vaccination.
  57. Political Agents and Superintendents on Provincial Establishments and their Assistants.
  58. The Western Bhil Agent, Khandesh.
  59. The Superintendent, Civil Veterinary Department.\*
  60. The Principal, Veterinary College, Parel, including Veterinary Laboratory.
  61. The Superintendent of Farms.
  62. The Inspectors of Factories and Steam Boilers, Bombay.
  63. The Examiner of Guaranteed Railway Accounts (on account of the establishment for the registration of Railway traffic).
  64. The Reporter on the Native Press.
  65. The Meteorological Reporter of Western India.
  66. The Superintendent, Government Central Press.
  67. The Secretary to the Civil Military Examination Committee.
  68. Officers of the Public Works Department of and above the rank of Assistant Engineer whose cost is wholly or partly Provincial.
- Note.*—The caretaker of the Council Hall, Poona, who has been brought on the Permanent Establishment of the Executive Engineer, Poona District, as a Chankidar is entitled to clothing. (G. R., P. W. D., 1428-E.—1745, dated the 10th November 1893.)
69. The Sindhi Translator to Government.
  70. Superintendent of the Commissioner in Sind's Printing Press, Karachi.

\* The stallion ayes in Sind may be allowed warm clothing in the same way as peons (G. R., F. D., No. 3812, dated 20th November 1894.)

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**STATEMENT.**

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## PART VII.—PUBLIC WORKS.

1. All buildings on the dead-stock list of the Public Works Department, whether their cost is under Rs. 1,000 or not, should be viewed as 'Public Works,' and only buildings not on the list of the Public Works Department costing under Rs. 1,000 should be provided for in the Civil Budget.

The amounts set down for repairs to the Civil Buildings in the Public Works Budget are intended for the repair of such buildings only, the original cost of which exceeded Rs. 1,000. For such buildings as are valued at or under Rs. 1,000, Civil Officers should obtain funds from the Civil Budget, through the Accountant General. The maintenance of all buildings whose value is under Rs. 1,000 should invariably be entrusted to Civil Agency. The charge for maintenance of buildings of the value of Rs. 1,000 and over falls on the Public Works Department, but the works of maintenance may be carried out either by Civil or Public Works Agency, as may be most convenient.

(G. Rs., P. W. D., Nos. 222 A.-1911, dated 20th September 1866, 284A.-1897, dated 28th September 1870, 207 A.-1373, dated 27th July 1871, and 248 A.-1689, dated 21st September 1875; *vide* G. M., R. D., No. 3395, dated 25th September 1866.)

2. The execution by departmental agency without specific reference to Government of a work for which provision has been made in the Public Works Budget is irregular. (G. R., R. D., No. 8410, dated 16th November 1893.)

3. When charges properly defrayable by the Public Works Department are erroneously included in the Civil Budget and incurred thereunder, prior to debiting the amount to that Department permission to do so should be obtained from a Superintending Engineer or from Government, as the case may be. (G. R., R. D., No. 2017, dated 27th April 1870.)

4. The cost of all articles, not fixtures, should, unless specially sanctioned otherwise, be met by the Departments concerned; but as a special case the Public Works Department may undertake the supply and repair of privy pans.

In accordance with the general principles of account the outlay incurred by the Public Works Department in supplying record shelves, ladders, &c., for other Departments, must be finally adjusted in its own accounts. The proper procedure to adopt in cases where the Public Works Department is specially authorized to undertake work of a nature which is not usually provided for in the Departmental estimates, is to arrange for the necessary transfer of grants from the estimates of the Civil Department concerned, before any liability is incurred.

(G. Rs., P. W. D., Nos. 221A.-1435, dated 20th August 1888, 195 A-750, dated 15th May 1893,

and 295 A-1172, dated 31st July 1893, and G. M. No. 6018, dated 21st August 1893.)

5. No outlay for altering or adding to the buildings occupied by the Heads of Local Governments and Administrations, or for the purchase or construction of new buildings intended to be so occupied, should be incurred in excess of Rs. 15,000 without the previous sanction of the Government of India. (G. I., F. D., No. 666, dated 24th May 1878; *vide* G. R. No. 2128, dated 14th June 1878.)

6. All proposals for expenditure on buildings dependent upon or connected with a Government House, as well as on the residence itself, should be submitted to the Government of India for approval, whenever the total expenditure on any one Government House and its connected buildings during any one year exceeds Rs. 15,000 (exclusive of repairs). Any estimate for a single work in excess of this limit should be similarly submitted even when the expenditure is divided over two or more years. (G. I., F. & C., No. 1826, dated 22nd December 1883; *vide* G. R. No. 327, dated 24th January 1884.)

7. No dwelling-houses should be purchased or constructed by Local Governments and Administrations, save under some general or special order of the Government of India. But this order is not applicable to the following cases :—

- (i) cases in which it is the recognized duty or established custom of the Government to provide quarters at Government expense ;
- (ii) cases in which residences are provided for officers on the ground that their duties compel them to occupy a building or part of a group of buildings erected for some special purpose, such as a jail, a police thánah, a school, a factory, a mint, &c. ;
- (iii) cases in which 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, railways or canals, for the housing of officials employed on their construction or maintenance.

Where a civil station or cantonment is already in existence, or in the process of formation, it is considered desirable that all proposals to construct residences for officials, not entitled to quarters under the foregoing rules, should be submitted to the Supreme Government for approval.

It is not possible to define more exactly than in a general way the particular cases in which a reference to the Government of India is unnecessary ; but it is hoped that, in all cases where Local Governments or Administrations have reasonable doubts as to the operations of the circular, refer-

ence may be made to the Supreme Government for opinion.

In all cases where residences may be constructed on the condition of the occupiers paying a reasonable rent, capital and revenue accounts of such buildings should be kept, and should be detailed in Appendix B of the Annual Finance Accounts, as required by Code, Chapter XIV, paragraph 180, modified by S: O. No. 83 of 1884.

(G. I., P. W. D., Circ. Nos. 1, dated 10th February 1885, and 14, dated 2nd September 1885; *vide* G. R. No. 3163, dated 18th November 1885.)

8. It should not be understood that as soon as private parties raise funds for the construction of school buildings, Government are immediately to supplement those funds by granting equal amounts. It has always been the practice to register these applications, which are to be complied with according to their turn, and as funds can be made available by Government consistently with the usual or extraordinary requirements of the other departments. The funds that the private parties may have collected in the meantime can be invested in Government paper, or handed over to the Public Works Department as private contributions. (G. R. No. 570, dated 17th February 1879.)

9. The Government grants-in-aid of school buildings should be taken to supplement (up to a sum not exceeding half the cost) the private contributions. The latter should therefore be considered to be spent first,\* the Government grant supplying only the difference between that amount and the total cost. There will then never be anything to refund to contributors when any Government money is spent. (G. R. No. 2938, dated 25th September 1886.)

10. Interest should not be allowed on sums deposited as private contributions for public works. If a contributor so desires, he is at liberty to pay in his contribution from time to time as expenditure on the work progresses. (G. I., F. & C., No. 1425, dated 16th March 1888; *vide* G. R. No. 950, dated 5th April 1888.)

Private donations towards public works, when paid into the credit of Government, should be immediately invested in Government paper, or the Accountant General should invariably ask for instructions as to whether that course should be followed or not.

(G. R. No. 1852, dated 30th May 1890.)

\* The rule that contributions should be paid into the Treasury, and should be expended before the Government share, is in accordance with standing orders, and though Government reserve to themselves the power of departing from this rule in special cases in which sufficient cause is shown, they are not prepared to recognise the benefits which contributors may gain in interest by deferring payment as sufficient cause. (G. R., P. W. D., No. 153-C. W.-708, dated 21st April 1894.)

11. It is of importance that contribution by Government in aid of all non-Government departments or bodies should be duly brought to account in full, which is not the case if establishment charges are remitted in respect of buildings constructed or repaired for such departments or bodies through the agency of the Public Works Department. (G. R., P. W. D., No. 47 A.-98, dated 15th September 1890; *vide* G. R. No. 7751, dated 31st October 1890, and G. R., G. D., No. 676, dated 1st March 1892.)

12. The cost of all subsidiary works immediately connected with a canal, or necessitated by it, is part of the capital cost of the canal; such, for example, as the purchase of land for plantations on the banks or bermes, or for drains, and the first cost of fencing and planting plantations and of nurseries of young trees, and of constructing drains.

The cost of working plantations on the banks, such as pruning, thinning, jungle-clearing, felling and marking, watering and maintenance of nurseries, and of maintaining, renewing and clearing drains, is part of the working expenses of the canal.

If a work (whether canal or railway) is constructed with a view to profit, and the Local Government appropriates the profit from it, then the Local Government must pay interest from Provincial Resources on any funds supplied from the Imperial Treasury for the construction of the work, and bear the whole cost of its maintenance; and this, whether the work is classified as a productive public work or not, and whether the money supplied from the Imperial Treasury is borrowed or not.

Unless the Local Government pays interest upon that part (if any) of the capital cost of a work which is supplied from the Imperial Treasury, it may not, except under special arrangements with the Imperial Government, appropriate the revenue derived from the work, which will be an Imperial asset.

A work, whether classed in the Finance and Revenue Accounts as a productive public work or not, constructed without aid from the Imperial Treasury, or upon that part (if any) of the capital cost of which, which is supplied from the Imperial Treasury, interest is paid by a Provincial Government, is to be treated in the Accounts as a Provincial work, the whole profit being a Provincial asset. The Imperial expenditure on the construction of such a work will, however, be recorded as Imperial, notwithstanding that interest upon it is paid from Provincial resources.

(G. I., F. & C., No. 2819, dated 27th September 1879; *vide* G. R. No. 3600, dated 17th October 1879.)

13. It is the duty of the Accountant General, Public Works Department, to calculate the amount to be charged to each Local Government, yearly,

as interest on the Imperial Funds invested in Productive Works.

Interest is not thus charged upon any funds so invested which a Local Government provides from provincial sources, or by means of a Local Debenture Loan on which interest is paid separately from provincial sources.

It is essential, therefore, that each Local Government should communicate simultaneously to the Government of India in the Public Works Department, for the information of the Accountant General of that Department, any orders which it may issue for the appropriation of such funds as are described in paragraph 2 to the construction of a work the cost of which is to be recorded under the excluded head *Productive Public Works*.

The Accountant General, Public Works Department, will keep the Comptroller General and the Government of India in the Financial Department promptly informed of all such appropriations.

Without the assent of the Government of India in the Financial Department such appropriations cannot be made unless provision has been made for them in the estimates for the year. Conversely when such appropriations have been sanctioned either in the estimates for the year or by special orders, a Local Government should not disturb the arrangement without the consent of the Government of India in the Financial Department.

(G. I., F. & C., Nos. 2351, dated 19th August 1880, and 1727, dated 20th July 1881; *vide* G. Rs. Nos. 3170, dated 3rd September 1880, and 2905, dated 10th August 1881.)

14. Stallions' stables costing above Rs. 1,000 will be borne on the Public Works list, and funds provided from the Public Works assignment. For the Provincial share of the cost of works below Rs. 1,000, provision should be made in the Civil Budget. (G. R. No. 1584, dated 25th May 1888.)\*

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\* (1) In this connection *vide* the following extract paragraphs 2 and 3 of Government Resolution, Public Works Department, No. 171 A.-645, dated 24th April 1893 :—

" 2. The first question for consideration in these papers is whether the District Local Board of Ahmedabad is liable for the whole cost of repairs to stallions' stables in that district. In Government Resolution No. 1584, dated 25th May 1888, these works are classed as Local; but as stated by the Accountant General in his letter No. L. F.-18418, dated 6th October 1892, and as is evident from the memorandum from the Public Works Department No. 86-A., dated 18th January 1888, this was done, not with a view to throw the whole cost of repairs on the Local Funds. The remarks made in paragraph 5 of that memorandum show that the Local Boards are not under a legal obligation to disburse that cost, and that what is expected from them is a voluntary contribution towards it. The Commissioner, N. D., observes that, as the charges on account of the maintenance of Government stallions in the Ahmedabad District are equally divided between Government and the Local Fund, it would be inequitable to require the Local Board to bear all the charges on account of repairs.

**15.** Government do not consider it necessary to make special grants for keeping the compounds of Collectors' offices and bungalows in order. (G. R. No. 924, dated 13th March 1882.)

**16.** Public Works officers should not without absolute necessity undertake works or services the cost of which is ordinarily a civil charge. When occasion arises it will rest with the Public Works Department to decide whether to ask for a transfer from the Civil grants.

In exceptional cases there is no objection to designs and estimates being framed by the Executive Engineer for works of this class, but they should be carried out by Civil Agency, the Executive Engineer giving any assistance that may be required.

(G. R. No. 2629, dated 31st July 1884, and G. R., P. W. D., No. 164A.-1252, dated 1st September 1884; *vide* G. M. No. 3055, dated 15th *idem*.)

**17.** Works likely to cost more than Rs. 1,000 each should be referred to the Department of Government concerned for approval before reference is made to the Public Works Department; if approved, a call will be made for plan and estimate, a limit, if necessary, being put upon the amount which the Department making the call considers should be spent. If the work, on a rough estimate in the Public Works Department, cannot be executed within this limit, the Department making the call may be so advised, with any suggestion for modification of the work that may be useful in enabling Government to decide whether it should be prosecuted or abandoned as unduly expensive.

These orders apply to Provincial Public Works and not to Local Fund Works which are governed by the Act, nor to repairs which are executed by Superintending Engineers.

(G. Rs. Nos. 124, dated 17th January 1888, and 1772, dated 8th June 1888.)

**18.** The orders in Government Resolution No. 124, dated 17th January 1888, apply to Provincial

There is no objection accordingly to the Local Board contributing a moiety only.

"3. The second question which arises for consideration is whether the Public Works or the Civil Department should bear the other moiety of the repairs charges; and it can be disposed of in the light of the remarks contained in paragraph 5 of the memorandum from the Public Works Department above referred to. It will be seen therefrom that in the case of buildings costing below Rs. 1,000, the moiety will have to be provided from the Civil Budget, and in the case of those costing above Rs. 1,000 it will have to be provided from the Public Works assignment. In the present case, the stallions' stables in the Ahmedabad District are borne on the Public Works List, and presumably, therefore, their cost is above Rs. 1,000. The Public Works Department should, therefore, bear a moiety of the charges for repairs, unless it can show that the cost of the building is below Rs. 1,000."

(2) Stables for stallions are to be classed as "Provincial" Buildings; *vide* G. R. No. 2467, dated 24th July 1896.

Public Works and not to Local Fund works which are governed by the Act, nor to repairs which are executed by Superintending Engineers. (G. R. No. 1772, dated 8th June 1888.)

19. The Commissioner of Customs, Salt, Opium and A'bkári should obtain the approval of Government in the Revenue Department before his proposals for the construction of any Imperial works required for any of the Departments under his control are submitted to the Public Works Department. (G. R. No. 3977, dated 24th December 1888.)

20. With a view to framing the lists of Civil Buildings, Original Major Works, that is, works estimated to cost over Rs. 2,500, to be included in the Provincial Public Works Budget, it is desirable that the several Secretariat Departments concerned should begin their enquiries early in the year preceding that in which funds are to be provided.

The following suggestions for the preparation of the statements required in the Revenue Department will indicate the procedure which it is desirable may be adopted in all Departments :—

(a) The Collector, with the assistance of the Executive Engineer, should prepare a statement of the works, Civil Buildings, most urgently required in his district, the works being arranged strictly in order of relative urgency.

(b) On receipt of the statements for all the districts in his division, the Commissioner, in consultation with the Superintending Engineer, should prepare one general statement complete in the subjoined form, and should submit it to Government in the Revenue Department.

(c) The statements for the several divisions will then be duly considered in the Revenue Department, and from these one statement will be prepared, showing the works decided upon as urgent, and to be included in the Provincial Public Works Budget of the ensuing year, so far as funds may be available.

(d) To ensure that urgent works may be dealt with strictly in their relative order of urgency, when the grants available are not sufficient for all the works included, the various Departments will be careful to see that each work is entered in the statement in the relative order of urgency in which it is required.

(e) The statements will not include

Works in progress.

Works costing less than Rs. 2,500.

(f) It may be assumed that works estimated to cost between Rs. 2,500 and 15,000 can, if necessary, and if funds be available, be completed within the year, provided plans and estimates are ready; for those costing over Rs. 15,000, the expenditure should be distributed over two or

## PART VII.]

## [FINANCE AND RESOURCE.

three years, according to the magnitude of the work. The Executive Engineer concerned will be able to determine the grants that can be profitably expended.

The procedure in the General, Judicial, Educational and other Departments will be precisely the same, except that for the Collectors and Commissioners the Executive officers responsible for the various classes of works should be substituted, that is, for Court-houses, &c., District Judges, and Police Buildings, District Superintendents of Police, &c., and these officers will, in consultation with the Executive Engineer, report to the Executive Heads of their Departments, and the statement so completed will be submitted by those officers, that is, the Inspector-General of Police, the Conservator of Forests and other Executive Heads of Departments, to the Departments concerned, and by those Departments to the Public Works Department, in the manner explained by the 1st October at the latest.

The Commissioner in Sind, the Commissioners of Divisions, the Commissioner of Customs, Salt, Opium and A'bkári, and other heads of offices under the Revenue Department who correspond direct with Government should forward to the Revenue Department, not later than 1st September in each year, returns of urgent works costing more than Rs. 2,500 each, required to be executed in their respective charges in the ensuing financial year.

(Statement above referred to.)

Item Number of Work arranged strictly in order of relative urgency.	Locality and District.	Name of Work.	Amount of Estimate.	Proposed expenditure in 189 .	State of plan and estimate. (If sanctioned, quote number and date of order.)	Remarks
1	2	3	4	5	6	7
			Rs.	Rs.		

(G. R., P. W. D., No. 277A-1060, dated 10th July 1893, and G. R., R. D., No. 5570, dated 2nd August 1893.)

21. The orders contained in G. R., P. W. D., No. 277 A.-1060, dated 10th July 1893, govern the submission of lists of works costing over Rs. 2,500. The officers noted in the margin should submit the lists of works costing over Rs. 2,500, which may be required to be included in the Provincial Public Works Budget, to the Financial Department not later than the 1st September every year.

The orders in Government Resolution No. 124, dated 17th January 1888, regarding works costing



under Rs. 1,000 should be extended to works costing between Rs. 1,000 and Rs. 2,500.

The works referred to above are those chargeable to Provincial Revenues only. The grant for works chargeable to Imperial Funds is allotted by the Government of India to the Public Works Department, and the selection of the works is made by the Heads of the Departments concerned, *e.g.*, the Director-General of Post Office, the Mint Master, &c., and communicated by them direct to the Public Works Department. Lists for such works need not be submitted to Government in the Financial Department.

(G. M. No. 2680, dated 3rd August 1893, and G. R. No. 633, dated 15th February 1894.)

22. Government in the Public Works Department have entrusted to Chief and Superintending Engineers powers of sanction and allotment of funds to the extent of Rs. 1,000, and have placed at their disposal certain sums from the Minor Works grant to enable them to exercise these powers.

To make the best use of those extended powers and to relieve work in the Secretariats, the control of expenditure on Minor Works below Rs. 1,000 is entrusted to the local heads of the Departments in direct communication with the Chief or Superintending Engineers of the Public Works Department.

Except in the Judicial Department, local heads of Departments have now the control of Minor Works below Rs. 500 pertaining to their Department, and are given discretionary allowances, rendering them independent of Government to this extent.

Without interfering with this arrangement, works between Rs. 500 and Rs. 1,000 (and in the case of the Judicial Department all works below Rs. 1,000) should no longer, as directed in Financial Department No. 124, dated 17th January 1888, be submitted to Government in the Department concerned, but be settled locally, the funds being distributed to the best advantage by the Chief or Superintending Engineer of the Division, and Government for the future will concern itself only, as regards Minor Works, with works between Rs. 1,000 and Rs. 2,500, the balance of the grant remaining with Government in the Public Works Department after the discretionary allowances have been allotted being available for these works, and for supplementing, if found necessary and possible, the Chief and Superintending Engineers' grants.

The real requirements of each Division, as regards works below Rs. 1,000, will be in this manner much more rapidly and efficiently satisfied, the relative urgency of works being much more readily appreciated on the spot, while expenditure on works, which, though desirable, are not necessities, would be to a greater extent avoided at a time when

funds are short, and lapses of funds would not be so likely to occur.

The Commissioner of a Division, for instance, will know to what extent the Chief or Superintending Engineer has funds at his disposal for that Division, and would be able to arrange with him for the manner in which, with due regard to the requirements of the Judicial and other Departments, these funds can best be expended. The District Judges could submit their list of requirements below Rs. 1,000 to the Chief or Superintending Engineers through the Executive Engineers of the Districts, and the Chief or Superintending Engineers would keep up a register of all demands, placing them annually in order of urgency after consultation with the local heads of Departments, and providing for them according as funds are available.

These orders apply to works chargeable to Provincial Revenues and will not affect Minor Works costing between Rs. 1,000 and Rs. 2,500, for which the requisite lists should be submitted in the month of June each year to the administrative Departments of the Secretariat for approval before disposal by the Public Works Department.

(G. R. No. 3641, dated 7th November 1894.)

## PART VIII.—MISCELLANEOUS CHARGES.

1. The grant of Rs. 5,000 sanctioned for the maintenance and repair of Government House furniture is intended to provide only for the house furniture proper, such as chairs, tables, carpets, curtains, &c. Camp furniture, house and table linen, glass and crockery, and the like, may be paid for as contingencies. (G. I., F. D., Nos. 2295, dated 27th March 1872, and 1541, dated 31st July 1872; *vide* G. Rs. Nos. 901, dated 4th April 1872, and 2381, dated 13th August 1872.)

2. An assignment of Rs. 91,000 per annum will be made for the household and tour expenses of His Excellency the Governor of Bombay. The charges noted below should be defrayed from it:—

*Household Account.*

1. Household establishment of servants.
2. Garden establishment, lighting, &c.
3. Barge establishment.
4. Repairing and hiring furniture, replacing articles, &c.
5. Gas.
6. Office rent of Private Secretary.
7. Medicines for dispensary.
8. Provisions for crew of Barge.
9. Music and instruments for Band.
10. Clothing of Chobdárs and peons.

*Tour Account.*

1. All tour expenses except allowances to Secretaries and other public servants, travelling expenses of officers of personal staff, and Inám and Darbár charges.

The Account Department will no longer be responsible for the audit of charges, which are to be met from the fixed annual assignment. Only a lump sum on account of actual expenses need be charged in each case.

(G. I., F. D., No. 520, dated 24th January 1873, and G. I., P. W. D., No. 320B., dated 23rd September 1890; *vide* G. R., P. W. D., No. 472 C. W.-1803, dated 6th October 1890.)

3. The public money placed at His Excellency the Governor's disposal on account of his household and tour expenses should be so applied as to maintain his official residences in proper order. Any unspent portion of the sanctioned allowance for the household and tour allowances and of the furniture allowance will not lapse to the General Treasury, but be re-granted as an addition to the fixed allowance for the following year. By the expression "re-granted" it is not implied that each year formal sanction, which would involve quite useless corre-

spondence, must be given, but merely that the Government of India has authorized the addition of the unexpended portion of the allowance of one year to the next year's allowance. (G. I., F. & C., No. 2152, dated 13th August 1880; *vide* G. R. Nos. 3100, dated 28th August 1880, and 883, dated 29th March 1886.)

4. Charges on account of press messages sent by the Private Secretary to His Excellency the Governor may be included in that officer's contingent bills. (G. R. No. 3963, dated 18th October 1882.)

5. Bearing charges on account of foreign telegrams re-addressed to His Excellency the Governor or the Private Secretary may be recovered in the same way as charges for State telegrams on a certificate to the effect that 'the telegram was received on Her Majesty's Service' being given on the back of receipts from the Telegraph Department. (G. R. No. 3310, dated 1st November 1886.)

6. The orders contained in the Resolution of the Government of India No. 111, dated 10th January 1885, are made general and apply in all provinces. With effect from the commencement of 1884-85 all charges of the nature described in that Resolution are to be adjusted in the manner therein prescribed. (G. I., F. & C., No. 709, dated 23rd December 1885; *vide* G. R. No. 87, dated 14th January 1886.)

7. As the charges for the supply of water to Government are defrayed from Provincial Revenues, the charge for the water supplied to the dispensary attached to Government House at Parel should be met from the same source. (G. R. No. 1181, dated 2nd May 1888.)

8. Expenditure charged against the annual grant of Rs. 3,000 on account of presents and charities made by His Excellency the Governor of Bombay should be admitted by the Accountant General upon bills unsupported by vouchers, signed and certified by the Military Secretary to His Excellency the Governor, and showing the items in the same details as at present so as to make it clear that each item charged comes within the definition of the objects of the grant as specified in the following statement:—

- Presents to the household servants of Europeans who entertain His Excellency the Governor and staff when on tour.
- „ to the servants of Native Princes and Chiefs, &c., who may have been placed at His Excellency's disposal for one purpose or another.
- „ to jugglers, snake charmers and dancers, &c., who may have been deputed by any Native Princes, Chiefs, &c., to give performances before His Excellency.
- „ to men in charge of mosques, tombs, temples, &c., visited by His Excellency.

Presents to servants at dák bungalows and refreshment rooms.

„ to ships' stewards, crews, boatmen, &c., when travelling by sea or river.

„ to any individual or institute deserving of charity.

„ to coachmen and syces when travelling by dák.

\*(G. I., F. & C., No. A.-2632, dated 26th May 1894; *vide* G. R. No. 1934, dated 8th June 1894.)

9. The Government House\* at Mahábaleshvar is liable to the conservancy cess levied by the Malcolmpeth Municipality. No sanction of Government is needed to the payment of the tax, which should be made out of the contract allowance of His Excellency the Governor. (G. R. No. 3315, dated 29th July 1897.)

10. Establishments should make their own arrangements for providing themselves with water. (G. R., R. D., No. 104, dated 6th January 1871.)

11. All establishments for the supply of water at kacheris or elsewhere should be discontinued throughout the Presidency. This ruling applies to the Educational in common with other Departments. But where Local Boards desire to retain the expenditure and provide for it in their budgets, Government will not interfere. An exception has been made as regards the offices of the Collectors of Dhárwár, Belgaum and Bijápur. (G. Rs. Nos. 2431, dated 16th August 1872, 3505, dated 9th November 1872, 195, dated 16th January 1873, and 3172, dated 15th July 1898.)

12. The case of Aden is different from that of any station in British India, and the rule which has been made generally applicable throughout the Presidency discontinuing charges on account of water establishments should not be applied to Aden. (G. R. No. 4016, dated 21st December 1872.)†

13. The Salt establishments may, as they differ from all others, be exempted from the rule which has been passed for the abolition of watermen. (G. R. No. 19, dated 3rd January 1873.)†

14. Except in cases where sanction has been specially accorded to the incurring of expenditure on account of water establishments, no charge on this account should be passed. (G. R. No. 4132, dated 12th November 1878.)

15. Government cannot sanction charges on account of water supplied to prisoners under trial except under very special circumstances. (G. R. No. 1718, dated 19th May 1880.)

\* The cost of making or repairing lawn tennis courts attached to a Government House is a charge against public revenues and should be met from the repair grant for that House. (G. I., P. W. D., No. 171-A-C. W., dated 9th October 1893; *vide* G. R., P. W. D., No. 421-A-1662, dated 26th idem.)

† Charges of water-supply (Aden and Salt Department) are contract contingent charges.

16. The Collector of Salt Revenue is allowed a discretionary power to engage carts for supplying water to the establishments at Khun and Bāvliāri Bandars, provided the sanctioned grant is not exceeded. (G. R. No. 1652, dated 9th May 1884.)

17. Expenditure on account of khaskhas tatties will be only allowed in the cases of the officers, noted in the margin, for whom hot-weather establishments have been sanctioned by Government or who have been permitted to incur annual expenditure for the purchase of khaskhas tatties. (G. C. No. 3736, dated 18th October 1873, and G. R. Nos. 4245, dated 1st December 1873, 4321, dated 10th December 1873, 4510, dated 29th December 1873; 1278, dated 24th April 1874, 936, dated 25th February 1876, and 2442, dated 7th June 1876.)

18. Hot-weather establishment in the same proportion as in the Hyderabad District should be allowed from April to July to the Deputy Collectors of Sehwan, Jerruck and Shahbandar, and the Extra Assistant Collector at Sehwan. (G. R. No. 4467, dated 23rd December 1873.)

19. Punkhá-pullers should be allowed in the Aden Church, which is understood to be solely used by the Garrison. In other churches they must be paid for by the congregations. (G. R., R. D., No. 5041, dated 10th October 1871.)

20. Charges an account of khaskhas tatties and chicks for schools in hot stations cannot be allowed. (G. R. Nos. 1441, dated 22nd April 1878, and 2010, dated 5th June 1878.)

21. Special punkhá-pullers should not be employed in any Civil office. Where punkhás are found absolutely necessary they must be pulled by the office peons. (G. R. No. 2958, dated 16th August 1880.)

22. The above ruling should not be held applicable to the St. Thomas Cathedral and the European General Hospital, Bombay. (G. R. No. 3351, dated 17th September 1880.)

23. The name of the Divisional Forest Officer, Jacobabad, may be added to the list of officers authorized to entertain hot-weather establishments. (G. R. No. 2781, dated 15th August 1884.)

**24.** The Conservator of Forests, Sind Circle, is authorized to incur charges on account of hot-weather establishments within the following limit:—

Rs. 14 per mensem for 2 punkhá-pullers.  
 „ 28 per annum „ 2 khaskhas tatties.

(G. R. No. 3297, dated 30th October 1886, and G. R., R. D., No. 1653, dated 4th March 1891.)

**25.** The expenditure biennially of Rs. 30 for the purchase of khaskhas tatties for the office of the Commissioner, Central Division, is sanctioned. (G. R. No. 2000, dated 26th June 1888.)

**26.** The following rules have been prescribed by the Government of India in regard to charges by public officers for section writing, that is, for copying manuscript by piece-work:—

1. No officer may make a charge for section writing, unless with the previous sanction of the authority that would be needful to authorize him to employ an establishment, permanent or temporary.

2. Whenever sanction is given to a charge for section writing, the number of words to be copied for one rupee and the rate to be charged for tabular work shall be specified.

3. Sanction may be given to the expenditure in any office of a specified maximum sum during a year, or during any shorter period that may be fixed, and within that specified sum the charge may be passed subject to the following conditions:—

(a).—The names of the persons to whom, and the number of words, or the measure of tabular matter for which, the payment has been made must be stated.

(b).—No contract or periodical allowances may be charged as section writing.

4. Save with the special sanction of the Local Government, no person in the receipt of a salary from the Government may receive payment for section writing. This rule applies to section writing paid for by Government; there is no objection, *e. g.*, to a clerk in a District Magistrate's office being allowed to copy, out of office hours, at section rates, papers required from the Court by private parties at their own cost.

(G. I., F. D., Nos. 4018, dated 5th November 1872, and 2030, dated 31st March 1875; *vide* G. R. Nos. 3583, dated 21st November 1872, and 1287, dated 17th April 1875.)\*

**27.** The attention of all District Magistrates is called to the foregoing rules. The rule which requires previous sanction before a charge for section

\* *Vide* also Article 98 (c), Civil Account Code.

writing is made should not be overlooked. All that is required is that District Magistrates should have the previous sanction of Government to spend a certain sum upon section writing, and within that sum all bills will be passed.

The sums required for copying depositions for the Public Prosecutors will be at the disposal of the District Magistrates, who will pay the bills which may be presented them, and which must be signed by the Sessions Judge. The Public Prosecutor's counter-signature is unnecessary, as the Sessions Judges will see that the sums entered in the bills are properly checked before the bills are signed. (G. Rs. Nos. 2553, dated 19th August 1874, and 3073, dated 14th October 1874.)

28. Section writing should be paid at the rate of 1 anna per hundred words for copying and 2 annas for tabular work, no distinction being made between English and Vernacular copies. This order is not meant to interfere with orders by the High Court. (G. Rs. Nos. 3356, dated 11th November 1874, 596, dated 16th February 1875, and 3933, dated 21st December 1888.)

29. In Sind the rates for section writing should be those laid down by the Sadar Court of Sind, *viz.*, 2 annas per folio of 90 words in English and 1 anna per folio of 90 words in Sindhi. (G. R. No. 3644, dated 4th September 1876.)

30. Charges similar to the one referred to in the appended letter No. 794, dated 27th February 1879, from the Collector of Khândesh to the Commissioner, Central Division, should be passed by the Accountant General up to Rs. 10 in each case under the authority of the controlling officers, without a reference to Government:—

“I have the honour to request you will be so good as to obtain the sanction of Government to the payment of annas 6 to a clerk in my office for copying a certain document applied for by a party in this Collectorate. The copy was made by the clerk at his leisure, out of office hours .....

(G. R. No. 1076, dated 28th March 1879.)

31. A sum of Rs. 3,300 representing the annual grant from Government should be placed at the disposal of the Bombay Christian Burial Board. The money should be drawn out by monthly bills to be preferred on the Accountant General by the Chairman and Secretary, who can pay it into the Bank to an account of their own. Their cheques should be signed by the Chairman and Secretary.

All receipts of the Burial Board should be paid into the Treasury, and at the end of each year a classified abstract of receipts should be submitted to Government by the Board in order that Government may see how far they fall short of the annual grant. The Board should at the same time give such explanations of the different items as may be necessary.



Government rely on the Board using their best endeavours to bring the receipts as nearly up to the grant as possible.

(G. R. No. 1005, dated 27th March 1874.)

32. Without limiting the discretion of the Magistracy, it should nevertheless be intimated that references to private medical practitioners, in cases coming up before them for trial, should not be unnecessarily numerous. In ordinary cases of hurt there is no necessity for such a reference. (G. R. No. 147, dated 14th January 1875.)

33. The monthly piece-work abstracts of the Government Central Press should be paid by the Accountant General on the authority and signature of the Superintendent of the Press. (G. R. No. 1942, dated 15th June 1875.)

34. The Accountant General is authorized to pass charges incurred by the Legislative Department for printing work done for that Department at the Yeraoda Central Jail Press. (G. R. No. 3635, dated 23rd September 1882.)

35. The piece-work bills of the Government Central Press should be audited and passed by the Accountant General. (G. R. No. 2429, dated 30th June 1883.)

36. The Accountant General is authorized to pass the overtime bills of the High Court Printing Press up to Rs. 25 per mensem. (G. R. No. 25, dated 23rd January 1882.)

37. Charges on account of gádís, takiás and jajams are always allowed. Cushions on clerks' chairs only are prohibited. (G. R. No. 3601, dated 5th November 1875.)

38. District Superintendents of Police will be allowed more than one cart for the conveyance of their office records while on tour, on the understanding that the expenditure is met from their contract grants.

*Note.*—In Sind, when carts are not available and camels are engaged in their stead, two camels are considered the equivalent of one cart.

(G. R., F. D., No. 5057, dated 26th October 1899, and G. R., J. D., No. 3194, dated 3rd May 1898.)

39. Government recognise the propriety of affording relief in cases of real necessity where medical practitioners not in the service of Government have to attend on Government servants and others, and the Collectors must take care that the liberality of Government is not abused. Government cannot lay down any distinct rules, but they must rely on the discretion and judgment of local officers. All bills, however, incurred under this authority must be sanctioned by Government before payment. (G. Rs. Nos. 2840, dated 7th July 1876, and 3112, dated 27th idem.)

40. Government have not undertaken to reimburse to a public servant, who is entitled to the gratuitous attendance of a Government medical officer or to medicines from a Government dispensary, fees which he may have occasion to pay to a medical practitioner, not in the public service, or the cost of medicines which he may purchase privately. (G. I., F. D., No. 2067, dated 28th July 1877.)

41. Officers who unauthorizedly incur expenditure on account of the employment of pleaders to conduct cases will, unless very sufficient grounds to the contrary are shown, be left to pay such unauthorized charges themselves. (G. R. No. 2919, dated 27th June 1877.)

42. Any expenditure incurred by the State for the deportation of a native of Europe discharged from the service of the Government should be recorded in the public accounts as a charge of the Department from which he is discharged. (G. I., F. D., No. 214, dated 28th April 1877; *vide* G. R. No. 2325, dated 15th May 1877.)

43. Sanction need not be applied for for small excess expenditure on account of grain compensation and other ordinary recurring charges admissible under audit rules. On reasonable explanations being furnished, such excess charges will be admitted by the Accountant General against the general grant for the services to which they relate and duly accounted for in the annual appropriation statement. (G. R. No. 4861, dated 14th May 1877.)

44. Petty charges of the nature of wafers, &c., incurred by Commissioners of Divisions may be passed by the Accountant General at his discretion, when the amount indicates that their purchase is exceptional and emergent. (G. R. No. 4755, dated 20th December 1878.)

45. The Accountant General is authorized to pass, without reference to Government, petty miscellaneous expenditure not exceeding in any case Rs. 10, the necessity for which appears obvious. (G. R. No. 675, dated 25th February 1879.)

46. Bills for shroffing specie remittance need not be sent to Government for sanction when they are within the limit of Rs. 10 and appear otherwise reasonable. (G. R. No. 1532, dated 2nd May 1889.)

47. The Accountant General is authorized to pass unusual charges out of the contingencies of the Victoria and Albert Museum on the authority of the Director of Public Instruction, any cases where further orders seem necessary being brought to the notice of Government. (G. R. No. 2213, dated 27th June 1879.)

48. No lights should be allowed to Police Inspectors and Chief Inspectors unless paid for from the petty supply fund. No lights should be allowed

to patrols. The dark lanterns for patrols in *towns* are useful, but unless the Municipalities of these towns supply dark lanterns and oil, no lights should be used at all. No lights should be allowed at any outpost except for special reasons which should be explained. If there is a lock-up at the outpost a light should only be allowed when prisoners are confined in them.

Lights at quarter guards may be used, but lights should not be ordinarily used in the Savárs' lines; if for any emergent reason they are on any occasion necessary, then only should such charges be allowed.

No other lights but those sanctioned above should be allowed anywhere from public funds. (G. R. No. 3355, dated 30th September 1879.)

49. All Police stations, including those in Sind, should be lighted. (G. R. No. 279, dated 20th June 1876.)

50. Municipalities everywhere should provide the exterior light required for Police stations within their limits. The interior lights will be provided by Government. (G. R., J. D., No. 6718, dated 19th November 1886.)

51. The Accountant General may pass charges, debitable either to the General Revenues or to Local Funds administered by Government, sanctioned by any Department of Government without requiring the confirmation of the Financial Department, provided—

- (1) They do not exceed some definite amount, say, Rs. 500.
- (2) They are such as are open to no financial objection and do not contravene any financial rule.
- (3) They are not recurring charges and do not commit the Government to future expenditure.
- (4) They are such as it may be reasonably assumed would be sanctioned by the Financial Department.

(G. Rs. Nos. 2571, dated 25th July 1880, and 5040, dated 24th December 1889.)

52. The Collector of Belgaum may incur an expenditure not exceeding Rs. 30 per annum in getting Portuguese letters translated into English. (G. R. No. 3646, dated 12th October 1880.)

53. Commissioners are authorized to sanction charges on account of repairs, &c., of boundary pillars between British Territory and Native States up to a limit of Rs. 50. (G. R. No. 2439, dated 7th July 1881.)

54. The remuneration of village servants who perform revenue duties only should be debited to "Land Revenue" and the remuneration of those who perform police duties only should be debited

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to "Police." (G. R. No. 3568, dated 16th September 1882.)

55. Charges on account of village officers performing revenue as well as police duties should be debited in the proportion of two-thirds to the debit of 'Land Revenue' and one-third to the debit of "Police." (G. I., F. & C. No. 2392, dated 28th August 1883; *vide* G. R. No. 3308, dated 12th September 1883.)

56. The cost of tent pegs for office tents supplied by Government should be met from petty supply or contingent allowances. (G. R. No. 1046, dated 13th March 1883.)

57. The sum of Rs. 200 should be placed annually at the disposal of the Collector of Salt Revenue, Sind, to enable him to reward persons affording him secret information regarding the illicit manufacture of salt and offences of a similar nature. All unspent balances will lapse at the end of the year. (G. R. No. 1321, dated 5th May 1885.)

58. The Educational Department of the Secretariat is authorized to sanction grants to Municipalities from Provincial Revenue in aid of primary education within the budget allotment on the principles laid down in the Resolution in that Department, No. 1200, dated 15th July 1884, without reference to the Financial Department. (G. R. No. 1501, dated 21st May 1885.)

59. Telegrams should not be sent except in cases in which there is a distinct advantage in communicating by telegraph, and urgent telegrams should not be despatched when, as is frequently the case, deferred telegrams at one-fourth of the cost would serve the purpose equally well. (G. R. No. 1558, dated 27th May 1885.)

60. The following scale gives the number of camels that may be hired for the carriage of office records, &c., of the Deputy Conservator of Forests, Sind Circle, and the Divisional Forest Officers in Sind:—

Deputy Conservator... 7 camels, Rs. 7 each for 6 months.

*Divisional Forest Officers.*

Hyderabad	...	4	camels,	Rs. 7	each,	7	months,
Jerruck	...	4	"	"	7	"	7
Naushahro	...	4	"	"	7	"	7
Jacobabad	...	4	"	"	7	"	7
Sukkur	...	4	"	"	7	"	7

(G. Rs. Nos. 2229, dated 4th August 1885, and 3357, dated 5th December 1885, and G. Rs., R. D., No. 7174, dated 2nd October 1893, and 8731, dated 8th November 1895.)

61. The Deputy Sanitary Commissioner, Southern Registration District, should, like the other Deputy Sanitary Commissioners in the Presidency proper, arrange to accommodate his office records, &c., in two carts while moving on tour. (G. R. No. 285, dated 4th February 1886.)

**62.** The Commissioner of Customs, Salt, Opium and A'bkári is authorized to sanction charges on account of photographs of habitual smugglers of opium. (G. R. No. 1503, dated 28th May 1886.)

**63.** The Collector of Salt Revenue, Bombay, is authorized to admit charges on account of house-tax, &c., preferred by Municipalities on buildings belonging to the Salt Department. (G. R. No. 1360, dated 8th May 1888.)

**64.** The Accountant General is authorized to pass charges incurred in the Revenue, Financial and General Departments of the Secretariat on account of coir-matting. (G. R. No. 1987, dated 25th June 1888.)

**65.** The expenditure upon the destruction of dogs being entirely at the discretion of the District officers, they should regulate the operations according to the funds available. If any of the dogs were killed within municipal limits, the charges might fairly be borne by Municipalities under amended Section 24, clause (21) of the Bombay District Municipal Act. (G. R. No. 362, dated 28th January 1889.)

**66.** Rule I of the Rules prescribed in Article 95 of the Civil Account Code, fifth edition, regarding the adjustment of the cost of inter-departmental adjustments, applies both to cash and transfer transactions. (G. I., F. & C., No. 378, dated 23rd January 1889; *vide* G. R. No. 808, dated February 1889.)

**67.** When the Commissioner of Police, Bombay, applies for the sanction of Government to the purchase of a horse to replace one rendered unfit, the cause of the unfitness should be stated, but no veterinary certificate need be submitted. (G. R. No. 4392, dated 1st November 1889.)

**68.** It is not necessary that an attempt should be made in the future any more than appears to have been done in the past to separate the cost of carriage of records used for one kind of work from the cost of carriage of those used for another kind. The records of a Collector's office must be considered as a whole and cannot be sub-divided, for the purpose of debiting portions of cost of carriage to different heads, into "Political" and "Land Revenue," any more than the records other than political can be sub-divided into a variety of heads, such as Land Revenue, Excise, Law and Justice, Police, Education, Medical, &c. The cost of carriage of all alike must be held to be an ordinary charge of District Administration, subordinate to 3, Land Revenue. (G. R. No. 804, dated 6th March 1891.)

**69.** The Collector of Land Revenue, Customs and Opium, Bombay, is authorized to pay to members of the Commission appointed under Section 5 of the Boiler Inspection Act III of 1887 the fee prescribed by Rule 13 of the rules under that Act in all cases in which Government may direct.

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the members to be called together for the discussion of any question connected with the working of the Act. (G. R. No. 4198, dated 3rd December 1891.)

70. A grant of Rs. 800 is sanctioned for expenditure in connection with the annual Dáing Darbár. (G. R. No. 119, dated 11th January 1893.)

71. When permission is given for the inclusion in the budget of such items as charges on account of record shelves it is expected that detailed reports showing the necessity for the expenditure will be submitted to Government later. (G. R., R. D., No. 7718, dated 20th October 1893.)

72. Sirpáo allowances may continue to be made to the undermentioned Thákors at the rates mentioned below:—

				Annually.	
To the Thákor of Gámph	...	...	Rs.	32	8 0
" " Limdi ...	...	...	"	139	8 0
" " Utelia ...	...	...	"	23	4 0
" " Gángad	...	...	"	28	0 0
" " Bholád	...	...	"	37	4 0
				Biennially.	
To the Thákor of Jaska ...	...	...	Rs.	18	8 0
" " Rojka ...	...	...	"	28	0 0

These allowances are not to be paid in cash but in the shape of presents in kind. (G. Rs., F. D., No. 2563, dated 24th July 1884, and No. 3586, dated 2nd November 1894.)

## PART IX.—LOCAL FUNDS.

1. Funds have been created by various laws and orders, the appropriation of which is restricted to defined purposes. It is often found inconvenient that the action and discretion of the Executive authorities should be thus hampered and confined: moreover, such funds are apt to be forgotten and sometimes misused. It is therefore decided that, in future, no fund shall be constituted by any executive order without the special permission of the Government of India in the Financial Department, and that, in like manner, provision shall not be made by the Government, in any bill to be introduced into any Legislative Council in India, for the creation of such a fund until the expediency of the measure has been specially considered in the Financial Department of the Government of India.

It should be understood that, as a rule, objections are felt to the creation of such funds, and especially to their creation by an Act of the Legislature, unless, in any case—as, for instance, in the case of the “University Fee Fund,”—the assets and liabilities are altogether separate and distinct from the general assets and liabilities of the State.

¶ Before proposals are submitted for the creation of a fund with special separate liabilities, and from assets that would otherwise belong to the general treasury of the Government, either Imperial or Provincial, it should always be carefully considered whether the object in view cannot be attained by some simpler and more elastic method which would be less subject to oversight or abuse, and which would not require so much vigilance and supervision by the Government.

(G. I., F. D., No. 1275, dated 19th June 1877; *vide* G. R. No. 2986, dated 3rd July 1877.\*)

2. The transactions in connection with the Pleaders' Examination fees and charges in the Presidency should be treated as an Excluded Local Fund, which will remain under the control and management of the High Court. The whole expense of the examinations must be met from this Fund, to which purpose alone it is to be applied.

The Commissioner in Sind should budget for the expenses of the Pleaders' Examination in Sind, as well as for the receipts from the fees which should be paid into the Treasury to the credit of Provincial Services as received.

(G. Rs. Nos. 3844, dated 21st December 1874, 2871, dated 5th September 1894, and 3316, dated 26th September 1895.)

3. There are obvious objections to the establishment of Printing Funds, the transactions of which are kept out of the public accounts. (G. I., F. & C., No. 2883, dated 5th August 1882; *vide* G. R. No. 3215, dated 23rd *idem*.)

\* *Vide* Article 267 of the Civil Account Code, Vol. I.

4. Government have no objection to the Collector of Khandesh executing private printing work for Local Funds, Municipalities, &c., and to his expending the receipts on his Press at Dhulia. They have also no objection to his receiving a grant from Local Funds to the support of the Press, provided he recoups the Local Funds with the value in work done, or cash receipts for private work executed for Municipalities. (G. R. Nos. 3095, dated 28th September 1875, and 2614, dated 1st August 1895.)

5. The Narukot State Fund is to be treated as an Excluded Local Fund. (G. R. No. 3114, dated 11th November 1885.)

6. The receipts and charges of the local Police Funds in the Political Agencies noted in the margin, where the Gaekwar's Contingent has been replaced by a newly organized Police force, should be shown in the Government accounts under "Excluded Local Funds," and the Accountant General should apply the ordinary Account Code rules in their audit. (G. R. No. 3432, dated 13th November 1886.)

Kathiwar.  
Mahi Kantha.  
Rewa Kantha.  
Palanpur.

Funds in the Political Agencies noted in the margin, where the Gaekwar's Contingent has been replaced by a newly organized Police force, should be shown

7. The Accountant General should keep the accounts of the Political Police Funds separately from the Presidency Police charges. (G. R. No. 2145, dated 11th July 1888.)

8. The Accountant General is authorized to have the reports of the receipts and expenditure of Excluded and Incorporated Local Funds printed at the Government Central Press. (G. R., G. D., No. 3858, dated 1st November 1888.)

9. The system of payments by cheques should be introduced in regulating the disbursements from the Excluded Funds noted in the margin, which are not subject to the Accountant General's audit. The Administrator should draw the amounts on cheques and the Treasury Officer will cash the cheques if the fund has a sufficient balance at its credit.

EDUCATIONAL ENDOWMENT  
FUNDS OF THE FOUR DIVISIONS.

*Rewa Kantha Agency.*

Rewa Kantha General Fund.  
Mewas Administration Fund.

*Mahi Kantha Agency.*

Mahi Kantha Local Funds.  
Sabar Kantha Thana Fund.  
Kunbi Infantioide Fund.

*Satara.*

Satara Civil Station Fund.

be introduced in regulating the disbursements from the Excluded Funds noted in the margin, which are not subject to the Accountant General's audit. The Administrator should draw the amounts on cheques and the Treasury Officer will cash the cheques if the fund has a sufficient

The Personal Assistant to the Political Agent, Mahi Kantha, may sign the cheques during the absence of the Agent from head-quarters.

As regards the Educational Endowment Funds, the Principals of Colleges, &c., to which the Trusts are attached will be recognized as Administrators.

(G. R. No. 1377, dated 1st April 1889.)

10. The cost of establishment and other charges of the Government Central Book Depot



should, as far as possible, be covered by the profits on the sale of the books, and the Director of Public Instruction should endeavour to ensure this object by an addition to the price of the books. (G. R. No. 2735, dated 24th July 1892.)

11. By the Local Funds Acts of 1865 and 1869 the levy of a cess for local purposes was authorized from farmers of *sáyar* revenue. In 1873 the Government of India objecting to the levy of local cess on excise, an item of Imperial revenue, directed that the levy should cease and at the same time added to the Provincial allotment a sum equal to that produced by the cess. This new allotment was rateably distributed by the Bombay Government amongst the Local Funds of the several Collectorates and has formed ever since a part of the Provincial grant-in-aid of Local Funds.

The law as to District Local Funds is now contained in Bombay Act I of 1884. The assets of the District Local Fund are set forth in Section 44. Among them are (a) the cess on land revenue levied under the Acts of 1865 and 1869, and (g) all sums placed by Government to the credit of the fund. The Provincial grant-in-aid comes under the latter head.

Under Section 47 the District Local Board is required to assign and pay to every Cantonment Committee within the district a sum equal to two-thirds of the cess on land revenue levied on land within the Cantonment, and may so assign and pay the remaining one-third also.

But the District Local Board has no similar duty or discretion with regard to money granted to it by Government. The District Local Board has no authority over such portions of the district as are within a Military Cantonment, and (Section 45) Local Boards may make expenditure from the Local Fund outside of the area subject to their authority only for the benefit of the said area.

It appears, then, that not only is a District Local Board not bound to make a grant to a Cantonment Committee or to a Municipality, but it cannot legally make such a grant.

Government are aware that it has been argued that all sections of the community which contribute to the excise revenue are entitled to claim a part of the grant made by the Government of India in 1873. But it is clear that the addition then made to the Provincial allotment is a part of the Provincial revenue at the disposal of the Government.

The Provincial contribution given in lieu of the cess on excise revenue should be credited one-third to "Education" and two-thirds to "Road Fund." The two-thirds credited to "Road Fund" is until further orders to be considered part of the fund available for expenditure at the discretion of the District Local Board.

(G. Rs. Nos. 2555, dated 23rd July 1884, and 1610, dated 3rd June 1885.)

## PART IX.]

## [FINANCE AND RESOURCE.

12. The countersignature of controlling officers to bills on account of charges payable from Local Funds is not necessary, as the responsibility of controlling expenditure has been vested in District and Local Boards by the Local Boards Act and rules framed thereunder. (G. R. No. 2115, dated 27th July 1885.)

13. Grants made by the Director of Public Instruction from the provincial assignment in aid of Local Fund schools should be paid in cash at the treasuries to the credit of the Local Funds concerned, instead of being adjusted in the Accountant-General's Office. (G. R. No. 2300, dated 11th August 1885.)

14. The sanction of Government is not necessary to the addition of Municipal and private contributions to Local Fund budgets. (G. R. No. 2556, dated 7th September 1885.)

15. The accounts of each District Local Board should be published in the *Government Gazette* by the Collector, and the Accountant General should forward the accounts, after verification, to the Collector concerned and not to Government, unless orders on any particular point are needed. (G. R. No. 1, dated 3rd January 1887.)

16. Charges incurred on account of the publication in newspapers of rules under the Indian Steam Ships Act VII of 1884, should be defrayed from the Steam Vessel Survey Fund. (G. R. No. 973, dated 20th March 1890.)

17. The balances of the Bombay Local Fund Pension Fund deposited with Government should be credited with interest at  $3\frac{1}{2}$  per cent. per annum with effect from 1st October 1894. (G. I., F. & C., No. A-5550, dated 2nd November 1894; vide G. R. No. 3774, dated 17th idem.)

## PART X.—BANKS.

## A. Savings Banks.

1. The Government of India has never contemplated allowing interest, as a general rule, on judicial deposits; and accordingly they should not, without special order in each case by competent authority, be invested, or received in a Government Savings Bank.

Should, however, a Court of Justice empowered by law to order the investment of such deposits at interest in any particular case, direct such investment, the amount so ordered to be invested may, under the orders of the Court, be received into a Government Savings Bank at the usual interest allowed upon Savings Bank's deposits, and subject in every respect to the rules and limitations which govern such deposits.

(G. I., F. D., No. 1076, dated 17th February 1875; *vide* G. R. No. 761, dated 2nd March 1875.)

2. The remittance by a Government Savings Bank of Savings Bank deposits to England or elsewhere is entirely unauthorized, and such remittances should not be made. (G. I., F. D., No. 3209, dated 30th September 1876; *vide* G. R. No. 4269, dated 17th October 1876.)

3. Such accounts as 'Collector of Khândesh on account of Printing Press Fund' are accounts of public moneys and should be held in revenue deposit. Such funds cannot be invested in the Government Savings Bank. (G. R. No. 287, dated 24th January 1885.)

4. All Resolutions bearing on the subject of Post Office Savings Bank are to be communicated to the Postmaster General. (G. R. No. 435, dated 31st January 1889.)

5. In supersession of all existing orders on the subject, the Governor General in Council is pleased to prescribe the following revised rules for the guidance of depositors in the Post Office Savings Banks:—

Rules for the guidance of Depositors in Post Office Savings Banks.

## ARRANGEMENT.

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## DEFINITIONS.

1. For the purposes of these rules—

*Deposit* means money paid into a Post Office Savings Bank by, or on behalf of, a depositor.

*Depositor* means the person by whom, or on whose behalf, money is deposited.

*Account* means the account of a depositor in a Post Office Savings Bank.

*Balance* means the balance at credit of an account.

*Minor* means a person who has not completed the age of 18 years.

*Guardian* includes a father, or, if the father be dead, a mother, or, if both parents be dead, and no guardian of the minor has been appointed by will or deed or under any enactment for the time being in force in British India, any adult relation of the minor with or by whom the minor is residing or being maintained.

*Director General* means the Director General of the Post Office of India.

*Postmaster General* means the chief postal authority in any province or place to which the system of Post Office Savings Bank is extended.

#### OBJECT OF GOVERNMENT IN ESTABLISHING POST OFFICE SAVINGS BANKS.

2. The object of Government in establishing Post Office Savings Banks is to provide a ready means for the deposit of savings, and so to encourage thrift. Savings Banks are not to be used for the purpose of keeping a current account, and the Comptroller, Post Office, is empowered to close an account should he have reason to believe that the depositor has used the Savings Bank for a purpose for which it was not intended.

#### BUSINESS HOURS.

3. Post Office Savings Banks will be open for the transaction of business between the hours of noon and 4 P.M. every day, with the exception of Sundays, Christmas Day, New Year's Day, Good Friday, and the Queen's Birthday. These hours may, under the authority of the Postmaster General, be altered to suit local circumstances.

#### POSTAL OFFICIALS BOUND TO SECRECY.

4. The officers of the Postal Department engaged in the receipt or payment of deposits are not allowed to disclose the name of any depositor, or the amount deposited or withdrawn by him, except to the Postmaster General or other officers of the Department engaged in carrying out the provisions of these rules.

#### PERSONS WHO MAY DEPOSIT MONEY.

5. Any person may deposit money in a Post Office Savings Bank, (a) on his own behalf, or (b) on behalf of any minor relative, or (c) on behalf of any minor of whom he is the guardian.

*Exception.*—A Government official may not open an account on behalf of a minor of whom he is the official guardian.

*Explanation.*—Minors are allowed to deposit money in their own names and, women, whether married or single, are allowed to deposit money in their own names, but subject, in the case of married women, to the limitation laid down in Rule 6 (iii).

**LIMITATIONS AS TO OPENING ACCOUNTS;  
AND DEPOSITS.**

6. (i) Any person may open an account in his own name, but may not have more than one such account open.

(ii) In addition to the account which a person may open in his own name, he may open any number of separate accounts on behalf of any minors who are related to him or of whom he is the guardian, provided that he shall not open more than one account on behalf of each such minor.

(iii) The fact that an account has been opened on behalf of a minor shall not prevent such minor from opening an account in his own name ; nor shall the fact that a married man has an account in his own name prevent his wife from opening a separate account in her own name, provided the money to be deposited by her is her own property or earning.

*Note.*—Warrant and Non-Commissioned Officers and men serving in British Regiments can open accounts in Post Office Savings Banks, even though already depositors in Military Savings Banks.

7. Deposits in trust are not allowed, and cannot be recognised.

8. Money cannot be deposited in the name of two or more persons jointly, provided that nothing in this rule shall prevent the deposit of money in the name of a known firm.

9. The smallest sum of money that can be deposited at any time is four annas ; and no sum can be deposited that includes a fraction of an anna.

10. A depositor may not deposit a larger sum than two hundred rupees in all during any one official year, April 1st to March 31st inclusive, and may not have at any time more than two thousand rupees at his credit exclusive of interest. The total amount of an account opened by a relative or guardian on behalf of a minor may not exceed one thousand rupees exclusive of interest.

*Note A.*—The annual limit of Rs. 200 is to be reckoned irrespective of withdrawals, that is, withdrawals are not to be deducted in applying it.

*Note B.*—When an account is transferred from one Savings Bank (whether Post Office or Presidency) to another, only such portion of it as was deposited in the current year shall be included in calculating the limit of Rs. 200.

*Note C.*—Sums deposited for the purpose of immediate investment in Government Securities through the Post Office under Rule 43 are not reckoned in calculating the annual limit of Rs. 200 or the maximum limit of Rs. 2,000 (or Rs. 1,000 in the case of an account on behalf of a minor).

*Explanation.*—When the balance of an account has reached the maximum limit of Rs. 2,000 (or Rs. 1,000 if the account was opened on behalf of a minor), no further deposit will be allowed except for the purpose of immediate investment. The balance may, however, be increased by the addition from year to year of interest calculated on the maximum limit of Rs. 2,000, or Rs. 1,000, as the case may be.

**POWERS TO WITHDRAW MONEY AND LIMITATIONS AS TO WITHDRAWALS.**

11. A depositor may withdraw money from his account only once a week. By the term 'week' is meant the period from Monday to Saturday, both days inclusive. A depositor may, therefore, withdraw money from his account on Saturday and again on the following Monday.

12. A minor may only withdraw money deposited by him in his own name. Money deposited on behalf of a minor may only be withdrawn during his minority by his guardian.

13. Women, whether married or single, may withdraw money deposited by them in their own names; and married women may also withdraw money deposited by them as single women, in their own names, their marriage notwithstanding. The fact that a female minor, on whose behalf money has been deposited, is married, or becomes married after the account has been opened on her own behalf, shall not prevent her from withdrawing the money so deposited on attaining majority.

14. A depositor may not withdraw a smaller sum than four annas, and he may not withdraw any sum which includes a fraction of an anna unless it be to close his account, in which case he may withdraw the whole balance at his credit.

**HOW TO OPEN AN ACCOUNT.**

15. Any person wishing to open an account should apply to the nearest Post Office that is a Savings Bank. Application need not necessarily be made in person; but the applicant must state his name, his occupation or profession, and his place of residence. If he be a native, he must also state his father's name and caste.

16. The intending depositor must sign a declaration, in the following form, that he has read and accepted the Post Office Savings Bank rules. If he be unable to write, he must attend personally, and, in the presence of a witness, affix his mark or seal to the declaration, to be attested by the signature of the witness. If he should apply in person, a copy of these rules will be given to him to read, or they will be read and explained to him, should he be unable to read. If he should not apply in person, a copy of these rules with the form of declaration will be sent to him and he must present the declaration, duly signed, with the first deposit.

*Form of Declaration to be signed by depositor  
on making first deposit.*

'I hereby declare that the Post Office Savings Bank rules have been read <sup>{by me}</sup><sub>{to me}</sub>, and that I accept them as binding upon me.

'I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank.\*'

17. Women may open accounts in their own names through their agents, or, if they are married women, through their husbands or agents. The agent or husband will be required to produce a letter of authority from the depositor and to sign a declaration that the depositor understands and accepts the rules. No postal official may under this rule be the agent of any woman, except his own wife, in respect of an account held in the Post Office in which he is employed.

18. When the declaration is presented, duly signed, with the amount of the first deposit, or when it has been signed by a depositor attending in person to make a deposit, the amount of the deposit will be entered in a pass-book which will be supplied to the depositor, and the entry will be initialled by the Postmaster and stamped with the office stamp. The depositor will be required to sign a receipt for the pass-book, and to give a specimen of his signature in a book which will be kept in the Post Office. If the depositor does not attend in person, he must send a specimen of his signature on a slip of paper to the Post Office.

19. If the account be opened at a Sub or Branch Post Office, the pass-book for the depositor will have to be obtained from the Head Office. A preliminary receipt for the amount of the first deposit will, therefore, be given to the depositor, who will be informed of the date on which he should call to receive the pass-book. When the pass-book is handed over to the depositor, he will be required to return this preliminary receipt and to sign a receipt for the pass-book, in addition to leaving a specimen of his signature on record in the Post Office. The amount of the original deposit will be entered in the pass-book by the Head Office, and the depositor will therefore have a guarantee that the sum has been received in that office. He should be careful to see that the entry in the pass-book corresponds with the amount entered in the preliminary receipt before giving up the latter.

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\* *Note.*—The latter sentence is to be scored through in the case of an account opened on behalf of a minor, in which case the person opening the account must make the following further declarations:—

'I declare that I have no account on behalf of the minor at any Post Office or Presidency Savings Bank.

'I declare that the minor was born on (date by Christian era as nearly as can be ascertained).'



## PASS-BOOK AND ITS IMPORTANCE.

20. The pass-book will show, in the vernacular of the District or in English, as the depositor may wish, the number of his account, with the name of the office from which the book is issued, his own name, occupation or profession, and address. No deposit can be made and no money can be withdrawn from an account without its production, and the Post Office will not be responsible for any sum not acknowledged in the pass-book. Depositors should carefully examine their books before leaving the office, and ascertain that the entries are correct. They should also be careful to keep their pass-books in their own possession, as the Post Office does not accept responsibility for any loss caused to a depositor, if, through his negligence, any person shall obtain possession of the book and fraudulently obtain the payment of any sum belonging to the depositor.

*Note.*—In the case of an account opened at a Sub or Branch Post Office, the pass-book will be sent to the Head Office twice in each year, first, as soon as possible after the 15th June, when the pass-book is presented for entry of interest under Rule 29; and, secondly, on the first occasion on which the account is operated upon during the quarter ending 31st December. The depositor will obtain a receipt in exchange for his pass-book, and he must give up this receipt when his pass-book is returned to him.

## LOSS OF PASS-BOOK.

21. No charge will be made for the pass-book at first supplied to a depositor, or for any book issued to him in continuation of the original book which will be retained by the Post Office. But if a pass-book be lost or spoiled (except under circumstances over which the depositor has no control), or if any account be re-opened with the permission of the Comptroller, Post Office (under Rule 33), before the expiration of three months from the date of closure, the depositor will have to pay one rupee for a fresh book.

## MODE OF DEPOSITING MONEY AFTER AN ACCOUNT HAS BEEN OPENED.

22. A depositor may deposit money at the Post Office at which his account stands as often as he wishes, so long as the prescribed yearly and maximum limits are not exceeded. All that he is required to do is to take or send the amount to be deposited, with his pass-book, to the Post Office. The amount of his deposit will be entered in the pass-book, and the balance struck as shown below. The entry will then be initialled by the Postmaster and stamped with the dated stamp of the office, and the pass-book will be returned to the depositor or his messenger.

## PART X.]

## [FINANCE AND RESOURCE.

Date.	Dated stamp of the Post Office.	Amount of each deposit or withdrawal (to be entered in words).	Amount		Balance at credit of the Depositor.		Initials of the Postmaster.
			deposited.	with-drawn.	Rs. s. p.	Rs. s. p.	
1883.			Rs. s. p.	Rs. s. p.	Rs. s. p.		
3rd April...		Deposited ten rupees ...	10 0 0	...	10 0 0		A.B.C.
15th " ...		Deposited twenty-five rupees ...	25 0 0	...	35 0 0		A.B.C.
15th May ...		Withdrawn three rupees ...	...	3 0 0	32 0 0		A.B.C.

NOTE 1.—No deposit may be made to an account which has been ordered to be closed.  
NOTE 2.—No deposit may be made to an account opened on behalf of a minor after he has attained the age of 18 years.

23. If the amount be deposited at a Sub or Branch Post Office, the depositor will receive, in addition to the receipt in his pass-book, an acknowledgment from the Head Office, which will generally be the office at the head-quarters station of the district. This acknowledgment will be delivered to him in ordinary course through the Post Office. If it should not reach the depositor in proper time, or if, when it reaches him, it should show any signs of erasure, or should not agree with the entry in the pass-book, the depositor should immediately apply to the Postmaster of the Head Office, the name of which is in the pass-book, and renew his application again and again until he receives a satisfactory reply.

## MODE OF WITHDRAWING MONEY.

24. When a depositor wishes to withdraw money, he must present his pass-book personally or by agent (whose name and signature must be entered in the application for withdrawal at the Post Office at which his account stands, with a printed form of application for withdrawal), which can be obtained at the Post Office, signed by himself, and showing the balance at his credit and the amount which he wishes to withdraw. If the depositor is unable to write, he must attend personally and affix his mark or seal to the application. Should he be absolutely unable to attend personally, he must have his mark or seal affixed to the application and attested by some respectable witness, and the Postmaster will make payment to the person presenting this application with the pass-book, after satisfying himself, by such enquiry as he may think proper, of the inability of the depositor to attend and of the genuine character of the application. The mark or seal of a depositor or messenger who cannot write must, at the time he receives payment of a withdrawal, be attested by the signature of a respectable witness (other than the paying officer) who is personally acquainted with the depositor or messenger (as the case may be) and also known to the Postmaster or some member of the Post Office establishment.

25. Should any person other than the father, or, if the father is dead, the mother, wish to withdraw money from an account opened on behalf of a minor and claim to do so as guardian

of such minor, he will be required to fill in, on a form prescribed by the Director General, answers to the following questions and such other questions as may be considered necessary, and will only be allowed to withdraw money on the order of the Postmaster General in accordance with Rule 38 :—

(a) What is your relationship to the minor ?

(b) Is the father or mother of the minor dead or are both parents dead ? What near relatives of the minor are alive ?

(c) Have you been appointed guardian of the minor by will or deed or under any enactment in force in British India ? (If the reply to this question is in the affirmative, the applicant should produce the documents on which he relies to support his claim.)

(d) Are you an adult relative of the minor and does he reside with you, or is he maintained by you ?

*Note.*—In the case of withdrawals made from accounts opened on behalf of minors, the father or other guardian of the minor must sign the following certificate on the application for withdrawal :

‘Certified that the amount sought to be withdrawn is required for the use of the minor.’

26. The amount to be withdrawn will be entered in the pass-book and a fresh balance struck, as in the case of a deposit, under the initials of the Postmaster and the dated stamp of the office. The amount will then be paid to the depositor or to the person presenting the pass-book and application, and his receipt taken, in all cases without a receipt stamp, on the Warrant of Payment.

27. If the amount be withdrawn at a Sub-Post Office, payment cannot be made until a Warrant of Payment is received from the Head Office, except in the case of certain selected Sub-Offices, which are authorized to grant Warrants of Payments. If the amount be withdrawn at a Branch Office, payment cannot be made until a warrant of payment is received from the Head Office or from the Sub-Office to which the Branch Office is subordinate when that Sub-Office is authorized to grant Warrants of Payment. The depositor, therefore, or other person presenting the pass-book and application will, except when the account is at one of the selected Sub-Offices, be informed of the date on which he should come to the Post Office to receive payment, and will retain his pass-book. On presentation of the pass-book on the date mentioned or any subsequent date after the arrival of the Warrant of Payment, the amount will be paid to the depositor or other person presenting the pass-book, and his receipt will be taken, in all cases without a receipt stamp, upon the warrant. The necessary entries will then be made in the

pass-book, under the initials of the Sub or Branch Postmaster, and attested by the stamp of the office.

#### INTEREST.

28. Interest will be allowed at the rate of  $3\frac{1}{2}$  per cent. per annum, until further orders, on all deposits, subject to the condition of this rule. This interest will be allowed for each calendar month on the lowest balance at credit of an account between the close of the fourth day and the end of the month: provided that interest shall only be calculated at the rate of three pies a month on every complete sum of six rupees: provided also that no higher monthly interest than Rs. 5-3-3 shall be allowed on the balance of an account.

NOTE 1.—When an order has been issued to close an account, interest ceases to accrue from the first day of the month in which the order is issued (see end of Rule 32).

NOTE 2.—Interest on the account of a deceased depositor ceases to accrue from the date of issue of notice to the person or persons recognised by the Postmaster General as entitled to receive the balance of the account.

29. The interest calculated as above for each month will be added each year to the balance of each account. Depositors should present their pass-books as soon as possible after the 15th June, in order that the necessary entries may be made in them. If the pass-book be not presented for this purpose, the entry will be made on the next occasion when a deposit is made or when money is withdrawn.

NOTE.—Pass-books of depositors in Sub and Branch Post Offices will be sent to the Head Office for the entry of interest under this rule.

#### TRANSFER OF ACCOUNTS.

30. A depositor may have his account transferred, free of charge, to any Post Office that is a Savings Bank, *provided that the account shall have been in existence for three months previous to the transfer.* If he should wish to transfer his account, he must present his pass-book personally, or send it to the Post Office, and must in either case make a written application for transfer. The pass-book will be returned to the depositor, who should present it as soon as possible at the Post Office to which his account has been transferred. A depositor in a Presidency Savings Bank may, by application to the Presidency Savings Bank, have his account transferred, free of charge, to any Post Office Savings Bank.

NOTE 1.—Accounts cannot be transferred from one Head Post Office to another between the 16th and 31st March, both days inclusive.

NOTE 2.—Accounts ordered to be closed cannot be transferred.

#### CLOSING AN ACCOUNT.

31. When a depositor wishes to close his account, he must present his pass-book with a

form of application for withdrawal of the amount shown at his credit in the pass-book. The amount of interest due on his account up to the end of the calendar month preceding the date of presentation will be entered in the pass-book, and a final balance struck. The amount will then be paid to the depositor, and his receipt taken on the Warrant of Payment. The pass-book will be retained in the Post Office. If the application to close an account be presented at a Sub or Branch Office, the same procedure will be followed as in the case of an ordinary withdrawal, except that the pass-book will be retained, and that the application and pass-book will, when interest is due, be in all cases sent to the Head Office for the Warrant of Payment, even when the Sub-Office is itself authorized to grant Warrants of Payments for ordinary withdrawals.

32. If an order to close an account be issued by the Postmaster General or the Comptroller, Post Office, under these rules, notice in writing will be sent to the depositor requiring him to present his pass-book and receive payment of the balance at his credit as soon as convenient. After the date of such notice, no deposit will be accepted on the account, and no interest will be allowed upon the balance after the end of the calendar month preceding such date.

**NOTE.**—An account opened on behalf of a minor must, if still open, be closed by the person on whose behalf it was opened on his attaining the age of 18 years. When the late minor is not in India, and delay would cause substantial hardship, the Postmaster General may allow the late guardian to close the account (on behalf of the late minor) on his indemnifying the Post Office against loss from any future claim. If a minor after attaining the age of 18 years still remains a minor by law or order of a court of justice, his guardian must close the account on the minor completing 18 years of age.

#### RE-OPENING AN ACCOUNT.

33. A depositor who has once closed an account cannot open another account until after the expiration of three months from the date of closure without the permission of the Comptroller, Post Office: and a depositor whose account has been closed by order cannot open a fresh account in any case without the permission of the authority which ordered it to be closed.

#### DEAD ACCOUNTS.

34. Accounts in respect of which no transactions have taken place for the periods specified below will be treated as 'dead,' and no subsequent deposit or withdrawal will be allowed in the case of such accounts without the previous orders of the Comptroller, Post Office:

And when no sum has been deposited  
or withdrawn and no interest added  
for—

When the balance of the account does not  
exceed Rs. 10      3 complete years.

When the balance of the account does not exceed Rs. 100 6 complete years.

When the balance of the account does not exceed Rs. 100 12 complete years.

NOTE 1.—By 'transaction' in this rule is meant not only a deposit or withdrawal, but also the presentation of the pass-book for the entry of interest.

NOTE 2.—A dead account does not lapse to Government, but may be re-opened at any time on the application of the depositor, and the interest that has accumulated will be added to the principal when the account is revived.

#### PROCEDURE TO BE FOLLOWED IN CASES OF SUCCESSION AND GUARDIANSHIP.

35. If a depositor should die, leaving in a Post Office Savings Bank a balance, whether in cash or in Government securities, or both, not exceeding one thousand rupees, and if probate of his will or letters of administration of his estate, or a certificate granted under Act VII of 1889, be not produced to the Postmaster General within three months of the death of the said depositor, the Postmaster General may pay the said sum of money to any person appearing to him to be entitled to receive it or to administer the estate of the deceased.

36. Balances, whether in cash or Government securities, or both, in excess of Rs. 1,000 may only be paid on production of probate, letters of administration, or a certificate under Act VII of 1889, unless otherwise ordered by the Director General of the Post Office, who has discretionary power to dispense with such evidence in cases where he is of opinion that to require it would cause hardship, and that to dispense with it would involve no appreciable risk. If the balance in excess of Rs. 1,000 be that of a cash deposit account opened on behalf of a deceased minor—the balance of which, excluding interest, cannot under these rules exceed Rs. 1,000—the discretionary power may be exercised even if the condition of hardship be not established.

37. If any depositor become insane or otherwise incapable of managing his affairs, and if such insanity or incapacity be proved to the satisfaction of the Postmaster General, then the Postmaster General may, from time to time, make payment out of the deposits to any proper person. Where a committee or manager has been duly appointed to administer the depositor's estate, nothing in this rule authorizes payments to any persons other than such committee or manager.

38. When any person other than the father, or, if the father is dead, the mother, claims to withdraw money from an account opened on behalf of a minor as being the guardian of such minor, the Postmaster General may authorize the applicant to withdraw money from the account for the minor's use, in accordance with the following rules :

- (a) Where the applicant claims as guardian duly appointed by will or deed, on production of the documents supporting the claim.
- (b) Where the amount of the account does not exceed Rs. 250 and the applicant does not claim to have been appointed guardian by will or deed, upon his giving evidence to the satisfaction of the Postmaster General that he (the applicant) is the guardian of the minor.
- (c) Where the amount of the account exceeds Rs. 250 and the applicant does not claim to have been appointed guardian by will or deed, upon the applicant producing a certificate of administration granted under Act VIII of 1890.
- (d) In any case of doubt the applicant (not being the father or mother of the minor) may be required to produce a certificate of administration, under Act VIII of 1890, before payment is made to him.

NOTE.—An authority given by the Postmaster General under (b) will not hold good for a subsequent withdrawal if the balance of the account then exceeds Rs. 250.

#### PUBLIC ACCOUNTS.

39. The following special conditions govern the opening of 'Public accounts' and their transactions:—

- (a) Accounts may be opened by secretaries, treasurers, or managers of the funds of any dispensary, church or other religious institution, school, orphanage, asylum or library, or of any other funds contributed for purposes other than the private or personal advantage or amusement of the contributors. Race, racquet, billiard, mess and similar funds, the objects of which are of a private or personal nature, cannot be allowed accounts.

*Illustration.*—The funds of regimental and public bands, which are maintained for purposes other than private advantage or amusement, are admissible.

*Explanation (1)*—A library fund is admissible, even though the library is open only to subscribers.

- 2) If an institution has two or more distinct funds which cannot, under their constitution and in accordance with the conditions imposed by the donors, be amalgamated, an account is admissible for each such fund.

- (3) The prohibition of current accounts when applied to a public account extends only to the use of the account for full details of the income and expenditure of the fund, and does not prevent the periodical

credit of subscriptions or other receipts, or the periodical withdrawal of money for expenditure; e. g., a building fund raised for the erection of a church or charitable institution is admissible.

- (b) Secretaries and managers of benevolent funds (that is, funds formed by mutual subscription as an insurance against domestic misfortune) may be allowed accounts.
- (c) Officers of Government or of public institutions, such as railway and steamer companies, and the like, who collect subscriptions, voluntary or departmental, from their subordinates for departmental purposes, may be allowed accounts.
- (d) Public accounts of the kinds specified above must be designated by names indicating the objects to which the money is devoted, as *A—pore Dispensary Fund, Workmen's Sick Fund, etc.*, and information must be given in writing regarding the object and source of income of the fund.
- (e) Each new public account must be authorized by the Postmaster General before it is opened. The Postmaster General is empowered to direct that a public account be closed should its object at any time be such that the account could not under the rules be opened as a public account.
- (f) In every case in which the holder of a public account, other than a public account held by an officer of Government in his official capacity, is changed, a fresh declaration (see Rule 16) must be filled up.
- (g) The limitations laid down in Rule 6 are not meant to prevent any person from opening more than one *ex-officio* or public account.
- (h) The prohibition against deposits in the name of two or more persons jointly (see Rule 8) does not apply to public accounts.
- (i) \*The annual limit of Rs. 200 for deposits (see Rule 10) do not apply to public accounts. But no public account may have at any time more than Rs. 10,000 at its credit, exclusive of interest, and no interest will be credited on any sum in excess of Rs. 10,000.
- (j) The amount of withdrawals within twelve consecutive months from a public account is limited to Rs. 2,000, unless the person who holds the account gives notice to the Post Office at which the account stands of his intention to make additional withdrawals. The notice must specify the amount to be withdrawn and be given six months in advance.
- (k) In the form of declaration (see Rule 16), which every intending depositor is required

\* G. L. F. & C., Notn. No. 1031-A, dated 3rd March 1897; vide G. N. No. 1099, dated 10th



to sign, the words 'I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank' should be scored through in the case of a public account.

40. No account may be allowed for money—
- (1) which is the property of Government, or
  - (2) which has been received for credit of Government, or
  - (3) which has been drawn from the Treasury for expenditure on account of Government, or
  - (4) which is raised by taxation, either local or municipal, or
  - (5) which is collected or received or held in trust by any public officer or Court in accordance with any law.

NOTE.—Nothing in this rule prevents the opening of an account for a judicial deposit in accordance with a special order passed by a Court of law in a particular case directing the investment of the money in the Post Office Savings Bank. Such an account, when admitted, is subject in every respect to the rules and limitations which govern ordinary private accounts.

#### REGIMENTAL, POLICE, AND OTHER CONJOINT ACCOUNTS.

41. The following special conditions govern the opening of regimental, police, and other conjoint accounts and their transactions :—

- (a) The Commanding Officer of a native regiment may open a single account with the Post Office Savings Bank on account of the men of his regiment, making his own arrangements about the separate accounts of the individuals, and about the distribution to them of the interest credited upon the conjoint account. In other respects the account shall, except when the contrary is stated, be subject to the general rules for other accounts. The Commanding Officer must, when opening the account, sign a certificate that, to the best of his belief, the money is the property of the men of the regiment.

- (b) \* District Superintendents of Police and Officers in command or charge of any Police Force may open similar accounts on account of the men of the Police Force under their command or charge.

\*G. I., F. & C., Notn. No. 2946A, dated 7th July 1896; vide G. N. No. 2348, dated 15th idem.

- (c) Chairmen of District Boards and Municipalities are also allowed to have similar accounts on account of servants of such boards and municipalities, in accordance with rules which may be sanctioned from time to time by Local Governments.

NOTE.—This rule shall not be held to prevent any native soldier, or any member of the police force, or any servant of a district board or municipality, opening an account of his own in his individual capacity.

- (d) The annual limit of Rs. 200 and maximum limit of Rs. 2,000 for deposits (see Rule 10) and the limit of Rs. 5-3-3 for monthly interest (see Rule 28) do not apply to accounts opened under this rule.
- (e) Except with the special sanction of the Director General, the amount of withdrawals within twelve consecutive months from an account opened under this rule is limited to Rs. 2,000, unless the person who holds the account gives notice to the Post Office at which the account stands of his intention to make additional withdrawals. The notice must specify the amount to be withdrawn and be given one month in advance.
- (f) In the form of declaration (see Rule 16), which every intending depositor is required to sign, the words "I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank" should be scored through in the case of accounts opened under this rule.

#### SECURITY DEPOSIT ACCOUNTS.

42. The following special conditions govern the opening of security deposit accounts and their transactions:—

G. I., F. & C., Notn. No. 2339-A, dated 19th May 1898; vide G. N. No. 2447, dated 1st June 1898.

- (a) Government servants, servants of Railway companies, of local authorities and of Courts of Wards who are required by their employers to deposit security, and contractors who are required by Government or local authorities to deposit security, and persons who are authorized under Section 202 of the Sea Customs Act, VIII of 1878, to act as agents for the transaction of business in any Custom House on behalf of the public and are required under that section to deposit security, may be allowed separate accounts for the security deposits only.

NOTE.—Local authority means any body corporate, municipal committee, or other persons legally entitled to the control or management of any local or municipal fund, or legally entitled to impose any cess, rate, duty, or tax upon any persons within any local area.

- (b) A person undertaking more than one work or contract at the same time may be allowed a separate account in respect of each.
- (c) The maximum limit for each separate account is Rs. 500, and the amount may be deposited in a single sum or by instalments.
- (d) A person may open a security deposit account either in his own behalf or on behalf of another person.
- (e) A security deposit account may be opened in the joint names of the persons undertaking the same work or contract.

- f) The depositor will be required to sign a letter (in a form prescribed by the Director General) addressed to the Postmaster, undertaking not to make any claim on the Savings Bank for the principal of the sum deposited, except with the express written sanction of the person referred to in the letter to whom the security is pledged, not to object to the payment by the Bank of the whole or part of the principal to such person on his claiming it, and not to make any claim for interest from the date on which interest has ceased to accrue owing to the payment of the principal to such person or from the date on which such person has sanctioned the repayment of the deposit.
- g) The officer to whom the security is pledged as above may, with the consent of the person pledging the security, open an account for such security in his own name, *e.g.*, 'Executive Engineer, A—pore, on account of security of A. B.' In this case the deposit will be received from the officer to whom the security is pledged and the pass-book will be issued to him.
- h) Interest on security deposits will accrue and be paid in the usual manner, subject to the conditions specified in the letter mentioned in clause (f) of this rule.
- i) The prohibition against the transfer of an account until it has been in existence for three months (see Rule 30), does not apply to security deposit accounts.
- j) In the form of declaration (see Rule 16), which every intending depositor is required to sign, the words 'I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank' should be scored through in the case of a security deposit account.

## PURCHASE OF GOVERNMENT SECURITIES.

43. Any depositor may invest the amount of his balance, or a portion of it, in Government securities through the Post Office. If the balance to be invested is that of a Public Account (Rules 39 and 40) or of a Regimental, Police, or other Conjoint Account (Rule 41), the notice of withdrawal prescribed in certain circumstances by Rule 39 (j) and Rule 41 (e) will be required before the investment is made. Any person, whether previously a depositor or not, may also purchase, through the Post Office, Government securities of the nominal value of Rs. 100 or any multiple thereof not exceeding Rs. 1,000 in one year and Rs. 3,000 in all, by tendering in cash the amount necessary for the purchase. An application on the form prescribed by the Direct-

G. I., F. &  
C., Notn. No.  
194-A, dated  
13th January  
1897; *vide* G.  
N. No. 266,  
dated 20th  
*idem*.

## PART X.]

## [FINANCE AND RESOURCE.

or General should be presented, together with his pass-book, by a depositor desiring to make an investment under this rule. The application will then be forwarded to the Comptroller, Post Office, who will take the necessary steps for the purchase through the Comptroller General ;

(a) The paper purchased will be of one of the guaranteed  $3\frac{1}{2}$  per cent. loans, or of the 3 per cent. loan of 1896-97 as stated in the application : if no loan is specified in the application, the investment will be made in one of the  $3\frac{1}{2}$  per cent. guaranteed loans, preferably that of 1865.

(b) If the investor wishes to have the paper sent to him, he should make a special request to that effect : in the absence of such request, the paper will remain in the custody of the Comptroller General. If the paper remains in the custody of the Comptroller General, he will take steps as soon as convenient to transfer it to the  $3\frac{1}{2}$  per cent. loan of 1865, should it belong to one of the other guaranteed  $3\frac{1}{2}$  per cent. loans. The investor may at any time apply through the local Post Office for the delivery to him of paper thus held by the Comptroller General. If the investor applies to have the paper sent to him, it will be encased for payment of interest at the local Treasury and forwarded to the Post Office for delivery to the investor.

ORDER.—Ordered, that copy of the Resolution be forwarded to the Director General, Post Office, with reference to his letter No. 186 C., dated 11th November 1896, to the Comptroller and Auditor General, and to the Comptroller, Post Office.

Ordered, also, that the Resolution be published in the *Gazette of India* for general information.

## SALE OF GOVERNMENT SECURITIES.

44. Any depositor may apply for the sale, through the Post Office, of Government securities which have been purchased for him through the Post Office, whether held by himself or held for him by the Comptroller General. The application must be made on the form prescribed by the Director General ; and if the securities are presented with the application, they must be endorsed in favour of the Comptroller General.

NOTE.—Securities purchased in the name and on behalf of a minor cannot be sold during the minority except by the minor's legally constituted guardian, and the definition of guardian in Rule 1 of these rules does not apply to the sale of such securities.

## SAFE CUSTODY OF GOVERNMENT SECURITIES.

45. A depositor may tender at a Post Office Savings Bank, for safe custody by the Comptroller General, Government securities which have

been purchased for him through the Post Office. The tender must be made on the form prescribed by the Director General, and the securities tendered must be endorsed to the Comptroller General.

#### INTEREST ON GOVERNMENT SECURITIES.

46. So long as the Government securities remain in the custody of the Comptroller General, interest, when due, will be drawn and advised to the local Post Office Savings Bank through the Comptroller, Post Office, for credit to the depositor's account.

#### FEEs.

47. The following fees will be charged :

On purchase : 4 annas per cent.

On realisation and remittance of interest : 4 annas per cent. on the amount of the interest.

On delivery out of custody : 4 annas per cent. unless the application for delivery is made within a year of the purchase.

On sales : 4 annas per cent. and any actual outlay upon brokerage.

#### POWER OF GOVERNMENT TO ALTER RULES.

48. The Governor General in Council reserves the right to alter or add to these rules at any time.

(G. L., F. & C., Notn. No. 2270-A, dated 18th May 1895; *vide* G. N. No. 1681, dated 22nd *idem*.)

#### B. The Presidency Bank.

1. The Bank of Bombay is entitled to charge commission on the funds belonging to suitors in the High Court lodged in the bank in the name of the Accountant General. (G. R. No. 2088, dated 30th June 1875.)

2. When the balance standing in the books of the Bank of Bombay in Bombay at the credit of any officer of the Government of India or the Government of Bombay exceeds Rs. 5,000, it should be reckoned among the aggregate balances upon the deficiency of which below twenty lakhs the bank is entitled, under the General Agreement made with it, to charge the Government with interest, and no other balance at credit of any officer of the Government of India or the Government of Bombay should be so reckoned. (G. I., F. D., No. 1739, dated 28th March 1877; *vide* G. R. No. 1733, dated 5th April 1877).

3. The actual amount of the Secretary of State's bills paid daily should be noted in the daily balance returns furnished by the Bank of Bombay to the

## PART X.]

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Government of India in the Financial Department. (G. I., F. D., No. 2389, dated 28th April 1876; *vide* G. R. No. 2041, dated 10th May 1876.)

Cf. Schedule I, Article 5 (b) of Act II of 1899.

4. The agreements executed by the Banks of Bengal, Bombay and Madras for the conduct of the Government business should be stamped, under Schedule II,\* Article 11, of the General Stamp Act XVIII of 1869, with a stamp of 8 annas each. (G. I., F. D., No. 2804, dated 29th November 1876; *vide* G. R. No. 5038, dated 7th December 1876.)

5. A Government Solicitor cannot be permitted to hold the office of Director of a presidency bank. (S. of S. No. 504, dated 21st December 1876; *vide* G. R. No. 839, dated 15th February 1877.†)

6. No officer holding a permanent appointment under Government, whether pensionable or not, may be permitted to serve as a Director of any bank or public company without previous reference to the Secretary of State. (S. of S. No. 25‡ Finl., dated 7th February 1889; *vide* G. R. No. 1265, dated 25th March 1889).

7. The relations between the Government and the Presidency Banks have been carefully defined by the Presidency Banks' Act, 1876, Section 36 (o) and agreements in accordance therewith; and the Governor General in Council deems it expedient that any language or nomenclature which may tend to obscure these relations, should be disused.

The relations of the State to the Presidency Banks do not differ in character from those of any other depositors in the bank: only, by reason of the large amounts of the public deposits in the banks and the great public interests connected therewith, certain powers of supervision and audit, which are not possessed by private depositors, have been reserved by the Government.

Each Presidency Bank should cease to use any nomenclature or language which may seem to imply that its relations to the Government are other than those of banker or agent; and that, in particular, both the Presidency Banks and the officers of the Government should abstain from applying to any

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† In his despatch No. 53, Public, dated 14th May 1891 (G. R., G. D., No. 2674, dated 28th July 1891), the Secretary of State agreed with the Government of India that the Solicitors to Government at Calcutta, Madras and Bombay might be permitted to serve as directors of companies so long as the public service in no way suffered and the interests of the companies were not antagonistic to those of the Government, and added that the like rule might be applied to Government Pleaders, such as those at Faridpur and Lohardaga, who stand on a similar footing to the Solicitor to Government, and to Diocesan Registrars, Crown Prosecutors and Coroners.

‡ This despatch was written with special reference to the appointment of a director of a Presidency Bank, and it was not the Secretary of State's intention to cancel or alter any orders contained in Lord Kimberley's despatch No. 78, dated 19th July 1883. (S. of S. No. 53, Public, dated 14th May 1891; G. R. G. D., No. 2674, dated 28th July 1891.)

department of the banks the title of General Treasury or Her Majesty's Treasury.

(G. I., F. D., No. 1170, dated 18th June 1877; *vide* G. R. No. 2982, dated 3rd July 1877.)

8. The Bank of Bombay should submit to the Government of India in the Financial Department a quarterly statement in the following form showing the bill transactions of the bank:—

*Memorandum showing the quarterly bill transactions of the Bank of Bombay.*

	Bills on England bought during the quarter.	Bills drawn during the quarter.	Balance at the end of the quarter in England.
Quarter ended	£	£	Rs.

(G. I., F. D., Nos. 1775, dated 26th July 1878, and 3113, dated 27th September 1878; *vide* G. R. Nos. 2853, dated 8th August 1878, and 3619, dated 8th October 1878.)

9. It is of the greatest importance to say and to do nothing that might have the effect of diluting the responsibility of the Directors of the Bank of Bombay. While Government may express its opinion on the proceedings of the Directors, the whole legal responsibility for those proceedings rests upon the Directors.

The Presidency Banks' Act does not entrust to, or impose upon, the Government the right or duty of initiating any bye-law or of interfering in the administration of the bank. The right of the Government is limited to obtaining information, and although doubtless the legitimate influence of the Government, based upon the value of its account with the bank, would enable it to enforce upon the Directors any obviously proper reform, yet public policy requires that such influence should be exercised very sparingly, and never in such a way as to weaken the individual responsibility of the Directors. This policy was kept prominently in view when the Presidency Banks' Act was revised and the new agreements made with the banks. The Government of India and Her Majesty's Government were extremely anxious to sever the State absolutely from all connection with the management of the banks, saving only in so far as was necessary for the safety of the public balances. Moreover, even if the Government had the fullest power to alter the bye-laws of the bank, it would hesitate much before exercising the power: stringent bye-laws may easily affect injuriously the business of a bank, but they will certainly not prevent bad banking and the losses caused by such bad banking.

In future, copies of any enquiries which may be addressed to the Presidency Bank of Bombay by the Government of India will always be forwarded to the Government of Bombay, and similarly the Government of Bombay should transmit to the Government of India copies of any enquiries which it may address to the bank.

(G. I., F. & C., No. 1518, dated 30th June 1880.)

10. The Bank of Bombay may be closed on the same days as the Exchange Banks without the special sanction of Government being obtained on each occasion, provided that special arrangements are made for emergent business. (G. R. No. 3977, dated 27th October 1881.)

11. The Presidency Pay-Master should abstain from issuing cheques on the Treasury at Bombay to officers arriving there on duty with troops from England on bank holidays until the bank re-opens. He may, however, issue cheques on the Treasury to officers proceeding to or arriving from England with troops, warning them that payment cannot be obtained from the bank on the day of their issue. (G. Rs., M. D., Nos. 1742, dated 17th July 1890, and 1957, dated 14th August 1890; *vide* G. Ms. Nos. 2539, dated 29th July 1890, and 3005, dated 8th August 1890.)

12. The following bye-laws of the Bank of Bombay are published for general information :—

In exercise of the power conferred by Section 63 of the Presidency Banks Act, 1876, the Directors of the Bank of Bombay have, with the previous approval of the Governor-General in Council, signified in writing under the hand of the Secretary to the Government of India in the Financial Department, made the following bye-laws in supersession of all previous bye-laws of the said bank.

1.—Except upon the security mentioned in the Presidency Banks Act, 1876, Section 36 (a) 1 to 5 inclusive, the Directors shall not discount bills for or lend or advance in any way to any individual or partnership firm to an amount exceeding in the aggregate at any one time Rs. 6,00,000;

And without the special instructions of the Directors, no advance exceeding Rs. 3,00,000, current at one time, shall be made to any individual or partnership firm except by way of discounting endorsed bills, or upon the security mentioned in Section 36 (a) 1 to 5 inclusive, of the Presidency Banks Act, 1876. But nothing contained in these bye-laws shall be deemed to authorize the transaction of any kind of business other than that sanctioned in the Presidency Banks Act, 1876.

2.—Whenever the conduct of any Director, or an application for advance to any Director, or to any person being his co-partner, co-trustee, clerk



or servant, or to a partner in any company of which the Director may be a partner (except such company be an Incorporated Joint Stock Company), shall form the subject of consideration or decision at any meeting of the Board, or Committee of the Board, such Director shall not sit, judge, or vote relative to such matter: and no Director shall vote regarding any application for a loan in which he is directly or indirectly interested.

And the bank shall not make any advance to any officer of the bank, save on the security mentioned in the said Section-36 (a) 1 to 5 inclusive.

3.—The half-yearly balance sheet of the bank shall be in the following form, and shall contain the particulars therein described:—

## BANK OF BOMBAY.

## FORM OF HALF-YEARLY BALANCE SHEET.

<i>Liabilities.</i>		<i>Assets.</i>	
	Rs. a. p.		Rs. a. p.
Capital ... ..		Government securities ...	
Reserve Fund ... ..		Other authorized securities ... ..	
Public Deposits at Head Office ... Rs.		Credits on Government securities ... ..	
Public Deposits at branches ... ..		Loans on Government securities ... ..	
Other Deposits ... ..		Bills discounted and purchased ... ..	
Post Bills ... ..		Dead Stock ... Rs.	
Adjusting Account ... ..		Applied in reduction ...	
Profit ... ..		Stamps ... ..	
		Stationery ... ..	
		Bullion ... ..	
		Balances with other Banks ... ..	
		Cash { at Head Office ... Rs.	
		{ at Branches ..	

4.—The Directors, at their Weekly Board Meeting, will appoint two of their number to form a Daily Committee for the ensuing week for the purpose of superintending the affairs of the Bank and advising with the Secretary and Treasurer regarding the current business at the Head Office and Branches.

5.—The Directors shall be entitled each to receive for their remuneration a sum not exceeding Rs. 50 (the remuneration of the Chairman being Rs. 60) for every attendance at a Board Meeting, and Rs. 20 for every attendance on the Daily Committee.

6.—The Board of Directors may delegate the powers vested in them by Bye-law No. 1 to committees, consisting of such members of their body as the Board think fit, and they may from time to time revoke the appointment of and discharge any such committee, either wholly or in part, and

*Vide G. I., F & C., No. A-1205, dated 17th March 1896, and G. R. No. 1257, dated 31st idem.*

either as to persons or purposes; but every committee so formed shall, in the exercise of the powers delegated to it, conform to all such regulations as are prescribed for it by the Board. All acts done by any such committee, in conformity with such regulations, and in fulfilment of the purposes of its appointment, but not otherwise, shall have the like force and effect as if done by the Board.

7.—There shall be submitted to the Daily Committee an abstract of the whole receipts and payments at Head Office of the preceding day, and particulars of all discounts, loans, or advances granted or applied for; also references from the Branches requiring to be dealt with at once, and not within the scope of the ordinary authority of the Secretary, and such books or papers as may be called for. Each day's proceedings shall be signed in the minute book by the members of the Daily Committee attending.

8.—There shall be submitted to the Board at their weekly meeting a statement of the assets and liabilities of the Head Office and Branches as compared with the previous week, and a weekly statement showing in detail the whole of the transactions of each Branch up to the latest date practicable.

9.—Overdrafts without security, or overdrafts against security not recognized by the Presidency Banks Act, 1876, shall not be allowed: provided that the Secretary and Treasurer may, in his discretion, allow any person who keeps an account with the bank to overdraw such account to the extent of sums not exceeding at any one time Rs. 2,000 in the whole.

10.—In no case whatever, without the sanction of the Board recorded in the weekly proceedings, shall the Secretary commit the bank to, or accede to any trust, assignment, or other arrangement by way of composition with insolvent or bankrupt debtors, or any deed whatsoever; but he may attend meetings of creditors with the sanction of the Daily Committee, or of any two of the Directors, and report progress to the Board.

11.—No other suspense account shall be allowed to be opened at Head Office except the one suspense account in the Banking Department. A statement of the account shall be included in reports submitted weekly to the Directors by the Chief Accountant. At each Branch also only one such suspense account shall be allowed, and a detailed statement of it shall be forwarded monthly to Head Office.

12.—There shall be paid, in respect of the transfer or transmission of any number of shares or amount of capital stock to the same person, a fee of one rupee per share or capital stock of equivalent value, and the same fee shall be paid on the renewal of any certificate worn out, defaced, or lost.

13.—Every Director, Secretary and Treasurer, Auditor, Trustee, Member of a Committee, officer, servant, Agent, Accountant, or other person employed in the business of the bank, shall, before entering upon his duties, sign a declaration pledging himself to observe a strict secrecy respecting all transactions of the bank with its customers, and state of accounts with other banks, firms or individuals, and in all matters relating thereto; and shall by such declaration pledge himself not to reveal any of the matters which may come to his knowledge in the discharge of his duties, except when required or authorized so to do by the Board, or by any meeting, or by a court of law, and except so far as may be necessary in order to comply with any of the provisions of the Presidency Banks Act, 1876.

(G. R. No. 1217, dated 16th March 1892.)

13. The Trustees of the Port of Bombay cannot be allowed to bank with other than the Presidency Banks and their branches at Bombay, or empowered to lend money to banks or other private parties. (G. R., Mar. Dept., No. 125, dated 12th May 1892.)

14. It is undesirable that the Committee of the David Sassoon Industrial and Reformatory Institution should bank with banks other than the Presidency Banks and their branches in Bombay. (G. R., J. D., No. 2431, dated 25th March 1897.)

15. Three copies of the report of the proceedings of the ordinary general meetings of the shareholders of the Bank of Bombay should be supplied to Government. (G. M. No. 3676, dated 29th October 1896.)

## PART XI.—TREASURIES.

1. Especial care should be taken whenever treasure is under the charge of military or other guards, that the treasure is so disposed and secured that the duty of the guards may be easily performed and that the treasure may not be a cause of temptation to the sentry. Collectors should issue similar instructions to their subordinates in charge of treasuries. (G. Cs. Nos. 539 and 540, dated 13th July 1860.)

2. Deputy Collectors will be held personally responsible for neglect of standing orders, erroneous explanations, and mistakes in papers passing through their hands.

The Governor in Council cannot acquit of blame Collectors who fail to exercise strict supervision over their own Account Department. It must be the rule that every Collector should examine minutely the working of the Account branch, and the Governor in Council is satisfied that an efficient Collector, though occupied during the greater part of the year in the interior of his district, would not desire to be relieved of so essential a duty of his office. The Collectors, therefore, will on every occasion be held responsible if through their inattention inaccuracy should appear in their accounts.

The position and the salary allowed to a Collector imply the exercise of efficient supervision of all subordinate officers. (G. R., R. D., No. 3066, dated 3rd September 1860.)

3. The direct management of the Account Office, even when the Collector is not in the districts, properly devolves on the Deputy Collector, but the Collector must exercise general supervision and control. (G. R. No. 1162, dated 23rd September 1867.)

4. It is not sufficient for a Collector to leave the control of his treasury business to his Deputy. It is his duty by occasional examination of the monthly cash accounts and the vouchers and other documents in support of the disbursements entered therein, to satisfy himself that the business is being properly conducted. (G. R. No. 760, dated 4th June 1870.)

5. Every Collector should personally examine his Account Office once a year, at such time between the closing of the accounts on the 31st July and the opening of the season in October as he may find convenient. A memorandum containing some of the principal points which would naturally claim attention on the occasion is appended; but it is to be understood that, on the one hand, the discretion of Collectors to look into whatever they think proper is not limited by it, and, on the other, that they are not bound to look into every question it contains.

All instructions which the Collector may find it necessary to give should be communicated to the

## PART XL]

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Treasury officer in an English official letter immediately on the conclusion of the examination, and at the same time all explanation he may require should be called for in an English memorandum written on half margin. This should be promptly replied to by the Treasury officer, and the whole finally disposed of within one month of the date of the examination.

It will be the duty of the Commissioners on their tours to see that these instructions have been carried out.

*Memorandum of Points to be noticed in the Examination of the Collector's Huzúr Account Office.*

*I.—Táluka Daily Sheets and Returns.*

I.—Are the postings in the account books done on the days on which the daily sheets are received, or if the post arrives too late, on the office day immediately following? Are the days on which sheets are received and the dates on which they are posted duly endorsed on them?

Manual Revenue Accounts, pages 289-90, paragraph 5.

II.—Are the daily sheets duly scrutinized and the number of the subsidiary register, if any, correctly entered against each item by the Head or Deputy Accountant? Are the sheets also thoroughly examined from a revenue point of view, and are all irregularities on the part of the Mámlatdárs in the preparation and transmission of the sheets promptly checked and the audits methodically filed?

Manual Revenue Accounts, pages 289-90, paragraph 5.

III.—Are the postings carefully checked by a second clerk and tested by Head or Deputy Accountant? Are the daily sheets duly initialled by the latter officers?

Manual Revenue Accounts, page 290, paragraph 5.

IV.—Do the items in the daily sheets tally with the entries in the cash book, the subsidiary registers and the daily balance sheets respectively?

Manual Revenue Accounts, page 290, paragraph 5.

V.—Are the sheets filed in proper order in separate monthly files for each táluka?

Manual Revenue Accounts, page 290, paragraph 5.

VI.—Have the monthly táluka returns been filed by táluka and properly compiled each month into a district return submitted with the required certificates? Does the total for the year agree with the total of the register of revenue receipts? Have corrections been properly made and refunds duly accounted for?

Manual Revenue Accounts, page 297, paragraph 10.

Manual Revenue Accounts, page 298, paragraph 12.

*II.—Huzúr Transactions and Accounts.*

Manual Revenue Accounts, page 288, paragraphs 2 to 4.

Civil Account Code, pages 100-1, Rules 9 and 10 to 15, Chapter 17.

Manual Revenue Accounts, page 288, paragraphs 2 to 4.

Civil Account Code, pages 100-1 and Rule 17 of the same.

Rule 23 of Chapter 17, Civil Account Code, and the notes thereunder.

Manual Revenue Accounts, page 289, paragraph 4.

Civil Account Code, Chapter 17, Rule 23, Note 3.

Manual Revenue Accounts, page 291.

Civil Account Code, Chapter 17, Rule 23.

Does the opening balance of the previous day and do the receipts and disbursements tally with the daily totals in the cash book?

Manual Revenue Accounts, page 291.

Civil Account Code, Chapter 17, Rule 23(e).

V.—Does the Treasurer's daily balance sheet contain the necessary particulars, and do the receipts and disbursements tally with the totals of his cash book?

Manual Revenue Accounts, page 292, paragraph 7.

VI.—Are the lists of payments, cash accounts and cash balance reports properly drawn up and punctually submitted to the Accountant General, and are the schedules written up daily and compared before despatch with the register from which they are extracted, and the examination of the details checked by a responsible officer, other than the clerk who wrote them up? Are the lists of payments accompanied by the necessary vouchers, the cash accounts by the plus and minus memoranda and the cash balance reports by the memoranda prescribed by Civil Account Code, Fourth Edition, Chapter 17, Rule 32, and do the details tally with books on which they rest?

Civil Account Code, Chapter 17, Rules 26 to 33.

Manual Revenue Accounts, page 292, paragraph 8.

Manual Revenue Accounts, page 289, paragraph 4.

Civil Account Code, Chapter 17, Rule 18.

Do the daily, bi-monthly, and monthly totals correspond with those in the cash book, lists of payments and cash accounts respectively?

I.—Are all chalans, bills, &c., duly examined by the Head Accountant and dealt with by him and the Treasurer in accordance with standing orders?

II.—Are they regularly entered in the Accountant's cash book or the subsidiary registers, and the Treasurer's cash book?

Do they correspond with the respective entries?

III.—Do the lump entries in the cash book correspond with the daily totals in the subsidiary registers?

IV.—Is the daily balance sheet properly made out?

Does the opening balance of the previous day and do the receipts and disbursements tally with the daily totals in the cash book?

V.—Does the Treasurer's daily balance sheet contain the necessary particulars, and do the receipts and disbursements tally with the totals of his cash book?

VI.—Are the lists of payments, cash accounts and cash balance reports properly drawn up and punctually submitted to the Accountant General, and are the schedules written up daily and compared before despatch with the register from which they are extracted, and the examination of the details checked by a responsible officer, other than the clerk who wrote them up? Are the lists of payments accompanied by the necessary vouchers, the cash accounts by the plus and minus memoranda and the cash balance reports by the memoranda prescribed by Civil Account Code, Fourth Edition, Chapter 17, Rule 32, and do the details tally with books on which they rest?

VII.—What subsidiary registers are kept up? Are these maintained under due authority and in proper form?

VIII.—Are deposits received on proper authority only? Is their repayment duly watched, made on proper authority and promptly posted? Have any excess payments been made? Are lapsed deposits duly credited to Government? Is the quarterly certificate prescribed by Rule 8, Chapter 14, Civil Account Code, duly furnished? Are the amounts of cash orders correctly credited and debited in the personal ledgers? Are any sums credited to deposits which might at once have been credited to some service head of account?

Are net sale-proceeds of impounded cattle held in deposit for any period in excess of three months—of unclaimed perishable property in excess of six months—compensation, fines and process fees to complainants one month—after appeal is decided?

Are Civil Courts' deposits or repayments received or made without the presentation of the pass-book prescribed, and is the pass-book returned after each transaction? Is the pass-book balanced monthly?

Are receipts on account of lands in dispute of which the Collector is Receiver credited to Personal Deposits?

Are original receipts always tendered when security and earnest-money deposits are repaid?

Is the surplus revenue of attached villages credited to Government at the end of the year; *vide* Section 162 of the Land Revenue Code by debit to Personal Deposits?

Civil Account Code, Chapter 25, Rules 25 and 26.

IX.—Are payments on account of military pensions paid under proper authority and prescribed rules?

Are pension pay orders, in case the pension remains undrawn for more than six months, returned to the Accountant General and the pension stopped at once, the pensioner if he subsequently appears being referred to the Accountant General for the renewal of his pension?

X.—Are miscellaneous allowances properly entered in a ledger so that excess and double payments may be avoided? Do the allowances tally with the cash alienation list and are they paid to the right persons?

Are payments in arrears subjected to proper deductions, and are allowances which have lapsed discontinued? Are ledgers properly stamped with the collector's seal?

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**XI.—Are revenue advances made on proper authority and is their recovery properly watched?**  
 Civil Account Code, Chapter 7, Rule 11.  
 Manual Revenue Accounts, page 295, paragraph 9, Clause 7 and page 299.  
**Is the quarterly return (Huzúr Return No. II) duly submitted to the Commissioner, and do the amounts entered therein tally with the four monthly totals of the plus and minus memoranda?**

**XII.—Is payment of interest on Government paper made in accordance with the rules?**  
 Civil Account Code, Chapter 11, Rules 3 and 4.

**XIII.—Are the proper accounts kept of (1) opium, (2) stamps, (3) stock notes? Are the stocks in hand tested at proper periods, and the accounts balanced and certified? Are the accounts signed daily by the Treasury officer? Are the periodical returns properly compiled from the Táluka and Huzúr Returns and tested by the revenue receipts?**  
 Manual Revenue Accounts, pages 295-96, paragraph 9, Clause 9.  
 Manual Revenue Accounts, page 192 @ 207.  
 Civil Account Code, Chapter 13, Rules 6 to 8.  
 Civil Account Code, Chapter 13, Rule 9.  
 Civil Account Code, Chapter 17, Rule 27.  
 Manual Revenue Accounts; pages 282 to 285.

Civil Account Code, Chapter 15 and Rules under the Local Boards' Act.

Civil Account Code, Chapter 9, Rule 1

**XIV.—Are local funds properly accounted for?**  
**XV.—Are budget estimates prepared in accordance with the rules?**  
**XVI.—Are the rules prescribed for contract and other kinds of contingencies duly observed and are registers of contingent charges kept in sanctioned forms and are they written up to date?**

Are detailed bills checked with the register especially with reference to the progressive totals before submission?

Are all vouchers retained in the office properly defaced and regularly filed?

*III.—Miscellaneous.*

**I.—Have the Head Accountant, Treasurer and other officers given the required securities and are their sureties alive and solvent? Is the solvency of the sureties of the táluka officers annually inquired into?**  
 Manual Revenue Accounts, page 120, and Rules under Land Revenue Code.

**II.—Are the treasury and office rooms kept clear of the public? Do parties having transactions with the department receive proper accommodation and prompt attention?**

**III.—Is the division of the work and responsibility of the department among the clerks and kárkúns fair and considerate? Are the account books clearly and neatly kept? Erasures and scoring, &c., avoided?**  
 Civil Account Code, Chapter 32, Rules 32 to 34.  
 Civil Account Code, Chapter I, Rule 10 (b), general instructions.  
 Civil Account Code, Chapter 32, Rule 11.



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IV.—Is the list of periodical returns and accounts duly hung up and are the latter rendered punctually on the dates on which they are due?

Is the Executive Engineer's certificate about the strong room duly renewed?

Civil Account Code, Chapter 23,  
Rule 22 (b).

V.—Do the Accountant General's audits receive prompt attention? Are special account requisitions promptly met? And is the state of the arrears generally satisfactory?

Civil Account Code, Chapter 32,  
Rules 1 and 2.  
Standing Order, Revenue Department.

VI.—Does the Huzúr office exercise due supervision over the cash balances and transactions generally of its subordinate treasuries? Is it free from the irregularity of calling upon Mámlatdárs to furnish returns, reports, &c., the materials for which exist already at the Huzúr?

Civil Account Code, Chapter 30,  
Rule 1.

*IV.—Annual Jamábandi Returns.*

I.—Are these compiled at the proper time and transmitted to the Commissioner before the end of October?

Manual Revenue Accounts, page  
303, and remarks on Jamábandi  
Returns.

II.—In Return No. 1 do the first 25 columns agree with the Tálebands?

III.—Do the remissions correspond with Táluka Form No. 29, and have they been made under due authority?

IV.—Do the realizations and balances correspond with Táluka Form No. 30 and with annual abstract of Táluka Form No. 19 as compared with the total collections for the year shown in Táluka Form No. 2 and the total demands shown in Táluka Forms Nos. 27 and 28?

V.—Do the realizations tally with the collections for the 12 months shown in the Huzúr register of receipts and with the total for the same period of the monthly táluka return?

VI.—Have refunds been made under proper authority and duly accounted for?

VII.—Have corrections been correctly made in the annual accounts?

VIII.—Are the causes of increase and decrease shown in Return No. 2?

IX.—Do the outstanding balances shown in Return No. III correspond with those shown in Táluka Form No. 30, and are the particulars regarding the outstanding balances of each year satisfactory? Have balances been written off on proper authority?

X.—Are Takávi advances properly classified in Return No. 4? Do the amounts advanced, the collections and balances agree with the entries in Huzúr Return No. 2, the Mámlatdár's returns and the memoranda in the Account Office? Is interest

properly calculated? And are remissions made on due authority?

XI.—Does Return No. 5 agree with the Tálebands and is all land correctly classified? Does the supplement show the correct amounts and causes of increase and decrease of cultivable land?

XII.—Does column 3 of Return No. 5 show the correct area of the district? If not, is the deficiency satisfactorily explained?

XIII.—In Return No. 6 do the total area and revenue shown correspond as regards Government Rayatwári villages with Return No. 5 and with Táluka Form No. 27? And if not, is the discrepancy properly explained?

XIV.—Does Return No. 7 correspond with Táluka Form No. 27?

XV.—Do the total areas in Returns 6 and 7 make up correctly the total area of the district?

XVI.—Does Return No. 8 correspond with Táluka Form No. 27? Is the population correctly entered? And are the rates of incidence correctly calculated?

XVII.—Does Return No. 9 correspond with Huzúr Return No. 4 in the details common to both? Do the amounts of fees and penalties levied agree with the credits in the register of revenue receipts?

XVIII.—Do the entries in Return No. 10 correspond with the credits in the registers of receipts?

(G. Rs. Nos. 1616, dated 26th May 1874, and 2082, dated 30th May 1889.)

6. Local Governments and Administrations should clearly express in writing the duties and pecuniary responsibilities of District and Treasury officers in respect of public moneys in treasuries of which they are in charge, and see that such duties are thoroughly understood by those officers. The excuse of ignorance of rules cannot with propriety be again admitted for relieving an officer from personal liability for any embezzlement or loss of public money while it was entrusted to his charge. (G. I., F. D., No. 3612, dated 9th June 1874; *vide* G. R. No. 1907, dated 24th July 1874.)

7. A Commissioner's inspection of a district treasury should be of a general character. All that he can be expected to see is, that the boxes in which the money is kept are in good order, that the guard is properly posted, that the treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody, that the Money Order accounts, Deposit registers, and Pension registers are all up to date, that the Standing Orders of the department are observed, that the circulars from the Accountants General are understood and filed to date, and, generally, that the office registers and records are in good order. (G. I., F. D., No. 3853, dated 19th June 1874; *vide* G. R. No. 2140, dated 14th July 1874.)

8. The duties of the Commissioners, in the matter of the inspection of treasuries, will be confined to seeing, when on tour, that the Collectors' annual inspections have been properly carried out, and to such a general survey of the offices, &c., as will satisfy them that all is properly conducted. (G. R. No. 3234, dated 29th October 1874.)

9. The following rules regulate the duties and responsibilities of District and Treasury officers in respect of public money kept in treasuries of which they are in charge:—

1. The Collector of each district is primarily responsible for the treasure in his charge, and in the event of any loss occurring, he may be called upon to make good the amount, unless he can prove that he observed all the prescribed and usual safeguards against loss, and that it occurred from circumstances beyond his control or which could not be ordinarily calculated on.

2. The Treasury officer, as the Collector's delegate and representative, is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue, and the payment of Government dues, so will the Collector look to the Treasury officer for a thorough observance of all prescribed treasury rules and strict attention to all the details of the daily routine of treasury work and for the conduct of the subordinate treasury officials; but although a Collector is allowed to place an Assistant or Deputy Collector in charge of a treasury, he should not treat the treasury as a separate and independent charge. That the appointment of a subordinate to the immediate charge of a treasury in no way relieves a Collector from responsibility, and this responsibility must be held to extend not only to the security of the cash balance, but also to the stamps and opium and to the correctness of the returns and the punctuality of their submission. He should be careful not to allow more than two months to pass without verifying the cash balance, or more than three months in the case of opium and deposits. After examining the deposit account he should certify on the Register of Receipts that he has personally carefully examined the register and that the entries therein are correct in every respect. The Collector should also verify the balances of bill and money order forms when he verifies the stamps. The Mámíatdár's Táluka balances must be verified once a year by a gazetted officer, if possible by a covenanted officer. This verification need not always be made on the last day of any month. In the case of stamps an examination should be carried out once in each of the four quarters of a calendar year by either the Collector, an Assistant Collector or a Deputy

Collector not being the Deputy Collector in permanent charge of the treasury, provided (a) that the Collector shall himself carry out at least one of such examinations in each official year; (b) that the maximum interval which shall be allowed to elapse between any two of the examinations shall not exceed four calendar months; and (c) that when an examination has been carried out by the Inspector-General of Registration and Stamps before the examination for a particular quarter has been made by a District officer, the District officer need not examine the stock of stamps during that quarter.

3. The Collector should remember that when any irregularity is brought to his notice by the Accountant General, 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.

4. If an embezzlement should occur in an office or treasury, immediate notice should be sent to the Accountant General and Revenue Commissioner, and as soon as possible afterwards a detailed report of the circumstances connected with the fraud, specifying the amount embezzled, the prospects of effecting a recovery, must also be sent under the signature of the head of the office, in order to enable the Accountant General or Revenue Commissioner according to the amount embezzled to report the case for the information of Government.

5. The duty of verifying and certifying the monthly cash balance and of signing the monthly cash accounts must ordinarily be performed by the Collector in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly attested actual physical inability to perform the duty. The Accountant General is forbidden to accept these returns and accounts under any other signature save under the circumstances laid down in the next paragraph.

*Note.*—The totals of all amounts and returns, and the balance of the cash account, should be entered in words as well as figures, and space must not be left before the entry that would allow a fraudulent entry of the amount. The Collector is personally responsible for the agreement between the departmental returns and the cash accounts, both of which go out under his signature, and the registers kept in the treasury.

6. If the Collector be absent on tour on 1st of the month, the cash balance may be verified and the accounts signed by the senior covenanted Revenue Civil subordinate present at head-quarters (or if there be no covenanted officer so present, by the senior uncovenanted Revenue officer) other than the officer in charge of the treasury: the fact of the Collector's absence must be distinctly noted. But on no account, without special permission of the Local

Government in each case, may a Collector allow more than four months to elapse without a personal verification of the cash balances to be reported to the Accountant General. When then the monthly accounts and returns on more than two occasions successively are not signed by the Collector, the officers signing the accounts must quote either a verification report made by the Collector himself within four months of that date, or the special order of the Local Government authorizing a departure from the rule.

When the verification of the cash balances takes place on a date other than the 1st of a month, it should be reported to the Accountant General in the usual form of Cash Balance Report.

7. On taking over charge of a treasury, an officer is bound to examine carefully the whole of the treasure which appears from the previous day's cash book to be in the balance. He should also examine the Government Promissory Notes or deeds held as securities from treasurers and others for the performance of their duties, or fulfilment of any contract with the Government.

8. He must examine the quantity of stamps in store, checking them with the stock accounts of each kind of stamps, and likewise the quantity of opium in stock.

9. He must also examine carefully the stock of Remittance Transfer Receipts, of Money Orders, and of Supply Bills, and see that none of the forms have been abstracted.

10. In examining the treasure, great care must be taken not only to open each box and weigh each bag, but also to empty out some of the bags, picked out indiscriminately, in order to see that the contents are actually what they are stated to be.

11. During the examination, the Treasurers should be present, and it is a rule to be strictly attended to, never to open the treasure vault or room except in the presence of both the Treasurer and the Treasury officer.

12. The whole of the treasure, the stamps, and the opium must be kept in the treasure vault or room, which must be guarded by the usual police. The door of the treasure-room must be secured with double locks—the key of one lock being kept by the Treasury officer and other by the Treasurer.

13. The Treasurer may not hold during the day a sum larger than is necessary for the convenient transaction of the Government business or larger than the security given by him, and the balance of the sum so held should be carefully verified every evening.

14. Each treasury consists of two departments—the Cash and the Account Department; the former being under the charge of the Trea-

surcer, and the latter under that of the Accountant; they should be in different apartments, with an entirely separate establishment and set of records, both of them being under the general control and supervision of the officer in charge of the treasury.

15. All payments into the treasury must be made through the Accountant's Department, the Treasurer keeping such accounts only as are necessary to record the receipt and payment of cash, while the books of the Accountant will show such receipts and payments in detail, *plus* transfer entries; the accounts of one are thus a check upon those of the other, while the daily comparison and balance of their accounts affords the requisite security against error or fraud.

16. No person unconnected with the treasury should on any pretence be allowed admission either into the Accountant's or into the Treasurer's room, beyond the bar or counter.

17. In paying out money, the following method is to be observed:—

(a) Claimants must present their receipts on bills in the first instance to the Treasury officer, by whom the date, with his initials, will be noted on the documents which will be sent on to the Accountant for check and scrutiny.

(b) The Accountant will stamp at foot, on the original, the words, "pay Rs. \_\_\_\_\_," writing the amount in words as well as in figures. He will then register and number the order, and submit the document to the Treasury officer, who will sign in full the order for payment.

(c) If the bill is to be paid in cash, the Accountant will direct the holder to take it to the Treasurer; but if the bill is to be discharged by transfer orders, the Accountant will at once stamp it "paid by transfer," prepare the orders, and give them to the holder after they have been signed by the Treasury officer. If it is to be paid partly in cash and partly by transfer, both processes must be gone through.

(d) The Treasurer in cashing an order will enter the amount in his Register of Payments, and will stamp the voucher "paid," attach his signature thereto, and score it through thus (x). The document should be returned immediately to the Accountant, who will enter the amount in the cash column of his Day-Book, or intermediately in the Register to which it appertains.

(e) The Treasurer must on no account make any payment without an order signed by the Treasury officer, or on any such orders which have been stamped "paid by transfer."

18. Before the treasury is closed for business at the end of each day, the Head Accountant and Treasurer should compare their respective lists of cash receipts and cash payments, and reconcile all discrepancies in the presence of the Treasury officer, who is also himself required to compare the

books at the close of each day and attach his signature to the balance shown in the Cash-Book.

19. The total of the sums entered in the Day-Book must, *minus* transfers and taluka transactions, correspond with that of the Treasurer's Registers and Daily Balance Book, both as regards receipts and payments. The balance shown in both sets of books must also correspond.

20. In cashing salary bills of gazetted officers, the Treasury officer will be responsible for any payment in excess of the previous month's bills, and in the case of an officer transferred from another district, for any payment in excess of the rate mentioned in his last pay certificate; when there is any doubt as to the validity of the claim or the amount payable, the Treasury officer should consult the Collector, who will, if necessary, direct a reference to the Accountant General. The Treasury officer will be relieved of responsibility should any erroneous payment be authorized by the Collector without reference to the Accountant General.

21. He will be responsible for making the usual fund and other fixed deductions from the pay-bills of all Covenanted Civil Servants paid at his treasury, and from the bills of all other officers in civil employ to the extent noted thereon by the drawers, and for recovering immediately all retrenchments which may be intimated to him by the Accountant General.

22. Bills for the salaries of establishments will be cashed according to the sanctioned scale, and subject to any deductions that may be noted thereon on account of absence on leave, savings, withheld pay, &c., and fines. Establishments are not to be paid except from the treasury of the district in which they are employed. Duplicates of bills should not be cashed except under orders of the Accountant General.

23. All sums of money received by Government officers in civil employ in their official capacity must be paid into the treasury in gross on the day of receipt without any deduction being made from the amount, and all charges incurred by them must be paid for from sums drawn from the treasury.

24. All sums of money paid into or out of a treasury must appear in the accounts of the same day. Salary and establishment bills should be drawn only for the amount required for actual and immediate payment, supplemental bills for the undrawn portions being preferred when required for disbursement. But in cases of absence for short periods, the absentee's salary may be drawn in the bill, but should be held in the personal custody of the head of the office pending disbursement. It should never be retained under the head of "Deposit."

25. In cases, however, in which absence has been unexpectedly prolonged and the absentee's salary remains with the head of the office till

the next month's bill is due, the sum may be deducted from the total amount of the bill, and the particulars of the unpaid arrears detailed in the certificate at the foot of the bill under the signature of the head of the office. The salary charge thus cancelled can be re-inserted in any subsequent bill when payment has to be made.

26. No officer is allowed to obtain funds for the public service from private agents, and no expense on this account will be admitted.

27. No document is to be accepted which bears only the initials of the person supposed to sign it, nor is a stamped instead of a written signature to be accepted. Both the Accountant and the Treasurer will be held responsible that no payment above Rs. 20 is made without a receipt stamp being affixed to the document in all cases in which a stamp is demandable.

28. In payment of cheques on letters of credit, care must be taken to see that under the system of numbered cheque-books, the cheque presented really came from the book of the officer by whom it is signed. Duplicate cheques should in no case be paid, unless and until the loss of the original and issue of the duplicate shall have been reported in writing by the drawer.

29. The utmost care must be observed before paying the amount of any Supply Bill Remittance Transfer Receipt, and Money Order, to see that the advices have been received, and that the documents have been properly issued on the prescribed forms.

30. The stock of the foregoing forms must be kept in the custody of the Treasury officer, who will give out daily to the Accountant as many of each as he may think will meet the wants of the day, and at the close of each day he will receive back the unused balance, after satisfying himself that the number alleged to have been used are properly accounted for in the respective registers of issues.

31. In issuing and paying Supply Bills, Remittance Transfer Receipts, and Money Orders, the strictest attention should be given to the Indian Bill Rules and the revised edition of the Money Order Rules.

(G. R. No. 905, dated 24th February 1876, and G. R., R. D., No. 9814, dated 5th December 1885.)

10. The Governor General in Council has carefully considered the question whether it is desirable that district treasuries should be periodically inspected by the Accountant General, or whether the policy introduced by the Resolution No. 3461,\* dated 5th December 1873, shall be re-affirmed and

\* On the 31st May 1861 the Government of India, by an order in this Department, No. 6890,\* directed that every Accountant General and Deputy Accountant General in independent charge should inspect every district treasury within his circle of superintendence once at least in every three years.



finally enforced, *viz.*, that Commissioners or other executive officers shall be required to inspect district treasuries with the same care and responsibility as any other part of the district offices.

The considerations which led the Government to issue these orders are as follows:—

(1) The public accounts of each administration are kept, not at the district treasuries, but in the Central Account Office under the immediate personal supervision of the Accountant General.

(2) The duty of an Accountant General is to keep the accounts of a province. He receives the materials from all the treasuries in the province, often many in number, and always distant from each other and from his head-quarters. He is not an executive officer; and his duties at his own head-quarters require his constant and unremitting attention.

(3) By means of the returns which he is continually receiving from each treasury, an Accountant General can exercise, and ought to exercise, a very close and constant supervision

2. The duty thus imposed upon Accountants General has been found incompatible with the demands upon their personal attention made by the duties of their own offices.

3. The Governor General in Council further observes that the duty of making efficient arrangements for the custody of the public money held at district treasuries, for providing due accommodation to the public, for regulating the action of district officers under the Indian Coinage Act, 1870, and the notifications of the Government of India affecting coinage and currency, for securing the efficiency of the account branch of each district treasury, including the strictest compliance with the demands made under the authority of the Government of India by Accountants General for punctual submission on fixed dates of all periodical returns, for due maintenance in prescribed form of registers of deposits and for observance of checks on repayment of deposits, for inspection of accounts kept with officers of the Department of Public Works and others authorized to draw on district treasuries, and generally as to those matters that ordinarily engage the attention of Accountants General in the course of their periodical inspections, rests primarily with the superintending officers of the Local Governments.

4. It is believed that in all these respects Commissioners of divisions and other superintending officers can effectively provide for all those objects that the Government of India has in view in the inspections of the Accountants General.

5. The Governor General in Council accordingly desires that the Local Governments will arrange for the periodical inspection of all revenue treasuries by Commissioners of Divisions or other superintending officers, and that their observations on all matters connected with the accounts and treasury branches of revenue treasuries may be communicated to the Accountant General of the province, together with any orders which on the occasion of such inspections they may give to the officers in charge of the treasuries.

6. The Accountants General will forward these reports with their remarks to the Comptroller General, who will report to the Government of India in this Department the inspections made, with any remarks or suggestions which the circumstances may call for.

7. The periodical inspections by Accountants General will be discontinued, but such officers may, with the approval of the Local Government, either personally or by their deputy, make a general inspection of particular treasuries, or may, with the like approval, should circumstances make it desirable, depute a qualified officer of their establishment to examine and report on special matters requiring local and detailed investigation, either singly or in subordination to an officer of the local administration.

(G. I. F. D., No. 3461, dated 5th December 1873.)

over the transactions of each treasury in his jurisdiction.

(4) An Accountant General cannot be spared from his head-quarters to travel over the province inspecting treasuries without certain and serious detriment to his own proper and immediate duties. The advantages to be expected from such inspections by an Accountant General are not to be compared to the disadvantages likely to result from the interruption of his own duties at head-quarters.

(5) On the other hand, the executive staff of the general administration includes provision for the careful supervision of every branch of the administration. In the Bengal Presidency, and in Burmah, the Commissioners of Divisions, in Madras the Collectors, and in Bombay the Collectors and Revenue Commissioners are, or ought to be, well qualified by previous training and acquaintance with the duties of every branch of a Collector's office, to ascertain that the duties of every branch are being properly performed.

(6) The Treasury officer is the agent of the Collector, no part of whose duties involves more direct personal responsibility than the treasury.

Nothing has happened, since December 1873, to cause the Governor General in Council to think that the Resolution then issued as the result of such considerations as these, was wrong; and His Excellency in Council trusts that it will now be cordially accepted and carried out.

The Resolution of the Government of India No. 3853,\* dated 19th June 1874, must not be under-

\* *Vide G. R.*  
No. 2140.  
dated 19th  
June 1874.

stood as weakening, in any way, the responsibility imposed upon the general administration by the Resolution No. 3461, dated 5th December 1873.

The general principle of this Resolution is that the executive authorities are as responsible for the efficiency of the district treasuries as for any other part of the administration; that each Local Government should make as complete arrangements for their supervision as for the supervision of the rest of the administration; and that it is not part of the ordinary duty of an Accountant General to inspect treasuries.

The Accountant General is responsible for the accounts proper, which need not engage the attention of controlling and supervising officers.

(G. L., F. D., No. 1796, dated 24th July 1876; *vide G. R.* No. 3336, dated 10th August 1876.)

II. The principal causes which lead to inefficient treasury administration appear to be the following:—

- (a) Frequent changes of the officers in charge of treasuries.
- (b) The placing of young and inexperienced officers in charge of treasuries.
- (c) Insufficient acquaintance with the system of treasury accounts on the part of Revenue officers.

(d) Absence of professional inspection of treasuries.

(e) Inadequate treasury establishments.

Some of these causes are specially observable in one province, others in another; but, with the view of their removal wherever they may prevail, some special regulations appear to be indispensable.

It is impossible for treasury administration to be satisfactory unless it is permanently conducted by officers who have some considerable experience of and familiarity with the subject. At the same time it is not a function which requires officers of a very high grade for its efficient performance. The frequent changes of officers in charge, which occur in some provinces, appear to be attributable to (1) undue prevalence of the system by which work is distributed, as it turns up, by the Collector or Deputy Commissioner amongst his Assistant or Deputy Collectors, instead of a definite, territorial, or other specific charge being assigned to each; (2) tendency of superior officers to remain at headquarters in preference to going into camp, and consequent delegation to them of duties comparatively trivial, or which could be equally well performed by officers of a lower grade; (3) special allowances for registration or other duties, which, being, in some provinces, coupled with the charge of a treasury, render the latter an object of desire and an incident of promotion; (4) the disposition to pass on to every new-comer the irksome, yet responsible, duty of charge of a treasury in districts where it carries no pecuniary advantage. With reference to these causes of change, it is sufficient to remark that the employment of superior officers on treasury or other comparatively routine duty is contrary to the policy which has been laid down by the highest authorities; that the system of definite, territorial, or other charges, and frequent residence in camp, as recommended by the Famine Commission (Report, pages 104-5), has received the entire approval of the Government of India; and that the inducement of special emoluments in order to secure the performance of ordinary duties is objectionable in the case of members of the covenanted and superior uncovenanted services, and has been for the most part abandoned throughout India.

Upon the foregoing considerations the following directions are issued:—

1st—That no covenanted Civil Servant (including military and uncovenanted officers in the Commissions of Non-Regulation Provinces) shall be placed in charge of a district treasury, except for the purpose of training as provided in paragraph 7 of this Resolution, or as a strictly temporary measure, pending the arrival of a Deputy Collector (or Extra Assistant Commissioner) appointed to the post.

2nd—That all special emoluments accompanying in any locality the charge of a treasury shall

cease from April 1st, 1882. If the amount of these should, in any province, be considerable, it may be specially reported by the Local Government when replying on the subject of revision of salaries to the letters from the Department of Finance and Commerce, dated 29th December 1881.

*3rd*—That the charge of district treasuries shall be entrusted to Deputy Collectors but may be combined with such definite charge of magisterial revenue, municipal, or other work as may not be incompatible with the efficient performance of the primary duty of treasury administration.

*4th*—That the Deputy Collectors entrusted with the charge of treasuries shall be, as far as possible, officers selected from among the whole body of Deputy Collectors for acquaintance with, or aptitude for, accounts which they may have evinced, and that, though rising in the general graded list of Deputy Collectors, they shall ordinarily be employed on treasury duty at one station or another, and thus gradually become the trained and experienced agency which is desired. Sub-divisional treasuries,\* which are peculiar to the Lower Provinces, may, under the same general principles, be placed in charge of Deputy Collectors or of officers of the Sub-Deputy class, as to the local authorities may in each case seem expedient. It will be distinctly understood that officers in charge of treasuries should not be in any inferior position, as regards prospects of promotion, to others in the graded list who may be differently employed, and that efficiency in treasury management shall not be overlooked.

The appointment of young Civilians, and of supernumerary and probationary Deputy Collectors, who have not passed all or any of their examinations, appears to have been a fruitful source of laxity and irregularities on the part of subordinate officials. His Excellency the Governor General in Council directs that this practice may be discontinued, and that (except as provided in paragraph 7) no Deputy or Sub-Deputy Collector remain hereafter in charge of a district or sub-divisional treasury unless he has passed the departmental examination according to the higher standard, and has also been not less than three years in the service of Government.

In order to ensure a better acquaintance with the system of treasury accounts, and of the revenue accounts which in some provinces are an important contributory to the accuracy of the latter, His Excellency the Governor General in Council is pleased to direct—

*1st*—That examination in treasury and local fund accounts, and in departmental revenue ac-

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\* This term is used in the local sense, and does not mean the treasury of a Tehsildár or similar office, to which it is applied in other provinces.

counts, shall form a part of the test obligatory on all Assistant and Deputy Collectors or other officers at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the province in which he is employed. A paper of questions on treasury and local fund accounts, set by the local Accountant General or Comptroller, should form a part of the examination under each standard.

*2nd*—That every ‘covenanted’ officer, or Deputy Collector, shall, until he has passed the higher departmental examination, be placed, for purposes of training, in charge of a district treasury, under the general supervision of the Deputy Collector ordinarily in charge, or some other competent officer on the spot, for a period not less than six weeks or more than two months in each year. A certificate from the Collector of the District, that the officer in training has, under these provisions duly attended to, and satisfactorily discharged, the duties of treasury officer shall be indispensable to the examinee being declared to have passed any departmental examination.

It is trusted that, under the provisions of the last preceding paragraph, executive officers of all grades will gradually become more competent to perform the duty of inspecting treasuries. This duty is of the utmost importance, and is clearly defined in the Resolution No. 1796, dated 24th July 1876, which is to be considered as still in full force. Collectors of Districts are not to consider that by the improvement of the arrangements for the immediate charge of treasuries their own responsibility is in any sense diminished.

Another point worthy of attention is the large expansion of treasury transactions, which has in some provinces followed the establishment of local funds and municipalities, and the necessity of providing treasury establishments adequate, in both strength and emoluments, to the increased labour and responsibility which have thus arisen. It rests with the Local Governments and Administrations to keep a careful watch in this respect, so that a colourable excuse for laxity and irregularities may not be afforded, or a door opened to actual fraud.

The special consideration of the Local Governments and Administrations is invited to the necessity, which has been made plain by the nature of some of the frauds which have occurred, that the Revenue Department, in its various branches, should systematically ascertain that the whole of its demands are satisfactorily accounted for by collection or otherwise, and that amounts realised invariably reach the regular treasuries, where alone the responsibility of the Account Department begins. The

Revenue and other Departmental authorities should distinctly understand that it is their duty to see that the statements which they receive, or the accounts which they keep, are in absolute accordance with the figures which appear in the financial accounts.

(G. I., F. & C., No. 355, dated 18th January 1882; *vide* G. R. No. 469, dated 9th February 1882.)

.12. The responsibility for the proper management and working of the district treasuries rests entirely with the local Revenue officers, acting under the orders of the Local Government; and the Government of India has always resisted any attempt to transfer any portion of this responsibility to the Accountant General. The appointment and promotion of all officers, whether they are accountants or other ministerial officers, employed in district and sub-treasuries must continue to rest with the local authorities, and no portion of the responsibility should be imposed on the Accountant General. A Collector or Commissioner may of course consult the Accountant General regarding the manner in which the work of any particular treasury has been done, so far as it has come to the notice of the Accountant General, and it will be the duty of the latter to give the fullest advice which he is in a position to give on such a subject; but his responsibility must end there, and all appointments, promotions, transfers, punishments, &c., must be made on the responsibility of the local officers. It is highly inexpedient that a system should be introduced under which officers should be interchanged between the Accountant-General's office, which is an office of audit as well as of account, and the local Treasuries. The Accountant General will doubtless always be willing to assist the local officers in finding a competent accountant, and may occasionally take a clerk from a district treasury into his office; but it should be understood that he is not in such matters subject to the orders of the Local Government, and that he will only do so when he is satisfied that no inconvenience or danger will result. The Governor General in Council is strongly opposed to any system for the transfer of clerks between the Accountant-General's office and the district treasuries, although there is no objection to the Accountant General meeting the wishes of local officers in this respect when he can conveniently and safely do so in particular cases. (G. I., F. & C., No. 3960, dated 26th September 1882; *vide* G. R. No. 3985, dated 19th October 1882.)

13. The Collector's responsibilities are in no way affected by the fact of his treasury being inspected by a special officer. The Collector's position is that of the responsible officer in charge of the treasury, and not of an outside inspecting officer, and it is not advisable to lay down any precise rules as to the personal check he should exercise. This would depend much on local circumstances, and the personnel of his Treasury Staff. (G. R. No. 4234, dated 29th November 1883.)

14. The following rules are prescribed regarding the officers by whom, and the intervals at which, examination of cash balances, stamps, opium and deposits should be carried out:—

#### CASH BALANCES.

##### *Huzúr Treasury.*

1. The Collector is ordinarily to count the cash balance once a month.

2. If he cannot count it himself owing to his absence on tour in the districts, he shall depute his First Assistant or one of his Assistants or Deputies other than the Huzúr Deputy Collector, to count it for him.

Provided that—

(a)—He always count it himself when in residence at the Sadar Station.

(b)—He allow no longer time than four months to pass without counting it personally.

##### *Táluka Treasuries.*

3. The cash balance shall be counted once every month by the Mámlatdár or Mahálkari. This examination shall ordinarily be made on the first or last day of every month.

4. The Assistant or Deputy Collector in charge of the táluka shall count the cash balance at least once a year. And he will be expected to do so twice, if he has time.

5. The Collector, or his Daftardár or Chtinis, will also examine the cash balance when visiting the kacheri.

#### STAMPS.

##### *Huzúr Treasury.*

6. The Collector or one of his Covenanted Assistants shall count the stock in store at least once every year.

7. Once every three months the Collector or the officer verifying the cash balance shall make such an examination of the stock in hand, short of actual counting it, and of the books, as shall satisfy him that the stock is properly cared for and the rules attended to.

8. The Inspector-General of Registration and Stamps shall also count the stock when he visits the station, besides seeing that the accounts are kept in the prescribed form, and performing the other duties assigned him in G. R., R. D., No. 5689, dated 26th October 1847.

9. Once a month, the officer in charge of the treasury shall examine the stock in the hands of the *ex-officio* vendors.

##### *Táluka Treasuries.*

10. The Assistant or Deputy Collector shall count the stock in store and examine the accounts once a year.

11. The Collector or Inspector-General of Registration and Stamps shall also on visiting the kacheri ascertain that the rules relating to stamps, their custody and accounts, are properly carried out.

12. The Inspectors of Registration Offices shall examine the stock and accounts once a year, as well as the *ex-officio* vendors' stocks.

13. The Mámlatdár or Mahálkari shall examine the stock and accounts, inclusive of those kept by *ex-officio* vendors, once in every calendar month, provided that if they have been verified by any other officer, he need not examine them himself during the same month.

#### OPIUM AND DEPOSITS.

##### *Huzúr Treasury.*

14. The Collector should examine the balances under these heads once every three months. But he may delegate this duty to an Assistant or Deputy, provided that the balances are verified once a year either by himself or by a Covenanted Assistant.

##### *Táluka Treasuries.*

15. The Assistant or Deputy Collector in charge shall verify the balances once a year. The Mámlatdár shall verify the balance of deposits once a month and of opium once every three months.

16. The Collector when on tour will make such examination of the opium and deposit balances and accounts as he may deem necessary in the exercise of his general supervision over the administration.

(G. R. No. 2672, dated 23rd August 1875.)

15. In districts in which there is a branch of the Bank of Bombay it is not the duty of the Collector to verify the monthly cash balance in the bank. It would very frequently happen, as the bank uses Government money in deposit for banking purposes, that the total balance in the bank was less than the Government balance. The bank is, of course, bound to arrange to honour Government drafts to the full amount of the Government balance, but, provided this is arranged for, Government do not insist on the precise amount of the Government balance being in the bank's vaults in any particular district on the 1st of each month.

Although, however, personal verification by the Collector of the Government balance in the bank's custody on the 1st of the month is not necessary, the accounts should be signed by the Collector once in four months at least and always when at headquarters. These accounts relate not to the transactions at the Huzúr only but to the transactions at all treasuries in the district, and it is, to say the least



of it, convenient that these accounts should occasionally be scrutinized and signed by the Collector himself. He is responsible for the accounts of the district, and the Bank Agent, in one way, may be looked upon as holding to the Collector the position of a Treasury officer to his Collector.

Similarly, as regards the Cash Balance Report, it is advisable that the Collector should occasionally examine this report and should always sign it when at head-quarters. The Cash Balance Report relates not only to the cash at the Huzúr, but also at all treasuries in the district, and as the Collector would, except for the existence of the bank, sign this report in respect to the Huzúr and all other treasuries in his district, the fact that the Huzúr treasury is at the bank is scarcely a sufficient reason for entirely exempting him from signing the Cash Balance Report. If the Collector chooses, there is no objection to his signature being placed in the report *quoad* treasuries in the interior of his district only, the Cash Balance Report furnished by the Bank Agent being forwarded to me in original and a grand total made for the sake of convenience.

(G. R. No. 1489, dated 28th April 1891.)

16. In regard to the test of treasury balances, the necessity of zealous personal care and strict adherence to the prescribed rules should be impressed upon all Collectors and Treasury Officers. It must be clearly understood that the counting of sealed boxes, or bags, is not a verification of the cash balances. An officer verifying and certifying the balance in a treasury must actually examine the contents of the bags and boxes, and count or weigh such contents. (G. I., F. & C., No. 3555, dated 2nd November 1880; *vide* G. R. No. 4076, dated 18th *idem*.)

17. For the verification of cash balances the procedure described in the following memorandum from the Accountant General, No. R.-12757, dated 17th October 1881, should generally be adopted :—

“ \* \* \* The best plan for verification is to count 250 Rupees and put them in one scale, and weigh off against them : the result is Rs. 500, and that doubled Rs. 1,000, and so on. No scales or weights for weighing coin in excess of Rs. 200 should be issued to public offices or be relied on in work, and I would so far modify the views contained in my letter No. R.-5487, dated 14th July 1879, embodied in Government Resolution No. 1327, dated 17th April 1880.”

(G. R. No. 4640, dated 8th December 1881.)

18. Article 329 (1), Civil Account Code, prescribes the mode in which the cash balance of a treasury should be verified; but this rule does not require the use of scales which will weigh more than 200 rupees at a time, as when the first batch of 200 rupees has been weighed, the other batches

are to be weighed against it until the bag is exhausted. When a verified weight of 1,000 rupees has thus been obtained, one bag in twenty is to be weighed against it. All that is required, therefore, is a small pair of scales which will weigh 200 rupees accurately, and a large pair of rougher scales in which the verified 1,000 rupees can be weighed against the test bag. This larger pair need not be regular money-weighing scales: all that is required is that the two scales should be in equipoise. The monthly verification can, therefore, be effected with the scales of the description proposed by the Accountant General in his memorandum No. R.-12757, dated 17th October 1881. (G. R. No. 657, dated 22nd February 1882.)

19. The Collector may entrust the duty of verifying the Huzúr Treasury balance to any of his Assistants or District Deputies in permanent charge of talukas, who may be conveniently situated, provided the Collector himself performs the duty in person once in four months at least. (G. I., F. D., No. 572, dated 30th April 1875; *vide* G. Rs. Nos. 1694, dated 21st May 1875, and 436, dated 1st February 1884.)

20. All Treasury officers must strictly attend to the instructions of the Accountant General in matters such as those referred to in his following letter, No. L. A.-9210, dated 16th September 1876:—

“I have the honour to report to you that Treasury officers in this Presidency occasionally pass to officers allowances to which they are not entitled and for which they have no authority from this office to pass. Moreover, they frequently disobey the orders issued by me regarding retrenchments. I need scarcely point out to Government the amount of needless correspondence and work which result from this want of obedience on the part of the Treasury officers, and I shall feel obliged if Government would bring it to the notice of all Collectors and warn them that any future disobedience of the orders issued from this office will be viewed by Government with much displeasure.

“2. Treasury officers know full well that, in accordance with the orders of the Government of India, they should not pay any bills which are presented by officers for payment unless they have authority to pass the charge either in the shape of a distinct order of Government or on a slip issued by this office. Were these orders strictly attended to, and all doubtful cases referred to this office before payment, the number of retrenchments which it is now necessary to make, and the needless correspondence which is the result of the over-payments, would be very greatly diminished.”

(G. R. No. 3944, dated 23rd September 1876.)

21. It is an important rule of the Account Department, that the Treasurer's and Accountant's balance sheets should be worked out independently of each other and should be brought together and verified by the Treasury officer himself. For the purposes of this check, and also because it is expedient that he should know the balance of the day before he leaves office, the Treasury officer should not postpone the duty of signing the Treasurer's

statement to the next morning. The Treasurer's statement can be ready within a very short time after the close of the cash transactions. The comparison of this statement with the Accountant's balance, the preparation of which takes more time, may be made on the following morning. (G. I., F. & C., No. 1153, dated 15th June 1880; *vide* G. R. No. 2302, dated 30th *idem*.)

22. All native establishments employed in treasuries and sub-treasuries as well as sub-treasury officers should be required to be acquainted with English numerals, which should be used in the Táluka and Huzúr vernacular accounts. The use of English numerals is not to be extended to the village accounts and land registers which are open to the inspection of the public under Section 213 of the Land Revenue Code. It would be improper that the figures in the rayat's receipt book should be English numerals. (G. Rs. Nos. 3964, dated 18th October 1882, and 2043 dated 4th June 1883.)

23. The Collector's correspondence office should have little or nothing to do with treasury work. The Treasury officer should dispose of such routine work as is entrusted to him under his own signature, subject to such supervision as the Collector thinks necessary, while he should submit all important drafts to the Collector for approval and ultimate issue *from the Treasury Office* under the Collector's signature, or if he is in camp and has approved the draft under the Treasury officer's signature 'for Collector.' (G. R. No. 1377 dated 11th May 1885.)

24. The Accountant General having requested that a general ruling be issued for the guidance of the District officers on the subject of the conduct of the treasury duties during the temporary absence of the Treasury officer, Government concurred in the remarks made by the Commissioner, N. D., in his memorandum No. 1897, dated 1st June 1892 given below:—

"The practice in this division has been for the Treasury officer not to leave the head-quarter station without the permission of the Collector who arranges to relieve him. Generally the District Deputy Collector is put in charge of the treasury, and, except during the touring season, no difficulty is experienced in arranging for the relief of the Treasury officer. The present arrangements work well and the Commissioner would recommend that no hard and fast rules should be laid down. So long as it is understood that a gazetted officer who has passed the Higher Standard Examination is placed in charge of the treasury, no interference with the present practice is called for. The Commissioner does not think that the Head Accountant should be put in charge."

(G. R. No. 3503, dated 31st August 1892.)

\**Vide* also Article 323 of the Civil Account Code.

25. The Mahalkari of Mahabaleshvar should furnish security to the extent of Rs. 1,500 and should be held responsible for the security of the treasury in his charge during the absence from Mahabaleshvar of the Superintendent.

Rs. 2,000 is the maximum sum which may be kept at one time in the Mahabaleshvar Treasury during the Superintendent's absence.

(G. R. No. 3355, dated 15th September 1883.)

26. The following rules \* regarding the duties and responsibilities of sub-treasury officers with regard to the custody of treasure at talukas have been circulated to those officers:—

1. The Mamlatdar or, in his absence, the Head-karkun should see, before he leaves the office, that the door of the treasury is properly locked and sealed in the presence of the Police officer in charge of the guard.

2. There shall be two locks to the door of the treasury, the key of one of which shall be kept by the Mamlatdar and of the other by the Shroff-karkun. In the absence of the Mamlatdar from the taluka station, his key of the treasury door shall be kept by the Head-karkun, the other key being always kept by the Shroff-karkun.

3. The Mamlatdar shall be responsible for the security of the receptacles for treasure and other treasury furniture.

4. The Mamlatdar should have the security of the treasury-room certified to every year by the Executive Engineer, who shall prescribe any necessary conditions as to the manner of storing the coin, *e. g.*, that no bags or boxes should be placed within a prescribed distance from the wall. The position of the sentries and other matters relating to the Police guard at the treasury should be prescribed by the Superintendent of Police. The copy of the Executive Engineer's certificate and the order of the Superintendent of Police with a vernacular translation of the latter, if the original is not in vernacular, shall be hung up in a conspicuous part of the treasury, and the Mamlatdar shall see that the conditions prescribed in these documents are carried out.

5. The doors and windows, if any, of the treasury-room must remain always closed and locked or bolted, except when it is necessary to remove coin or other valuables into or out of the treasury. The Mamlatdar or, in his absence from the office, his Head-karkun must be present in person during the whole time between the opening and closing of the room. The room must be locked, if, in the meantime, he is called away on any duty.

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\* The Commissioner in Sind was instructed to adapt these rules to suit the requirements of that Province.

6. The bulk of the treasure should be kept under double locks in the receptacles provided for the purpose. The key of one of each set of double locks shall be kept in the personal possession of the Mámíatdár and the other in that of the Shroff-káarkún. During the absence of the Mámíatdár from the head-quarters of the táluka or when, owing to some important and pressing work in the head-quarter town itself, he is unable to attend office, his key should be made over to the Head-káarkún, who should retain possession of it only so long as the Mámíatdár is absent from head-quarters or is unable to attend office.

7. After the close of the day's business the Shroff-káarkún should not be allowed to hold in his separate custody a sum larger than is necessary for the convenient transaction of the Government business or larger than the security given by him. The sum so held shall be locked up every evening in the treasury-room.

8. As regards specie, money received should be kept separate from money issued for payments. The money issued should be that which has been longest in the treasury. The Mámíatdár should record orders consistent with these rules, specifying the precise arrangement to be observed, so that all coin may pass out of the treasury in due turn. A copy of such orders shall be kept hung up in the treasury-room.

9. Before being placed under double locks in the receptacle for treasure as provided in Rule 6, money under receipt should be made up by the Shroff-káarkún in bags of uniform size in accordance with the following instructions. Broken amounts other than those permitted by this rule should not be placed in the receptacle for treasure :—

(1) Rupees should be made up in bags of Rs. 2,000 each (where Rs. 1,000 is the customary size this should be adhered to). If there are rupees remaining over which cannot be left in the Shroff-káarkún's custody under Rule 7, a bag containing any multiple of Rs. 250 less than Rs. 2,000 should be made up as a temporary measure, to be converted into a bag of Rs. 2,000 as soon as possible.

(2) Half-rupees should be made up in bags of Rs. 25 each. A supplementary bag of any multiple of Rs. 5 should be made up, if necessary, as provided in the preceding sub-rule. The bags should be put together into a larger bag of Rs. 1,000 or less.

(3) Quarter-rupees should be made up in bags of Rs. 25 each. The supplementary bag should be of any multiple of Rs. 5. The bags should be put together into a larger bag.

(4) Two-anna pieces should be made up in bags of Rs. 25 each. The supplementary bag should be of any multiple of Rs. 5. The bags should be put together into a larger bag.

(5) Half-annas should be made up in bags of Rs. 50 with a supplementary bag of any multiple of Rs. 5.

(6) The preceding sub-rule applies also to quarter-annas.

(7) Pies should be made up in bags of Rs. 10 with a supplementary bag of Rs. 5, if necessary. Half-pices should be treated the same way. The bags should be put together into a larger bag.

*Mutatis mutandis* the above provisions apply to the return to double locks at the close of the day's transactions of bags containing money under issue, the main points to be observed being that no bag shall be placed under double locks that does not contain, in the case of rupees, a multiple of Rs. 250 and, in the case of other coin, a multiple of Rs. 5; and that, in the case of coin of any description, only two bags, *i. e.*, one bag on the receipt and one on the issue side, may be allowed to contain amounts less than the maximum amounts prescribed by this rule.

10. Each bag prepared by the Shroff-kárkún under the last rule should be examined by the Mámlatdár or, in his absence, by the Head-kárkún. He should personally cause the contents of each bag to be emptied into the scales, weighed and poured into another bag. If the contents of a bag cannot be accurately determined by weighing, they should be counted. A memorandum should then be placed in each bag showing its contents under the initials of the Shroff-kárkún and the Mámlatdár, or in his absence, the Head-kárkún. Each bag should then be tied up and sealed in the presence of the Mámlatdár or Head-kárkún. Lastly the bags should be placed in the receptacle for treasure and there counted.

11. Notes intended for custody under double locks should be made up in bundles according to denominations in the order of receipt, the number in each bundle being stated upon the outside. They should be counted over by the Mámlatdár in person, or, during his absence, by the Head-kárkún, before being placed under double locks. When required to be issued from under double locks, they should be counted in detail with the same care.

12. A memorandum under the initials of the Shroff-kárkún and the Mámlatdár or, in his absence, the Head-kárkún should be kept in the receptacle for treasure (or one in each receptacle if there are more receptacles than one) showing its contents.

13. Every amount, when received under double locks or issued therefrom, should be registered in the Shroff-kárkún's balance-sheet (which shall be kept in the Civil Account Code Form 38) at the time by the Mámlatdár with his

own hand or, during his absence, by the Head-kárkún.

The certificate at the foot of Civil Account Code Form 38 should be altered for this purpose as follows :—

“The balance in the hands of the Shroff-kárkún has been inspected and found correct. The total closing balance agrees with the closing balance shown in the Day-book this day.”

14. Before signing the Day-book and the Shroff-kárkún's balance-sheet, the Mámíatdár or, in his absence, the Head-kárkún should satisfy himself—

- I.—That no uncurrent coins are left in charge of the Shroff-kárkún ;
- II.—That no more small silver or copper coin is so left than is actually required for current use ;
- III.—That the whole balance in charge of the Shroff-kárkún does not exceed his current requirements or the amount of his security.

15. Silver coin may be issued from under double locks by counting the number of bags only. If issued in broken amounts, rupees must be issued in multiples of Rs. 250 and other coin in multiples of Rs. 5, no whole bag being opened while another remains undepleted.

16. The monthly verification of the cash balance should be made on the 25th of each month by the Mámíatdár in person or by the Head-kárkún when the Mámíatdár is unable to perform the duty on the ground of illness, or when he is specially exempted from the duty by the Collector or Assistant Collector on the ground of emergent duty, in accordance with the following instructions. But the Mámíatdár should verify the balance immediately on his return to the head-quarters of the táluka :—

(a) *Silver coin.*—The coin being in bags, each containing a certain fixed amount, any bag should be taken at random and Rs. 50 or Rs. 100 counted in detail and used as a weight in a small scale against which other similar sums should be weighed, until the whole contents of a bag are exhausted. Care should be taken that the requisite number of tallies of Rs. 100 or 50 is made up. The whole amount thus tested should then be taken as a verified weight of Rs. 1,000 or Rs. 2,000 as the case may be, and be placed in one pan of a large pair of scales. The whole number of bags should now be counted, and one in every twenty, taken at random, opened and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. Broken amounts may be verified by weighment in smaller quantities of Rs. 50 or Rs. 100 or Rs. 200. It may be noted

that the maximum difference in weight between new coin, and coin in current use is about 3 in 1,000 for whole rupees, up to about 16 in 1,000 for two-anna pieces, and a difference in gross weight to this extent need not impugn the verification. If a larger difference is found, the bag should be tested by weighment in sums of Rs. 100 (or less for small coin) which, if carefully done, should always be precise.

If scales of sufficient size are not available, the necessary number of bags must all be examined in the manner prescribed for the first bag.

(b) *Copper coin.*—There is no rule. The Mámlatdár may adopt any method of verification which he thinks satisfactory and, provided he is personally responsible for the correctness of the balance he states, is not required even to count the bags every month; but he should do it occasionally, and should also examine their contents occasionally.

(c) *Notes.*—All notes of Rs. 100 and over should be counted with the Mámlatdar's own hand. For smaller notes the following plan is sufficient:—

The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted by kárkúns, &c. The Mámlatdár should then see, in the case of each bundle, whether the addition of the folded back notes to the number already counted and marked makes up the whole alleged number of the bundle. The kárkúns, &c., should not be persons who are responsible for the correctness of the bundle, and the Mámlatdár should satisfy himself that the notes in the bundle are all of the alleged value, *i.e.*, for example, that a ten-rupee note is not counted as one of a 50 rupee bundle.

(G. Rs. Nos. 5109, dated 23rd December 1892, 173, dated 13th January 1894, 1431, dated 17th April 1896, and 5293, dated 8th November 1899).

27. The diary of movements which a Mámlatdár sends to the Collector at the end of each month should be sent through the Huzúr Office, where it should be compared with the signatures for the month below the daily sheets. In transmitting the diary to the Collector, the Huzúr Office should mark every occasion on which the Mámlatdár failed, when he was at his head-quarters, to sign the daily sheet, and the Collector should take due notice of any omissions thus brought to his notice.

Mámlatdárs who have treasuries under their charge must, except for very special reasons, arrange their movements so as to be at their head-quarters on the 25th of every month, and every occasion on which a Mámlatdár fails to make the special monthly verification of the cash balance must be fully explained in his diary which goes in to the Collector through the Huzúr Office.

(G. R. No. 868, dated 6th March 1893.)



**28.** Care should be taken that the Collectors' balances in the Branches of the Bank of Bombay are never so reduced that there is any risk of their being overdrawn. (G. R. No. 65, dated 9th January 1878.)

**29.** The Treasury Head Accountants should exercise supervision over the work of the Local Fund establishments. (G. R. No. 2396, dated 10th August 1886.)

**30.** Head Kárkúns of tálukas are not clerks of the Mámílatdár and are not to be regarded as such for the purpose of clause (f), Article 9, Chapter I, Civil Account Code, 5th Edition. They are subordinate to Mámílatdárs, but they are more in the position of their deputies. They exercise independent magisterial jurisdiction, and when the Mámílatdárs are away from head-quarters the Head Kárkúns are *ex-officio* in charge of the treasury and account business for which they are held directly responsible. The Head Kárkún in a táluka holds towards the Mámílatdár an analogous position to that which the Huzúr Deputy Collector holds with regard to the Collector in the district. (G. R. No. 2589, dated 26th August 1886.)

**31.** The Maháلكaris' Munshis of Kohistán and Keti Bandar are authorized to sign daily sheets, payment vouchers, &c., on their responsibility in the absence of the Maháلكaris on tour, in the same way as Head Munshis of tálukas. (G. R. No. 489, dated 12th February 1890.)

**32.** To prevent the waste of standard forms at the treasuries, Collectors should not indent for a supply of forms in excess of the requirements of the second year. (G. R. No. 2369, dated 10th August 1886.)

**33.** The Inspecting Auditor of the Accountant-General's Office should inspect Political Treasuries. (G. R. No. 2369, dated 10th August 1886.)

**34.** The Inspecting Auditor of the Accountant-General's Office should specify instances of treasuries inspected by him in which he may notice great want of care and attention in writing up the account books and keeping the registers. (G. R. No. 2207, dated 16th August 1887.)

**35.** The Accountant General should enter on the objection statements, sent bi-monthly to Treasury officers, an abstract of the irregularities noticed from time to time. (G. R. No. 2354, dated 27th July 1888.)

**36.** A certain measure of responsibility for the prevention or detection of táluka errors attaches to the Huzúr Office. But the Accountant General should record no irregularity when it is proved to the satisfaction of his office that the irregularity was one that the Treasury officer could not prevent or correct. (G. Rs. Nos. 3253, dated 18th September 1891, and 2894, dated 19th August 1893.)

37. The departmental accounts rendered by the Customs and Salt and the Forest Departments and Mint should be brought within the scope of the Accountant-General's annual review of the working of the District Treasuries. (G. R. No. 3147, dated 18th September 1890.)

38. Government have no objection to net bags being generally introduced for use in Government treasuries as the old bags wear out. (G. R. No. 470, dated 9th February 1878.)

39. The exemption from the provisions of the Stamp Act applies to all payments exceeding Rs. 20 made from Government Treasuries in Native States. (G. R. No. 172, dated 15th January 1880.)

40. The proposals made by the Accountant General in his following letter No. R.-5487, dated 14th July 1879, seem, in the main, to suit the requirements of every district and are generally approved. Brass weights up to 200 tolas may be obtained locally, wherever possible, all due precautions being taken to ensure accuracy. The larger weights must be of iron protected by paint or japanning against rust, and tested occasionally when old. Chinese scales weighing up to 200 tolas may be supplied and the larger sizes for Huzúr treasuries may be of English manufacture. Government, whilst desiring these proposals to be of general application, are willing to allow modification in cases where special circumstances seem to require it.

“ \* \* There are two kinds of weighments necessary at treasuries, † one in the detailed examination of the rupees when received, and in counting them when paid, the other as a check on the general correctness of the bags when the day's receipts are put away. Only the first kind requires great accuracy for the difference in gross weight between a bag of 2,000 new or old rupees, or a mixture of the two makes it impossible to tell in so large a weighment the exact number of rupees.

“ A weighment of Rs. 200 is the extreme limit that can be required in the detailed examination, and I would therefore suggest that no larger size of Chinese scales be allowed to be purchased.

“ For Huzúr Treasuries one pair of scales weighing Rs. 2,000 may be allowed of English manufacture (Chinese scales are not made so large), but perhaps Government may consider that if a larger size than for Rs. 200 is wanted in Táluka treasuries, some cheaper kind must be obtained locally.

“ Weights are supplied by the Mint. I submit a copy of a letter from the Mint Master giving the price of the different sizes and recommending

† Scales for weighing coin required by Huzúr and Táluka treasuries should be obtained from the Bombay Mint. (*Vide* para. 43 of the Accountant-General's circular regarding contingent charges approved by Government Resolutoin No. 2918, dated 27th August 1895.)

the more expensive brass weights, but iron weights will, I think, answer the purpose for all sizes above Rs. 200, since, as in the case of scales, minute accuracy for the large weighments is unattainable. It is to be regretted, however, that no way can be found, either by casting a casing of brass round the iron weights or in some other way of combining the accuracy of brass with the cheapness of iron.

“I submit, therefore, for the approval of Government, that in future the supply of scales and weights be made under the following limitations:—

For a Huzúr treasury one pair English scales to weigh to Rs. 2,000 with fair accuracy. Two iron weights of Rs. 1,000 each. Two pairs Chinese scales to weigh to Rs. 200.

1 brass weight	...	Rs. 200	} Any duplicates required being of iron.
1 "	...	" 100	
1 "	...	" 40	
1 "	...	" 30	
1 "	...	" 20	
1 "	...	" 10	
1 Set (two) minimum weights for whole and half rupees.			

1 Set grain weights (1 to 4).

For a Táluka treasury.

1 pair Chinese scales weighing to	...	Rs. 200
1 Brass weight	...	" 100
1 Iron weight	...	" 200
1 "	...	" 40
1 "	...	" 30
1 "	...	" 20
1 "	...	" 10
1 Set (two) minimum weights for whole and half rupees.		

“Exceptional cases will no doubt occur, where a larger supply of scales and iron weights may be necessary, but the necessity should be shown in each case and ordinarily any further provision made by the purchase of such scales as are obtainable on the spot.”

(G. R. No. 1327, dated 17th April 1880.)

41. Cheques on account of Local Fund payments to be made at a Táluka treasury should not be issued direct on that treasury but should be endorsed by the Huzúr Treasury officer for payment at the táluka. (G. R. No. 2711, dated 24th September 1885.)

42. The sub-treasuries of Jacobabad and Umar-kot should be considered as the Huzúr treasuries of the Upper Sind Frontier and Thár and Párkar Districts, respectively, for Local Fund purposes only. (G. R. No. 2750, dated 9th September 1886.)

43. Drafts given by the President of the Committee appointed for the purchase of remounts for Native Cavalry in the Bombay Presidency in payment for horses should be cashed without question on subsequent presentation at a civil treasury. (G. R. No. 1065, dated 14th April 1886.)

44. The Civil Station Fund at Sâtára is allowed to be treated temporarily as one of a private nature merely banking with the treasury. (G. R. No. 812, dated 19th March 1888.)

45. As regards the award and payment of scholarships out of the sum placed at the disposal of Government by the late Honourable Kázi Sháhbudin for the encouragement of education amongst the Mahomedans of the Bombay Presidency, exclusive of the City and Island of Bombay and Sind, Collectors are authorized to make their awards payable at the Government treasury nearest to the residence of the boy in whose favour the award is made. (G. R. No. 1175, dated 1st May 1888.)

46. The Comptroller General is unwilling to relax the rule requiring one key of a currency chest to be held by a gazetted officer except in case of necessity. In cases where much inconvenience is entailed by the rule, the rule may be specially relaxed. (G. R. No. 2246, dated 19th July 1888.)

47. It is undesirable that an officer who requires an early payment should be kept waiting until a copy of the order has been forwarded by the Financial Department to the Accountant General and by him to the Treasury officer. In future, when it is intended that an order sanctioning a payment from a Government treasury should be asked without delay, a copy of the order will be forwarded to the Treasury officer concerned.

(G. R., R. D., No. 2248, dated 31st March 1891.)

48. The system detailed in the appended letter from the Commissioner in Sind to the Accountant General, No. 2597, dated 28th July 1891, may be adopted in order to enable persons engaged in the trade of country liquor to pay still-head duty into any Huzúr or Táluka treasury in Sind instead of into the Hyderabad Treasury :—

“I have the honour to request the favour of your advice and instructions on the following point.

“2. There is one distillery at Kotri in this Province and at present before liquor is removed from the still, the distiller must proceed to Hyderabad, 4 miles away across the river, pay in the duty and then he receives a permit to remove the liquor.

“3. As, in Sind, the system does not prevail of having one large contractor, for there are 18 distillers and wholesale retail shops are held by locally licensed shopkeepers, and mere customers of and distinct from the distillers, the shopkeepers from Upper Sind have to remit the money (plus of course the cost price of the liquor) to the distiller whom he deals with ; and the cost and trouble of doing this, by hundis or money orders, are considerable. Moreover, the distiller being beyond the reach of the shopkeeper, is believed often to misappropriate remittances, for a longer or shorter

time, to his own purpose, *e.g.*, buying molasses, paying his share, &c.

"4. I desire, therefore, to arrange for allowing any shopkeeper to pay any amount he likes as still-head duty at any treasury in Sind, much in the same way as, I believe, salt duty can be paid in Bombay on salt to be purchased at Khárághoda. All that would be required would be for the payer to pay in the money and obtain a receipt, which would simply show that a certain sum had been paid as still-head duty. The money would be credited finally to A'bkári in the accounts and an advice sent to the treasury at Hyderabad, which would note it and send it in original to the sub-treasury at Kotri. The shopkeeper could then send the original receipt to the distiller he dealt with and that distiller could use the receipt as coin in transactions with the sub-treasury. When he wanted to remove liquor from the distillery he would, as now, make out his own pass for the various kinds of liquor to be removed, add up their total and pay into the *Kotri* Treasury either receipts for money paid into other treasuries or coin, for the duty, as he pleased. The *Kotri* Sub-Treasury would then give him an acknowledgment and the liquor would be allowed to be removed.

"5. The *Kotri* Sub-Treasury is in the Karáchi District, not in Hyderabad, but the arrangements for crediting the Hyderabad Treasury with the amounts paid in would be simple, and the Hyderabad Treasury having advices of the issue of all payments into treasuries and sub-treasuries could satisfy itself that the receipts paid in at *Kotri* were all genuine.

"6. In case you ask why the accounts should not be kept at Karáchi, instead of collecting the transactions at Hyderabad, I would remark that on account of its proximity, the distillery has been placed under the Collector of Hyderabad, and it is desirable that all financial and other statistics should be concentrated there.

"7. The advantage of the plan proposed is that the distiller would cease to have to go to Hyderabad every time he wanted a pass, and the up-country shopkeeper would not have the trouble of making large remittances, and the distillers could not use money advanced for payment of still-head duty by shopkeepers. There would be a little more trouble perhaps to the Government officers than now, but I think the object to be gained is worth it."

(G. Rs. Nos. 3809, dated 30th October 1891, 603, dated 13th February 1893, and 2784, dated 28th August 1894.)

49. Military officers are permitted to deposit their cash boxes in the Civil Treasury during their absence on duty from their stations. Intimation of the deposit should be sent to the Accountant

General. (G. Rs. Nos. 682, dated 9th February 1877, and 1311, dated 12th March 1877.)

50. Treasury officers are authorized to keep the cash boxes of the officers of the Public Works Department, each case being reported to the Accountant General. (G. Rs. Nos. 4188, dated 15th November 1878, and 4474, dated 14th December 1883.)

51. All Treasury officers are authorized to receive for safe custody the treasure chests of Civil Courts and of Forest officers, each case being reported to the Accountant General. (G. Rs. Nos. 318, dated 24th January, and 1443, dated 22nd April 1889.)

52. All officers who are allowed to deposit their cash boxes in treasuries should note that this concession is intended to provide safe custody for such Government money as may unavoidably be in their hands. As far as possible no money should be drawn from a treasury until actually required for expenditure, and in the same way all collections should be promptly paid into the treasury. (G. R. No. 1443, dated 22nd April 1884.)

53. The head-quarter treasure chest of the Superintendent, Revenue Survey, Ratnágiri may be received in the Ratnágiri Treasury for safe custody. (G. R. No. 2302, dated 11th August 1885.)

54. The Commissioner in Sind is authorized to direct Treasury officers to receive for safe custody the treasure chests of officers of the Transport Department in Sind, communicating to the Accountant General the orders issued by him from time to time. (G. R. No. 2462, dated 28th August 1885.)

55. The keeping in Government treasuries of separate cash chests of municipal balances should be discontinued, municipalities being permitted to deposit their balances in the nearest Government treasuries just as in banks, subject to the following conditions :—

(1) Standard forms of cheque books should be used, to be supplied from the Central Press to Presidents, proper precautions being taken to prevent fraudulent use of the cheques.

(2) A standard form of pay-in slips should be used. The ordinary chalan forms are all that is necessary for paying money into treasuries, the receipts being acknowledged in the pass books.

(3) No sums less than Rs. 20 should be paid in or withdrawn.

Treasury officers should keep a banking account for each Municipality in the simple form of Civil Account Code (fifth edition) Form No. 42. Their responsibility will be confined to keeping the account and seeing that the cheques presented for payment are in order. The Accountant General will require a monthly return of the balance in

## PART XI.]

## [FINANCE AND RESOURCE.]

hand. (G. Rs. Nos. 812, dated 23rd March 1886, and 2195, dated 26th July 1886.)

56. The Municipality of Párola in the Khándesh District is permitted to keep its cash balance in a separate chest in the Mahálkari's kacheri at that place. (G. R. No. 2894, dated 27th October 1887.)

57. The treasure chest of the Mámlatdár of Alibág may be lodged in the Huzúr Treasury for safe custody. (G. R. No. 2496, dated 20th August 1886.)

58. The treasure chest containing cash and silver plate belonging to the Kárwár Church may be kept in the Huzúr Treasury at Kárwár for safe custody. (G. R. No. 2860, dated 20th September 1886.)

59. Local Boards should be permitted to lodge their cash chests for safe custody in District and Táluka treasuries. (G. R. No. 422, dated 7th February 1887.)

60. The treasure-chests of foresters may be lodged in the Government treasuries. (G. R. No. 2437, dated 6th September 1887.)

61. The balance of cash, postage stamps, &c., of the Indápur Post Office may be kept for the sake of safety at the Indápur Sub-Treasury. (G. R. No. 668, dated 24th February 1890.)

62. The chest containing silver articles belonging to the English Church at Surat may be lodged in the local treasury for safe custody. (G. R. No. 668, dated 24th February 1890.)

63. The treasure chest of the Thar and Párkar Police Account Office should be deposited in the Hyderabad Treasury for safe custody. (G. R. No. 3098, dated 13th September 1890.)

64. The Police treasure chest of the Hyderabad District may be lodged in the Hyderabad Huzúr Treasury for safe custody. (G. R. No. 615, dated 19th February 1891.)

65. The cash chests of the funds of technical schools in Sind, which are quasi-local-fund institutions, may be kept in Government treasuries for safe deposit. (G. R. No. 3153, dated 26th September 1894.)

## PART XII.—REMITTANCE OF TREASURE.

1. Whenever Government treasure is to be despatched coastwise, the Accountant General should enquire from the Superintendent of Marine whether any Government steamer can be made available for the purpose, and the Government steamer should be used when the payment of freight to private companies is greater than the cost of coal and stores expected to be expended in the run by the Government vessel. (G. R. No. 2179, dated 27th July 1872.)

2. The practice of sending shroffs with all remittances of treasure, and parties of Police on board steamers with remittances from Kánara and Ratnágiri to Bombay should be given up, the boxes containing it being invariably sealed by the transmitting officers with such seals as may be necessary to prevent their being tampered with, and all other proper precautions being taken for that purpose. (G. R. No. 2444, dated 17th August 1872.)

3. When remitting any large amount of specie by rail through the Central Provinces timely notice should be given to the Police authorities of those Provinces of the probable date on which the consignments may be expected to enter that jurisdiction, and where the trains may be expected to stop *en route*. (G. R. No. 3121, dated 11th October 1872.)

4. The Collector of Salt Revenue need not entertain or be supplied with a Police guard. It is not necessary for him to carry official treasure with him. (G. R. No. 3725, dated 18th October 1873.)

5. The Accountant General should arrange for Treasury officers being made fully acquainted with the rules in force on Railways for the despatch of treasure. (G. R. No. 1932, dated 14th June 1875.)

6. The payment of commission to the crews of Government boats in the Bombay Presidency for the conveyance of treasure from one taluka to another is sanctioned. (G. I., F. D., No. 2938, dated 28th August 1875; *vide* G. R. No. 2948, dated 14th September 1875.)

7. Treasure travelling by road should be accompanied by an escort of armed Police or troops of such strength as the Collector or Superintendent of Police may deem necessary. (G. R. No. 3189, dated 6th October 1875.)

8. The longest railway journeys which can be taken in remitting treasure from head-quarter stations in this Presidency to Bombay are—

From Ahmedabad 15 hours by B. B. & C. I. Railway,

„ Chálisgaon 9 hours } by G. I. P. Railway.

„ Sholápur 14 „ }

and as these are all performed without a break, there is no need to fix relief stations for the treasure guards



so far as the wants of this Presidency alone are required. (G. R. No. 2968, dated 15th July 1876.)

The Central Provinces Police should escort coin from Nágpur or Jubulpur to Bhusával, but should receive charge of remittances coming towards Calcutta at Khandwa, while leaving the Bombay Police to escort coin all the way to Nágpur.

The Bombay Police should escort treasure southward to Gutty while the Madras Police will be responsible for its escort northward to Sholápur.

Timely intimation should be given to the officer in charge head-quarters, Dharangaon, of the necessity for a guard to escort treasure.

(G. R. No. 215, dated 15th January 1877.)

9. The following instructions are issued for the guidance of Police officers in charge of remittances of treasure by railway.

These instructions should be printed in English and the vernacular languages of the provinces in which they may be required; and a copy containing both the English and a vernacular version must be handed by the Treasury or Currency officer at the despatching station to the Police officer commanding any guard who will travel in charge of treasury, the copy being transferred by him to the officer commanding the relieving guard if the guard is relieved at any point of the journey.

A copy should also be supplied to the officers who are called upon to furnish guards for remittances by rail, and they should be requested to impress upon the Police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.

#### *Instructions.*

1. The Police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury, but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van, and the doors of the guard's carriage should never be locked.

3. An officer relieving such a guard will see that the numbers of the waggons agree with those given in the blank receipt tendered for his signature; that the locks are secure; and that the unlocked doors of the van cannot be opened.

4. The officer in charge of such a guard should be provided with a lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage a guard must remain on duty by the door of the treasure-waggon; if there be several such

waggons, it will suffice to tell off two men, who may stand one at each end of the waggons.

5. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

6. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for ' bags said to contain coin to the value of Rs. ;' or for ' boxes, with marks and weights detailed in the invoice, said to contain coin to the value of Rs. .' If any box be short-weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

The form of receipt to be used by a relieving guard should run thus :—

'Received charge, from Police officer of district, of railway waggon No. , said to contain boxes, aggregating Rs. , waggon No. said to contain boxes, aggregating Rs. (and so on). The waggons were duly locked, and one key for each made over; receipts to be given by other relieving guards are also acknowledged.' The number and contents of each waggon should be detailed in case of a break-down. The receipts should be in English, if the Police officer is acquainted with that language; otherwise in the officer's vernacular.

7. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the railway.

(G. I., F. & C., No. 144, dated 12th January 1880; vide G. R. No. 325, dated 27th idem.)

10. The sums received by the Subordinate Judges of Vadgaon and Talegaon should be remitted to the respective taluka treasuries once a week by the former officer and once a fortnight by the latter. The District Superintendent of Police, Poona, should make the necessary arrangements for a proper Police escort to be provided on each fixed day. (G. R., J. D. No. 4939, dated 13th August 1876, and G. R. No. 3567, dated 29th idem.)

11. Treasury officers should exclude from their accounts all entries of remittances from one account to the other which are not represented by actual cash (or transfer receipts) passing from one Collector to the other, and should show all revenue realisations under their appropriate heads, in whatever treasury they may be received. It is no doubt important that Revenue officers should be fully cognizant of all transactions in other districts which pertain to their respective departments, but, this should be arranged by a system of mutual returns

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outside the accounts, and not by fictitious entries of remittances within the accounts. (G. I., F. & C., No. 2871, dated 20th September 1880; *vide* G. R. No. 3582, dated 6th October 1880.)

12. The following scale of guards for escorting treasure by railway proposed by the Inspector-General of Prisons is approved with the modification that the minimum escort should never be less than 3 men :—

	<i>By day.</i>	<i>By night.</i>
One to fifteen boxes of treasure carried on passenger carriage under guard's own charge.	Two Constables.	One Head Constable. Three Constables.
For every additional five boxes.	One Constable.	Two Constables.
For one locked van containing treasure.	Two Constables.	One Head Constable. Three Constables.
For each additional van.	One Constable.	Two Constables.

(G. R. No. 3493, dated 24th August 1876, and G. R., J. D., No. 4652, dated 2nd July 1885.)

13. An extra potdár or money-tester may be engaged at a treasury when the ordinary establishment of the treasury is not able to do promptly the work of counting and examining large remittances of specie received from other treasuries. No potdár should be engaged without the sanction in writing of the District officer or the next senior officer should he be absent, and the maximum should be one extra man for one day for every Rs. 10,000 of rupees to be examined after, say, the first Rs. 15,000. (G. I., F. & C., No. 1005, dated 25th May 1885; *vide* G. R. No. 1757, dated 15th June 1885.)

14. The limit of 8 annas fixed by Note 1 to Article 652 of the Civil Account Code, Volume I, should be applied to all cases of remuneration to extra potdárs employed under the foregoing orders. The rule embodied in that note, which provides that no expense for extra potdárs shall be incurred in cases of remittances within a district, is not to be taken as superseded by those orders. (G. R. No. 2336, dated 12th August 1885.)

15. The scope of the orders contained in the Resolution of the Government of India No. 1005, dated 25th May 1885, is extended to remittances of small silver and copper coins. The minimum amount of coin of each denomination which one man should examine in a day is as follows :—

	Rs.
New $\frac{1}{2}$ rupees of the value of	... 50,000
Old $\frac{1}{2}$ rupees of the value of	... 5,000
New $\frac{1}{4}$ rupees of the value of	... 24,000
Old $\frac{1}{4}$ rupees of the value of	... 2,500

	Rs.
New $\frac{1}{8}$ rupees of the value of ...	7,000
Old $\frac{1}{8}$ rupees of the value of ...	1,250
New double or single pice in Mint boxes of the value of ...	1,000
Old double pice of the value of ...	600
Old single pice of the value of ...	500
New $\frac{1}{2}$ pice in Mint boxes of the value of ...	500
Old $\frac{1}{2}$ pice of the value of ...	250
New pie-pieces in Mint boxes of the value of ...	200
Old pie-pieces of the value of ...	150

(G. I., F. & C., No. 2685, dated 31st August 1885; *vide* G. R. No. 2724, dated 25th September 1885.)

16. The Commissioner of Police, Bombay, should furnish the necessary Police guard for escorting treasure or remittances of currency notes. When sent from Bombay, Government will defray any extra expenditure that may be incurred in supplying the places of the absent men. (G. Rs. Nos. 2490, dated 27th June 1873, and 2551, dated 3rd July 1873, and G. R., J. D., No. 493, dated 25th January 1888.)

17. The payment, within the limits of Rs. 30 a year, of charges incurred by the Political Agent, Rewa Kántha, in remitting money to the Mehwas Sub-Treasuries is sanctioned. (G. R. No. 2882, dated 17th September 1888.)

18. The following rules have been laid down for the remittance of treasure between villages and sub-treasuries in the Presidency proper :—

1. All remittances shall be despatched as early in the morning as may be practicable. If the village officers consider that they will not reach the *táluka* before the treasury is closed, despatch should be deferred to the following day.

2. Two village servants should carry the remittance. No substitute should be employed without the express permission of the Kulkarni and Patel, who should satisfy themselves as to his fitness for the duty.

3. The money should be counted in the presence of the carriers, and in their presence placed in a bag or cloth.

4. A slip of paper, showing the amount remitted, should be placed in the bag or cloth, and over the mouth or knot should be gummed or pasted a piece of paper, bearing the Kulkarni's signature.

5. On arrival of a remittance after the treasury is closed, the bag or cloth should be deposited in a box, outside the treasury, in charge of the guard, the officer commanding which should seal the bag in the presence of the carriers and also in their presence lock and seal the box.

6. One or both of the carriers should remain at the kacheri, and in close proximity to the box, until the treasury is opened on the following day.

(G. R. No. 5044, dated 24th December 1889.)

19. The following rules regulate the remittance of treasure between villages and treasuries in Sind :—

1. Every remittance shall be despatched as early in the morning as may be practicable. If the Tapedár considers that it will not reach the táluka before the treasury is closed, despatch should be deferred to the following day.

2. The remittance should be carried by the Kotar, but if the remittance exceeds Rs. 100 and there is a Police thána at, or within a mile's distance from, the place from which the remittance is to be sent, a Police constable, if available, may be required by the Tapedár to accompany the Kotar. But existing orders that a Tapedár is never to retain with him more than Rs. 100 should be enforced, and the Mukhtyárkar should take the Tapedár's explanation in other cases. If the amount exceeds Rs. 100, and no policeman is available, the Tapedár should either send the money in instalments of Rs. 100, or procure an escort from the village to accompany the Kotar.

3. The money should be counted in the presence of the carriers and in their presence placed in a bag or cloth.

4. A slip of paper showing the amount remitted should be placed in the bag or cloth, and over the mouth or knot should be gummed or pasted a piece of paper bearing the Tapedár's signature.

5. On arrival, the fastening of the bag should be examined, and the remittance should be at once counted in the presence of the Kotar. If it arrives after the treasury is closed, but before the office is closed, the bag or cloth should be sealed by the Second Munshi with the Mukhtyárkar's seal in the presence of the officer commanding the guard and the carriers, and should be deposited in a box outside the treasury in charge of the guard. The box shall then be locked and sealed in the presence of the said persons and the seal and key handed over to the Mukhtyárkar or in his absence from head-quarters, to the Head Munshi. Should the boxes referred to be provided with double locks, one of the two keys shall be given to the carriers. Remittances arriving after the office is closed must remain in sole charge of the carriers till they are regularly received in the office next day after the treasury is opened.

6. The Kotar and, where a policeman has accompanied the treasure, the Police constable should remain at the kacheri and in close proximity to the box until the treasury is opened on the following day.

7. Nothing in this rule is intended to prevent the payment direct into the treasury of sums direct by the zamindár, accompanied by an 'arsal-arz' or letter of advice from the Tapedár.

(G. R. No. 12, dated 5th January 1892.)

20. It is not necessary to refer to Government for excess expenditure incurred on account of remittances of treasure. The Accountant General controls these remittances according to varying resource requirements, and the charges for them occur in different localities every year, so that excesses under the district grants for remittances of treasure are met from savings in the grant under this head for the whole Presidency. (G. R. No. 641, dated 22nd February 1890.)

21. Strict orders should be issued that treasure received into the treasury be verified by the Mám-latdár or Aval-kárkún in the treasury-room itself. This verification should be carried out with due leisure and deliberation by certain kárkúns and peons only whose names should be recorded each day as having discharged the duty on that day. When a large sum of money is sent, a certain percentage of the bags should be checked by being opened and the contents weighed in small amounts in the same way as when the bags were originally made up.

None of the precautions prescribed by Rule 7, Chapter 30, and Rule 20, Chapter 31, of the Civil Account Code can safely be neglected when a remittance is made either from a treasury or from a sub-treasury to a branch of the Bank of Bombay.

Rule 27, Chapter 30, of the Civil Account Code recognises the option of the potdár to make good a deficiency found in a remittance in his charge, but the necessity of reporting the deficiency is not thereby removed. The intention of note 1 under that rule is plainly that the report, which is to be made to the Receiving Treasury Officer in *every* case of discovery of a deficiency, must be in *every* case communicated to the Remitting Treasury Officer either by the potdár or kárkún in charge of the remittance, if he makes the deficiency good, or by the Receiving Treasury Officer direct.

(G. R. No. 757, dated 18th February 1892.)

## PART XIII.—OTHER REMITTANCES.

1. The Kolhápúr State must make its own arrangements for remittances when they are purely for the benefit of the State, but all contributions to Government or institutions under Government may be paid into the Belgaum Treasury. (G. R. No. 4139, dated 21st November 1873.)

2. Remittances from British Colonies of the savings of Indian emigrants should be paid in India at the rate annually fixed for the adjustment of financial transactions between the Imperial and Indian Governments. (G. I., F. D., No. 1456, dated 8th July 1878; *vide* G. R. No. 2823, dated 6th August 1878.\*)

3. In cases in which the Managers of the Ratnágiri School of Industry are unable to dispose of cheques locally, there is no objection to their being cashed through the Accountant General, who may remit the money realized by transfer receipts as for a *boná fide* public purpose. (G. I., F. & C., No. 1406, dated 24th March 1890; *vide* G. R. No. 1242, dated 10th April 1890.)

4. No public service remittance transfer receipt issued to a Military officer should be cancelled on his application unless a satisfactory explanation of the necessity for so doing is furnished. (G. R. No. 3267, dated 29th September 1890; G. I., F. & C., No. 1131, dated 18th March 1891; *vide* G. R. No. 1245, dated 4th April 1891.)

5. Copies of the following Despatch No. 243 (Financial), dated 7th December 1893, from the Secretary of State for India to the Government of India, were forwarded to all Departments and heads of offices for information and guidance:—

“My attention has been drawn to two remittances included in the Madras Rolls for the weeks ended the 3rd and 10th of October last, from Surgeon-Majors S. H. Dántra and N. Chatterjee respectively. Both remittances were converted at 1s. 4½d. the rupee.

“2. I presume that these remittances were allowed, because these officers were not entitled, as Europeans or Eurasians not domiciled in India, to the exchange compensation allowance granted under your Notification, dated the 18th of August 1893, No. 3624 A.

“3. It is, therefore, necessary to define the privileges, as regards remittances and furlough pay, of such officers, whether natives of India or Europeans or Eurasians domiciled in India.

“4. As regards remittances, I consider that they should not be deprived of any privileges which they possessed when the above-mentioned Notification was issued, since such a deprivation would be inconsistent with the terms of contract of service referred to in paragraph 3 of the Notification. For the current financial year such remittances may be allowed at 1s. 4½d. the rupee, as was temporarily permitted by my Despatch, dated the 15th of June 1893, No. 115, but, after the 1st of April next, it is necessary to revert to the rate of exchange for the adjustment of financial transactions between the

\* *Vide* Articles 714 to 716 and 1184, Civil Account Code.  
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British and Indian Governments. In all future contracts the right to make remittances through the Government will be omitted, except in special cases where it may seem desirable to retain it.

"5. Passing to the rate of exchange at which furlough allowances stated in rupees are issued from the Home Treasury, paragraph 4 of your Notification above referred to does not limit the rate of 1s. 6d. the rupee to European and Eurasian officers not domiciled in India; and in my Despatch, dated the 7th of September last, No. 181, it was stated generally, at the end of paragraph 4, that 'Furlough pay issued from the Home Treasury will also be granted at that rate' (1s. 6d.). The furlough pay of natives of India and of Europeans and Eurasians domiciled in India will, therefore, when stated in rupees, be issued in this country at the privileged rate of 1s. 6d. the rupee."

(G. R. No. 344, dated 26th January 1894.)



## PART XIV.—FRAUDS.

1. It should be clearly understood that officers who jeopardize the monies of Government will do so at their own risk, and unless they can furnish perfectly satisfactory reasons for their action, will be held personally responsible. (G. R., R. D., No. 167, dated 11th January 1879.)

2. Where loss is incurred through lack of proper attention to the rules, the personal responsibility of the officers by reason of whose negligence the loss happens will be insisted upon. (G. R. No. 1901, dated 20th June 1888.)

The rule directing immediate report of frauds should be strictly carried out. Any officer failing to obey the rule will be held personally responsible for any loss incurred through his laches. (G. R. No. 1942, dated 22nd June 1888.)

3. The attention of heads of offices is drawn to the rules and orders in regard to the exercise of strict supervision over the recovery and payment into the Treasury of Government dues and to the proper entry in the Government accounts of such transactions. Officers render themselves personally liable for losses resulting from their neglect of orders. All cases of fraud resulting in loss of public money, however trifling may be the amount or whatever may be the mode in which the fraud is committed, should be promptly reported to the proper authorities. (G. R. No. 1953, dated 22nd June 1888.)

4. Public officers keeping in their camps Government money which ought under the rules of the Civil Account Code to have been paid into a Government Treasury are personally responsible for its loss. (G. R. No. 2178, dated 5th June 1889.)

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## FOREIGN SERVICE AND SERVICE UNDER LOCAL FUNDS.

1. The term "Foreign Service" as used without qualification in Article 530 (i) of the Civil Service Regulations includes each and all of the three kinds of service described as 'foreign.' (G. R. No. 3601, dated 29th October 1890.)

2. The lines which distinguish the three classes of foreign service necessarily give rise to doubts as to the treatment of transfers on the border of each line, and it is desirable that Government should express an opinion on the distinction.

In the first place the broad distinction between the first class of foreign service and the second and third classes is clear. In the first class the transferee ceases for the time to be in the service of Government, and is lent to some other employer. In the second and third classes the transferee practically remains in the service of Government, who employ him to do work at the cost of some other State or body. The distinction between the second and third class appears to be this, that in the former case Government employ the transferee temporarily at the cost of funds over which they have temporary control, and for the purpose of exercising such temporary control or trust; whilst in the case of the third class, Government are providing for work that permanently devolves on them and exercising their habitual supervision and control, but they recover the cost of the additional establishment from the bodies or funds which are primarily chargeable with the administrative expenditure involved in their interests. The *Thanádárs* who exercise, under the direct control and supervision of the Political Agent, *Kathiáwár*, their functions in circles under British jurisdiction or administration constitute service of the third kind.

The case of a State under temporary administration cannot be confounded with third class service, but it may raise difficulties as to whether the transferees are performing service of the first or of the second kind. The test must be whether the appointment is specially due to the special control or trust. The Native State under temporary control may require its ordinary complement of executive officers, and beside them may require the creation of a particular temporary appointment or appointments exclusively due to the control which Government has obtained over its funds. For instance, the State required before its attachment an Executive Engineer, and even without the existence of a special control and trust would require the loan of a Government servant. In that case the transfer should be viewed as of the first class, inasmuch as the Engineer would be required even if the State reverted to the control of its own ruler. But the appointment of an Administrator or a Joint Kar-

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bhári, appointed to exercise for Government its temporary control or trust, would properly fall under the second class. (G. R., P. D., No. 2288, dated 9th April 1891.)

3. British officers on leave are not permitted to accept service in a Native State without the sanction of Government. If a Native State desires to obtain the services of a British officer, whether on duty or on leave, formal application should be made in the usual manner through the Political Agent. (G. R., P. D., No. 4681, dated 13th August 1886.)

4. No gazetted officer of Government, who is in receipt of furlough or leave allowance, may, without the special orders of the Government of India, take service under any other employer in India, and no such officer, whose services have been lent to any other employer in India, can take leave or obtain leave allowances from the Government of India, unless he actually quits his employment for the period of such leave. In the case of a non-gazetted officer the previous consent of his departmental superior is sufficient authority for the taking of leave with the object of obtaining such employment and for the acceptance of such employment during leave. (G. I., F. & C., No. 2256 P., dated 17th May 1899; *vide* G. R. No. 2635, dated 6th June 1899.)

5. Officers of Government in foreign service who, when on leave, draw from Government leave allowances as laid down in Article 835 (a) and (b) of the Civil Service Regulations, may not also draw in addition leave allowances from the foreign employer. (G. R., G. D., No. 2238, dated 7th June 1890.)

6. The sanction of the Local Government is not necessary to increases of salary given according to any rules or orders of Government to officers in foreign service of the second kind. All such increases of salary should be reported to Government with a view to their being included in the quarterly return submitted to the Secretary of State. (G. I., F. & C., No. 2912, dated 12th June 1889; *vide* G. R., P. D., No. 4648, dated 6th July 1889.)

7. It is absolutely necessary for the proper control of foreign service that the rules laid down in the Civil Service Regulations should be exactly followed, and in cases of foreign service of the third kind that the Accountant General should be informed of each establishment sanctioned, whether the sanction is for a permanent establishment or a temporary deputation. (G. R., P. D., No. 7616, dated 18th November 1889.)

8. Under Article 838 of the Civil Service Regulations and Government of India, Finance and Commerce Department, letter No. 5329, dated the 29th September 1888, the pension and leave of an officer on foreign service, whether acting or permanent, are regulated by the rules which apply to the officers of the British Government.

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Many cases may arise in which an officer has to pay contribution upon an increase of salary without pensionary benefit. The proviso to Article 823 supplies one instance, and the case of a Local Fund servant under the age of 22 who contributes, though his service does not count, may be added as a somewhat similar case. (G. R. No. 5041, dated 24th December 1889.)

9. When an officer is transferred to foreign service for a specified period under the orders of the Government of India, the sanction of the Supreme Government is necessary to any extension of the term. (G. I., For. D., No. 945-G., dated 5th June 1890; *vide* G. R., P. D., No. 3918, dated 20th *idem*.)

10. No Subordinate Judge who has been transferred to foreign service under the new rules can claim, under the terms of Article 803 (b) (i), Civil Service Regulations, grade promotion as due on the mere ground of seniority and without the recommendation of the High Court. (G. I., H. D., No. 1617, dated 3rd November 1890; *vide* G. R., J. D., No. 6689, dated 1st December 1890.)

11. Article 615 (b) of the Civil Service Regulations has been intentionally restricted to foreign service of the first and second kinds. (G. I., F. & C., No. P.-2228, dated 24th May 1893; *vide* G. R. No. 2637, dated 29th July 1893.)

12. Her Majesty's Secretary of State has drawn the attention of the Government of India to the frequent use in a correspondence relating to an officer whose services were lent to a Native State of erroneous expressions implying that contributions towards pension and leave allowances are paid by a Native State or a body financially independent of the Government of India, and not by the officer whose services are transferred to such a State or body. Under the rules the officer himself is bound to pay the contribution, and this fact should be borne in mind in all references to the contributions referred to. (G. I., F. & C., No. 3404, dated 17th September 1884; *vide* G. R. No. 3321, dated 9th October 1884.)

13. Under the Treaty of 1862 the Rája of Kolhápur has to pay the salaries of the Political Agent and his establishment as long as it may be considered necessary. If such payment were now being instituted, it would be in accordance with the rule to include leave and pension contribution, but as the payment has been made under treaty and has hitherto not included contribution, it should not be added now. Moreover, the Government of India in their letter No. 463-F., dated 18th August 1875, distinctly exempted\* Political officers then employed in Sávantvádi and Kolhápur and officers thereafter appointed to the same posts, and the exemption should be extended to the establishment. From 1st April 1890 the cost of the establishment should be

\* *Vide* Art. 825 of the Civil Service Regulations.

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charged wholly to the General Revenues under the Accountant-General's audit, the recovery from the Kolhápúr State being brought to account by deduction in the accounts and estimates. (G. R. No. 1297, dated 16th April 1890.)

**14.** The States of Sávantvádi and Kolhápúr should make over to the British Government all savings accruing from temporary arrangements, which result in the tenure of the political appointments in those States by officiating incumbents. The rule that any saving arising from the absence of a permanent officer accrues to his employers does not apply to such exceptional arrangements as the cases of Political officers employed in the States named. (G. I., F. D., No. 848, dated 25th May 1877; *vide* G. R. No. 2637, dated 8th June 1877.)

**15.** In the case of incumbents who were on the Bombay University Establishment in June 1877 and to whom pension is granted partly for service in the University and partly for previous service in a Government office the Government will bear a share of the cost in respect of the latter service, according to the rule of proportion, but if pension is earned by service in the University only whether before or after June 1877, the whole cost must be borne by the University. (G. I., F. & C., No. 980, dated 22nd February 1889; *vide* G. R. No. 1191, dated 22nd March 1890.)

**16.** The public bodies referred to in Article 805 of the Civil Service Regulations do not include such bodies as the Ahmednagar Education Society and the Administrators of the Rustomji Jamsetji Jijibhoy School Fund. (G. I., H. D., No. 172, dated 13th June, 1890; *vide* G. R., E. D., No. 1436, dated 8th July 1890.)

**17.** No contribution should be accepted from any body appointed to service under the Jetpur Táluka Court, unless he is an officer transferred from the British service, and an officer so transferred will be held to be in foreign service of the first kind. (G. I., For. D., No., 1068-G., dated 16th July 1891; *vide* G. R., P. D., No. 6556, dated 20th August 1891.)

**18.** The rule in Article 809 (c) prohibits the payment of contribution to the Local Fund as well as to General Revenues. It is, however, desirable to make an exception to this rule in favour of officers paid from and rendering pensionable service under a Patvári Fund. Cases are likely to occur in which it will be desirable to lend to Native States officers who are paid from Patvári Funds. Some Native States are taking up the questions of land-revenue settlement and the maintenance of land records. It may be possible to assist them by lending them officers trained in British India. Also Patvári Funds are more than any other Local Funds purely subsidiary to general revenues, and this intimate connection renders it desirable that freedom of

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transfer should be possible. Under these circumstances, in cases of transfer to foreign service of officers paid from and rendering pensionable service under Patvári Funds, the officers should be permitted to make contributions to General Revenues, and their foreign service should qualify for pension as if paid from General Revenues. (G. I., F. & C., No. 1850-P., dated 12th April 1896; *vide* G. R. No. 1924, dated 4th June 1896.)

19. Civil Engineers in foreign service should throughout their foreign service pay contribution for leave allowances and pension, irrespective of the maximum limit laid down in Article 809 (a), (i) of the Civil Service Regulations. (G. I., F. & C., No. 84-P., dated 7th January 1897; *vide* G. R., P. W. D., No. 65-E.-281, dated 19th February 1897.)

20. The appointments noted in the margin are declared to be foreign service of the third kind. But this arrangement is not intended to affect the custom of consulting the representatives of the States before making the appointment of Railway Magistrate. (G. R., P. D., Nos. 6439, dated 27th September 1889, and 1169, dated 19th February 1890.)

1. Railway Magistrate, B.-G.- J. P.-Railway.	declared to be foreign service of the third kind. But this arrangement is not intended to affect the custom of consulting
2. Shirestedár to ditto.	
3. Kárkun „ ditto.	
4. Railway Clerk in the office of the Political Agent, Káthiáwár.	

21. No contribution in respect of leave and pension should be recovered on account of the establishment of the Collector and Political Agent, Khándesh, employed for superintending the estates of the Mewás Chiefs. (G. R. No. 4259, dated 21st October 1889.)

22. All service paid for by the Mewási Fund will be foreign service, third kind. Any transfers from this service to foreign service, first or second kind, will require the previous sanction of Government, and first appointments to the Mewási Fund establishments will be regulated by any rules affecting the establishment of the Collector, who can transfer to and from his own establishment at his discretion. (G. R., P. D., No. 7607, dated 21st October 1891.)

23. Establishments in foreign service of the third kind being treated as Government establishments, the confirmation of the Financial Department is necessary to creations of new appointments in foreign service of that kind and to increases in the pay of men in such service. (G. R. No. 1006, dated 21st March 1890.)

24. The following establishments are considered to be foreign service of the third kind from the dates noted against each:—

Thánadárs in Káthiáwar and their establishment from 1st December 1889.

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Thánadárs in Pálanpur and their establishment from 1st April 1889.

Thánadárs in Mahi Kántha and their establishment from 15th July 1891.

Employés paid from the undermentioned Local Funds of Káthiáwar from 1st December 1889:

Institution Fee Fund.	} Consolidated into one Fund called the Consolidated Local Fund from 1st April 1889.
Registration „	
Agency Gazette „	
Civil Station „	
Mohsali „	
Infanticide „	
Japti „	

(G. R., P. D., No. 3742, dated 8th June 1892.)

25. The travelling allowances as well as the salaries of the establishments in foreign service of the third kind of the Consolidated Local Fund and Thána Funds who are appointed and controlled by the Political Agent, Káthiáwar, should in the first instance be disbursed from the treasury, both being recovered together. (G. R. No. 2477, dated 15th June 1892.)

26. The Government of Bombay is authorized to sanction transfers of Local Fund employés in foreign service of the third kind in Káthiáwar to foreign service of the first kind although they do not possess the ten years' qualifying service under Government prescribed by Article 806(iii) of the Civil Service Regulations, on the understanding that the Local Fund service of the employés referred to, prior to the 22nd November 1889, together with their subsequent service amounts to ten years (Article 806 ii), and that the Government of Bombay is otherwise competent to sanction the transfers.

When applying to Government for sanction to the transfer of these employés to foreign service of the first kind, the Political Agent, Káthiáwar, should be careful to satisfy himself that the conditions on which such transfer may be allowed, have been fulfilled. (G. I., For. Dept., No. 1478-G., dated 31st August 1892; *vide* G. N., P. D., No. 5990, dated 23rd September 1892.)

27. The Government of Bombay is authorized to sanction, without reference to the Government of India, the transfer of Local Fund employés in Káthiáwar to foreign service of the second kind and the transfer of Local Fund employés in other Political Agencies to foreign service of the first and second kind, although they may not possess ten years' qualifying service under Government as prescribed by Article 806 (iii) of the Civil Service Regulations, on the understanding that the Local Fund service of the employés concerned prior to the 22nd November 1889, together with their subsequent service, amounts to ten years (Article 806 ii) and that the Government of Bombay is otherwise competent to sanction the transfers. (G. I., For. Dept., No. 1039 G., dated 5th July 1897; *vide* G. R., P. D., No. 4622, dated 26th idem.)

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28. No contribution for pension and leave allowances need be levied in respect of the Surat and Bulsár City Survey establishments. (G. R., R. D., No. 2170, dated 24th March 1893.)

29. The inclusion of the establishments of the Jails and Lock-ups at the Wadhván, Songadh and Jetalsar Stations in the category of foreign service of the third kind is sanctioned with effect from the 1st January 1894. (G. R., P. D., No. 934, dated 13th February 1894, and G. M. No. 687, dated 20th idem.)

30. Half the pension charge (in the shape of the usual contribution) should be levied from Local Funds on the moieties of salaries paid on account of revenue establishments employed on work in connection with the keep and feed of Government stallions. (G. R. No. 839, dated 2nd March 1889.)

31. The Accountant General, having objected to the payment made by a Municipality on the 16th December 1887 of pension contribution for the entire period from the 1st April 1885 to the end of October 1887 on behalf of certain teachers who were originally employes of Local Funds, but who were on the 1st April 1885 transferred to municipal service in Násik in connection with the transfer of primary education to Municipalities, and raised the question whether, in view of the fact that the pension contribution was not paid for more than 12 months, the teachers referred to should be allowed to contribute at all, and whether the contribution paid in December 1887 should not be refunded, the teachers being deprived of all claims for pension from Government, the Government of India ruled that, subject to the conditions prescribed in Article 863, Rule 2, of the Civil Service Regulations, arrear contributions, with interest at the rate of 4 per cent. per annum up to the date of payment, might be accepted in such cases. (G. I., H. D., No. 296, dated 6th July 1889; *vide* No. 3069, dated 13th August 1889.)

32. The permanent arrangement offered by Article 863 of the Civil Service Regulations for contributing for pensions must include all permanent employes of the Local Board which accepts the arrangement, irrespective of the date of commencement of service. No departure from this condition can be allowed, nor any compromise permitted. (G. R. No. 1406, dated 26th April 1890.)

33. So long as the administrators of Local Fund keep the Accountant General duly informed of all changes in their establishments, and so long as they pay, under the general permission accorded by Government, a contribution equal to one-ninth of the salaries, no further sanction of Government is necessary to administrative changes in the constitution of Local Fund establishments on behalf of which the administrators have accepted the perma-



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ment arrangement for pension contribution prescribed by Article 863 of the Civil Service Regulations. (G. R. No. 2007, dated 10th June 1890.)

**34.** Grant-in-aid dispensaries are held to be in the category of Excluded Local Funds, and service in them is foreign service within the meaning of Article 33 of the Civil Service Regulations. As the Civil Branch of the medical establishment is under civil rules, the Civil Service Regulations are applicable to Hospital Assistants. (G. R. No. 2312, dated 7th July 1890.)

**35.** Permission is granted under Article 863, Note 2 (b), Civil Service Regulations, authorizing the Educational Inspectors to arrange, under the usual rules, for the transfers, in the interest of the public service, of teachers drawing pensionable pay from Local Board to Municipal service and *vice versa*, and from the service of one Municipality to that of another Municipality. (G. R., E. D., No. 1747, dated 19th August 1890.)

**36.** Under Section 46 (c) of the Local Boards Act each Local Board has to defray the charges on account of the Local Fund establishments in the offices of Commissioners, Collectors and Educational Inspectors. A consolidated recovery on account of these charges may be made annually in advance on the following principles, provided that the sums recovered from the several Local Boards are 'sums from time to time fixed by Government' on the several accounts named in Section 46 (c), and provided that each claim against a Local Board 'be supported by an acknowledgment of receipt,' as required by No. 42 (2) of the Local Boards Rules :—

- (1) The total amount to be recovered should be calculated by the Accountant-General's office;
- (2) It should include (a) the amount due on account of pay and pension contribution in accordance with Article 854 of the Civil Service Regulations, (b) travelling allowances and contingent charges calculated on the average expenditure during the last three years.
- (3) The Commissioners and Educational Inspectors should communicate to the Accountant General the proportion in which the total cost should be distributed among the Local Boards in each division;
- (4) The amount due from each Local Board on all these accounts should be recovered annually in the month of April by the Accountant-General's office in direct communication with the Local Board.
- (5) "No prior adjustments of savings on, and excesses over, recoveries from Local Boards need be made, but any Board which considers that it has a substantial claim on account of

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a considerable difference over recovered should submit the same. No difference which does not amount to 10 per cent. will be regarded as 'considerable.'

With reference to the proposal made to the Government of India that this procedure should be made applicable to recoveries of sums due from the Boards on account of payments made in excess of the amounts recovered from them in advance, it has been ruled by that Government that it should be possible to make, at the commencement of each year, a sufficiently close estimate of the expenditure to be incurred and the recoveries to be made, and that if the advance payment by Local Boards is based on this estimate it should be taken as sufficiently accurate on both sides without subsequent examination in ordinary cases of its accuracy with reference to the actual expenditure incurred."

The grants-in-aid to Local Boards may be reduced by the amounts due on account of the Educational Inspectors' establishments. The amount to be set off against each district will be settled by the Accountant General in communication with the Director of Public Instruction. (G. Rs. No. 1536, dated 2nd April 1892, No. 3029, dated 9th September 1896, and No. 3817, dated 6th September 1897.)

37. The recoveries of the sanctioned cost of vaccinators should be made in a lump sum in advance annually and the adjustments on account of the balances at the end of each year on account of pay of the vaccinators due to or from Local Funds should follow the limits prescribed for the Local Fund establishments in the Collector's and Commissioners' offices. (G. R. No. 3029, dated 9th September 1896.)

38. The matter of contributing for pension in respect of Local Board peons is one which ought to be left to the discretion of the Local Boards. (G. R. No. 2250, dated 31st May 1892.)

39. Payments which the administrators of a Local Fund are permitted to make under Article 863, Civil Service Regulations, to Government as contribution for pensions from the General Revenues are calculated upon the sanctioned salaries of the appointments in respect of which contribution is paid, irrespective of the question whether the appointments are actually filled up or not, the amount thus received being held as equivalent to the risk undertaken by Government. If, however, District Local Boards are allowed to entertain servants on a temporary footing outside the permanent establishment, to abstain from paying contributions for their pensions in the first instance and to subsequently bring them on the permanent pensionable establishment on payment of such contributions with retrospective effect, Government will be undertaking risks which are not adequately covered by the rate of contribution levied. In all cases which are of the nature

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of an insurance against risk, it is essential that the premiums should be paid while the risk is still wholly contingent. It is against the principles of insurance payments that an insurer should be allowed to wait for a time after the risk commences, in order to see whether it is worth his while to make the insurance. (G. I., H. D., No. 22, dated 19th February 1896; *vide* G. R., G. D., No. 1145, dated 10th March 1896.)

**40.** It is an extremely rare proceeding to declare, as a reward of good service, that a man's non-pensionable service shall count for pension, and it does not seem advisable to permit that to be done in the case of service under Local Boards which is practically inadmissible in the service of Government. To attach a pension to service which was at the time quite understood to be non-pensionable, is a purpose for which the system of contributions was not intended, and is a liability which the amount of contribution would not cover. (G. I., H. D., No. 376, dated 11th December 1896; *vide* G. R., E. D., No. 274, dated 11th February 1897.)

**41.** Any rules which may be framed under the various Local Self-government enactments for regulating the grant of pensions to officers employed by Local and Municipal Boards should be submitted for the consideration of the Government of India before promulgation. (G. I., H. D., Public, No. 1863-65, dated 12th November 1884; *vide* G. R. No. 4112, dated 22nd December 1884.)

**42.** The pensions and gratuities admissible to servants of a Local Body should in all cases be limited to an amount not exceeding that payable under the provisions of the Civil Pension Code to a servant of the State for similar service. It should be understood by all Local and Municipal Boards that this rule is to be observed, and that generally the Government Regulations on the subject of pensions and similar matters are those which should be followed in order to secure the approval of Government. (G. I., H. D., Public, No. 1863-65, dated 12th November 1884, and G. R. No. 4112, dated 22nd December 1884.)

**43.** Officers who are transferred from qualifying service under Government to temporary service under a Plague Committee constituted by the orders of the Local Governments need not be treated as on foreign service of any kind, but may be allowed the benefit of continuing to reckon such temporary service as qualifying not withstanding that it may be paid from Local or Municipal Funds. (G. R. No. 3000, dated 5th July 1898.)

**44.** The principles which regulate the transfer of officers to the service of Native States and public bodies are stated below.

As explained in Article 805, Civil Service Regulations, the Government of India do not lend their own officers to a foreign employer, unless it can be shown that the latter cannot otherwise obtain com-

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petent officers, and that political or public considerations require that the foreign employer should be assisted by the Government. Where these conditions are not satisfied, an officer of the Government, who in his own interests seeks to be transferred to foreign service, must be content to forfeit all claims on the British Government.

•• When, however, the loan of an officer is justifiable on public grounds, a further question arises as to the particular officer to be selected; and on this point the Government of India have laid down the rule that (with certain specified exceptions) the officer chosen shall have had ten years' qualifying service. It is opposed to the policy of Government to incur pensionary liabilities on account of officers who have abandoned their service. In the case, however, of officers who, by a substantial term of service prior to transfer, have established pensionary claims on the Government, which they cannot without hardship be required to forfeit, the Government accept contributions and undertake a continued responsibility for pension. But they cannot undertake this responsibility, as they have been asked to do, on behalf of officers of only three, two and even one year's service. The limit, which is necessarily an arbitrary one, has been fixed at ten years, and it is desirable that this limit should be adhered to in all but clearly exceptional cases, even though its application may occasionally cause some difficulty in obtaining a suitable and willing officer.

It occasionally happens, especially in the cases of officers on low pay, that an officer is transferred from pensionable service to foreign service or service under a Local Fund, and the necessity for the payment of contribution is overlooked. Many years afterwards, when he is about to retire, it is found that his claims to pension have been forfeited by an omission of which both he and his superiors were unaware, and the Government are asked to accept arrear contributions on his behalf. It is at the same time represented, and correctly, that the case is one of considerable hardship, as the officer may have been transferred as a matter of routine posting, with no increase of pay or other advantage to himself. Again, officers of Government sometimes accept transfer to foreign service on a considerably enhanced salary and pay no contributions. The presumption is that they understood at the time that their service under the foreign employer would not count for pension, but accepted the position in view of the immediate increase of salary. At the end of their service, however, they ask to be permitted to revive their title to pension by the payment of contributions in arrear, or the offer to make such payment is made by the municipality or other body employing them, with the object of rewarding a long period of satisfactory service by the grant of pension.

In almost all such cases the Government of India find themselves compelled to refuse the concession asked for. Pension contributions are paid on

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principles of insurance and would at the present rates be quite insufficient to cover the cost of the pensions ultimately payable if they were not levied till it became certain in each case that a pension would actually fall to be paid—just as no insurance company would agree to a life policy being taken out after the subject of it had actually died. The Government in fact guarantee the payment of an annuity commencing from a certain age and subject to such conditions as continued service and good conduct up to that age. It is a necessary condition of the acceptance by the Government of this liability that the monthly payments necessary to secure the annuity should be regularly made while the various risks involved, such as that of premature death, are still wholly contingent. Nor can the Government accept the view that the grant of pension in such a case is sufficiently justified by the fact of long and efficient service. It is an extremely rare proceeding to declare, as a reward of good service, that an officer's non-pensionable service should count for pension, and it does not seem advisable to permit that to be done in the case of foreign service and service under Local Boards which is practically inadmissible in the service of Government.

It is important, therefore, that the exact terms on which an officer is transferred should be considered and explained to him at the time the transfer is made. If it is intended that the right to count service for pension should continue, the payment of contributions should commence forthwith, and the officer should be warned that, if contributions are not paid at the time, arrear payments cannot subsequently be accepted except to the limited extent allowed under Article 832 of the Civil Service Regulations. The latter article, it may be noted, applies only to the cases of foreign service of the first and second kinds.

Several recent applications have shown that in respect of Article 863 it is necessary to explain that there is no authority for receiving pensionary contributions, arrear or otherwise, from a local body for individual employes selected from among its establishment. The rule in Article 863 of the Civil Service Regulations authorizes the Local Government to permit the administrators of a Local Fund to contribute for pensions from the General Revenues for the whole of its permanent employes or for any specified classes of them. It is intended that the contributions should be calculated upon the total of the sanctioned salaries of the appointments in respect of which they are paid, without reference to the question whether the particular individuals who at any time hold the appointments are rendering qualifying service or not. The effect of a transfer to service under a Local Fund in the case of any particular individual is, therefore, that his service under the Local Fund will qualify for a pension from General Revenues if the appointment to which he is transferred is one of a class for which

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contributions are paid, whether his previous service under Government was qualifying or not; but it will not qualify if the appointment does not belong to such a class.

Finally, it must be remembered that officers transferred to foreign service remain subject to the general disciplinary rules of Government service;\* that they may not receive extra remuneration, whether as increased pay or in any other form, without the sanction of the Government of India or the Local Government, as the case may be;†

\* Article 806 (v), Civil Service Regulations.

† Article 806 (iv), Civil Service Regulations.

and that no officer, whether European, Eurasian or Native, in the service of, or in receipt of a pension from, the British Government may accept a pension or gratuity from the Native State in which he is employed except with the sanction of the Government of India.‡ Accordingly in the case of a medical officer, the rules 7§ regulating remuneration for attendance on Native Chiefs, Nobles and gentlemen of high position in a Native State continue to apply; while, except as provided in the rules last cited, permission is required before an officer who is actually occupying a Government appointment may undertake any duty on behalf of a Native State for remuneration. If the Native State and the officer concerned are subordinate to the same Local Government, the sanction of the Local Government is sufficient; in other cases the sanction of the Government of India is required. The same principle which forbids an alteration of pay also disallows a substantial change of duty without sanction.”

‡ Article 840, Civil Service Regulations.  
§ Notification of the Government of India in the Home Department, No. 437, dated 25th July 1893.  
Circular of the same Department, No. 9 (Medical), dated the 19th October 1894.

(G. I., F. & C. Dept., No. 1282 P, dated 20th March 1899; *vide* G. R. No. 1996, dated 27th April 1899.)

## INCOME TAX.

### PART I.—LIABILITY OR OTHERWISE TO THE TAX.

1. Subject to the provision of clause (j) of Section 5 of the Income Tax Act all military pensioners are under Section 7 and Part I liable to payment of the tax on the amount of their pensions. (G. R. No. 720, dated 13th March 1886.)

2. The terms of Section 5 (1) (a) of the Income Tax Act include income from land of inámdárs who are not agriculturists if the land is used for agricultural purposes and local cess is paid on the rent or revenue derived from it by the inámdárs. (G. R. No. 914, dated 31st March 1886.)

3. Act II of 1886 does not extend to British subjects who reside in the dominions of Princes and States in India in alliance with Her Majesty, unless they are in the service of the Government of India or of a local authority established by the Governor General in Council. But the Governor General in Council has extended the Act to the civil and military station of Bangalore with certain modifications, and those employés of the Southern Marátha Railway Company who reside at Bangalore will have to pay the tax there. (L. R. No. 1364, dated 22nd October 1886; *vide* G. R. No. 3358, dated 4th November 1886.)

4. The salary or any portion of it received, while residing in British territory, by a Government servant whose services are lent to a Native State must be taxed under Part I of Schedule II of the Income Tax Act. (G. R. No. 3829, dated 13th December 1888.)

5. The office establishment of the Political Agent, Kolhápur and Southern Marátha Country, is paid by the British Government and consists of British subjects. The salaries of the men are, therefore, liable to the tax. It makes no difference in this liability that the State of Kolhápur contributes a yearly sum to Government which goes towards paying Agency charges, nor that these officials have lived for some time in a Native State: service of the Crown in a foreign country cannot divest a British subject of his nationality. (G. R. No. 571, dated 19th February 1887.)

6. The Personal Assistant to the Political Agent, Mahi Kántha, is liable to the payment of income tax. (G. R., P. D., No. 7744, dated 24th October 1891.)

7. The cost of board and lodging should not be taken into consideration in levying income tax from such servants of private employers whose actual pay is under Rs. 500 per annum, but who receive board and lodging. (G. R. No. 1123, dated 19th April 1886.)

8. Travelling and other allowances of the nature of those referred to in Section 3 (4) of the Act form part of an officer's emoluments and would be taxable under Part I, if at all. But they have been excluded from the definition of the term "Salary,"

and should not be taken into account either for the purpose of determining whether the income in any case is liable to the tax or for the purpose of determining the rate at which the tax should be levied.

Municipalities, Local Boards and other similar corporate bodies are designated by the term "Local Authority" in the Act, and there is nothing in any part of Schedule II to show that the funds of a Local Authority which are applicable to public uses are liable to the tax.

The whole income derived by a person residing in British India is liable to the tax, inclusive of any portion of it which he may derive from his dealings in foreign territory.

(G. R. No. 1167, dated 21st April 1886.)

9. Portuguese subjects and subjects of Native States in alliance with Her Majesty are not liable when serving Government out of British India to be taxed under Act II of 1886 on salaries paid out of British India. (G. R. No. 1197, dated 29th April 1886.)

10. There are no places in Cutch and Káthiáwár which may be regarded as being within British Indian territory for the purposes of income tax. (G. R. No. 484, dated 9th February 1895.)

11. The salaries of officers serving outside of British India whose services have been lent to and whose salaries are paid by Native States are not liable to income tax. (G. L., F. & C., No. 2650, dated 21st August 1886; *vide* G. R. No. 2721, dated 8th September 1886.)

12. The income received by inámdárs residing in British India on account of their holdings situated in Native States is liable to income tax. (G. R. No. 2804, dated 15th September 1886.)

13. The various allowances granted under the several Hill Allowance Codes are liable to or exempt from the tax according as they are granted to meet general or specific expenditure. According to this principle the education allowance under Section 23, the house-rent under Sections 24 to 28, and the value of free quarters under Section 36 of the Simla Allowance Code are granted to meet specific expenditure, and are exempt under the terms of Section 3 (4) of the Act. The special maintenance allowances under Sections 15 and 16, the family maintenance allowances under Sections 17 to 22, the deputation allowance under Sections 34 and 35, and the consolidated salary and the extra allowance of 15 per cent. under Section 36 of the Simla Allowance Code are granted to meet general and not specific expenditure, and are therefore not exempt. Similarly, the extra allowances under Part II D and F, and the charge allowance under Part III of the Darjeeling Allowance Code are not exempt.

Presidency allowances and the local allowance of the Accountant General, Bengal, are for the same



reason liable to the tax. Presidency house-rent, however, is exempt, as granted to meet specific expenditure.

Rewards for passing examinations are liable to the tax.

Scholarships, if granted to meet the cost of education, are exempt; otherwise they are liable.

(G. I., F. & C., No. 391, dated 26th April 1886; *vide* G. R. No. 1309, dated 11th May 1886.)

14. Salaries paid by Sub-Registrars to their *kárkúns* from percentages on fees should be excluded in calculating Sub-Registrars' incomes.

The income derived from interest on deposits in Savings Banks is liable to taxation under Part IV of Schedule II.

There is no reason why the incomes of prostitutes and dancing girls should not be taxed. It cannot be urged that taxing such professions is offering any encouragement to them as was argued under the License Tax Act.

Under the Income Tax Act of 1869 the Government of India, in letter No. 1397, dated 25th June 1869, ruled that the recipients of a personal income derived from property employed for or dedicated to religious or charitable public purposes should not be exempted from assessment. This ruling would hold good under the present Act, and accordingly the personal income of missionaries, Roman Catholic priests or religious mendicants derived from such sources is assessable. Provided the salaries are received in British India it is immaterial whether the funds from which they are paid exist in British India or not. Missionaries and Roman Catholic priests who receive no fixed salaries but whose actual expenses are paid by the Societies to which they belong are exempt from the operation of the Act.

(G. Rs. Nos. 1532, dated 31st May 1886, and 1846, dated 26th June 1886.)

15. A Sub-Registrar should be taxed on the receipts of every month in which they exceed Rs. 41-10-8 and exempted whenever he may have become entitled to less remuneration. At the end of the year he should be allowed to submit a return of his actual income from all sources, and obtain thereon a refund of the amount of tax paid, if he can show that his income has fallen below the minimum. (G. R. No. 1907, dated 2nd July 1886.)

16. Bonuses come under Section 7 of Act II of 1886 and are therefore liable to the tax. (G. I., F. & C., No. 1722, dated 8th July 1886; *vide* G. R. No. 1666, dated 24th *idem*.)

17. The income\* derived from the Government securities granted in compensation of service *inám*

\* In G. R., R. D., No. 9850, dated 11th December 1895, it has been ruled that in all cases of service *inám* land being appropriated for a public purpose the cash allowance should be in the form of interest on amount or estimated value of compensation

lands taken up for public purposes should be regarded as the income of the officiators among whom it is distributed, and as such is liable to assessment under Part III of Schedule II of the Income Tax Act, subject to the provisos laid down in that Part. (G. R. No. 2537, dated 23rd August 1886.)

18. The manufacture of salt cannot be termed a purely agricultural pursuit, and the mere fact that the salt-pans are assessed to the land revenue furnishes no sufficient claim to exemption from income tax of the revenue derived therefrom. (G. R. No. 2852, dated 20th September 1886.)

19. A capital sum paid in commutation of the whole or portion of a pension is not liable to income tax. (G. I., F. & C., No. 3920, dated 29th October 1886; *vide* G. R. No. 3454, dated 15th November 1886.)

20. The following opinion was recorded by the Advocate General, Bengal, on the question as to the liability to income tax of incomes derived by mortgagees from the mortgage of agricultural lands:—

“The first exception in Section 5 of Act II of 1886 (being sub-section (a)) shows that the rent for the land therein mentioned is exempted from income tax, and so far as the Government is concerned it is immaterial whether such rent is primarily received by one person, or more persons than one. A mortgagee holding any one of the following mortgages, namely, a simple mortgage, a mortgage by conditional sale, or an English mortgage of such land as is mentioned in sub-section (a) of Section 5, the mortgagor being in possession of the same does not clearly come within the exception provided by Section 5 (a) and is therefore not exempted from payment of income tax in respect of his income, which is the interest on money advanced by, or due to him, because he does not primarily receive the rent of the mortgaged property. That rent is received by the mortgagor and although the mortgagee is probably paid his interest out of such rent he need not be paid out of it, and may be paid his interest out of any other fund; and when he is paid his interest out of the rent collected by the mortgagor the payment to him so to speak, second-hand, that is, after the rent has been received by the mortgagor and has been exempted in his hands from payment of income tax.

“The case of a usufructuary mortgagee, or a mortgagee who has been put into possession of mortgaged lands, and is entitled to receive the rent in the first instance and to appropriate it towards the payment of his interest, stands on a different footing. The rent comes to him in the first instance and the rent itself being exempted from income tax in his hands the mortgagee is not liable to pay income tax on the rent, merely because he appropriates it to the payment of interest due to him.

“Mr. Rattigan thinks that no distinction exists between the two classes of cases, because he considers that the mortgagee in possession receives the rent as the agent of the mortgagor. This is a fallacy. The mortgagee in possession is not, in the eye of the law, the agent of the mortgagor; he has the position of an owner, as proprietor for the time being, a mortgage being the transfer of the mortgagor's interest for a specific purpose—*see* Section 58 of the ‘Transfer of Property Act, 1882.’ Although the mortgagee in possession is liable to

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paid for the land and should be calculated at the lowest rate of interest paid on Government paper at the time when the land was acquired.

account, he is neither a trustee nor agent of the mortgagor. The statutes of Limitation apply between the mortgagor and mortgagee in possession, and such would not be the case if the possession of the mortgagee was in the character of an agent or trustee.

"The opinion I have expressed applies equally to cases of mortgagees falling under Section 5 (b) (1) and 5 (b) (3), the distinction being observed between the cases in which the mortgagor and mortgagee respectively hold possession. The general question whether a mortgagee can claim exemption from income tax or not, must depend, the subject of the mortgage being agricultural land, on the circumstances of each individual case. I have sufficiently indicated in this opinion the principles applicable to the solution of that question."

(G. I., F. & C., No. 4219, dated 23rd November 1886; *vide* G. R. No. 3696, dated 7th December 1886.)

21. In such a case as that of a person owning a house in Bombay or Poona and occupying it nine months of the year, and also owning one at Mahábaleshvar and occupying it for three months of the year, the house at Mahábaleshvar is not exempt from assessment merely on the ground of its being inhabited only for a portion of the year. According to the practice in the United Kingdom such a building, as for instance a shooting-box on the moors or country and town residences, would be assessed under the Inhabited House Acts. (G. R. No. 1036, dated 21st April 1887.)

22. Toda girás allowances and khichri and salámi (assuming that these allowances are of the same nature as toda girás allowances) are 'pensions' within the meaning of Part I of the Second Schedule of the Income Tax Act and are not exempt from the tax under Section 5 (1) (a).

The nature of kothli sánth was discussed by the Chief Justice in the Naoli Sanad Case (I. L. R., 4 Bom., 385-7). It appears to be 'compensation on account of alienated land resumed by Government, for which a money payment is annually made to the original holder from the Government treasury.' It is, in fact, a cash allowance enjoyed in lieu of land. It is therefore a 'pension' within the meaning of Part I of the Second Schedule of the Act and is not exempt from the tax under Section 5 (1) (a).

Payments of these allowances, when made within a Native State in alliance with Her Majesty, fall under clause 2 of Part I of the Second Schedule of the Act. The words 'within the dominions of a Prince or State in alliance with Her Majesty' in clause 2 of Part I of the Second Schedule refer to the place of payment merely and not to the place where the payee resides. If a payment made in a Native State by Government or by a local authority established by Government is made 'to or on behalf of a British subject' it falls under this clause, wherever such British subject may be resident.

(L. R. Nos. 47, dated 7th January, and 194, dated 8th March 1887; *vide* G. R. No. 962, dated 12th April 1887.)

**23.** Allowances in the form of pensions, whether political, compassionate or charitable, cannot be exempted from the tax under Act II of 1886.

Allowances by way of compensation in respect of property situate, or rights exercised, in British India are ordinarily liable to the tax.

Allowances made to Chiefs under treaties in respect of or in compensation for payments which would have accrued to them in their Native States had not these treaties been made, will ordinarily be exempt from the tax.

If any specific case occurs regarding which the principles as above stated do not seem sufficient, or in which for whatever reason any doubt is entertained by the Government of Bombay, it should be referred to the Government of India in the Finance and Commerce Department.

(G. I., F. & C., No. 881, dated 3rd March 1887; *vide* G. R., P. D., No. 2290, dated 1st April 1887, and G. R. No. 1160, dated 6th May 1887.)

**24.** The monthly contribution paid by the Perim Coal Company for the expenses of administration rendered necessary by the establishment of the Company on the Island does not exempt them from liability to the tax under Act II of 1886. The net profits of the Company arising from their agency business in the Island are therefore chargeable to the tax. (G. Rs. Nos. 3091, dated 12th October 1886, and 1402, dated 6th June 1887.)

**25.** A question having been raised as to the liability to Indian income tax of the salary paid to guaranteed Railway employes on leave in England, first, when the money is paid into the treasury in India to cover payment in England, and, secondly, when the money is invested in a bill of exchange for remittance direct to the employe in England, it has been ruled that payments in either of the ways mentioned, so long as they are made in England, are not liable to Indian income tax. (G. R. No. 1714, dated 7th July 1887.)

**26.** Remittances which are the income of some one else beside the remitter are income 'received' in British India but not remittances made to *his agent* unless they are sent direct from the treasury and not previously *received* by the remitter in foreign territory.

A residing and drawing salary in Baroda remits part of it to his father B, who is the head of the family and lives in Ahmedabad. If the remittance is sent as a contribution from separate property to family funds it is, as stated in the opinion quoted in Government Resolution No. 1237 of 3rd May 1886, part of the family income received by the family in British territory and is liable to taxation—not as a portion of A's income but as the income of the family. If, on the other hand, A sends it to B merely as his agent for the purpose of investment or expenditure on A's account it cannot be treated

as income received in British India. A has already received it in Baroda and cannot be said to receive it a second time over on its reaching the hands of his agent at Ahmedabad. Supposing that instead of remitting the money to B, A carried it himself to Ahmedabad, could it be argued that it became income received by him in British India as soon as he crossed the frontier? If not, there seems no means of treating it as income if he sends it by *hundi* to his agent B. It cannot be said to be B's income, for it does not belong to him, nor is it income received by A in British India, as he has already received it in Baroda.

In some cases even it might be argued that A's remittances to B for the family funds were not income received by the family in British India as they belonged to the family and were received by it at Baroda as soon as they came into A's hands; but as a general rule, the salary and earnings of members of joint families living apart, not derived from family trade or from some profession requiring technical education paid for out of the family funds, are separate property, and as such when sent to the family funds at Ahmedabad are in the nature of a donation and can be treated as income received by the family in British India.

Therefore if the remittance is made to B as A's agent for investment or expenditure on A's account it is not liable to be taxed. If on the other hand it is sent to B as a donation to the family funds it is liable to be taxed. In most cases in which A holds an official appointment his contributions to the family funds may usually be treated as donations, but in cases in which he is carrying on at Baroda a branch of the family business the presumption would probably be the other way.

It should be remembered, however, that *prima facie* all money received by B at Ahmedabad should be treated as B's income and that it is for him to prove either that he is only an agent of A or that the transaction is merely a transfer of money already belonging to the family at Baroda to its coffers at Ahmedabad.

On these principles the first and third of the following questions are answered in the negative; and the only answer that can be given to question No. 2 is that if the money remitted first came into the possession of the family as family property when it reached Ahmedabad it is liable to taxation:—

“1. A is a native of Ahmedabad and has his house here, but serves in Baroda, a Native State. None of his family members lives here permanently, but he or they come and stop for a few days for wedding or other ceremonies or on some business or to pass holidays. A sends or brings with him Rs. 2,000 here and invests it or sends that sum to Bombay and purchases a company's share or Government security. Is the Rs. 2,000 liable to the income tax?”

"2. B is a member of an undivided Hindu family, and is serving in a foreign State. He is also a native of Ahmedabad, where his father is dealing in money and receiving rents. He defrays all the family expenses in Ahmedabad from these sources. B sends Rs. 5,000 from the savings of his salary to his father who uses that amount in his own trade. Is the Rs. 5,000 which is purely a contribution to the general purse liable to the tax?"

"3. C is also a native of Ahmedabad and he is in the service of Bhúj Darbár for the past ten years. He kept his savings by him and when he came to Ahmedabad he brought with him at once Rs. 20,000. Out of this sum he spends Rs. 10,000 in building a house and invests the remaining sum. Will the whole sum, viz., Rs. 20,000, be liable to the tax?"

(L. R. No. 809, dated 17th June 1887; *vide* G. R. No. 164, dated 2nd July 1887.)

27. Club subscriptions are exempt from income tax as they are not "income or profits accruing and arising or received in British India." But the argument is not applicable to club houses. Their value as a rule must be liable to taxation. They belong ordinarily to the members, and their letting value represents income which might be obtained by them if they thought proper to let them instead of using them themselves. (L. R. No. 1364, dated 11th October 1887; *vide* G. R. No. 2878, dated 24th idem.)

28. *Hunda* or *kanya vikri* paid (by the parents of the bride to the parents of the bridegroom) in cash is income of the recipient for the year in which the payment is made and as such is taxable under the Income Tax Act. (G. R. No. 2017, dated 13th July 1886.)

29. That part of *hunda* which is invested for the sole benefit of the bride being capital, only the income derived therefrom is taxable. (G. R. No. 2981, dated 5th November 1887.)

30. A marriage dower, paid in cash, need not be assessed to taxation under Act II of 1886. (G. L., F. & C., No. 2335, dated 6th June 1891; *vide* G. R. No. 2187, dated 20th idem.)

31. "Pallu," being money set apart by the parents of the bride or bridegroom, or of both, for the future benefit of the bride or of the married couple, is "property" rather than "income," and is not taxable under the Income Tax Act.

"Peherámni" and "Kanya Vikraya" are payments made by the bridegroom's father to the bride's father, and *vice versa*, in consideration of the recipient's allowing the marriage. Such payments differ from ordinary gifts of money *inter vivos* in that they are not made without a consideration, but in respect of liability to assessment to the income tax

it seems to be difficult to distinguish them from such gifts. They fall within the same rule which, upon the Honourable the Advocate General's advice, Government has adopted with regard to gifts *inter vivos* generally. (G. R. No. 1672, dated 17th May 1890.)

The term "income" appears to be used in Act II of 1886 in the special sense in which it is commonly used as meaning "that gain which proceeds from labour, business or property of any kind" or "the annual receipts of a private person or a corporation from property" (Webster). The term, as thus defined, excludes not only additions to property but also receipts which are not derived from property or labour or business.

(L. R. No. 1334, dated 10th August 1891; *vide* G. R. No. 2925, dated 21st August 1891.)

**32.** The incomes of Missionaries are not exempt from income tax. (G. I., F. & C., No. 385, dated 27th January 1888; *vide* G. R. No. 494, dated 17th February 1888.)

**33.** A pension is not liable to taxation under Act II of 1886 so long as it is paid direct to a pensioner not resident in British India or to an agent who is also not resident in British India. This ruling does not apply to officers in the active service of Government who are paid their salaries outside the limits of British India. Such officers should be required to pay the tax leviable under the Act.\* (G. I., F. & C., Nos. 2428, dated 15th May 1889, 6012, dated 31st December 1890, and S. R.-3418, dated 7th August 1893; *vide* G. R., M. D., No. 1789, dated 6th June 1889, G. R. No. 334, dated 29th January 1891, and G. R., P. D., No. 5116, dated 23rd August 1893.)

**34.** The test provided by the Income Tax Act as to the liability to the tax of sums belonging to a resident in British India, is not whether those sums belong to such resident, but whether they are income or profits accruing and arising or received in British India.

The Indian Legislature advisedly made income and profits liable not with reference solely to the residence of the person enjoying them, but with reference to the place where they accrue, arise or are received (Section 3, Sub-section 5, of Act II of 1886), and imposed a liability to income tax only on income and profits which reach the recipient under the protection of the British Law. No cause of action for rents and profits, &c., payable in a Native State could possibly arise or accrue in British Courts. Money which has been received in a Native State and has there been paid away into other hands without ever being brought into British

\* All officers holding appointments under Government and serving in Somali land as elsewhere out of British India are liable to the tax. (G. I., F. & C., No. S. R.-4877, dated 6th December 1892; *vide* G. R., P. D., Nos. 13, dated 3rd January 1893, and 2578, dated 20th April 1893.)

India at all cannot, by any reasonable strain of words, be said to have been received in British India.

The fact that a person resident in British India, has benefitted by the money, is quite immaterial. It has not satisfied the definition in the Income Tax Act as not having arisen, accrued or been received in British India. (L. R. No. 601, dated 7th June 1889; *vide* G. R. No. 2383, dated 19th *idem*.)

35. When the "final demand" has once been fixed, *i. e.*, after the petitions of appeal and petitions for revision allowed under the Act have been disposed of, the Commissioner is no longer concerned with questions of asserted non-liability to assessment: and the lists of irrecoverable balances should be confined to cases in which the *recovery* of the tax from the assessee is found impossible. Remarks in the lists to the effect that *non-liability* to payment is the cause of the failure to collect the tax lead to confusion and should not be entered. (G. R. No. 2877, dated 30th July 1889.)

36. In its Resolution No. 533, dated 15th February 1887, the Government of Bombay decided that those portions of the salaries of certain mechanics employed in cotton mills in Ahmedabad which under agreement were paid by their employers in England, were liable to taxation under Act II of 1886 (Part IV of the Second Schedule).

In January 1888, the Chief Commissioner of Assam asked whether commissions earned by managers and assistants of tea concerns in India, but paid in England and not remitted to India, were liable to income tax.

In September 1889, the Chief Commissioner of Burma transmitted for orders representations made on behalf of certain members of the American Baptist Mission and the employés of the Irrawaddy Flotilla Company, praying to be exempted from the taxation of such portion of their income as was not paid in British India. In the case of the Missionaries, it was contended that their income or salary was derived from donations in the United States, and that the portion of it paid in that country never reached India. In the case of the employés of the Irrawaddy Flotilla Company, it was urged that the portion of their salaries paid in Scotland should be exempted.

The Governor General in Council is advised that in all of these cases the incomes are liable to the tax under the terms of Section 3 (5) of the Act, since they accrue and arise (though they may not be received) in British India. The definitions of "salary" and "income" given in the Act no doubt overlap each other, but there is no reason why the one word should not be construed as supplementing rather than restricting the other; and although salary includes commissions, perquisites and profits of an employment only when received in British India, yet if profits accrue or arise in British India to any person resident in British India by reason



of his employment, and such profits are not received in this country (as in the cases in question), they are taxable as 'income' under Part IV, though, if received here, they would be taxable as 'salary' under Part I of the Second Schedule to the Act.

The decision stated in the foregoing paragraph should be acted upon by all local authorities.

(G. I., F. & C., No. 6108, dated 3rd December 1889; *vide* G. R. No. 126, dated 15th January 1890.)

**37.** Inheritances, whether of ancestral estate, under wills, or intestacies, and legacies are not liable to income tax. They are capital, not income, in the hands of the recipient. As to gifts *inter vivos*, it is possible in theory to divide them into gifts by way of capital and gifts by way of income, but the division could not be carried into practical effect. In England it seems clear that no gift is liable to income tax. No doubt the words of Act II of 1886 are wider than those of the English Acts, speaking of 'income,' where they speak of 'profits.' Still it would not be possible to prove that a gift was given as income and not capital and no attempt should be made to levy income tax on any gifts *inter vivos*. (Adv. Gen., No. 321, dated 26th April 1890; *vide* G. R. No. 1672, dated 17th May 1890.)

**38.** School-prizes need not be treated as salary or income for the purposes of Act II of 1886. (G. R., F. & C., No. 562, dated 10th February 1891; *vide* G. R. No. 760, dated 2nd March 1891.)

**39.** A prize won in a lottery if received by a person to whom the Income Tax Act applies must be considered as income, and should be assessed under the Act.

The word 'annual' as used in the second column of Part IV of Schedule II of the Act should be read with Section 15 of the Act. It means the income for the year under assessment and not 'an annual income' constantly and regularly received. (G. I., F. & C., No. 1172, dated 23rd March 1891; *vide* G. R. No. 1456, dated 24th April 1891.)

**40.** The 'annual income' to be taxed is the income which recurs every year, but this does not mean that the items of which the income is composed must recur or be identical from year to year. For instance a barrister or doctor exercising his profession for a year or less is as liable to pay income tax thereon as one who exercises it for 20 years.

There is no reason why a lottery prize, or rather the excess value of the prize over the amount laid out in tickets or otherwise to purchase the chance of drawing it, should not be liable to the tax. It is money gained by speculation, but so is the profit derived by a merchant from dealing in exchange, which is undoubtedly liable to the tax. (Adv. Gen., No. 47, dated 6th April 1891; *vide* G. R. No. 1456, dated 24th idem.)

41. The amount paid from the Pension and Provident Fund of the Bombay Port Trust to a subscriber or his nominee or representative is not liable to income tax. Such a payment is not a payment of a salary, annuity, pension, or gratuity under Section 8 of Act II of 1886, nor can it be treated as a payment of income under that Act. (Adv. Gen., No. 58, dated 30th May 1891; *vide* G. R. No. 2164 dated 18th June 1891.)

42. As a general rule, the income of property which is not applied for religious and public charitable purposes, though set apart and intended to be applied for those purposes hereafter, is not liable to exemption from income tax under Section 5, Sub-section 1, clause (e), of Act II of 1886. (Adv. Gen., No. 90, dated 24th September 1891; *vide* G. R. No. 3502, dated 7th October 1891.)

43. On the question whether the sum received

“ I bequeath to each of my said executors and trustees, that is to say, to each of such of them as shall have proved this will and acted according to the trusts and directions herein contained and as their remuneration for their trouble a sum equal to half a rupee per cent. on the gross amount or value of my immoveable and moveable property, whether it be ancestral or self-acquired, which may come to their hands, and I direct that such sum shall be paid out of my residuary estate and that such sum shall be independent of any legal and other expenses which my executors and trustees may incur in carrying out the trusts of this my will. ”

by an executor and trustee under such a clause of a will as that marginally noted was liable to income tax the following opinion (No. 40, dated 30th April 1892) was recorded by the Honourable the Advocate General :—

“ The question appears to me to be one of considerable difficulty, and there is much to be urged in favour of the view expressed by the Collector, but on the whole I think the bequest in the will must be considered, for the purposes of this question, as any other legacy. It is, in effect, a legacy given to the executors and trustees upon consideration of their acting in the trust of the will, and though it is given to them as remuneration for their services, I think this does not make them receive it as income and not capital. It is to be observed that it is not remuneration for any particular year's work : the carrying out of the trusts may and probably will take several years or at any rate more than one year, and the 2nd Schedule of the Act only provides for assessment of income tax upon annual salaries or income. I think the case falls within the opinion of Mr. Latham, No. 32 of 1890, and the Government Resolution No. 1672 of the Financial Department, dated 17th May 1890, and that the trustees are not liable to pay income tax upon the sum they may receive or have received.”

(G. R. No. 2116, dated 20th May 1892.)

44. The sum of the salaries paid to a Hindu Head Master of a Municipal School and to his wife as Head Mistress of a Municipal Girls' School in the same place cannot be considered as one salary paid to a person under Part I of the Second Schedule to Act II of 1886. The husband and his wife must each be considered as a separate person and each of the salaries must be looked at for the purpose of determining whether it is liable to tax. (Adv. Gen., No. 39, dated 17th April 1893; *vide* G. R. No. 1709, dated 4th May 1893.)

45. An officer cannot be permitted to forego pay or other allowances in order to avoid the incidence of authorized taxation. (G. I., M. D., No. 25-76-F., dated 4th August 1893; *vide* G. R., M. D., No. 1606, dated 23rd August 1893, and G. M. No. 3098, dated 5th September 1893.)

46. All income and profits accruing and arising, or received, in British India are assessable to Indian income tax, under the conditions prescribed in the Act, irrespective of the fact that such income or profits may have already been taxed in England or elsewhere out of India. The levy of English income tax in no way affects the liability to Indian income tax. (G. I., M. D., No. 456-F., dated 6th February 1894; *vide* G. R. No. 818, dated 2nd March 1894.)

47. As the Rájputána-Málwa Railway Police Force is a Government Force provided and maintained by Government, and as the Government are liable to the members of such force for their salaries, and as such salaries are paid to them by the Government, the pay of any member of the force comes within the definition of "income" in Section 3 (5) of Act II of 1886. The fact that there is a subsidiary agreement as to the apportionment of such salaries between the Railway Company and the Government does not affect the question. (Joint opinion by the Honourable the Advocate General, Bengal, and the Standing Counsel, dated 4th May 1894; *vide* G. R. No. 2070, dated 21st June 1894.)

48. The allowances made to officers of the Bombay Municipality on leave in England, whether remitted by it to Messrs. Coutts and Co., London, or drawn in Bombay by local banks on account of the officers and remitted to England, are liable to income tax. Pensions payable in England to officers of the Municipality are not so liable. (Adv. Gen., No. 83, dated 8th November 1894; *vide* G. R. No. 3367, dated 23rd idem.)

49. Copies of the following correspondence containing the decisions of the Government of India on certain questions connected with the imposition of the tax leviable under Act II of 1886 were circulated to all income tax officers for information and guidance. In sending these papers it was explained by the Government of India that they did not consider it expedient to issue any orders as to the legal liability to income tax of the Jagath Guru referred to in the correspondence, and that the orders exempting him from the payment of the tax were passed on political grounds:—

No. 677, dated 25th July 1893.

From—C. A. GALTON, Esq., Secretary to the Government of Madras, Revenue Department;

To—The Secretary to the Government of India, Finance and Commerce Department.

In forwarding a copy of the marginally-noted Proceedings of this Government, I am directed to submit, for an authoritative decision, the following questions which have

No. 676, dated 25th July 1893.

arisen, in connection with the imposition of the income tax.

2. In its Proceedings dated 20th November 1891, No. 536, the Board of Revenue ruled, in connection with a reference regarding the propriety of taxing voluntary contributions made to the head priest of a *mutt* (temple) by his disciples, that not only all sums which can be shown to have been *actually* expended on a temple or for charitable or religious purposes should be exempted from income tax, but also any sum which is to be *forthwith* expended for such purposes. This

G. O., dated 22nd January 1892, No. 70.

Government held that the Board's ruling went beyond the exemption allowed by clause (e), Section 5 of the Income Tax Act, on the ground that donations are not income "derived from property solely employed for religious and charitable purposes," and are, therefore, not exempt from the tax.

3. In its Proceedings dated 28th June 1892, No. 342, the Board referred for decision the following questions:—

(i) Whether the words "solely employed for religious or public charitable purposes" in Section 5 (1) (e) of the Income Tax Act qualify the word "income" or the word "property."

(ii) Whether temples are liable to income tax on the value of the gifts and offerings of devotees, when such value exceeds Rs. 500 per annum.

(iii) Whether *tasdik* allowances of temples (*i.e.*, payments in money or by deduction from *beriz* made in lieu of assignments of land revenue now resumed) and the incomes received by some temples from the Mysore State are liable, when they exceed Rs. 500 per annum.

This Government held that the expression "solely employed for religious or public charitable purposes" in clause (e) of Section 5 (1) of the Income Tax Act qualifies the words "income," not "property," and that consequently income which is derived from property, and which is also solely employed for religious or public charitable purposes, is exempt; if either condition fails, the income is taxable. Applying this principle to the case stated by the Board, this Government ruled that ferry-rents and the interest derived from money lent are "income derived from property," and that if devoted to religious uses, they would be exempt, whilst chance donations and subscriptions had already been declared to be taxable inasmuch as they are not income derived from property.

As regards the assessment to income-tax of *tasdik* allowances assigned by the State to temples, it was held that from a careful examination of the history of these allowances their origin cannot, except in a few districts, be traced, with certainty, to the resumption by the State of lands formerly belonging to religious bodies; and as probably in the great majority of cases, the payments in question have been made as money payments from a period anterior to the commencement of British rule, there is no ground for their exemption.

4. Acting on the foregoing orders, the Board has directed that church offertories, donations, and subscriptions to religious and charitable associations and the receipts of clubs should be taxed.

G. O., dated 21st June 1893, No. 547.

5. This proceeding has given rise to a good deal of irritation which has manifested itself by articles and letters in the public journals, and the Board has referred the question for reconsideration, arguing that, under the construction it has put upon the wording of clause (e), section 5 (1) of the Income Tax Act, the income of religious and charitable institutions derived from donations or subscriptions would be exempt, and that clubs, though not public charitable institutions, should be exempt on the ground that no income in the sense of gain or profit is made. If, however, this contention is not accepted, the Board suggests the propriety of admitting

as a set-off against the receipts from donations and subscriptions the expenditure incurred during the year of assessment on account of the objects of the institution.

6. In the opinion of His Excellency the Governor in Council, the terms of section 5 (1), clause (e) of the Income Tax Act are not as explicit as they might be, but it seems clear that the Legislature did not intend to exempt from income-tax *all* funds expended on religious or public charitable purposes; for if it had intended to do so it would have said so in express terms.

Whether the expression "solely employed for religious or public charitable purposes" qualifies the word "property" as the Board contends, or the word "income" as the Government has ruled, chance donations and subscriptions would be taxable, as they do not constitute income derived from property so appropriated. But whether the above view is correct or not, this Government is strongly of opinion that, looking to the amount of irritation and discontent which would be caused by the taxation of contributions which are expended solely on religious and public charitable objects, such as church offertories, donations, and subscriptions to missions, hospitals, and charitable associations like the Friend-in-Need Society, a notification should be published under section 6 of the Act, granting exemption from liability in all such cases. The Local Government might be vested with authority to decide in cases of doubt whether a particular association falls within the scope of the exemption or not.

7. It has not escaped the attention of His Excellency the Governor in Council that substantial loss of revenue may be incurred by the exemption from taxation of the considerable revenues derived by Hindu temples from gifts and offerings; but, in his opinion, the exemption cannot be applied to one creed or religious body: all must be treated alike, and the loss of revenue involved is a less evil than the bad feeling which would be created by the imposition of the tax.

8. In its proceedings dated 15th June last, No. 2213, copy of which is forwarded herewith, the Board reports on the appeal of the Agent of the Jagath Guru or high priest of the Sringeri Mutt in Mysore, who during his tours in Southern India receives large sums from his disciples which, he alleges, are devoted exclusively to religious and charitable purposes. Relying on the rulings already adverted to, the Collectors of the districts through which the Guru passed during a recent tour assessed these contributions to income tax. His case is similar to that of any other dispenser of funds contributed for religious or charitable purposes of a *public* nature, and the treatment of it depends on the decision which may be arrived at on the general question. In the opinion of His Excellency the Governor in Council, only so much of the Guru's income from this source as is *bona fide* expended on the upkeep of the temple or in the dispensation of public charity should be exempted. His personal expenditure during his travels should be held liable to income tax, just as much as the salaries of Chaplains and Missionaries. The contention of the Guru, that the contributions made by his followers are covered by the exemption of "sumptuary allowances" in Section 3 (4) is based on a misapprehension of the meaning of the term and cannot be admitted.

9. The case of clubs again is different; they are not religious or public charitable institutions; and Section 5 (1), clause (e), of the Income Tax Act does not apply. It is argued that such institutions, unless they are of the proprietary kind, are not worked for profit, and should therefore be exempt. But under the definition of "income" in Section 3 (5) of the Act both the income *and* the profits are liable, whereas only one or the other should be. In the opinion of this Government, only the income of clubs consisting of the sum total of

## PART I.]

## [INCOME TAX.]

subscriptions should be taxed. I am also to add that, in the opinion of His Excellency in Council, the definition of "income" might advantageously be amended.

10. In conclusion, I am to say that, pending the decision of the Government of India on the questions raised above, instructions have been issued to postpone making any collections of income tax or taking any proceedings under the rulings of this Government.

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Extract from the Proceedings of the Government of Madras, Revenue Department, No. 70 (Revenue), dated 22nd January 1892.

Read the following :—

Proceedings of the Board of Revenue (Separate Revenue),—  
dated 20th November 1891, No. 536.

Read the following :—

Proceedings of the Board of Revenue (Land Revenue),—  
dated 21st June 1887, No. 253.

Read the following :—

No. 293, dated 6th June 1887.

From—H. SEWELL, Esq., Acting Collector of South Arcot,  
To—The Secretary to the Commissioners of Land Revenue.

I have the honour to inquire whether the head priest of a *mutt*, of which there is one in this district, known as Emberumana Jeeyar Mattam at Tirukoilur, can be assessed to income tax on account of gifts made to him by his disciples or members of the congregation during his visitation.

2. The income derived by these gifts is, it is said, devoted to feeding the donors' and his own retinue, and that very little is saved;  
• *Sic.*  
but it is not stated to what purpose the savings, if any, are devoted. The head priest has, however, other trade and dealings\* for which he has been taxed since 1882.

3. The Bengal Board of Revenue held (*vide* page 9 of Grimley's Manual) that voluntary contributions of visitors of Gya to the priests of that place are subject to assessment, except as regards such portion of it as may be proved to be devoted to keeping up temples and shrines.

4. I think that case is parallel to this one, and that the head priest of Tirukoilur is bound to account for the expenditure out of his gifts before he can claim exemption from taxation in respect of them. He has, however, not been taxed with reference to these gifts yet, but it is proposed to do so.

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No. 253, dated 21st June 1887.

RESOLUTION.—The Collector is informed that, in the opinion of the Board, the priest may be taxed on all the income which he receives which he cannot satisfactorily show to have been expended on the temple or for charitable or religious purposes.

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Read—

Petition from SRI JIE SWAMIGAL, of Vanamalai Mattam, Nanguneri Taluq, Tinnevely District, dated 8th August 1891, praying for refund of the income tax that has been levied from him.

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Reference on the above, dated 25th August 1891.

Referred to the Collector of Tinnevely for remarks.

## INCOME TAX.]

[PART I.

Read the following :—

No. 652, dated 8th October 1891.

From—G. S. FORBES, Esq., Acting Collector of Tinnevely,

To—The Secretary to the Commissioners of Land Revenue.

I have the honour to reply to Board's reference, dated 25th August 1891, on the petition (Register No. 2686 of 1891) of the Jir Swamigal, of Vanamamalai Mattam, Nanguneri Taluq, appealing against his assessment to income tax.

2. The petitioner claims exemption under Section 5 (1) (c) of the Act, but the exemption applies only when the income is employed for religious and charitable purposes. The Board in its Proceedings No. 253, dated 21st June 1887, has ruled clearly that all income which is not satisfactorily shown to have been expended on such purposes is taxable. In the present case it is not proved to have been spent at all. On the contrary, the petitioner's agent clearly stated in his written statement before the Head Assistant Collector that only the wooden portion of the silverplated car, for the construction of which the large sums in question are intended, was in progress, and that the rest of the work, the really costly portion of it, was not to be commenced till the return of the Jir, which was not till after the close of the year for which the assessment was made. Moreover, it was practically admitted at the hearing that the money was not in fact spent, although it was intended to be spent in the manner stated. My reasons for holding that the mere intention to devote money to a religious object was not enough to exempt it from assessment are stated in my judgment.

3. The important records in the case are herewith submitted for reference.

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No. 536, dated 20th November 1891.

RESOLUTION.—The Board, as now constituted, is of opinion that not only the sum which has been shown as *actually* expended on the temple or for charitable or religious purposes should be exempted from income tax, but also any sum that is to be *forthwith* expended for such purposes.

2. Board's Proceedings dated 21st June 1887, No. 253, (Land Revenue), will accordingly be modified by the addition of the words "or are about to be forthwith expended" after the words "have been expended."

3. The petition of the appellant will be forwarded to the Collector of Tinnevely for disposal in accordance with the above remarks.

4. Appellant will be referred to the Collector, who has received orders on his case.

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Order thereon by the Government of Madras.

The Government considers that the Board's ruling goes beyond the exemption allowed by clause (c), Section 5 of the Income Tax Act. Donations are not income derived from property employed for religious or public charitable purposes, and are therefore not exempt from the tax.

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Extract from the Proceedings of the Government of Madras, Revenue Department, No. 122, dated 8th February 1893.

Read the following :—

Proceedings of the Board of Revenue (Separate Revenue) dated 28th June 1892, No. 342.

## PART I ]

## [ INCOME TAX.

Read the following :—

No. 1467, dated 16th April 1892.

From—V. A. BRODIE, Esq., Acting Collector of South Kánara,

To—The Secretary to the Commissioner of Salt, A'bkári and Separate Revenue.

1. When inspecting the income tax registers of the Uppinangadi Taluk, I discovered that the Tahsildár had exempted the Uppinangadi temple from assessment on account of income exceeding Rs. 500 per annum, derived from interest on money lent and from the lease of the ferry at Uppinangadi, on the ground that this income was devoted to temple, *i.e.*, religious purposes, and ruled, that he was wrong in so doing, on the strength of the decision of the Board (Land Revenue) on the appeal of the Basel Mercantile Mission assessed in this district.—Board's Proceedings (Land Revenue) of the 14th July 1891, Miscellaneous No. 4916.

2. On the issue of Board's Proceedings (Separate Revenue) of the 20th November 1891, No. 536, which has, however, been since modified by the order of Government, communicated by Board's Proceedings (Separate Revenue) of the 18th February 1892, No. 108, the Tahsildár requested a reconsideration of my orders, on the ground that this income was certainly spent on temple purposes, and also on the somewhat strained argument that even if the words in Section 5 (1) (e) of the Act "solely employed for religious or public charitable purposes" qualify the word "property," and not the word "income," as the money and ferry are the property of a temple, the income derived therefrom is exempt, as the lending of the one and the leasing out of the other may both be considered different forms of the remunerative employment of *temple* property for the benefit and purposes of the temple, which must perforce be held to be religious purposes.

3. In my report on the appeal of the Mercantile Mission disposed of in the Proceedings of the Board (Land Revenue) above quoted, I raised the question whether the words in Section 5 (1) (e) "solely employed, &c." qualified the word "income" or the word "property," as this was not very clear from the wording of the clause and decisions; but on this point definite orders were not passed, though, as the Board held not only the income payable to the debenture-holders as interest, but also the surplus profits transferred to the Evangelical Branch of the Mission for the upkeep and extension of its Missionary enterprise, liable to tax, I have inferred that they considered the words to qualify the word "property," not the word "income."

4. I have the more readily come to this conclusion because if the words "solely employed, &c.," were intended to qualify the word "income," the conjunction "and" should have been inserted between them and the word "property," or at any rate words "derived from property" should have been separated by commas from the other words of the clause. Every one, too, whom I have asked to construe the sentence, has also expressed the opinion that as it stands these words qualify the word "property."

5. Under these circumstances, I respectfully solicit a ruling as to whether the words "solely employed for religious or public charitable purposes" in Section 5 (1) (e) qualify the word "income" or, which comes to the same thing, the words "income derived from property," or the word "property," to enable me to dispose of the Tahsildár's reference regarding the income of the Uppinangadi temple from ferry-rent and interest on money lent, for the Government of India does not appear ~~ever~~ to have issued any notification exempting the income of its institutions from assessment, as they have in the case



of universities, &c. (Notification of 27th April 1886, No. 434). Personally, I am inclined to think that under the general rule that fiscal enactments are to be construed in favour of the subject, the words "solely employed, &c.," should be construed as qualifying the word "income" or, what is the same thing, the words "income derived from property," as this seems a possible construction; but I refer the question as already stated, because the decision of the Board in the appeal of the Mercantile Mission seems to be based on the contrary view. The only reference I can find throwing light on the point in the Income Tax Manual is paragraph 10 of the Government of India Notification No. 593 of the 5th February 1886, and the form D appended thereto, which appear certainly to assume the rendering that the words qualify the word "income."

6. Whilst on this subject I would also ask whether the *tasdik* allowances of temples are liable to income tax where they exceed Rs. 500 per annum in amount, and also the income some temples receive from the Mysore State. The latter certainly seems taxable, but it has not yet been taxed. *Tasdik* allowances are not paid subject to the tax where they exceed Rs. 500, partly on the assumption that they are covered by Section 5 (1) (e), though this clearly is not so, and partly on the ground that these payments are made in lieu of assignments to land revenue resumed by Sir Thomas Munro when Kánara became British territory. This ground appears also to me to be of no validity; for whatever the origin of these allowances, they are now money payments of the nature of donations or subscriptions by the State, and were not income derived from *land* of the kind specified in Section 5 (1) (e) when the Act came into force, even though such allowances are usually paid on the beriz deduction system. I propose therefore to issue orders that when such allowances exceed Rs. 500 per annum, income tax should be deducted; but as the question is a general one, I should like to have the Board's approval and sanction before adopting the course, though, as the law now stands, it seems to be the only legal one. As regards the political expediency of taxing the income of religious institutions, I am very doubtful though, and would suggest that the Government of India might be moved to issue a notification similar to that of the 27th April 1886, No. 434, exempting the income of religious and charitable institutions, from whatever source derived, from assessment; for, as the law now stands, even the income of the Friend-in-Need Society appears to be taxable, in so far as it is derived from donations and subscriptions, and most of it must be. By straining the meaning of the word "educational" in the above-quoted Government of India Notification, temples might be held to come within its provisions as being "educational" institutions; but, so far as my observation goes, this would be a very strained application of the word, and this does not provide for the case of charitable associations where their income is not derived from property and they seem entitled to as great consideration or more.

Read the following:—

No. 1463, dated 14th May 1892.

From—W. A. WILLOCK, Esq., Collector of Vizagapatam,  
To—The Secretary to the Commissioner of Salt, A'bkári  
and Separate Revenue.

Government in its Order No. 70, dated 22nd January last, ruled that donations to religious or charitable institutions are liable to pay income tax in the case of the Vanamamalai Mutt. My Treasury Deputy Collector in consequence deducted income tax on the grant paid by Government to the Waltair Orphan Asylum in April last. This is a grant equivalent to

the subscriptions raised which Government has long made in aid of this institution.

2. I doubt if the charge was correctly made. The word *person* is used in Section 7 of the Act—that under which the deduction was made. Section 3 defines *person* as including a firm and Hindu undivided family, thereby implicitly excluding institutions or a committee managing an institution. Section 23, however, contemplates the taxation of a committee, but the heading of the part of the Act (trustees, agents, manager and incapacitated persons) rather favours the idea that the word is used with regard to committees dealing with the affairs of persons in the proper sense of the word, and not to committees of institutions.

3. The question at issue is, in its most important form, whether temples are liable to taxation on the value of the gifts and offerings of devotees, and I request the Board's decision on the subject. I am not aware of any such assessment having been made yet.

No. 342, dated 23th June 1892.

RESOLUTION.—The questions raised in the papers read above will be submitted for the orders of Government.

2. The questions for decision are—

- (i) Whether the words “solely employed for religious or public charitable purposes” in Section 5 (1) (e) of the Income Tax Act qualify the word “income” or the word “property.”
- (ii) Whether temples are liable to income tax on the value of the gifts and offerings of devotees, when such value exceeds Rs. 500 per annum.
- (iii) Whether *tasdik* allowances of temples (*i.e.*, payment in money or by deduction from *beriz*, made in lieu of assignments of land revenue now resumed) and the incomes received by some temples from the Mysore State are liable, when they exceed Rs. 500 per annum.

3. As regards the first question, the Board is of opinion that the words referred to qualify the word “property.” This seems the only logical interpretation, but its result is, if the ruling in Government Order, dated 22nd January 1892, No. 70, were also adopted, to practically nullify the exemption which Section 5 (1) (e) of the Act was obviously meant to allow. In the case quoted by the Collector, for instance, neither the ferry receipts, nor the interest on money lent, can be said to come within the section; for in both cases the receipts are derived from a *secular* use of the property from which they accrue. So again, if a temple own houses, let them out for trade or dwelling purposes, and appropriated the rent to religious services, &c., the exemption would still not arise, because the house from which the rent accrues is used for secular purposes.

4. Again the Madras Government in G. O., dated 22nd January 1892, No. 70, referred to above, practically says that *donations* for religious or charitable purposes are not exempt from income tax because, though they are property employed for religious or charitable purposes, they are not “income” accruing from such property. The Board, however, begs to submit that though a donation is not “income” to the donor, it may be so to the donee. If, for instance, A puts a rupee into the collection plate when he goes to church that rupee becomes part of the fund from which the church meets its ordinary expenditure. To the church it is income: and as it is derived from property which A has devoted to religious purposes, it is, the Board submits, exempt from taxation as a church receipt under Section 5 (1) (e) of the Act. The case of the donations to the Tinnevely temple dealt with in the

Government Order under reference is of a similar nature. And if the Government Order is right, then, not only was the ruling in Board's Proceedings, dated 20th November 1891, No. 536, which, it disallowed, wrong, but also the previous ruling in Board's Proceedings, dated 21st June 1887, No. 253 (reprinted in the later Proceedings), with which Government did not interfere.

5. As the law now stands, and if the interpretation put by Government on Section 5 (1) (e) of the Act were acted upon, religious and charitable institutions will practically get no relief at all under that section. The donations on which they rely for their upkeep are declared taxable, and any income they may derive from investments is in the same predicament, since the property from which it comes is being applied for the time being to secular ends. As Mr. Brodie says, the Friend-in-Need Society would, for instance, be taxable in respect of the subscriptions it receives; so also would every church or temple be taxable in respect to its offertories.

6. It requires to be noted in this connection that paragraph 10 of the Government of India Notification, dated 5th February 1886, No. 593, printed on pages 27 to 29 of the Income Tax Manual, is not in accordance with Section 5 (1) (e) of the Act as the Board interprets it in paragraph 3 of these Proceedings. The *property, i.e.*, the sum represented by the securities, is not necessarily being used at the time for religious or charitable purposes. It may, for example, be employed, if the securities are Government ones, in a frontier expedition.

7. The best solution of the difficulties above brought to notice would probably be that suggested by the Collector of South Kánara, *viz.*, a notification by the Government of India under section 6 of the Act, similar to that which has already been issued in the case of universities, &c., (*vide* Government of India Notification, dated 8th February 1888, No. 676, communicated in G. O., dated 13th March 1888, No. 217).

8. As regards the *tasdik* allowances referred to in question (iii), the Board agrees with the Collector of South Kánara that, however they originated, they are now, and have been for many years past, donations or subscriptions by the State, and stand, therefore, on the same footing as the usual donations of private persons referred to in paragraph 4 above.

9. As regards paragraph 2 of the second paper read above, the Collector of Vizagapatam will be informed that Section 3, clause (7) of the Income Tax Act should be read with the definition of "person" in Section 2, clause (3) of the General Clauses Act (I of 1868) which makes it include "any company, or association, or body of individuals." The Collector appears to have made his query with reference to Sections 7—9 and 14—17 of the Income Tax Act, which speak of the taxation of *persons*. But even so a temple, or orphanage, or charitable institution would be taxable, unless otherwise exempt, under the definition above quoted.

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Order thereon by the Government of Madras.

The Government is unable to accept the views expressed in the Board's Proceedings read above. In the first place the expression "solely employed for religious or public charitable purposes" in clause (e) of section 5 (1) of the Income Tax Act qualifies the word "income," not "property," as supposed by the Board. Consequently, income which is derived from property, and which is also solely employed for religious or public charitable purposes, is exempt; if either condition fails, the income is taxable. The above construction is in accordance with the wording of Form D appended to the Government of India Notification, dated 5th February 1886, No. 593, and is also less strained than the Board's. Under the latter it would be difficult to conceive any kind of property which can be solely

## PART I.]

## [INCOME TAX.]

employed for religious or public charitable purposes, and which brings in an income at the same time. As a matter of fact, it is only the rents or interests accruing from houses or securities which are employed for these purposes and it is immaterial to what object the houses may be devoted or in what kind of business the securities may be invested.

2. With reference to the case reported on by the Collector of South Kánara, the Government is of opinion that the ferry-rents and the interest derived from money lent are income derived from property and that, if devoted to religious uses, they would be exempt.

3. The Government has already decided that chance donations and subscriptions are taxable, on the ground that they do not constitute income derived from property.

4. The Government doubts if the Government of India will be prepared to exempt donations and subscriptions to religious and charitable institutions, offertories and all such casual receipts, seeing that the exemption in clause (e) was purposely limited to the income derived from *endowments*, and that its extension to all sums contributed for religious and public charitable purposes would be likely to give rise to evasions of the tax (*vide* also note I under clause (e) of Section 5 (1) at page 8 of Grimley's Income Tax Manual).

5. The third question submitted by the Board for the decision of Government is whether *tasdik* allowances should be exempted from payment of income tax. These allowances are defined by the Board to be "payments in money or by deduction from beriz, made in lieu of assignments of land revenue now resumed." It appears to His Excellency the Governor in Council, however, upon a careful examination of the history of *tasdik* allowances, that their origin cannot, except in a few districts, be traced, with certainty, to the resumption by the State of lands formerly belonging to religious bodies, and that probably in the great majority of cases the payments in question have been made as money payments from a period anterior to the commencement of the British rule. In these circumstances, the Government is not prepared to recommend to the Government of India that this class of incomes be exempted from the deduction of income tax. In practice, however, it will be found that most of the *tasdik* allowances are already exempted under clause (j) of section 5 (1) of the Income Tax Act.

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Extract from the Proceedings of the Government of Madras,  
Revenue Department,—No. 547 (Revenue), dated 21st June 1893.

Read the following :—

Proceedings of the Board of Revenue (Separate Revenue),—  
dated 16th May 1893, No. 210.

Read the following :—

No. 1170-Ver., dated 17th April 1893.

From—J. N. ATKINSON, Esq., Acting Collector, Kistna,

To—The Secretary to the Commissioner of Salt, A'bkári and  
Separate Revenue.

The Government has ruled in paragraph 4 of its Order No. 122, Revenue, dated 8th February 1893, communicated in Board's Proceedings, No. 63, dated 15th February 1893, that subscriptions to and offertories in churches, and all similar casual receipts should be assessed to income tax. Clubs which are not of the proprietary kind are exempted from taxation, solely on the ground that the income is ordinarily derived from the subscriptions of the members, which are expended for the purposes of the club, and not with the object of making a profit—*vide* reply to query No. 58 at page 63 of Grimley's

Income Tax Manual. The same principle that renders clubs exempt, viz., that the receipts are not expended with the object of making profit, seems to me to apply in the case of church offertories and the like. For instance, the offertories in St. Mary's Church in Masulipatam are expended partly on church lights, partly on the pay of a sweeper and similar items (*i.e.* for the purposes of the worshippers), and partly on charity (*i.e.*, certainly not for profit). In the foregoing circumstances, I have the honour to request instructions whether I may proceed to assess income derived from such offertories.

No. 210, dated 16th May 1893.

RESOLUTION.—The principle on which the Bengal ruling quoted by the Collector is based is opposed to the ruling of Government in paragraph 4 of G. O. No. 122 (Revenue), dated 8th February 1893, communicated with Board's Proceedings, No. 63 (Separate Revenue), dated 15th February 1893, and the Board is unable to see how that principle can be reconciled with the plain meaning of clause (e), Section 5 (1) of the Income Tax Act. The Collector should follow the ruling of the Madras Government.

Extract from the Proceedings of the Board of Revenue (Separate Revenue),—No. 2304-Mis., dated 13th June 1893.

Read again—

Board's Proceedings (Separate Revenue),—No. 210 (Press), dated 16th May 1893.

Read also the following :—

No. 1704-Ver., dated 3rd June 1893.

From—J. N. ATKINSON, Esq., Acting Collector of Kistna.

To—The Secretary to the Board of Revenue, Madras.

With reference to Board's Proceedings, No. 210 (Press), dated 16th May 1893, I have the honour to say that on the principle which appears to be therein adopted I am proceeding to assess all clubs in this district in which the amount of subscriptions and other payments amounts to or exceeds the taxable minimum. I request to be informed if I am right.

RESOLUTION.—In the second paper read above, the Collector of Kistna reports that he is assessing all the clubs in the district on the principle which appears to be adopted in the Board's Proceedings again read above.

2. The principle which the Collector was told to follow in these Proceedings was that enunciated by G. O. dated 8th February 1893, No. 122 (Revenue), wherein it is declared that chance donations and subscriptions are taxable on the ground that they do not constitute income derived from property. In accordance with this ruling, the Collector was told that offertories could not be exempted, and that the Bengal ruling which he cited could not be applied, being opposed to the ruling of this Government.

3. The liability of subscription to clubs to taxation seems to the Board to be a logical deduction from the orders as they now stand, as it is difficult to distinguish between the subscriptions paid in the way of offertories by the members of a church towards a common object, such as the maintenance of the buildings in which they assemble to worship, and the subscriptions paid monthly by members of a small club towards the upkeep of a building in which they assemble to play cards or read papers. In the latter case, indeed, both the conditions specified by Government in the G. O. above quoted fail,

as the income is not derived from *property* or devoted to a public charitable purpose.

4. It seems, under the orders of Government above alluded to, however, to be wrong to include payments other than subscription in the assessable income, as the Collector appears to have done, since these payments are in many cases for liquor or provisions supplied, and are, therefore, to be distinguished from donations and subscriptions.

5. The whole question turns on the interpretation of Section 5 (1) (c) of the Income Tax Act. In its proceedings dated 28th June 1892, No. 342, the Board gave its opinion that the words "solely employed for religious or public charitable purposes" qualified the word "property," and deprecated the limitation of the words "derived from property to property in the possession of the assessee." In Government order, dated 22nd January 1892, No. 70 (Revenue), Government appears to have read the clause in the same sense as the Board, as the words "employed for religious or public charitable purposes" in that order obviously qualify the word "property" and not the word "income," but in the subsequent order (Government Order, dated 8th February 1893), No. 122 (Revenue), Government adopts a different construction, apparently in view of the wording of Form D appended to Government of India Notification, dated 5th February 1886, No. 593, and because it was found difficult to conceive any kind of property which could be solely employed for religious or public charitable purposes, and which brought in an income at the same time. It is true that the wording of Form D suggests the interpretation adopted, but in Government Order No. 55, dated 1st February 1889, Government took the opposite view and held that the net income of the Basel Mission was liable to assessment, because it was not derived from property solely employed for religious or public charitable purposes. The net income in this case was devoted to religious and charitable purposes; so that there is no doubt that the qualifying clause was then considered to relate to the word "property."

6. In view of the fact that the assessment of offertories, whether to churches or temples, and of clubs and similar institutions supported by the voluntary contributions of members, apart from any consideration as to whether the income so derived is devoted to the object of making a profit or not, is likely to cause a considerable amount of irritation and discontent, the Board respectfully begs to submit the question for the reconsideration of Government.

7. Under the Board's interpretation of the clause [*vide* Board's Proceedings, No. 342, dated 28th June 1892 (Separate Revenue)], the income of religious or public charitable institutions derived from donations or subscriptions would be exempt, and clubs, though not public charitable institutions, should, the Board thinks, be exempt on the ground that no income in the sense of gain or profit is made; the subscriptions of members being merely contributions towards a definite expenditure which they mutually agree to incur for their personal amusement.

8. If, however, the present rule is to continue in force, the Board would suggest the propriety of admitting, as a set-off against the receipts from donations and subscriptions, the expenditure incurred during the year of assessment on account of the objects of the institution.

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Extract from the Proceedings of the Board of Revenue (Separate Department).

No. 2213, Mis., dated 15th June 1893. Read again—  
 Proceedings of the Board of Revenue (Separate Revenue),  
 —dated 15th May 1893, No. 1786-Mis., forwarding to

## INCOME TAX.]

[PART I.

the Collectors of Coimbatore and Salem, for early report, petition to Government from Subromania Sastriah, Agent to Sringari Mutt, appealing against the imposition of income tax.

Read also the following :—

Dated 25th May 1893.

From—The Collector of Coimbatore ;

To—The Secretary to the Board of Revenue.

[Reference on No. 883—Board.]

With reference to G. O. No. 1749, dated 10th May 1893, communicated with Board's Proceedings, No. 1786, dated 15th May 1893, I have the honour to submit a copy of Mr. Sturrock's order on the objection petition of the Agent of the Sringari Mutt.

2. The petitioner does not say that his income is too highly estimated, but that it is not taxable.

3. I understand that Mr. Sturrock considered that although the petitioner was legally liable to pay the tax, Government should be moved to exempt him. I therefore suggest that Mr. Sturrock may be consulted. I am personally of opinion that money which is spent on feeding Bráhmíns and other similar objects should not be exempted from income tax.

Read also—

Dated 12th June 1893.

From—The Collector of Salem,

To—The Secretary to the Board of Revenue.

[Reference on No. 2330-Eng.]

With reference to Board's Proceedings, dated 15th May 1893, No. 1786-Mis., I have the honour to report as follows.

2. The Collector of Coimbatore, in his letter dated 8th February 1893, No. 181, stated that the Jagath Guru of the Sringari Mutt, who visited a portion of his district on his way to Ramaswaram, left Karur (Coimbatore District) for Mohanur in this district, and that the Guru received Rs. 56,516 by way of gifts in his district, and requested that the same might be taken into account along with any donations he might receive in this district, in assessing the Guru to income tax for the year 1892-93.

3. As there was some delay in obtaining information in regard to the Guru's income in this district, from the Divisional Officers, the Collector of Coimbatore was requested to assess the Guru separately on the income derived in his district, and informed that steps would be taken to assess the Guru separately in this district, if necessary.

4. The replies received from the Sub-Collector, the Head Assistant Collector, and the Head-quarters Deputy Collector showed that the Guru did not pass through their Divisions. The General Charge Deputy Collector reported that when the Guru had encamped at Mohanur (Namakal Taluk of the district) he received presents amounting to Rs. 1,400, the whole of which he spent in feeding the poor of all castes, and that when he had encamped at Bhavani (Bhavani Taluk of the Coimbatore District) the Mahajans of Komarapalayam and other river adjoining villages of the Trichengode Taluk gave presents to him amounting to Rs. 1,325. It was not known whether the latter sum of Rs. 1,325 was included in the sum of Rs. 56,516 reported by the Collector of Coimbatore to have been received in his district ; and it was too late to ascertain if it were so from the Collector of Coimbatore. I thereupon, in my memorandum, dated 18th March 1893, No. 844, requested the General Charge Deputy Collector to assess the Guru

on the income of Rs. 2,725, informing him at the same time that, if it appeared on objection petition (if one was presented) that the sum of Rs. 1,325 had been taken into account by the Collector of Coimbatore in assessing him in that district, he should reduce the tax accordingly.

5. The General Charge Deputy Collector assessed the Guru accordingly to a tax of Rs. 70-15-5 on the income of Rs. 2,725. He reports that the Guru objected to the imposition of the tax, on the ground that the income was given in charity, and that he dismissed the objection petition on the ground that the income was assessable under G. O., dated 18th February 1893, No. 122 (Revenue), communicated in Board's Proceedings, dated 15th February 1893, No. 63.

6. The records connected with the objection petition, together with the General Charge Deputy Collector's letter, dated 4th June 1893, reference on No. 1514-Eng., are herewith submitted as per list enclosed.

Read also —

No. 1557, dated 13th June 1893.

From—The Collector of Madras ;

To—The Secretary to the Board of Revenue.

I have the honour to reply to Board's reference G. R. No. 5035, dated 7th June 1893.

2. With regard to the legal position, I have nothing to add to what I have said in my order, of which copy has been forwarded by Mr. Dance.

3. With regard to the equity of the case, it seems to me that clause (e), Section 5 of the Income Tax Act gives distinct expression to the view of the Legislature that revenue should not be derived from the income employed for religious purposes, and the limitation of the exemption to income derived from property does not appear to be based on any principle, but to have been rendered necessary by the practical difficulty of guarding against fraud referred to in paragraph 4 of G. O. No. 122, dated 8th February 1893. In the case, however, of recognized religious institutions like the Sringari and other similar "Mutts," it cannot be said that this danger exists any more with regard to one kind of income than another; and I think that the Government of India might be moved to issue a notification as suggested in paragraph 7 of Board's Proceedings, No. 342, dated 28th June 1892.

4. When the only point for consideration is whether income from voluntary contributions should be put on the same footing as income derived from property, Mr. Dance's reference to the nature of the religious objects on which the funds are expended seems to me to be beside the question.

5. The enclosures of the Board's reference are returned.

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RESOLUTION.—The reports of the Collectors of Coimbatore, Salem, and Madras read above will be submitted to Government with reference to its order, dated 10th May 1893, No. 1749.

2. The Board has in another connection in its (Board's) Proceedings, No. 2204-Mis., dated 13th June 1893, recently asked Government to reconsider the ruling contained in G. O. No. 122, dated 8th February 1893, on which the assessments now appealed against are based.

3. The second assessment imposed by the Collector of Salem would appear to be illegal,—*vide* G. O., dated 15th July 1886, No. 587 (Revenue), printed at page 82 of the Income Tax Manual.

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## INCOME TAX.]

[PART I.]

Extract from the Proceedings of the Government of Madras, Revenue Department,—No. 676, dated 25th July 1893.

Read again—

G. Os., dated 22nd January 1892, No. 70; 8th February 1893, No. 122; 21st June 1893, No. 547.

Read again—

G. O., dated 10th May 1893, No. 1749, referring to the Collectors of Salem and Coimbatore for report petition from Subramania Sastriah, Agent, Sringeri Mutt, against the imposition of income tax.

Read also—

Proceedings of the Board of Revenue (Separate Revenue), dated 13th June 1893, No. 2204, and 15th June 1893, No. 2213.

Order thereon by the Government of Madras.

The questions raised in the foregoing papers will be referred for the decision of the Government of India; meanwhile the Board will be directed by telegram to issue orders to all Collectors to postpone making any collection of income-tax or taking any proceedings under G. Os., dated 22nd January 1892, No. 70, and 8th February 1893, No. 122, pending further instructions.

No. 385-S. R., dated 26th January 1894.

From—J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department,

To—The Secretary to the Government of Madras, Revenue Department.

I am directed to acknowledge the receipt of your letter No. 677, dated the 25th July 1893, submitting, for authoritative decision, certain questions which have arisen in connection with the imposition of the tax leviable under Act II of 1886.

2. In consequence of the existence of some uncertainty as to the correct interpretation of the terms of Section 5 (1), clause (e), of that Act, doubts have arisen as to the extent to which the incomes of temples, churches and other religious or charitable associations are liable to assessment, especially in so far as the incomes may consist of casual donations or subscriptions. In this connection reference is made to the case of the Jagath Guru of the Sringeri Mutt in Mysore, whose income consisting of sums contributed by his disciples has been locally assessed to income tax, although it is alleged to be devoted exclusively to religious and charitable purposes, and finally the question is raised whether the receipts of clubs are liable to taxation as "income."

3. I am to say that the Government of India have already decided that the words

\*From the Government of the Punjab, No. 1367, dated the 20th June 1887, and enclosures.

To the Government of the Punjab, No. 4206, dated the 6th August 1887.

Proceedings of the Government of the Punjab, in the Financial Department, for May 1889.

To the Government of the Punjab, No. 4199, dated the 14th August 1889.

From the Government of the Punjab, No. 209 S., dated the 19th June 1890.

To the Government of the Punjab, No. 3504, dated the 18th July 1890.

"solely employed for religious or public charitable purposes" in Section 5 (1), clause (e) of the Act qualify the word "property," and not the word "income," and that the income derived from offerings to shrines and temples is exempt from income tax. A copy of the papers\* containing the decision of the Government of India on the subject is enclosed.

4. Although, however, voluntary donations or subscriptions employed for religious or charitable purposes should not be held, as regards any religious or charitable institution, to form an income liable to taxation, the personal support or expenditure of a minister of religion is not, as regards the taxation of his income, a religious or charitable purpose. If, as would appear from the papers accompanying your letter No. 3708, dated the 10th October 1893, the offerings received by the Guru, referred to in paragraph 8 of your letter under acknowledgment, were made to him personally, and not to any temple, or idol, then, according to the principles above stated, the Guru would be assessable on the amount of such customary offerings in so far as they can be considered as in the nature of a stipend or customary offering made to him for his personal support, on account of his position as Guru, and not for employment in religious or charitable purposes.

5. It has, however, been represented to the Government of India that the Guru, who is a resident of Mysore, and is entirely outside the operation of the Income Tax Act, so far as his residence is concerned, is the head of a large religious order which has shrines scattered all over India to which he pays visits in some kind of state, and on these visits he collects large donations from his disciples, &c. It has also been represented that the Guru himself is a "Sanyasi" or religious ascetic, and, as such, is incapable of acquiring personal property; that, when on tour, he travels with a large retinue, and that a considerable part of the offerings received by him no doubt goes towards the maintenance of this retinue. If the circumstances of the case have been correctly represented, the Government of India, I am to say, consider it doubtful whether, even if the Guru is technically liable to income tax in respect of offerings received by him on his tour through a district in the Madras Presidency, it is advisable to raise the question of his liability. I am accordingly to request that the Government of India may be favoured with an expression of the opinion of His Excellency the Governor in Council in the matter.

6. As regards clubs and societies generally, not engaged in trade or in any pursuit having gain for its object and having no realised property whatever and no income except that derived from the subscriptions of their members, which subscriptions are expended for the purpose of the club or society to which they are made, I am to explain that such institutions are not liable to income tax in respect of such subscriptions which are not in reality income or profits, but represent the expenditure of the members of the particular club or society for their common purposes. This principle, however, does not apply in the case of a proprietary club which is usually maintained for the purpose of producing an income to the proprietors. The income of such a club would therefore be taxable. The value of any houses of which any club is the occupying owner is also taxable.

No. 267 (Rev.), dated 20th April 1894.

From—The Honourable Mr. E. GIBSON, Acting Secretary  
to the Government of Madras,

To—The Secretary to the Government of India, Finance  
and Commerce Department.

Adverting to paragraph 5 of Mr. Finlay's letter, dated 26th January 1894, No. 385-S.R., I am directed to state that His Excellency the Governor in Council entirely concurs in the view therein expressed and considers that the Jagath Guru of the Sringeri Mutt in Mysore should be exempted from payment of income tax. I am to request that the final orders of the Government of India on the subject may be communicated to this Government at an early date.

## INCOME TAX.]

## [PART I.

2. With reference to the ruling in paragraph 3 of the letter under reply, viz., that the words "solely employed for religious or public charitable purposes" in Section 5 (1) (e) of the Income Tax Act qualify the word "property" and not the word "income," I am to say that this Government is still in doubt as to what should be done in the case of a temple owning property such as lands, buildings, &c. from which it derives an income, but which property is not solely employed for religious or public charitable purposes. Under the above ruling it would seem that such income, though it may be devoted to religious or public charitable purposes, is liable to income tax, and I am to enquire whether the Government of Madras has correctly apprehended the instructions of the Government of India. For instance, a temple is the owner of a ferry, and devotes the receipts therefrom to religious purposes. In this case it is clear that it is the income and not the property which is "solely employed," &c. Under the above ruling the receipts from the ferry would be liable to income tax, as they are derived from property which is not employed for religious purposes. But as His Excellency the Governor in Council believes that such is not the intention of the Government of India, he would suggest that Section 5 (1) (e) of the Income Tax Act should be altered to run in either of the following ways:—

"Income derived from property *and which is solely employed, &c.*," or

"Income which is solely employed, &c."

No. 1082- S.-R., dated 5th March 1895.

From—G. H. R. HART, Esq., Officiating Assistant Secretary to the Government of India, Finance and Commerce Department,

To—The Secretary to the Government of Madras, Revenue Department.

I am directed to acknowledge the receipt of your letter No. 267, dated the 20th April 1894, and to say that the Governor General in Council is pleased to authorize the exemption of the Jagath Guru of the Singari Mutt in Mysore from the payment of income tax.

2. As regards the questions raised in paragraph 2 of your letter, I am to say that it does not seem desirable to attempt to give an exhaustive definition of the expression, "solely employed for religious or public charitable purposes," in Section 5 (1) (e) of Act II of 1886, but that property (1) which is occupied exclusively for religious or public charitable purposes, or (2) the rent of which is employed exclusively for such purposes—not as a mere voluntary dedication, but under some trust or legal obligation—is, in the opinion of the Government of India, property "solely employed" for such purposes. As regards the particular case of the ferry referred to in your letter, I am to add that if such ferry were let to a tenant, and the rent received were applicable only to religious uses, such rent would in the hands of the temple as owner be income derived from property solely employed for religious purposes, but the fees received by the tenant from working the ferry as a business would be profits of the business and taxable as such under Act II of 1886, and that if, instead of letting out the ferry, the temple authorities were to attempt to work it for profit themselves, they should be considered as embarking on a secular business and liable to taxation accordingly.

(G. I., F. & C., No. 2064-S. R., dated 2nd May 1895; vide G. R. No. 1697, dated 23rd idem.)

PART I.]

[INCOME TAX.]

50. The opinion of the Honourable the Advocate General, contained in the following correspondence, on the question of liability to income tax of income earned and received in a Native State but brought or remitted into British India, should be acted upon :—

No. 3511-S. R., dated 24th July 1895.

From—J. E. O'CONNOR, Esq., C.I.E., Assistant Secretary to the Government of India, Finance and Commerce Department ;

To—The Solicitor to the Government of India.

I am directed to request that you will lay before the Honourable the Advocate General, Bengal, for his opinion, the following statement of a case which has arisen regarding the levy of income tax on the salary and fees received by the Honourable Mr. P. M. Mehta in the Junágad State.

Mr. Mehta holds the appointment of Judicial Adviser to the Junágad State or some appointment of that nature, and is paid a fixed salary in respect of such appointment by the Junágad State. Mr. Mehta has a family residence in Bombay, his family reside there, and his salary after payment of it to him at Junágad is from time to time brought by him to Bombay. It appears that during Mr. Mehta's absence from the State no payment of salary is made to him, but that his salary is allowed to accumulate at Junágad until it suits him to go there when it is paid to him and the whole or part of it is brought back to Bombay with him. Mr. Mehta disputes his liability to pay income tax in respect of the salary while the Income Tax Collector claims to tax it.

The Honourable the Advocate General should be referred to Section 3 of the Income Tax Act, II of 1886, sub-section (5) and to the second schedule to the Act, and his opinion should be requested whether the salary or portion of it so paid in Junágad and brought to Bombay is assessable to income tax.

2. A question has also arisen whether when a barrister, whose residence is in Bombay, earns fees by occasional practice in Native States, and such fees are paid in the Native States, but brought or remitted to Bombay so as to form part of general funds there, the fees are liable to be charged with income tax.

It has been ascertained that the practice regarding the levy of income tax in such cases has not been uniform ; and I am to request that you will obtain and furnish to the Government of India the opinion of the Honourable the Advocate General on the question.

No. 642, dated 30th July 1895.

From—W. K. EDDIS, Esq., Solicitor to the Government of India ;

To—The Secretary to the Government of India, Finance and Commerce Department.

Referring to your No. 3511-S.R. of the 21st (? 24th) instant, I have the honour to forward herewith copies of the questions submitted to the Honourable the Officiating Advocate General and his opinion thereon :—

*Questions submitted to the Honourable the Officiating Advocate General for his opinion.*

*Opinion of the Honourable the Officiating Advocate General.*

(1) Whether, under the circumstances stated, the levy of income tax on the salary and fees received by the Honourable Mr. P. M. Mehta in the Junágad State can be upheld?

(2) Whether, having regard to Section 3 of the Income Tax Act, II of 1886, Sub-section (5) and to the second schedule to the Act, the salary or portion of it so paid in Junágad and brought to Bombay is assessable to income tax or not?

(3) Whether, when a barrister whose residence is in Bombay earns fees by occasional practice in Native States, and such fees are paid in the Native States, but brought or remitted to Bombay, so as to form part of general funds there, the fees are liable to be charged with income tax?

(4) And generally as to the question raised in the letter now sent.

(1) and (2) I am of opinion that inasmuch as the salary and fees paid to the Honourable Mr. P. M. Mehta are earned by and paid to him in the Junágad State, outside British India, they cannot be said to be income on (? or) profits accruing and arising or received in British India within the meaning of Section 3 (5) of Act II of 1886, and therefore income tax cannot be levied on them as insisted upon by Mr. Mehta.

(3) If the fees in question are earned by and paid to the barrister in Native States outside British India, they are not assessable for income tax, for the reasons given in my answers to the previous question.

(4) Generally. The law being clear, the practice should also be uniform, and no income tax can legally be levied in respect of such fees.

(G. I., F. & C., No. 4180-S. R., dated 3rd September 1895; *vide* G. R. No. 3295, dated 25th *idem*.)

51. The following correspondence on the same question has been circulated to all Income Tax Officers for information and guidance in continuation of Government Resolution No. 3295, dated 25th September 1895 :—

No. 92-T.F., dated the 19th May 1896.

From—The Honourable H. H. RISLEY, C.I.E., Secretary to the Government of Bengal, Financial Department,

To—The Secretary to the Government of India, Finance and Commerce Department.

With reference to your letter No. 4180-S. R., dated the 3rd September 1895, and enclosure, communicating the opinion of the Honourable the Advocate General on the question of the liability to income tax of income earned and received in a Native State but brought or remitted

## PART I.]

## [INCOME TAX.]

into British India, I am directed to submit, for the information of the Government of India, the accompanying copy of a letter from the Board of Revenue, No. 324-B., dated the 14th April 1896, together with a copy of the opinion expressed by the Advocate General on the point raised by the Board.

No. 324-B., dated the 14th April 1896.

From—The Officiating Secretary to the Board of Revenue,  
Lower Provinces,

To—The Secretary to the Government of Bengal, Financial Department.

With reference to Government Order No. 429-T.F., dated the 18th September last, forwarding copy of papers containing the opinion of the Advocate General on the question of liability to income tax of income earned and received in a Native State but brought or remitted subsequently into British India; I am directed to submit the following for the consideration and orders of Government.

2. In 1894 a question was raised by the Commissioner of the Dacca Division as to whether the income accruing to a resident of the Dacca District from his business in Kach Bihar was liable to taxation. It was held by the Board that if the assessee received the income in British India, that is, if it was remitted to him in British India, he was liable to income tax in respect of it. This ruling has been observed in Dacca, but the Commissioner in a recent reference has brought to notice that it is hardly in accordance with the opinion of the Advocate General above referred to.

3. The Advocate-General's opinion seems in Mr. Grimley's opinion only to cover the case of salary and fees earned and paid in foreign territory, and is doubtless correct, as such salary and fees can scarcely be said to have been received in British India, but the case of income derived from trade is different where the head house is in British territory and a business is carried on in Native territory by a branch house or by an Agent, the profits being remitted from time to time to the head house. Mr. Grimley has had several cases of this kind in Chota Nágpur which is surrounded by Native States and has invariably decided that the income received by a firm in British territory is liable, although it may have been earned in Native State.

4. In this connection I am to invite the attention of Government to Financial Department Order No. 12370, dated the 21st December 1880, given as Note I to Section 3 (5), page 3 of the Income Tax Manual, and to enquire whether Mr. Grimley is right in restricting the ruling founded on the Advocate-General's opinion to salary and fees earned and paid in a Native State, and in deeming it not applicable to trade profits earned in a Native State but forwarded to the head firm in British territory.

*Opinion.*

I am of opinion that Mr. Grimley is right in distinguishing the ruling founded on the Officiating Advocate-General's opinion as applicable only to salary and fees earned and paid in a Native State and in deeming it not applicable to income earned in a Native State but forwarded to a person in British India. In the case of a remittance from a Native State to a person in British India, the income is clearly received in British India within the meaning of Section 3 (5) of Act II of 1886.

(Resn. of the G. of I. No. 2460-S. R., dated 12th August 1896; G. R. No. 2215, dated 4th January 1896.)

**52.** Fees or honoraria paid by Government to Examiners for conducting examinations cannot be regarded as a salary or gratuity and taxed as such under Part I of Schedule II of the Act unless it is actually part of the officer's recognised duty to conduct such examinations. If it is not part of his duty, and if he is simply invited to do certain work which might equally well be done by a non-official on similar invitation, the fee which he receives is 'income,' not salary, and the disbursing officer is not concerned with the recovery of income tax on the amount. (G. of I. Resn. No. 2268-S.R., dated 26th May 1896 ; G. R. No. 2005, dated 12th June 1896.)

**53.** The following opinion is expressed by the Honourable the Advocate General, Bombay, on the question whether the amount received by a person as compensation for bodily injuries sustained by him is liable to income tax or not :—

"I think that the sum of Rs. 1,000 paid to Mr. — as compensation for the injuries he received is not a gratuity within the meaning of Section 3 (5) of Act II of 1886. Gratuity means 'free gift,' and although there may not have been any legal obligation upon Government to make the payment, it was made in consideration of the injuries Mr. — received in the performance of his duty and cannot properly, I think, be considered as a gratuity liable to income tax. I also think it cannot be taxed as part of Mr. —'s income or profits.

"I think the compensation paid to a passenger by a Railway Company for injuries received while travelling is not liable to income tax. The amount of such compensation is not received as income or profits, nor as a gratuity. It is a sum which the Railway Company are legally bound to pay and is in the nature of a payment on capital account, the object being to compensate the recipient during the remainder of his life for the injuries he has received."

(G. R. No. 5246, dated 14th December 1897.)

**PART II.—EXEMPTIONS, REMISSIONS AND  
REFUNDS.**

1. The proceeds of the sale of ghee, if it comes under produce as defined in Section 5 (b) (III) of the Act, are exempt from payment of the tax.

As to the question whether the rent of a house in which a cultivator resides, or which is kept apart for his cattle, should be deemed a source of income and assessed, the terms of Section 5 (1) (c) are quite clear. If the cultivator has a house which he requires as a dwelling-house, &c., in the village in which he cultivates land it would be exempt.

The salary paid by a Native State to a resident of British India who is in service out of British India is exempt.

Income from whatever source is exempt if it is solely employed for religious purposes. The source from which the income is derived is not material.

(G. R. No. 964, dated 3rd April 1886.)

2. Salaries paid to British subjects in the service of Native States by those States are not liable to the tax. (G. R. No. 990, dated 6th April 1886.)

3. Forest lands, on which quit-rent is paid, may be regarded as land used for agricultural purposes and the income derived therefrom exempted from the payment of income tax. (G. R. No. 2398, dated 10th August 1886.)

4. On the analogy of Government Resolution No. 2398, dated 10th August 1886, income tax should not be levied on the Inámdár's share of forest income in a Sharákati village, the forest of which is under the management of the Forest Department, a moiety of the net income realized, when forest compartments are sold, being paid to the Inámdár after deducting quit-rent. (G. R. No. 3495, dated 10th October 1895.)

5. The wife of a European British subject in Government service whose salary is taxed under Part I, who holds securities in her own name and has her separate property, the interest on which does not reach Rs. 500 per annum, and who has no other income, is entitled to a certificate of exemption under Schedule II, Part III. (Adv. Gen., No. 29, dated 12th June 1886; *vide* G. R. No. 1814, dated 24th *idem*.)

6. The Income Tax Act does not require applications for certificates of exemption under Part III of Schedule II, and Clause (e), paragraph 1 of Section 5, to be verified by the assessee, or even allow them to be verified. They differ from petitions of objections under Section 25, nor do they come under the head of declarations under Section 18-2. (G. R. No. 2197, dated 26th July 1886.)

7. Amals unquestionably consist of 'revenue derived from land,' and on the principle that enactments which impose taxes must be liberally construed in favour of the subject, it must be held



that such income falls within the exemption specified in Section 5 (a) of the Income Tax Act.

For the same reasons cash assignments from Land Revenue such as the Bābti, Mokāsa, and Sāhotra in the Deccan are also exempt. (L. R. Nos. 1526, dated 30th November 1886, and 1625, dated 17th December 1886; *vide* G. Rs. Nos. 3857, dated 20th *idem*, and 113, dated 11th January 1887.)

8. Foreign Consuls residing in India are exempted from the payment of Indian income tax on their official salaries and fees. (G. I., F. & C., Nos. 2478, dated 12th May 1887, and 4162, dated 5th August 1887; *vide* G. Rs. Nos. 1321, dated 28th May 1887, and 2183, dated 15th August 1887.)

9. The following opinion (No. 34, dated 26th November 1887) of the Honourable the Advocate General was communicated to all Income Tax Collectors for information and guidance :—

“I think that the portion of the income of the Goculdās Tejpal Charities employed for religious or public charitable purposes in Cutch is entitled to be exempted from income tax under Section (5) (e) of Act II of 1886. That clause does not limit the charities which are to have the benefit of the exemption therein contained to charities within British India; and I do not think it possible to infer such a limit from the words in Section I declaring that the Act extends to the whole of British India.

“The exemption in Section 5 (e) is expressed in vague and wide words, and possibly covers many cases which have no special claim to be exonerated from the tax, a remark which does not apply to the charities now in question; but if its operation is to be limited, it must be by the Legislature.”

(G. R. No. 3346, dated 12th December 1887.) .

10. The deduction of the amount of premium paid to a Life Insurance Company should be made in one sum from the salary bill to which the receipt for the premium is attached. (G. I., F. & C., No. 902, dated 25th May 1886; *vide* G. R. No. 1636, dated 8th June 1886.)

11. Subscriptions paid in cash to the Bombay Uncovenanted Service Family Pension Fund may, on production of the receipt of the Fund, be deducted from the amount of salary liable to the tax under Act II of 1886. A copy of the receipt should also be submitted to be retained with the salary bill. (G. I., F. & C., No. 2625, dated 19th August 1886; *vide* G. R. No. 2663, dated 1st September 1886.)

12. In regard to claims to exemption, under Section 5 (1) (g) of Act II of 1886, of such portions of incomes taxable under Part IV of Schedule II of the Act, as are paid as premia to an Insurance Company (including subscriptions, &c., which are exempted from taxation, as if so paid), exemption should be granted only in respect of premia paid during the year upon the income accruing in which the tax is assessed under Section 15 of the Act. (G. I., F. & C., No. 1710, dated 30th March 1888; *vide* G. R. No. 1033, dated 17th April 1888.)

13. Income tax should not be levied on the discount allowed to Postal officials for the sale of stamps. This order should be held to apply to commission on all stamps sold by Postal officials *ex-officio*, but not to discount on stamps sold by them as ordinary licensed-vendors. (G. I., F. & C., No. 73, dated 7th January 1890; *vide* G. R. No. 335, dated 1st February 1890.)

14. The Collector of Income Tax, Bombay, should minimize the delay incidental to his furnishing the certificates regarding the exemption from payment of the tax on Government securities held by the Administrator General and Official Trustee, and to this end the Administrator General and Official Trustee should supply him with two copies of his lists of such securities. (G. R. No. 345, dated 1st February 1890.)

15. The allowances granted to officers of the British service by Article 769, Army Regulations, India, Vol. I, Part I, are exempted from income tax. (G. I., M. D., No. 800-F., dated 28th February 1893; *vide* G. R., M. D., No. 501, dated 13th March 1893, and G. M. No. 1443, dated 12th April 1893.)

16. The members of a library the income of which is devoted to the supply of books, magazines and newspapers to be read by the subscribers, may fairly be said to be an 'Association existing solely for educational purposes' within the meaning of the Notification of the Government of India No. 676,\* dated 8th February 1888. (L. R. No. 1384, dated 20th August 1891; *vide* G. R. No. 3138, dated 10th September 1891.)

17. There is nothing in the Income Tax Act or in Rule 10† of the Rules in the Notification of the Government of India No. 593, dated 5th February 1886, which limits the certificate referred to in that rule to any particular period. If the securities are solely employed for religious or public charitable purposes, all the interest due in respect of them is exempt from income tax.

The exemption arises when the interest is drawn as income, whether such interest is for the current year, for last year, or a previous one. The Governor in Council cannot see any justice in withholding a certificate merely because a loan note holder has forborne to draw the interest for a few years. If it was all along exempt, it remains exempt. (Adv. Genl. No. 93, dated 12th September 1891, and G. R. No. 198, dated 14th January 1892.)

18. Employés of Railway Companies (not State Railways) who actually serve, reside and draw their

\* Superseded by G. I., F. & C., Notification No. 2762, dated 6th June 1890; *vide* G. N. No. 2022, dated 11th idem.

† *Vide* Rule 10 of the rules published under G. I., F. & C., Notification No. 2763, dated 6th June 1890 (G. N. No. 2022, dated 11th idem) which superseded G. I. Notification No. 593, dated 5th February 1886.

pay in Native States should be exempted from the operation of the Income Tax Act. (G. I., For. Dept., No. 1587-I, dated 11th May 1894; *vide* G. R., P. D., No. 3628, dated 16th June 1894, and G. M. No. 2117, dated 27th *idem*.)

19. Income tax is not leviable in the case of the employés of the G. I. P. Railway Company employed on the line running through the Berárs and the Nizám's Dominions. (G. R. No. 3170, dated 20th September 1890.)

20. It has been considered undesirable to bring the Income Tax Act into force in the portions of the G. I. P. Railway which run through Berár and the Hyderabad State. (G. I., F. & C., No. 2164, dated 21st May 1891; *vide* G. R. No. 2447, dated 10th July 1891.)

21. The ruling contained in Government Resolution No. 2187, dated 26th May 1892, is extended to all lines in foreign territory which have not been made British territory as by Bombay Act I of 1862. (G. R., P. D., No. 5077, dated 6th August 1892; *vide* G. N. No. 3516, dated 31st *idem*.)

22. Railway servants employed on portions of the B. B. and C. I. Railway, including Rájputána-Málwa Railway, passing through other than British territory and on the eastern section of the Godhra-Rutlam Railway are not liable to income tax. This opinion does not apply to persons employed on the portions of the line which have been made British territory such as those mentioned in Bombay Act I of 1862. (Adv. Genl. No. 111, dated 7th December 1891; *vide* G. R. No. 2187, dated 26th May 1892.)

23. Questions having been raised whether those employés of the Bengal-Nágpur Railway Company who reside in a Native State, but whose districts extend into British territory and who may not always actually receive their pay at their place of residence, are exempt from the payment of income tax, and whether those employés of that Company who serve, reside and draw their pay in Native territory are exempt from the operation of the Income Tax Act, the Government of India have ruled that employés, whose head-quarters are in British India, are not exempted from income tax, even though part of their work may lie in Native territory, and it should be collected from such persons, and that those employés, however, whose head-quarters are in Native territory, are exempted from the tax, even though part of their work should lie in British territory. (G. I., P. W. D., No. 3524-G., dated 28th December 1894; *vide* G. R. No. 633, dated 21st February 1895.)

24. The tax on income accruing from the Káthiáwár States of the Tálukdárs in the Dhandhuka Táluka, paying peshkashi to Government should be remitted. (G. R. No. 1709, dated 6th July 1887.)

25. The Government of Bombay is authorized to deal, without reference to the Government of India, with cases of refunds to Railway Companies of over-payments of income tax. (G. R. No. 2, dated 3rd January 1891.)

26. It is not considered expedient to frame any formal rule prescribing a limit of time within which after the close of the financial year a person whose monthly salary is Rs.  $\frac{500}{12}$  or more, but whose total income in the year from all sources is, owing to absence on leave or degradation to a lower post, less than Rs. 500 for the year, should apply for the refund of income tax deducted from his monthly salary. Each case should be dealt with as it arises, the claim for refund being admitted if good cause is shown on the merits. (G. I., F. & C., No. 193-S. R., dated 13th January 1894; *vide* G. R. No. 401, dated 30th *idem*.)

27. There is nothing in Part III of Schedule II (or in Part I for that matter) which precludes a Collector from at any time granting a refund of tax levied on income not liable to tax—no matter when application for a refund certificate is made. As regards the question of the period within which applications for refunds of the tax levied under Parts I and III of Schedule II of the Income Tax Act can be entertained, the preamble of Government Resolution No. 401, dated 30th January 1894, shows that the Government of India has declined in the case of refunds of tax levied under Part I to frame a formal rule prescribing a limitation of time, and directed that each case should be dealt with as it arises, the claim for refund being admitted, if good cause is shown, on the merits. This ruling should presumably govern also cases of refunds of tax levied under Part III. (G. R. No. 776, dated 18th February 1898.)

28. In exercise of the power conferred by Section 6 of Act II of 1886, the Governor General in Council is pleased to exempt from liability to the tax payable under that Act the salary of any officer, warrant officer, non-commissioned officer or private of Her Majesty's forces or of Her Majesty's Indian forces, who has been, or may be, deputed from employment in which his salary was exempted under Section 5 (1) (i) of the said Act to plague or famine duty under the Civil Department and whose salary does not exceed five hundred rupees per mensem. (G. of I. Notn. No. 4812-S.R., dated 3rd November 1898; G. Notn. No. 5142, dated 9th *idem*.)

**PART III.—ASSESSMENT, COLLECTION,  
RECOVERY, &c.**

**1.** Income tax under Part IV should in Aden be paid in one payment on 1st July.

The provisions of clauses (a) and (b) of Section 18 (1) should be made applicable to Aden. Resort to composition should be sparingly had, and the same limit in respect to minimum incomes for which payment of tax may be compounded for should be fixed for Aden as in Bombay, namely, Rs. 10,000 per annum, assessable under Part IV of Schedule II of the Act.

The list mentioned in clause (5), Section 16, of the Income Tax Act should be published in Aden by leaving copies of the list at the principal Police stations, and attention of the assesseees in general should be drawn thereto by beat of tom-tom within the Settlement every other day during the time fixed in the list.

There is no need for any special order under Section 30. If a person makes default in the payment of the tax, the Collector can take action under clause (3) of Section 30.

(G. R. No. 784, dated 19th March 1886.)

**2.** The terms of Section 18 of Act II of 1886—“in any special town or place”—do not allow of a general notice to be issued under it to whole districts. If any Collector after full consideration thinks that Section 18 (1) (b) will be usefully applied to any town or place he should make a special application.

Under Section 18 (1) (a) the Collectors may be authorized to use Section 17 instead of Section 16 in the case of any person to whose condition the procedure under Section 17 seems more suitable than that under Section 16. Publication of names under Section 16 should not, however, be treated as a disgrace.

The Collectors will naturally make three lists, *viz.*, one under Section 16, one of persons served with notices under Section 17, and one of persons who make returns accepted under Section 18 (1) (b) if any.

The lists under Section 16 should obviously be prepared and published each year on April 1st.

The lists should be published in their entirety at the Collectors' offices. Táluka lists should be published at Mámílatdárs' and Mahál kacheris, and village lists in village chávdis. In municipal towns, ward lists should be published in the wards. The date prescribed for payment of the tax and the penalties for non-payment, &c., should also be notified, and attention to the duties of tax-payers invited by tom-tom.

Collectors may take any precautions for making the liabilities of tax-payers public which they think proper and which will not cause large expense.

The tax may be allowed to be paid in two instalments when the annual income is assessed at Rs. 2,000 or upwards, an interval of not more than six months being allowed between the instalments. The first instalment, or where the tax is payable in one sum, the whole sum, should be paid within sixty days from the date of publication of the list under Section 16 and date of notice under Section 17, or from the date of issue of notice of acceptance of return as correct under Section 18 (1) (b) or date of agreement under Section 31. The second instalment should be paid not more than six months after the date fixed for the payment of the first instalment, nor less than two months before the end of the year.

The provisions of the Land Revenue Code are sufficient for the recovery of arrears. These orders are applicable to the Presidency proper as well as to the Province of Sind.

(G. Rs. Nos. 916, dated 31st March 1886, and 1215, dated 30th April 1886.)

3. The provisions of Section 18 (1) (b) of the Income Tax Act, II of 1886, should be applied to the towns and cantonments of Karáchi and Hyderabad. (G. R. No. 1215, dated 30th April 1886.)

4. The provisions of Section 18, clause (1) (b), of the Income Tax Act, II of 1886, should be applied to the town of Betigeri in the Gadag Taluka of the Dhárwár District. (G. R. No. 1521, dated 31st May 1886.)

5. The provisions of Section 18 (1) (b) of the Income Tax Act, II of 1886, should be applied to the town and cantonment of Jacobabad. (G. R. No. 1581, dated 3rd June 1886.)

6. The provisions of Section 18 (1) (b) of the Income Tax Act should be applied to the towns of Sukkur and Shikárpur. The period within which the return required by Section 18 (1) (b) should be furnished by persons invited to make it, should be fixed, as in Bombay and Aden, at one week from the date of service of the notice. (G. R. No. 1861, dated 29th June 1886.)

7. The Act precludes the service of special notices under clause (c) of Sub-section 1, Section 18, in such places as Allahabad, Cawnpore and Lucknow, and it is inexpedient to amend the Act so as to allow of the issue of such notices in places other than Presidency towns. The provisions of the clause were specially considered by the Select Committee. There is, however, nothing to prevent a general notice under Section 18 (1) (b) being served as well as published, a copy of the published general notice being sent to such persons as the Local Government or the Collector may consider it desirable to treat in this way. (G. I., F. & C., No. 958, dated 22nd May 1886; *vide* G. R. No. 1733, dated 17th June 1886.)

8. The words used in Section 18 (1), (b) and (c) of the Income Tax Act empower the Collector to

require any person who thinks fit to deliver a return of his income under those clauses to set forth in that return the source and amount of his income under Parts I, II and III, as well as under Part IV. (G. I., F. & C., No. 1740, dated 3rd July 1886; *vide* G. R. No. 2108, dated 19th *idem*.)

9. Officers whose duty it is to assess persons to the income tax may be authorized to avail themselves, at their discretion, of the assistance of a Panch when such aid will be trustworthy and useful.

In the case of a Government servant whose annual income is more than Rs. 500, and whose other income amounts to Rs. 1,500, the salary and the other income should be taxed separately under Part I and Part IV of the second schedule at the rate appropriate to the amount of income under each part.

A company is taxed on net profits, and a single trader should be dealt with in a similar way. Income in Part IV of the second schedule must mean, in case of income from business, a net receipt, *i.e.*, what remains after deducting from the gross receipt the money spent in obtaining it.

If a Jáhírdár or Inámdár mortgages his village or leases it in satisfaction of his debt and the mortgagee manages the villages, the income derived from such source is assessable as part of the profits of the sáykár's business.

(G. R. No. 964, dated 3rd April 1886.)

10. A compositor paid by the piece does not receive a fixed salary or any salary at all, and his wages do not come within the definition of salary. He should be assessed under Part IV or exempted under Section 5 (*j*) according to the amount of his receipts. (G. R. No. 996, dated 7th April 1886.)

11. The amount paid by a Sub-Registrar to his Kárkún out of his fees should be deducted from the taxable amount and only the net income from fees should be assessed. (G. R. No. 1149, dated 21st April 1886.)

12. Ground-rent or land revenue, cost of repairs and tile turning, &c., should be deducted from the gross rent which a landlord derives from his houses. The income to be taxed is the net income, *i.e.*, what remains after deducting from the gross receipt the money spent in obtaining it. Land revenue, although in some senses a tax, is in such cases the price paid for the usufruct of the ground. Income derived from a business which a resident of a Native State comes into British India and transacts is liable to be taxed, notwithstanding that such person's abode is not in British India. Recovery of the tax from any such person can only be effected, if he fails to pay the same, by some one of the means prescribed in Section 30 of the Act. If the defaulter is found in British India, there will be no difficulty in having resort to some of those means.

The income of every Hindu undivided family living in British India is subject to the provisions

of the Act, wherever that income may be derived from. If some of its members are abroad and send contributions to the general purse, their contributions should be counted as part of the family's income. If their earnings abroad are in the shape of salaries, annuities or pensions paid by Native States, they will not be taxable under Part I of the second schedule, because that part only applies to salaries, &c., paid in British India and to salaries paid in Native States by Government; nor will their salaries, &c., be assessable under the Act at all as such, but their contributions to the common purse of the undivided family will be assessable as 'other sources' of the family's income under Part IV of the schedule.

(L. R. No. 479, dated 14th April 1886; *vide* G. R. No. 1237, dated 3rd May 1886.)

13. On a question having been raised by the Accountant General, Bengal, whether, for the purposes of assessment, the commission which is paid twice a year to zilladars and certain other amlah of the Opium Department, and without which their salaries would not become liable to the tax, should be considered with reference to the month in which the commission is declared, or distributed in six equal portions over the months for which it is declared, and then added to the salary, the Government of India have ruled that the tax should be levied with reference to the salary drawn in each month; that is to say, the tax in the case referred to should be levied on the salary *plus* the commission paid to the employes of the Opium Department in the month in which the commission is paid, and no account taken of the commission in other months (G. I., F. & C., No. 391, dated 26th April 1886; *vide* G. R. No. 1309, dated 11th May 1886.)

14. A man owns a house, which he uses as his residence, and which, if let to a tenant, will yield a monthly rent of Rs. 60—five-sixths of which is Rs. 50 monthly or annually Rs. 600 under Section 24 of the Act. He also lets out for hire carriages which give an annual income of Rs. 500. The aggregate annual income of the occupying owner of the house derived from *all* sources will thus be Rs. 1,100, *i. e.*, Rs. 600 + 500. The 10 per cent. of this under Rule 6 of the Rules\* circulated with Government Resolution No. 350, dated 12th February 1886, is Rs. 110 and the total assessable income will amount to Rs. 610 *i. e.*, 500 + 100. (G. R. No. 1312, dated 11th May 1886.)

15. Rule 6 above referred to simply lays down the maximum amount to be assessed under Section 24, Sub-section I. If the  $\frac{5}{6}$ ths of the actual letting value of the building be less than  $\frac{1}{10}$ th of the income from all sources, such  $\frac{5}{6}$ ths alone are to be taken into consideration in calculating the assessment under Section 24, Sub-section I. (G. R., No. 2194, dated 26th July 1886.)

\* *Vide* Rule 7 of the rules published under Government of India Notification No. 2763, dated 6th June 1890, which superseded the rules of 1886.



16. Information regarding the amount of interest payable on deposits in the Post Office Savings Bank can no more be required by Income Tax Collectors for the purpose of making their original assessments, than similar information can be demanded from private banks.

The law for both cases is the same. The Collector may invite any person chargeable with income tax under Part IV of the second schedule to make a return of his income in any case to which clause (b) or clause (c) of Section 18 of the Act applies, but if that invitation is not responded to, and in any case to which clause (b) and clause (c) of Section 18 are inapplicable, he must form his own estimate of the person's income. Evidence can only be taken, under Section 28 of the Act, if any person assessed applies to have his assessment revised.

(L. R. No 682, dated 5th June 1886 ; *vide* G. R. No. 1748, dated 18th June 1886.)

17. In the case of servants whose services are lent to a Court of Wards or public bodies, the tax is to be levied on the net and not on the gross salary (G. I., F. & C., No. 1266, dated 9th June 1886 ; *vide* G. R. No. 1861, dated 29th *idem*.)

18. The Government of India does not anticipate any such difficulty in ascertaining the head-quarters of companies or firms carrying on business in more than one province as will necessitate the framing of rules. The Local Governments concerned should arrange between them what place should be considered as the head-quarters of the company or firm, and in what province the assessment should be made. In most cases there will be no doubt, and in the rare cases in which such mutual arrangement is impossible, a reference should be made to the Government of India. (G. I., F. & C., No. 958, dated 22nd May 1886 ; *vide* G. R. No. 1733, dated 17th June 1886.)

19. When the License Act was in force, merchants having their principal place of business in Bombay and subsidiary branches outside the Presidency were granted certificates showing that the persons holding them had paid at the head office a tax for all their places of business, and that they were not liable to any further taxation. Similar certificates granted to the tax-payers in the other Provinces were accepted in this Presidency. This practice of granting and acting upon certificates of the nature above mentioned may be followed in regard to tax-payers under Act II of 1886 having their places of business in territories subject to different Local Governments, it being left to the Income Tax Collector to obtain the orders of Government when any doubt arises as to the principal place of business of any person assessed to the tax, in which case the necessary arrangement will be made with the Local Government concerned. (G. R. No. 2383, dated 9th August 1886.)

**20.** For all firms who have places of business in Karáchi and also elsewhere in the Province of Sind, and whose principal place of business is not decided to be Bombay or elsewhere outside the Province, Karáchi should be deemed the principal place of business. (G. R. No. 1441, dated 7th June 1887.)

**21.** Assesseees should not be allowed an indefinite time for making known that their business at a certain place has been taxed elsewhere. Assesseees who give notice of intention to produce certificates are in reality objecting to the assessment and should be subject to the same rules of limitation as ordinary appellants. On receipt of their objection the officer authorized to hear appeals could fix a reasonable time for production of the certificate, and the matter could be disposed of in the same way as any other appeal. Petitions to file certificates would thus not be accepted after the period of appeal has expired. (G. R. No. 1390, dated 9th May 1888.)

**22.** As a general rule the assessment under the Income Tax Act of a firm having several places of business should be settled in consultation with the local officers, though of course cases may arise in which the adoption of such a course is obviously not requisite, and in such cases no reference to local officers need be made. (G. R. No. 4194, dated 6th October 1889.)

**23.** The following instructions have been laid down under Section 47 of the Income Tax Act of 1886 :—

1. If a trading establishment have several places of business within the Bombay Presidency, the Collectors of the districts concerned shall settle each year before the end of March, and in communication with each other, the place of business which for the purposes of assessment shall be considered the principal one. In case of disagreement, the question shall be referred for decision first to the Revenue Collectors of the Districts, and if they disagree, to the Local Government.

2. The Collector of the place which has been settled to be the principal one, as above mentioned, shall ascertain or estimate, on the best information he can obtain, the amount assessable, either as accruing in that place, or remitted from branch establishments. He shall obtain also, from the Collectors of the places where the branches aforesaid may be situated, corresponding return (specifying the sources of information) of the total assessable income of the branch, stating, too, whether by their agreement, the head establishment receives the whole, or only a defined share of the profits, and if the latter, then what is the amount remitted. These reports must be sent in by the 10th of April every year, and no assessment shall be acted on at a head establishment until they have been duly recorded and considered. If, by chance, fresh branches or agencies are

discovered during the year of assessment, a similar report should be at once sent in regarding them.

3. Upon receipt of the full information as above specified, the Collector at the head place of business shall make the assessment, and in the certificate to be given under Section 47 (Form 15), he shall enter full particulars of the names and localities of the branch establishments included in the assessment, with the amount of the profit received at or from each, wherever such is separately estimated or ascertained. In case of only a share of the profits of the branch reaching the head establishment, it shall be clearly set down that this portion only has been taxed at the head office, and that the remainder is to be dealt with at the place where the branch carries on its business.

4. Where business is carried on in places under different Local Governments, the Collector of any such place in the Bombay Presidency should in the first place communicate as above with the corresponding officer at places beyond that Presidency where the business in question may be established. If an agreement as to the assessment be not reached by this means before the 10th April, application shall be made to the Local Government for the action prescribed in Resolution No. 1733 of the 17th June 1886. Certificates received prior to settlement shall not, unless otherwise deemed trustworthy and sufficient by the Collector concerned, be accepted under the section above quoted.

(G. Rs. Nos. 1284, dated 20th May 1887, and 2009, dated 15th June 1894).

24. Income tax assessee who have several places of business and are likely to produce certificates of payment at the principal place of business under Section 47 of the Act should not be included in the assessment lists submitted to Government.\* This order is not intended to divest the Income Tax Collectors of the power of supervising the assessments of persons having several places of business. The mere omission of the name of an assessee from the list of assessments submitted for sanction does not exempt him from assessment in that year as a matter of course. The lists submitted must be complete and thorough as far as practicable, but there is no bar to a Collector making further assessments or modifying the year's assessments in the light of information casually obtained. A separate list of assessee likely to produce certificates of payment under Section 47 is convenient and free from the objection of showing the assessments twice over in lists for different places. Persons likely to produce such certificates should accordingly be entered in a separate list and proceeded against if certificates are not received by the 15th of January every year. (G. Rs. Nos. 2086, dated 12th June 1891, and 1304, dated 22nd March 1892.)

\* Now submitted to Commissioners.

25. For the purposes of Act II of 1886 Calcutta is the principal place of business of the British India Steam Navigation Company. (G. I., F. & C., No. 3352, dated 27th September 1886; *vide* G. R. No. 3093, dated 12th October 1886).

26. The attention of Commissioners and Collectors is called to the liability of pensions and grants or cash allowances to income tax under Part IV as income received in British India, if they are not exempt under any section of the Income Tax Act II of 1886. (G. R. No. 1369, dated 14th May 1886.)

27. The views expressed by Mr. J. A. Baines, C. S., on special duty for purposes of the income tax, in the following extract paragraphs 2 and 3 of his letter No. 89, dated 2nd September 1886, were approved by Government:—

“2. It appears to me that cash allowances of the nature of those mentioned in the preamble of the above-mentioned Resolution No. 1369 dated 14th May 1886, are undoubtedly ‘income’ to be treated under Part IV of the Act, being of the nature of compensation or of political subsidy; but I am inclined to regard the ordinary cash allowances, whether on account of service still exacted, or of that with the performance of which Government has thought fit to dispense, as included in the terms of Part I. In the one case it is payment for services rendered in respect of an office or employment of profit, and in the second, it is of the nature of a hereditary pension for services formerly performed.

“3. When I was in Surat, Ráo Sáheb Anupráam explained to me in detail the case he referred to in his letter of the 8th May, printed in the preamble of Resolution No. 1846, dated 26th June. I am of opinion that as these cash allowances are sometimes sub-divided minutely amongst the recipients often only distantly connected with each other in ordinary life, it would be better for Government to tax the item in the lump, as paid to the person whose name is on the list, and fix the rate of the tax irrespective of other income. The cases in which the ‘proportionate’ share of an assessee would bring his total income over Rs. 2,000 per annum, are not likely to be sufficiently numerous to compensate for the trouble of making inquiries or passing a general rule enjoining such investigation. If the allowance be rateable, the tax deducted will be distributed by the recipient over the total number of shares, as would be the case with the interest on Government securities.”

(G. R. No. 3004, dated 30th September 1886.)

28. Whatever the origin may have been of the assignments of revenue, described as *amals*, held by the Pant Sachiv of Bhor, they are now cash allowances paid out of the general revenue. They are not payable out of the revenue of a particular district, nor do they constitute a charge which could

be enforced against the land in the districts in which they were originally collected. Under the circumstances they cannot be properly classed as 'revenue derived from land,' and are liable to income tax in accordance with the principle stated in paragraph 2 (II) of the letter from the Government of India, No. 881, dated 3rd March 1887. (G. I. F. & C., No. 4031, dated 21st August 1890; *vide* G. R. No. 3020, dated 9th September 1890.)

29. The following opinion of the Remembrancer of Legal Affairs, No. 535, dated 15th May 1895, was communicated to all income tax officers for information and guidance —

"In the case referred to in Government memorandum No. 352 of 31st January 1895 and in letter No. 4402, dated 21st November 1893, from the Collector of Surat to the Commissioner, N. D., a cash allowance of Rs. 331 in annual amount is entered in the joint names of two persons, one the Rájá of Bándsa, who has other income in British India amounting to Rs. 2,000 per annum; the other, Gamalsing Kasrsing, who has no other taxable income in British India.

"2. The question raised is whether, under Act II of 1886, the tax should be levied on the entire amount at 5 pies per rupee, or only on the amount of the Rájá's share.

"3. Government Resolution No. 1649 of 10th June 1886 is referred to as deciding that a salary of less than Rs. 500 per annum is liable to income tax if the income of the recipient including that derived from other sources amounts to Rs. 500 or more.

"4. In Government Resolution No. 1649 of 10th June 1886, the Government of India decided on the question marked (a) in the preamble, that deductions may be made from a salary of less than Rs. 500 per annum, only if the Collector brings to the notice of the person paying it, the fact that the recipient has other sources of income, and in answer to the question marked (d) it was decided that in such case the salary would be liable under Part I, and as to the levy under Part I, reference is made to (a) of that paragraph.

"5. This answer, however, does not make it quite clear whether the other sources of income should be considered not only as rendering the salary liable, but also as rendering it liable to the rate of 5 pies, if the aggregate income exceeds Rs. 2,000.

"6. The Collector has assumed that the existence of such other sources of income would have this double effect, and that the rate would therefore in this instance be 5 pies and not 4 pies.

"7. This would appear to be consistent with the wording of column 2 of Part I of Schedule II, which refers to the *income* and not to the salary as deciding the rate of deduction.

"8. But it seems the main question is whether the whole cash allowance is liable to the tax, or only the share of the recipient whose aggregate income exceeds Rs. 500 per annum.

"9. Government Resolution No. 3004 of 30th September 1886 is referred to by the Collector as having approved the proposal to tax a cash allowance on the lump, and not proportionately on each recipient.

"10. But that proposal apparently referred to cases in which only one person's name is entered in the list.

"11. It is submitted that where a cash allowance is entered in the name of an individual, who assumes the control and responsibility for the distribution thereof, the whole amount is fairly taxable as constituting one income, although there may be sub-shares; but that if there are other sharers admittedly possessing independent rights, it is inequitable to make any of them liable to the tax whose share is below the mini-

imum taxable, on the ground that the aggregate payable exceeds that minimum.

"12. A taxable amount must form the income or part of the income of the person taxed, and it is submitted if the sharers are not persons from whom the head sharer can withdraw any part of the payment, their shares must, for the purposes of the Act, be separately considered.

"13. Of course, if the entire cash allowance belongs to one of the payees, and the names of the others are merely entered to suit his convenience as to distribution *voluntarily* made on his part, the whole cash allowance is still one income, however it may be distributed.

"14. But if the sharers have independent rights which they could enforce against each other, it would seem inequitable to treat the entire amount as one income.

"15. It is not stated whether the Rájá of Bándá claims the entire allowance as exclusively his own, the other sharer being merely *his* payee, or whether the two sharers have independent claims.

"16. If the Rájá claims the whole as his, then only, it is submitted, should it be taxable as forming part of an entire income exceeding the minimum taxable."

(G. R., No. 2143 dated 26th June 1895.)

30. In their letter No. 810 of May 20th, paragraph 2 (a), printed in heading of Resolution No. 1649 of June 10th, the Government of India direct that the person paying the salary should not question the recipient as to his other income. He should deduct the tax solely with reference to the month's salary unless the Collector brings to his notice that the recipient has other income. Under this direction it is more convenient, and it is admissible under an opinion given by the Honourable the Advocate General, to deal separately under Part I with a salary paid to one member of an undivided family, regarding the salary as paid to an individual, though that individual is a member of a Hindu undivided family. The salaries of individuals who are members of undivided families will thus not be taken into consideration in estimating the amount of the income of the undivided family which will be taxable under Part IV. The salary by itself may not be taxable under Part I, but if the Collector brings to notice that the recipient has other income which makes the salary taxable (Section 5 *f*), *viz.*, his proportionate share of the income of the undivided family of which he is a member, the person paying the salary will tax it under Part I.

It has been ruled in Government Resolution No. 1369, dated 14th ultimo, that cash allowances are assessable under Part IV of Schedule 2 of the Act, and if the cash allowance is shared by A, B and C, being members of a *divided* Hindu family, each of them will be assessed on his actual income under Part IV, including his share of the cash allowance.

(G. R., No. 1846, dated 26th June 1886.)

31. The salaries of members of an undivided Hindu family who are Government servants should be treated separately in fixing the liability to and rate of assessment. (G. R. No. 2175, dated 24th July 1886.)

**32.** One member of an undivided Hindu family cannot be legally held liable for the income tax due by the family. There would be no legal objection, however, to attaching the responsibility for the whole of the tax payable by a family, by agreement of its members, to any one member who can most conveniently discharge it. But it must be understood that, in the event of default, the family and not the individual would be liable for the arrears. (L. K. No. 885, dated 15th July 1886; *vide* G. R. No. 2191, dated 26th *idem*.)

**33.** In the case in which two members of an undivided family, which has no other income, receive each a salary of Rs. 25, the salary of each member should be treated separately for assessment purposes by the disbursing officer. (G. R. No. 2398, dated 10th August 1886.)

**34.** Under the orders contained in Government Resolution No. 1846, dated 26th June 1886, the salaries of individual members of a Hindu undivided family should be treated separately and not lumped together in fixing the liability to assessment. (G. R. No. 2782, dated 11th September 1886.)

**35.** Government Resolutions Nos. 2782, dated 11th September 1886, and 1846, dated 26th June 1886, apply to salaries paid from Government treasuries as well as to those paid by private individuals. (G. R. No. 3575, dated 16th October 1895.)

**36.** It would be a difficult task to define the term 'Hindu.' But there is good authority for saying that that term has always been held to include Jains (Bom. H. C. R., V, 185, O. C. J.). Much learned research has been brought to this question by Sir M. Westropp, Chief Justice, in his judgment in the case reported at Bom. H. C. R., X, 241—267, in which he has called Jains 'Hindu dissenters.' In that same judgment the learned Chief Justice said that the term 'Hindu,' when used in enactments, 'has always been largely and liberally construed,' and remarked that even Sikhs had been held to be included in it.

From the above authorities it is safe to conclude that heterodoxy from the ordinary Hindu doctrines, however wide, does not disqualify a person from being considered to be a Hindu; but if any doubt as to the interpretation of the word arises in practice, it had best be considered with reference to individual cases. (L. R. No. 1171, dated 7th September 1886; *vide* G. R. No. 2854, dated 20th *idem*.)

**37.** The sum of the salaries paid to the individual members of a joint Hindu family does not constitute a salary within the meaning of Part I, clause (j), of the second schedule of the Income Tax Act. (Advocate General and Standing Counsel, Calcutta, dated 6th January 1887; *vide* G. I., F. & C., No. 377, dated 26th *idem*, and G. R. No. 524, dated 12th February 1887.)

38. Section 3, clause (7), of Act II of 1886 enacts that in that Act the word 'person' 'includes a firm and a Hindu undivided family.' This definition of the word is not exhaustive. It does not say the word 'means' so and so, thus excluding the possibility of its meaning something more besides. This special definition of the word 'person' does not therefore exclude the general definition of the same word given in Section 2, clause (3), of the General Clauses Act (I of) 1868, but must be read as an addition to it, so that in Act II of 1886 the word 'person' includes a 'company or association or body of individuals, whether incorporated or not' and also 'a firm and a Hindu undivided family.' Both definitions are subject to the proviso that there be nothing repugnant thereto in the subject or context, but in Section 5, clause (j), of Act II of 1886, where the use of the word 'person' is in question, no such repugnance appears. (L. R. No. 468, dated 22nd April 1887; *vide* G. R. No. 1284, dated 20th May 1887.)

39. The following cases in which doubt had arisen regarding assessment under Act II of 1886 being submitted by Mr. J. A. Baines, C. S., on special duty for the purposes of the Income Tax Act, in his letter No. 45, dated 23rd July 1886, for the decision of Government it was ruled (1) that the salary and allowances of the Medical officers referred to in paragraph 2 (a) would apparently be taxable under Part I of Schedule 2 of the Act and that the former of the two courses suggested by Mr. Baines regarding the adjustment of the tax on allowances should be followed; (2) that the expenses of the school specified in paragraph 2 (b) should be deducted in determining the net assessable income of the school, and (3) that any moneys received and spent in British India by or on behalf of the minor are income taxable under Part IV.

"2. (a) A Covenanted Medical Officer draws monthly the following :—

1. Salary from Government over Rs. 166-10-8.
2. Allowance for medical attendance from a Railway Company of Rs. 100.
3. Similar allowance from a Cantonment Fund (and in one instance, from a Municipality.)

He is thus an employé of three different bodies—Government, a Local Authority, and a private Company. On the other hand, as far as he is concerned, his emoluments from the two latter sources are income from his profession. He can thus be assessed

At Re. <sup>5</sup>/<sub>100</sub> either under his principal source of income, that is, his official salary, but the tax on the two other allowances deducted at time of payment and credited to their respective heads, with a note that the assessee is registered as a Government servant elsewhere, in order to avoid his appearance thrice amongst the tax-payers, or he may be taxed under Part IV in consideration of the allowances being professional earnings, and the amount deducted (similar provision against double entries being made to those above mentioned), and the sum taken in one instalment, leaving the question of adjustment in case of transfer before the end of the year of assessment to private arrangement. As I notice that the officials of the department in question are subject to frequent moves, I think the former plan would be the preferable one. I



understand from the reference that the allowances are all drawn on separate bills at different times and places.

(b) A private school maintains itself out of fees and a grant-in-aid. Its expenses consist of rent, repair of furniture and the supply of stationery and other materials. In estimating the net profit, I think that all these items might be deducted. (Resolution 1796.)

(c) A minor, brother of a Chief, resides in British territory for the purposes of education, his expenses being paid by cheques on the Bank of Bombay, drawn as required to meet them, by the Political officer in charge of the State. (2) He is taught by a tutor, on a salary of taxable amount. (3) His studies, &c., are supervised by a Government official, who receives therefor an allowance in excess of the taxable minimum. I think both the latter allowances are taxable since the remuneration is drawn periodically in British India. As to the first, I am of opinion that it should not be considered income, as it seems to be payment of expenses already incurred, apart from the possibility of the deposit at the Bank having been taxed independently."

(G. R. No. 2309, dated 4th August 1886.)

40. Income tax should be levied on interest on Government securities paid at a Political treasury outside of British India to any one. As to the question whether in the case of a subject of a Native State, who draws interest on Government securities to an amount of less than Rs. 500 a year and has no other taxable income although he may possess a large income in the Native State, the production of a certificate from the Political Agent (in the absence of a Collector) should be required, the deduction being made at five pies in the rupee in case the certificate is not produced; it has been decided that it is not desirable to invest Political officers with the power of Collectors for the purpose of granting certificates, and it will, therefore, be necessary for the Treasury officer in the absence of a certificate to make the deduction at the rate of five pies in the rupee whatever be the amount of interest paid. (G. I., F. & C., No. 3876, dated 25th October 1886; *vide* G. R. No. 3401, dated 9th November 1886.)

41. It does not appear that cash received for land or anything else can be held to be income, when the trader's "income" is not the cash received by him, but the profits made thereon. So also a sale of land is a transfer of capital and the proceeds of such sales are nothing but the realized capital. The profits, however, of a person whose business is to speculate in land should be assessed in the usual way. (G. R. No. 3604, dated 27th November 1886.)

42. In the case of a person who has a source of income exceeding Rs. 2,000 not known to be taxable at the time when the list under Section 16 of the Income Tax Act was prepared, and consequently not included in that list, there is no objection to issuing to him a subsequent notice under Section 17.

There is nothing in the Act to indicate that when the Collector has once assessed a person's income he is precluded from making a further assessment if he

discover other sources of income previously overlooked. Section 14 says, 'The Collector shall from time to time determine \* \* \* \* \* the amount at which every person so chargeable shall be assessed.' And Section 50 provides that all powers conferred by the Act may be exercised from time to time as occasion requires.

These two sections show that a notice under Section 17 may be issued to any person as often as occasion requires or whenever a source of income not previously taxed is discovered. In the English Taxes Management Act, 1880, special provision is made for subsequent assessments when omissions are discovered in the first assessment and, though the Indian Income Tax Act is not explicit, they seem allowable under it for the reasons above stated. (L. R. No. 710, dated 27th May 1882; *vide* G. R. No. 1443, dated 7th June 1887.)

43. The interest paid to Guaranteed Railway Companies' shareholders in India is liable to income tax as being the income of the person receiving it and is taxable under Part IV of Schedule II. The tax due thereon cannot be legally recovered by deduction from the lump sum paid by the Accountant General to the Agent to the Railway Company, but must be recovered from each shareholder in ordinary course of assessment under Part IV. (G. I., F. & C., No. 3284, dated 22nd June 1887; *vide* G. R. No. 1792, dated 13th July 1887.)

44. Under the provisions of Act II of 1886, the tax due by Railway Companies under that Act should be realized by the Collector. It has, however, been arranged with the G. I. P. Railway Company and the B. B. & C. I. Railway Company, for the convenience of both parties, that the tax due by those Companies shall be realized by the Public Works Department when paying over the surplus profits to the Companies. The Collector, therefore, need take no steps to assess or realize the tax from these Companies. The Accountant General, Public Works Department, will furnish the Collector with particulars of tax realized from each Company and will pass on the credit to the Civil Accountant General concerned. The amounts will be credited in the accounts and included in the returns in the same manner as if the tax had been realized by the Collector. (G. I., F. & C., No. 520, dated 2nd February 1887; *vide* G. R. No. 540, dated 15th idem.)

45. The Civil Accountant General, Bombay, is charged with the duty of realizing the tax on the share of the G. I. P. and B. B. & C. I. Railway Companies' surplus profits, the net balance being paid over to each Company. The amount of income tax to be recovered should be distinctly stated in the Government Resolution authorizing the payment of the surplus profits.

The Civil Accountant General is also responsible for furnishing any necessary returns in connection with the recovery of this tax to the local Income Tax authorities.

The same procedure should be adopted in the case of the East Indian Railway. The Public Works Department will, in the letter to the Comptroller General authorizing the payment of surplus profits to the Railway Company, state the amount of income tax to be deducted. The Comptroller, Indian Treasuries, will realize the tax at the time of payment of surplus profits, paying the balance only to the Company, but will charge the full amount to the Public Works Department.

(G. I., F. & C., No. 5879, dated 3rd November 1887; *vide* G. R. No. 3195, dated 26th *idem*.)

46. Proceedings for the recovery of the sum payable do not include the issue of notice under Section 17 of the Income Tax Act. Had it been the intention of the Legislature to limit the period within which the issue of notice under Section 17 was to take place, and to provide no further limitation in regard to subsequent procedure, the intention would doubtless have been expressed unambiguously by prescribing in that section the latest date for the issue of such notice. Such, however, is not the case. The limitation to the commencement of proceedings for recovery is contained in Section 30, which is devoted to the procedure to be followed in case of default of payment. Clause 2 of that section expressly provides that under certain circumstances the tax shall not be recoverable for a certain period, and it can hardly be contended that proceedings for recovery may lawfully commence before the tax is recoverable. (L. R. No. 1587, dated 16th December 1887; *vide* G. R. No. 3525, dated 30th *idem*.)

47. The proceedings for the recovery of any sum payable under the Income Tax Act referred to in clause (5) of Section 30 of the Act are those prescribed in the preceding clauses of the section. (G. R. No. 220, dated 18th January 1889.)

48. As the Collector of Income Tax for the Presidency Town is not a Collector within the meaning of the definition of that word given in Section 2 (2) of the Revenue Recovery Act (I of) 1890, he is not competent either to send to Collectors of districts or to receive from them for execution certificates under Section 3 of that Act.

The definition of 'Collector' in the above Act could only be amended by the Governor General in Council and by legislation, and as Section 30 of the Income Tax Act (Act II of 1886) already provides a special procedure for the recovery of arrears of income tax elsewhere than in the place of assessment, it is unlikely that the Government of India would consent to such legislation.

(L. R. No. 444, dated 21st March 1892; *vide* G. R. No. 1578, dated 6th April 1892.)

49. An order under Sub-section 1 of Section 30 of the Income Tax Act should be in the following form:—

PART III.]

[INCOME TAX.]

'Whereas A. B. of \_\_\_\_\_ has made default in payment of the sum of Rs. \_\_\_\_\_ due by him on the \_\_\_\_\_ of \_\_\_\_\_ 189 \_\_\_\_\_ on account of Income Tax for \_\_\_\_\_, I, C. D., Collector of \_\_\_\_\_, do hereby direct, under Sub-section (1) of Section 30 of Act II of 1886, that a sum of Rs. \_\_\_\_\_ be recovered from the said defaulter. Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_ 189 \_\_\_\_\_.

(Signed) C. D.,

Collector of \_\_\_\_\_,

(G. R. No. 1578, dated 6th April 1892.)

50. In the first of the following two cases the salaries must be treated separately, and C taxed at 5 pies, B at 4 pies and A exempted, as they are not Hindus, and the joint property system of any other law is not within the wording of the Income Tax Act. In the second case if the brothers do not constitute a 'firm,' they are not jointly assessable:—

1. A is a member of a Parsi or Mahomedan family. He has two sons named B and C. They all live together in one house. A is a clerk in a Government office and draws Rs. 40 a month. His sons B and C are also in Government service and draw Rs. 150 and Rs. 200 a month, respectively.

2. There is another family of two brothers named D and E who also live together. D is a cloth merchant and earns about Rs. 400 a year, and E is a fruit seller and earns Rs. 300 a year.

(G. R. No. 2352, dated 6th August 1887.)

51. The following opinion expressed by Mr. J.

1. Whether a company with which a commutation for income tax has been made can have the interest on Government securities held by it exempted from income tax or whether the tax is to be deducted at the time of payment of interest and thereafter refunded by the Income Tax Collector at the place where the Company resides.

2. A company commutes its income tax for three years, and Government approves the commutation. Is it open to the Income Tax Collector to dispute the company's claims to refund the income tax on Government securities purchased by the company subsequent to the commencement of the period of three years?

A. Baines, C.S., on special duty for purposes of the Income Tax Act, in his letter No. 255, dated 1st October 1887, on the questions noted in the margin was approved by Government and ordered to be acted on:—

"The Act allows but one cause of exemption in the case of interest on securities, so in the instance quoted the securities must be taxed. As, however, the amount for which the total tax has been commuted has probably included this in the estimated income, and that amount has been possibly paid before the interest was taxed, it seems equitable to allow a refund of the amount levied in excess of the sum settled in commutation.

"The second question, on the same grounds, can be answered in the negative. The company can invest its

earnings in securities as in any other form of income, and the return is only taxable at the rate already settled, whatever the amount, so long as the commutation runs."

(G. R. No. 2824, dated 15th October 1887.)

52. Part III of Schedule II of the Income Tax Act being limited to the interest on certain securities therein specified, if the loan of a Native State is guaranteed by the Government of India it can be included in this part. Otherwise the interest is miscellaneous income under Part IV and must be dealt with accordingly. (G. R. No. 3052, dated 10th November 1887.)

53. The following opinion of the Remembrancer of Legal Affairs, No. 145, dated 31st January 1888, was communicated to all Collectors of Income Tax and it was directed that the suggestion contained in paragraph 6 of it should be acted on :—

"The word Collector in Act II of 1886 is defined to mean in the case of a private individual the Collector (as defined) of the district or presidency town in which the person has his residence.

"2. In the present case Mr. R. is said to reside at Poona: and if so, the Collector in the Kolába District had no jurisdiction to assess him, and the revising officer (District Deputy Collector) was right in cancelling such assessment. Assessment under Part IV must be made by the Collector (*vide* Section 14), *i.e.*, the officer holding that position in the district of residence.

"3. The opinion expressed that Mr. R. was liable to an assessment at five pies in the rupee on his income under Part IV was, I think, *ultra vires* and erroneous. It appears, moreover, to have been quite irrelevant to the only question before the District Deputy Collector, *viz.*, whether the appellant had been rightly assessed in the Kolába Collectorate or not; and it in no way binds the Collector of Poona.

"4. I think therefore the papers should be sent to that officer, who will doubtless assess Mr. R. according to law.

"5. In arriving at this opinion I have assumed that he has no residence at Panvel, as in the 2nd paragraph of Mr. Baines' letter it is clearly stated that he resides in Poona. Under these circumstances I do not think that Section 47 is applicable, as it refers to the case of persons who have several places of residence, and under it no declaration can be made in regard to a person having only one place of residence.

"6. When calling for an opinion as to the legality or otherwise of an order I would suggest that a copy of it should always be sent. In the present case I am a little uncertain in what capacity or under what section the District Deputy Collector was acting, but I suppose probably under Section 25."

(G. R. No. 536, dated 22nd February 1888).

54. The income tax is ordinarily one specially easy to collect when assessments have been fixed, and on the other hand the failure to collect it promptly may perhaps result in its not being collected at all, owing to migration of the assessees. Collectors should therefore inquire very closely into each case in which the collection of the tax is delayed. (G. R. No. 1161, dated 20th March 1889.)

55. The Collector should not, except in clear cases of decrease of income admitting of no doubt whatever, enter an assessee below the figure at which he stood assessed in the *final demand* of the previous year, but should enter him at least at that figure and leave him, if he feels aggrieved, to appeal in due course to the Assistant or Deputy Collector. (G. L. to the Collector of Hyderabad, No. 1248, dated 10th April 1890.)

56. The following opinion of the Honourable the Advocate General, No. 30, dated 23rd April 1890, was communicated to all income tax officers for guidance:—

“As I understand, Mr. —’s income is mainly derived from his life interest under two trust deeds. His income from these sources amounts to Rs. *x*. Mr. — contends that he ought to be assessed on the whole of his net income including this Rs. *x*, and that as his net income is in some way reduced to Rs. *n*, he ought only to be assessed on Rs. *n*. The Collector desires to assess Mr. — separately on the Rs. *x*.

“If Mr. —’s statement of the facts is accurate, I think that his contention is right. The only section in Act II of 1886 under which a trustee can be assessed for income tax on the property held by him for his *cestui que trust* is Section 20 (taken from 5 and 6 Vic., C. 35, Section 40), and that only applies where the *cestui que trust* is an incapacitated person, such as a lunatic, infant or married woman. But I am not informed how Mr. — produces this minus income of Rs. *m*; and his statement on this point should be carefully tested.”

(G. R. No. 1668, dated 17th May 1890.)

57. Honoraria paid to officers in Government employ are subjected to income tax under Part I, Schedule II, Income Tax Act, 1886, when the pay of the officer, together with the honorarium, exceeds Rs. 500. But when an honorarium is granted by Government to an officer lent to a Native State who receives his pay from that State and does not accordingly pay income tax, it is not correct to take his pay into account in determining whether his income exceeds Rs. 500. (G. R. No. 3461, dated 15th October 1890.)

58. The intention of the Income Tax Act, as shown by Sections 15 and 33 read together, is that

a man is *prima facie* to be assumed to be earning in the year of assessment as much as he did in the previous year, but if he can subsequently show distinctly that specified causes have prevented him from earning this *a priori* assumed income, he is entitled to a refund of the difference between the amount of tax paid and that which he would have been assessed at if it had been possible to see into the future. (G. R. No. 447, dated 6th February 1891.)

59. Although the word "net" is not inserted in Part IV of the second schedule of Act II of 1886, or any of the sections relating to assessment under that part, it is net income that has to be assessed in the case of any business assessable under it, just as much as under Part II where the word is used. (G. I., F. & C., No. 5559, dated 29th November 1890; *vide* G. R. No. 3908, dated 10th November 1891.)

60. A question as to the interpretation of the provisions of Section 33 of Act II of 1886, raised in connection with an application for a refund of income tax paid by a person during the year 1890-91, was referred by the Government of the North-Western Provinces and Oudh for orders. It was stated that for the year 1890-91 the applicant had been assessed under Section 15 (1) of the Act on his actual income of the preceding year, 1889-90, but that for certain special reasons his income for the year 1890-91 had fallen considerably short of that of the previous year. He therefore urged that, under Section 33 of the Act, he should be assessed to income tax on the reduced amount, and that the sum he had already paid in excess should be refunded. The Government of the North-Western Provinces and Oudh was of opinion that, under Section 15 (1) of the Act, the assessment for 1890-91 was made upon the income accruing to a person during the year ending on the 31st March 1890, so that the words 'loses the income on which the assessment was made' used in Section 33 would apply to the loss of the income of 1889-90, and that in the present instance Section 33 would only allow of a refund if the assessee had been deprived of or lost from any specific cause (such as a lawsuit for example) the income of 1889-90 on which the assessment was made. The Government of India considered that this opinion was based on a misconception as to the income on which the tax is leviable under the Act. Though it is no doubt provided in Section 15 that the *assessment* of the tax shall be made upon the income of the next preceding year, it seems clear to the Government of India that the tax is levied upon the income of the current year. It is true that there is no express provision to this effect in the Act, but on the other hand there is nothing in the Act inconsistent with this view, which not only appears to be natural and reasonable in itself, but is supported by the provi-

sions relating to the taxing of 'salaries and pensions' and 'interest on securities,' in which cases the tax is to be deducted from such 'salaries and pensions' and 'interest' at the time when the same is paid, that is, from the receipts under these heads during the current year. Moreover, if this construction were not correct, the Act would necessarily have been retrospective in its first year so far as the tax on 'incomes' was concerned, an effect which would be contrary to all principle.

In the opinion of the Government of India the object of Section 15, in requiring the assessment to be made upon the income of the preceding year, was simply to obviate the difficulty which would otherwise have arisen as to estimating at the beginning of the year what the income from certain fluctuating sources of income would be, and that this construction is correct would seem to be confirmed by clause (c) of Sub-section (2) of Section 16, which assumes that the person assessed must have a present accruing income in order to make him liable to assessment, a condition which would be meaningless if the tax was being levied in respect of the income of the previous year.

As regards the provisions of Section 33, the words 'the income on which the assessment was made' are not happily expressed, but if they are to be given any intelligible meaning they must be held to be intended to describe the income *on the basis* of which the assessment was calculated; for it is not understood how a man's death or insolvency or his ceasing to carry on a business during the year for which the assessment was made could possibly cause him to be deprived of or lose any income (*i.e.*, receipts) save those of that year (*i.e.*, the then current year). In the opinion of the Government of India, what the section obviously means is that, if for any legitimate cause the income of the past year upon which the assessment is based is not realized in the current year, the person taxed is entitled to have his assessment amended and to pay tax only on so much income as he has actually received.

(G. I., F. & C., No. 3531 S. R., dated 30th August 1892; *vide* G. R. No. 3747, dated 21st September 1892.)

**61.** An association which is merely constituted not for the making of profits but simply for the distribution among its members of their contributions is not a company carrying on *business*, which implies transactions with the outside public. It should not therefore be assessed to the income tax as a whole, but its members should be separately assessed. (L. R. No. 43, dated 9th January 1893; *vide* G. R. No. 370, dated 27th *idem*.)

**62.** Salary less than Rs.  $\frac{500}{12}$  a month is liable to the income tax if the recipient has other income coming under Parts II, III or IV, which brings the



total income up to Rs. 500 or more. The person paying the salary should not, however, question the recipient as to his other income. He should deduct the tax solely with reference to the month's salary, unless the Collector brings to his notice that the recipient has other income.

A person, whose monthly salary is Rs.  $\frac{500}{12}$  or more, but whose total income in the year from all sources is, owing to absence on leave, less than Rs. 500 for the year, is entitled to claim a refund, at the end of the year, of the amount of income tax deducted from his monthly salary, and obtain the refund; he should, after the close of the year, apply to the Collector, who if satisfied that the total annual income was under Rs. 500, should declare the applicant entitled to the refund, the amount then being paid like an ordinary refund. The Local Government may, if it considers necessary, prescribe a form on which the Collector's certificate can be given and the refund paid. In the case of Government servants, however, the Collector should enquire into the title to refund, and on his certifying to such title, the refund should be made by the officer through whom the tax was originally collected, and not as an ordinary refund.

If the salary drawn in any month is less than Rs.  $\frac{500}{12}$ , deduction need not be made on account of the tax on the ground that the salary of other months has been or will be such as to bring the salary of the year up to Rs. 500. The tax on salary should be deducted with reference to the salary of each month separately. These orders are intended to mean, that deduction of the tax is not to be made if the salary is less than Rs. 41-10-8 for each month separately. The pension or part of the pension of a previous year or month when drawn in arrear is not to be added to the current pension for estimating whether income tax should be paid thereon.

If a person receives salary less than Rs.  $\frac{500}{12}$  a month, and also has other income less than Rs. 500 a year, but the salary and income together are Rs. 500 or upwards, the salary under Part I is liable to the tax, while the other income under Part IV is not liable.

(G. I., F. & C., Nos. 810, dated 20th May 1886, 1740, dated 3rd July 1886, 4420, dated 22nd August 1887, and 220-S. R. dated 17th January 1893; *vide* G. Rs. Nos. 1649, dated 10th June 1886, 2108, dated 19th July 1886, 2462, dated 8th September 1887, and 1485, dated 14th April 1893.)

63. Rewards to Government officers, whether in civil or military employment, for passing examinations are to be treated as taxable under Part IV of Schedule II of the Income Tax Act as income, not as salary under Part I of the schedule. The account officer auditing the payment of any such reward should inform the Collector of the fact of payment, in order that income tax may be levied

on it. (G. I. F. & C., No. 3716-S. R., dated 25th August 1893; *vide* G. R. No. 3175, dated 13th September 1893.)

64. The following correspondence shows that the owner of a house letting it on rent should, in estimating his income from the house for the purposes of Act II of 1886, be allowed to deduct from his rent the amount of any municipal or other tax payable by him as owner :—

“No. 1308 S. R., dated 13th March 1894.

“From—G. H. R. HART, Esq., Offg. Assistant Secretary  
to the Government of India,  
Finance and Commerce Department;

“To—The Solicitor to the Government of India.

“I am directed to forward copy of the papers noted in the margin, and to request that the joint opinion of the Honourable the Advocate General and the Standing Counsel may be obtained on the question therein raised, whether the owner of a house letting it on rent should, in estimating his income from the house for the purposes of Act II of 1886, be allowed to deduct from his rent the amount of any municipal or other tax payable by him as owner.

“2. The actual practice in this respect is not uniform throughout India but, as a general rule, no such deductions are allowed. It will be seen, however, from the papers herewith forwarded that the question was raised in 1890 by the Financial Commissioner, Punjab, and referred to the Government Advocate, who held that income tax was not leviable on the portion actually paid by the owner as property tax to the Municipal Committee. Acting on this opinion, the Financial Commissioner deducts the amount of municipal tax when assessing house-owners' incomes: but the Government of the Punjab takes a different view, and holds that there is no more reason to think that the owner is entitled to such a deduction than there would be to think that a person is entitled to deduct any other tax paid by him.

“3. The term 'income' is not exhaustively defined in Section 3, Sub-section 5, or elsewhere in Act II of 1886, and it is admitted that the tax-payer has accordingly a right to stand on the literal and ordinary construction of the word, and that the intention is to assess, under Section 14 of the Act, the net income of individuals to the same extent as under Section 11 of the Act the net incomes or profits of associations are assessed, that is, that in either case whatever expenses are actually and necessarily incurred in the process of obtaining or for the purpose of earning the gross annual income may properly be deducted therefrom in calculating the amount of income liable to assessment. There is thus no question as to whether the amount of the municipal house-tax, whether actually paid by the non-resident owner or by the occupying tenant, does or does not form a portion of the economic rent of the house; but the point at issue is, whether the payment is a necessary outgoing of the assessee's business as a landlord, incidental to and inseparable from his realisation of the rent.

“4. In support of the view of the Government Advocate and the practice followed by the Financial Commissioner of the Punjab, it has been urged that, for the purpose

of calculating the amount of income: derived from a house, a tax specially payable in respect of that house differs essentially from a general tax payable from whatever source the income may be derived; and that the amount so specially paid is no more a portion of the house-owner's assessable income than is the amount expended on repairs to the house, on account of which a deduction is invariably made from the gross rental before its assessment to income tax. It is further argued that, whether intercepted, as is ordinarily the case in England, before reaching the house-owner's hands, or handed over to the Municipality after reaching him, the municipal tax is actually and ultimately paid by the tenant, whose income, including the amount of the municipal tax, is separately assessed to income tax; so that if the amount of the municipal tax is not to be deducted from the assessable income of the house-owner, the latter will also pay income tax in respect of the same amount whenever municipal rates are paid by him, and not by the tenant, whence it follows that income tax will have been paid twice or once in respect of the same amount according as the municipal tax is actually paid by the owner or the occupier—a matter with which the Government, as receivers of the tax, are not concerned.

"5. On the other hand, in support of the view now put forward by the Government of the Punjab, it is argued that the very fact that under Section 42 of Act XX of 1891 the municipal house-tax is assessed on the gross annual rent for which a house may be expected to let, shows that the tax is not paid in the process or for the purpose of actually obtaining the rent, notwithstanding the provisions of Section 62 under which the tax is remitted in case no rent has been obtained. From this point of view the contention is that the owner's income from the house consists of the amount paid to him or on his behalf by the tenant; that out of this amount the Municipality merely claims a portion for local purposes, just as Government claims another portion for Imperial purposes; and that there is no more reason for deducting the amount of the municipal tax than for deducting the amount of the income tax itself from the person's gross income in order to arrive at the amount assessable.

"6. It has further been suggested that a debt due to the Municipality can only come in after a debt due to the Crown; and that inasmuch as a tenant or an occupying owner of a house is not entitled to deduct the amount of any municipal or other taxes to which he may be liable when returning his income assessable with income tax, there is no reason why the owner of a house should be held entitled to do so without distinct statutory provision to that end. As the words of the law are admittedly doubtful, the reason of the thing and the analogy of a similar law seem to be fair grounds of argument; and it is pointed out that, according to the English law, it is only when an owner pays rates and taxes which are by law a charge upon the occupier that the amount of such rates and taxes is deducted from the annual value whereas, if a tenant pays rates and taxes which are by law a charge upon the owners when the annual value is to be the rent either actually paid or that might be obtained (as the case may be) *plus* the amount of such rates and taxes (Ellis Income Tax Acts, 2nd Edition, page 48). In the case under consideration the municipal house-tax is payable by the owner (Act XX of 1891, Section 63, Sub-section 1), and the recognition of any non-statutory deductions would obviously be dangerous and inconvenient, if not illegal.

"7. As, then, the matter is open to so much doubt, I am to request that the Honourable the Advocate General and the Standing Counsel may be instructed to advise the Government of India whether the deduction of municipal taxes from the rent received in the first instance given in the Deputy Commissioner of Simla's letter No. 199, dated 4th October

## PART III.]

## [INCOME TAX.

1893, was correct, and, if so, then whether the Governor General in Council has power, under Section 38, Sub-section 1, of Act II of 1886, to make a rule that municipal taxes should not in future be deducted from the amount of income assessable under Part IV of the Act, and generally upon the questions raised."

"No. 237, dated 17th March 1894.

"From—R. LEYCESTER UPTON, Esq., Solicitor to the  
Government of India ;

"To—The Secretary to the Government of India,  
Finance and Commerce Department.

"Referring to your No. 1308 S. R., of the 13th instant, I have the honour to forward herewith a copy of the questions submitted to the Honourable the Advocate General and the Standing Counsel and their joint opinion thereon."

Question submitted to the Honourable the Advocate General and the Standing Counsel.

Joint Opinion of the Honourable the Advocate General and the Standing Counsel.

(1) Whether the owner of a house letting it on rent should, in estimating his income from the house for the purposes of Act II of 1886, be allowed to deduct from his rent the amount of any municipal or other tax payable by him as owner.

(1) Municipal taxes are generally levied upon owners of houses as a contribution in respect of the advantages afforded by the municipal arrangements in regard to health, comfort and security, and which advantages are assumed to benefit the owners of houses by attracting tenants and so enhancing rent. Theoretically it is this enhanced rent or a portion of it which is claimed by the Municipality as having been earned by means of the advantages afforded by it. In this view the tax is a payment for advantages which increase the rent and should not be treated as income. It is, in fact, a payment which contributes to produce the rent out of which it is paid, and the net income is the rent after deduction of the tax.

Taxes which are not levied in respect of the rent do not appear to stand on the same footing. They may be taxes which are levied on owners of property in common with those who do not own property, and be contributions for general purposes intended to promote the enjoyment of such income as is left to be expended at the pleasure of the citizens.

We are of opinion for the above reasons that such taxes as first above indicated should be deducted in assessing income tax under Act II of 1886.

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Question submitted to the Honourable the Advocate General and the Standing Counsel.

Joint Opinion of the Honourable the Advocate General and the Standing Counsel.

(2) Whether the deduction of municipal taxes from the rent received in the first instance given in the Simla Deputy Commissioner's letter No. 199 of the 14th October 1893 (hereto annexed) was correct, and if so, then whether the Governor General in Council has power, under Section 38, Sub-section 1, of the above Act (II of 1886), to make a rule that municipal taxes should not, in future, be deducted from the amount of income assessable under Part IV of the Act, and generally upon the questions raised.

(2) Assuming the municipal taxes referred to to be within the description of taxes above indicated, and not taxes on servants, etc., the deduction is, in our opinion, correct. And the Governor General in Council has no power to make such a rule as suggested, as it would not, in our view, be consistent with the Act.

(G. I., F. & C., No. 1567-S. R., dated 27th March 1894; *vide* G. R. No. 1500, dated 27th April 1894.)

65. The legal opinion circulated with the foregoing order expressly referred to taxes payable by owners of houses in respect of the advantages afforded to the owner by the general municipal arrangements in regard to health, comfort and security, and neither the terms of the opinion nor the reasons of it are applicable to taxes paid by occupants in respect of specific services rendered to them. (G. I., F. & C., No. 3845-S. R., dated 30th July 1894; *vide* G. R. No. 2783, dated 28th August 1894.)

66. Income of European Circus Companies should be assessed when their accounts are finally closed, *viz.*, just before they leave the country; and the income of those which are Indian, but have no permanent residence or principal place of business in India, should be assessed at the place in which they are found at the beginning of the financial year when the assessments are made. (G. of I. letter No. 5801-S. R., dated 23rd November 1895; G. R. No. 85, dated 7th January 1896.)

## PART IV.—PROFITS OF COMPANIES.

1. Under Section 11 of Act II of 1886, the principal officer of every company in British India has to prepare the statement of net profits of his company. As the principal officer of the B. B. & C. I. Railway Company resides in Bombay, that company will be taxed in Bombay and not elsewhere, and as it is to be taxed only on its net profits, buildings occupied by it for the prosecution of its business are not liable to taxation. (G. R. No. 1762, dated 21st June 1886.)

2. As the profits of companies are taxed under Part II, income forming part of such profits cannot be taxed over again as part of an aggregate income under Parts I, II and III. But such income can be taken into account in deciding whether a person's aggregate income is of such amount as to make his income under Part I taxable, though less than Rs. 500. (G. R. No. 1950, dated 8th July 1886.)

3. It is not intended to issue any general orders on the reference regarding the definition of 'net profits' for the purposes of Act II of 1886.

As regards the particular question whether certain percentages of net earnings set aside by some of the mills and factories in the Bombay Presidency to form a depreciation and renewal fund should be taken into account in ascertaining the assessable net profits, the Collector is not bound to accept, as a fair deduction, the amount set apart by the assessee, but should in assessing the net profits allow such deduction as he may think just and reasonable as representing the diminished value by reason of wear and tear during the year of any machinery or plant used for the purposes of a concern.

(G. I., F. & C., No. 399, dated 27th January 1887, *vide* G. R. No. 559, dated 19th February 1887.)

4. The following opinion, No. 1222, dated 21st September 1889, was recorded by the Remembrancer of Legal Affairs :—

"When once a Collector has, after inspection of the accounts produced by a company in answer to a notice under Section 12 (i) of the Income Tax Act (II of 1886), determined by an order in writing the amount at which that company shall be assessed under Part II of that Act, no revision of that order is legal except on the petition under Section 26 (? 27) of the person deeming himself aggrieved by that order. No one else can call the order in question. Subject to revision on such petition it determines the amount payable, and Section 28 contemplates that no evidence shall be taken even on such revision except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him.

"In the case referred to in the Government memorandum under reply, therefore, if Captain Lyde was a Collector within the meaning of Section 3 (9) of the Act, or was empowered under Section 40 to exercise and perform the powers and duties of a Collector conferred and imposed by Section 12, and has by an order, in writing, determined the amount at which the Perim Coal Company shall be assessed under Part

II, then no other officer can be appointed to revise the order.

“ If Captain Lyde was not a Collector under Section 3 (9), or empowered under Section 40, his proceedings would be a nullity.

“ If Captain Lyde has not made an order in writing in exercise of such powers, his proceedings are incomplete.

“ In either of these two cases supposed in paras. 3 and 4, any person answering to the definition of a Collector contained in Section 3 (9), or empowered under Section 40, might proceed under Section 12 to inspect the accounts and make the order in writing.

“ But no order in writing under Section 12 (2) by an officer empowered to make the same, would, in my opinion, be legally open to *revision* except on the petition of the person aggrieved by such order. The revision could, even in such case, be made by the Commissioner of Division only or by some person empowered by the Local Government to perform such duty and exercise such power.

“ Even if Captain Lyde's proceedings were a nullity or uncompleted by an order in writing, Mr. Sandell could not inspect the company's books until he had been empowered under Section 40.”

(G. R. No. 4047, dated 3rd October 1889.)

**5.** The net profits made by a company during a given year (Act II of 1886, Schedule II, Part II) are the excess of ordinary receipts during that year over expenses properly chargeable to the revenue of that year.

The preliminary expenses of a company which have not been incurred during the year of assessment, but previously, are not, for the purposes of the Act, properly chargeable to that year's revenue, and cannot be brought into account for the purpose of *pro tanto* reducing the amount of net profits.

(Adv. Gen., No. 50, dated 18th June 1890; *vide* G. R. No. 2257, dated 2nd July 1890.)

**6.** Section 3, clause (5), has no bearing upon the question what are the profits of a company liable to be taxed; but this section enables the Collector to assess the tax upon the shareholders of the company in respect of that portion of the profits of the company which the company may show were not made in British India, and consequently not liable to tax under the Act, but which the shareholders in British India received. Section 5 exempts from taxation any income which a person enjoys as a member of a company, when the company is liable to the tax. This is because of the provisions of Sections 11 and 12, under which the profits of a company are taxed before any distribution is made to the shareholders, but in those cases in which a shareholder in a company received in British India a share of the profits which are not liable to be taxed under Sections 11 and 12, he is liable to be taxed for that share as income received by him in British India.

A company, as such, can only be taxed upon the profits made in British India, even though the head office is in Bombay and the profits have been credited in such office, but that the individual share.

holders who received in British India from a company the profits made out of British India are liable to be taxed upon the profits so received as part of their income.

An individual or firm is liable upon his or its income and profits accruing and arising or received in British India, but each case must depend upon its own circumstances.

The Secretaries, Agents or other officers of the company are not personally liable for the tax assessed upon the company—there is nothing in the Act which imposes upon them any personal liabilities.

(Adv. Gen., No. 71, dated 30th July 1892; *vide* G. R. No. 3351, dated 20th August 1892.)

Act II of 1886, Sections 11 and 12, and Part 2 provide only for assessment and payment of tax upon the profits of a company made in British India. It does not matter where the head office is: if a company carries on business at different places, it is only liable to pay tax upon the profits earned in British India. It may be very difficult in the case of companies who carry on business in different places, some of which are out of British India, to ascertain what were the profits earned in British India, but each case must depend upon its own circumstances. In the case of the Siam Forest Company, Limited, the profits upon timber sold in Bombay or other places in British India, though consigned from Siam, must be considered as made in British India, and, therefore, liable to tax (see *Sulley vs. The Attorney General*, 5 H. and N., 511).

7. The Government of India in the Finance and Commerce Department, in their letter No. 5559, dated 29th November 1890, having made enquiries as to the practice followed in regard to the deductions allowed from the gross income or receipts of a company or other business carried on for the sake of profit, the Government of Bombay called for reports on the subject from the Commissioner in Sind, the Divisional Commissioners, the Political Resident, Aden, and the Collector of Income Tax, Bombay. A précis was prepared of the reports received, and copies of it were forwarded, with the remarks of Government, to the officers concerned, for information and guidance. The several points raised by the Government of India and the remarks of the Government of Bombay are given below:—



Para. of the Government of India's letter No. 5859, dated 29th Nov. 1890.	Points raised by the Government of India.	Remarks by the Government of Bombay.
1	2	3
5	<p>It is assumed that all expenses which are clearly necessary for the purposes of the business, that is, which are necessary in order to earn the profits which it is the object of the business to secure, are deducted. Such expenses vary with the nature of the business, but the following may be specified as examples:—Salaries of employes, Rent of buildings hired for the business, Cost of goods to be resold, and Interest on borrowed capital.</p>	<p>So far as regards companies' profits, which comes under Part II, Schedule II of the Act, the practice throughout the Presidency and at Aden appears to be fairly uniform, and in accordance with the instructions and limitations laid down, from time to time, by the Government of India.</p> <p>So far as individual traders in the Mofussil under Part IV are concerned, such deductions as are prescribed are made where it is possible to ascertain the amounts under the various heads. Where these are not, from various reasons, ascertainable, the practice appears to be to assess, with the aid of a Panchayat, the gross profits and make a deduction on account of the various items referred to. This deduction varies according to local circumstances, but the system in practice works fairly, and an attempt to secure theoretical net profits would probably lead to friction, and possibly to fraud by the assessee without any corresponding benefit.</p>
6 (a)	<p>In what manner and under what limitations are the costs of repairs to buildings used for the business allowed to be deducted? Is the actual expenditure as a rule deducted? And, if so, are the statements of the assessee usually accepted as to the amount spent?</p>	<p>As regards companies there is no difficulty in ascertaining the cost of repairs and renewals, the actual expenditure being taken according to the statements of the assessee, but the Governor in Council has considered it to be advisable to lay this down as a general rule, subject to the proviso that it should not exceed 10 per cent. per annum on the valuation of the building. As regards individuals, the Governor in Council considers that the practice of accepting the statements of the assessee as proved by their accounts subject to the same proviso might be made general; and in the absence of accounts the estimate of a local Panchayat might be admitted, and orders to this effect will be issued to the officers concerned.</p>
6 (b)	<p>Renewal of buildings probably comes under the same treatment as repairs. But how is the line drawn between renewals and additions, which latter are properly additions to capital?</p>	<p>The cost of additions is usually charged to capital, and such charges are rightly disallowed. Renewals should be treated as repairs, the distinction between renewals and additions being ascertained by the description of the work as is done in Bombay City.</p>
6 (c)	<p>When amounts are shown in the accounts rendered to the Collector, not as spent on actual repairs and renewals, but as being taken to a renewal fund, are these amounts deducted with or without any limitations or conditions? And if such deductions have been allowed, are subsequent amounts actually expended on repairs or renewals admitted also? And, in such case, is any distinction made according to</p>	<p><i>Fide</i> remarks against 6 (d) <i>infra</i>.</p>

Para. of the Government of India's letter No. 5559, dated 29th Nov. 1890.	Points raised by the Government of India.	Remarks by the Government of Bombay.
1	2	3
	<p style="text-align: center;">..</p> <p>whether the amounts actually spent are charged against the income of the year or charged to the renewal fund?</p> <p>6 (d) In what manner are deductions allowed on account of the depreciation in the value of buildings? Are any fixed percentages on account of depreciation accepted or do the Collectors try to estimate the amounts which they themselves think just and reasonable as representing the diminished value by reason of wear and tear during the year? And is any endeavour made to see that the deduction on account of depreciation represents the depreciation of one year only?</p>	<p>The Governor in Council considers that a company which has a depreciation and an insurance fund seems to have made necessary provision, not for adding to but for preserving its capital, and that where the depreciation and insurance capital are sufficient to provide for all risks, further additions should be assessed.</p> <p>If money was <i>honestly</i> set aside for depreciation or insurance, it should be deducted from net profits. Money paid for insurance is lost to the payer for the time at all events and perhaps for ever; but if the event insured against happens, <i>e.g.</i>, if his mill is burned down, his money returns to him, he suffers no loss, and the Government gets payment of its income tax for that year on the whole of its earnings, without any reduction on account of the loss of the mill.</p> <p>A question having been raised by this Government as to whether certain percentages of net earnings set aside by some of the mills and factories in this Presidency to form a depreciation and renewal fund should be taken into account in ascertaining the assessable net profits, the Government of India stated in their letter No. 389, dated 27th January 1887, that the Collector was not bound to accept as a fair deduction the amount set apart by the assessee, but should in assessing the net profits allow such deduction as he might think just and reasonable as representing the diminished value by reason of wear and tear during the year of any machinery or plant used for the purposes of a concern.</p>
	<p>6 (e) It is assumed that any amounts actually paid to insurance companies for insurance are deducted. If such payments are not made, but amounts are set aside and taken to an insurance fund of the concern, are such amounts deducted?</p>	<p><i>Vide</i> remarks against 6 (d), <i>supra</i>.</p>
	<p>7 In regard to machinery and plant, the same questions as those specified in regard to buildings arise; but it is possible that in some points it may have been found necessary to adopt a different practice for them, as the conditions are somewhat different, from buildings.</p>	<p>The Governor in Council considers that the practice prevalent in Bombay City as regards machinery and plant coming under Part II should be made of general application throughout the Presidency and Aden, and that as regards plant and machinery coming under Part IV, the existing practice in Dhárwár is fair and need not be disturbed.</p>

## PART IV.]

## [INCOME TAX.]

Para. of the Government of India's letter No. 5559, dated 29th Nov. 1890.	Points raised by the Government of India.	Remarks by the Government of Bombay.
1	2	3
8	Are amounts taken to a reserve fund admitted as deductions in any province?	The Governor in Council is of opinion that the practice in Sind should be made to conform to that in the rest of the Presidency* and orders to this effect will be issued.
9	Are amounts spent in repayment of debt anywhere admitted?	The practice as regards companies under Part II varies, that in Sind and Aden varying from that in Bombay and elsewhere. The Governor in Council considers that it should be made uniform and the Bombay practice† generally adopted. The practice‡ for individuals coming under Part IV as exemplified in Kolába, Dhárwár and Belgaum is fair enough.
12	When houses are owned and used by the owner for letting in order to realize a profit from the rent, the case is merely a particular one of a business carried on for profit. But what deductions are allowed in such cases from the gross rents realized by the owner?	The practice seems to be fairly uniform. The attention of the Collector of Násik will be drawn to the Resolutions of this Government Nos. 964 and 1237, dated 3rd April and 3rd May 1886, respectively, so that the practice in the Municipal towns of that district of deducting municipal taxes from assessable income may be stopped.
13	When houses are occupied by the owner and not in any sense maintained for the purpose of realizing profits in the form of rent, Section 24 of the Act requires the Collector to estimate the gross annual rent at which the house may reasonably be expected to let, and to assess the income from it at $\frac{3}{4}$ th of such amount. It is assumed that no other deduction than the $\frac{1}{4}$ th fixed by the Act is allowed. But the Governor General in Council desires to know whether any difficulties have been found to arise in estimating the letting value, and in particular what treatment is adopted in places where it is the local custom to state the rent, not simply at the gross amount received by the landlord from the tenant, but at so much as rent proper and so much on account of municipal taxes or other payment which the landlord desires to transfer from himself to his tenant.	No difficulty has been found in estimating the letting value of houses occupied by the owners.
14	Is Section 24 of the Act applied in any province to companies or	The Government of India having admitted in paragraph 4 of their letter No. 5559, dated

\* The practice in the Presidency proper is not to admit amounts taken to a reserve fund as deductions.

† The Bombay practice is not to admit as a charge amount borrowed as capital to start a concern with or for working expenses.

‡ The practice in Kolába, Dhárwár and Belgaum for individuals coming under Part IV is not to admit the amount spent in repayment of debt, but to admit the interest payable thereon.

Para. of the Government of India's letter No. 5559, dated 29th Nov. 1890.	Points raised by the Government of India.	Remarks by the Government of Bombay.
1	2	3
	<p style="text-align: center;">..</p> <p>to other concerns carried on for profit assessable under Part IV, when the business premises are owned by the company or trader?</p>	<p>29th November 1890, that it is net income that has to be assessed in the case of any business assessable under Part IV, just as much as under Part II, it appears that the rent valuation of shops occupied by the owners should not be assessed. The practice in the Sátára, Sholápur, Násik, Dhárwár and Belgaum Districts is contrary to the orders of the Government of India, and instructions will be issued to the Collectors concerned to alter the practice.</p>

(G. R. No. 3908, dated 10th November 1891.)

8. The Income Tax Collector has not power, under Section 12 of the Income Tax Act, 1886, to require the production of the accounts of persons who have deposited monies at interest with a company, unless he has reason to believe that the statement of net profits delivered to him by such company under Section 11 is incorrect. He would not be justified in demanding such inspection merely for the purpose of satisfying himself that the deduction made by such company for interest was correct, unless he had reason to believe it was incorrect, nor for the purpose of finding out the names of the depositors. (Adv. Gen., No. 53, dated 13th May 1893; *vide* G. R. No. 2031, dated 5th June 1893.)

9. For ascertaining and determining income chargeable with income tax, the "general tax paid to the Bombay Municipality by the Cotton Mill Companies and other similar Joint Stock Companies on account of buildings they own should be deducted from the income of the companies as is done in the case of persons assessable under Part IV. (G. R. No. 1564, dated 6th April 1897.)

10. In assessing the profits of Cotton Mills Companies to income tax, amounts paid by them on account of Municipal *halálkhor* cess should not be deducted from the profits before charging income tax.

Sums annually set apart from the earnings by the proprietors of Cotton Mills and factories to form a Building Depreciation Fund should not be excluded from assessable profits. (G. R. No. 3396, dated 7th August 1897.)

11. In Government letter No. 3596 A, dated 17th August 1897, it was brought to the notice of the Government of India that it was the practice in the N. W. Provinces and Oudh to allow deductions on account of depreciation in the value of buildings in estimating the profits of Joint Stock

Companies for the purposes of assessment to income tax, and it was observed that no such deduction is allowed in the Bombay Presidency and that it is desirable to secure uniformity of practice as far as possible. The Government of India in reply stated that the practice followed by that Government had been to allow a certain discretion to Local Governments in prescribing in such matters the manner of ascertaining and determining the income liable to *assessment*, and that that practice should be maintained. They explained that it was not intended by the orders contained in their letter No. 399,\* dated 27th January 1887, to prohibit deductions such as are made in the N. W. Provinces on account of depreciation of buildings. (G. of I. letter No. 4678-S. R., dated 27th October 1893; G. R. No. 5443, dated 28th November 1898.)

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\* Quoted in G. R. No. 559, dated 19th February 1887.

## PART V.—RULES UNDER THE ACT.

1. The Governor in Council is pleased to direct, under Sub-section (4) of Section 30 of Act II of 1886, that the tax chargeable under the said Act shall be recovered in the City of Bombay from owners of vehicles and animals which ply for hire in the said City and are liable to a municipal tax, by the Municipal Commissioner for the said City, in the same manner as the said municipal tax is recovered from the said owners, with, and as an addition to, the said municipal tax. (G. R. No. 1004, dated 7th April 1886.)

2. In exercise of the power conferred by Sub-section (1), clauses (a) and (b), of Section 18 of Act II of 1886, the Governor in Council is pleased to make the following rules:—

1. In cases of any of the classes marginally noted, the Collector of Income Tax for Aden and Perim may:

Marchants.  
Traders.

(a) include in a list under Section 16 of the said Act any person who is liable to be served with a notice under Section 17 thereof instead of or in addition to serving him with such a notice; and

(b) serve a notice under Section 17 of the said Act on any person liable to be included in a list under Section 16 thereof instead of or in addition to including him in such a list.

2. The said Collector may cause a general notice to be published in Aden or in Perim, or both in Aden and Perim, inviting every person chargeable with income tax under Part IV of the second schedule to the said Act to deliver, or cause to be delivered to the Collector within one week from the service of the notice, a return in the form \* hereto appended, a copy of which shall accompany the notice, of his income during the year ending on the day on which his accounts have been last made up, or if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment of the said tax is to be made, then of his income during the year ending on the said thirty-first day of March.

(G. R. No. 1352, dated 14th May 1886.)

3. In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor General in Council is pleased to rule—

(1) Contributions made by the employes of the Bombay Port Trust to the Provident Fund established for their benefit, to whom clause (g) of Section 5 of Act II of 1886 does not apply,

\* *Vide* Form 9 prescribed by G. N. No. 2321, dated 4th August 1886, as modified by G. N. No. 4490, dated 12th November 1889.

shall be exempt from liability to assessment under that Act on the same conditions and to the same extent as sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

(2) The Provident Fund of the Bombay Port Trust shall be deemed to be a 'Service Fund' within the meaning of Rule 13\* of the Notification of the Government of India in the Department of Finance and Commerce No. 593, dated the 5th February 1886.)

(G. I., F. & C., Notn. No. 1383, dated 14th June 1886; *vide* G. R. No. 1909, dated 2nd July 1886.)

4. In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor General in Council is pleased to rule—

(1). Contributions made by the employes of the Karachi Harbour Board to the Provident Fund established for their benefit to whom clause (g) of Section 5 of Act II of 1886 does not apply, shall be exempt from liability to assessment under that Act on the same conditions and to the same extent as sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

(2). The Provident Fund of the Karachi Harbour Board shall be deemed to be a 'Service Fund' within the meaning of Rule 13 of the Notification of the Government of India in the Department of Finance and Commerce No. 593, dated the 5th February 1886.

(G. I., F. & C., Notn. No. 1583, dated 25th March 1887; *vide* G. R. No. 1068, dated 25th April 1887.)

5. In exercise of the power conferred by Sub-section (1) of Section 18 of Act II of 1886, the Governor in Council is pleased to make the following rules, *viz.* :—

1. Every Collector of Income Tax may serve a notice under Section 17 of the said Act on any person liable to be included in a list under Section 16 thereof, instead of including him in such list, if such person's liability to the tax has not become known to the Collector in sufficient time to include him in the list published under Section 16 in any year.

2. The Collector of Income Tax for Aden and Perim may, in any case in which it appears to him to be desirable so to do :

(a) include in a list under Section 16 of the said Act any merchant or trader who is liable to be served with a notice under Section 17

\* *Vide* clause 8 of G. I., F. & C., Notn. No. 2762, dated 6th June 1890. (G. N. No. 2022, dated 11th idem.) G. I., F. & C., Notn. No. 593, dated 5th February 1886, was superseded by G. I., F. & C., Notn. No. 2763, dated 6th June 1890. (G. N. No. 2022 idem.)

thereof, instead of or in addition to serving him with such a notice ; and

(b) serve a notice under Section 17 of the said Act on any merchant or trader liable to be included in a list under Section 16 thereof, instead of or in addition to including him in such a list.

3. Any Collector of Income Tax other than the Collectors of Income Tax for the City of Bombay and for Aden and Perim may serve a notice under Section 17 of the said Act on any person liable to be included in a list under Section 16 thereof, instead of including him in such list, if, in the opinion of the Collector, the procedure under Section 17 is more suitable to the condition of such person than the procedure under Section 16 and shall serve such a notice on any such person instead of, or in addition to, including him in such a list in all cases where such person becomes liable to be included in such a list for the first time.

4. The Collector of Income Tax for any of the

\* Town and Cantonment of Belgaum.  
 " " Karachi.  
 " " Hyderabad.  
 " " Jacobabad.  
 Towns of Dhárwár, Hubli, Gadag  
 Betgiri, Sukkur and Shikárpur.

towns and cantonments\* marginally noted may cause a general notice to be published, inviting every person

chargeable under Part IV of the second schedule to the said Act to deliver or cause to be delivered to the Collector, within one week from the publication of the notice, a return, in the Form No. 9 hereto appended, which shall be published with the notice, of his income during the year ending on the day on which his accounts have been last made up.

† Vide G. N.  
 No. 1626,  
 dated 29th  
 June 1887.

Or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March.

5. The Collector of Income Tax for the City of Bombay may cause a special notice to be served on any person residing in the said city whom he believes to be chargeable with tax under Part IV of the second schedule to the said Act, inviting such person to deliver or to cause to be delivered to the Collector, within one week from the service of the notice, a return, in the form K hereto appended, a copy of which shall accompany the notice, of his income during the year ending on the day on which his accounts have been last made up.

Or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment of the said tax is to be made, then of his income during the year ending on the said thirty-first day of March.



PART V.]

[INCOME TAX.]

FORM NO. 9 (See rule 4.)

Return under Section 18, Sub-section (1), Clause (b) of Act II of 1886.

District }  
 Taluka } } To be returned duly filled up on or before  
 City } } the day of 188 .

**RECEIVED.**  
 Date \_\_\_\_\_  
 Recorded No. \_\_\_\_\_  
 (Signed) \_\_\_\_\_  
 Registering Clerk.

Return of income under Part IV, Schedule II of Act II of 1886, accruing and arising in British India during the year ending on the day of 188 . The return of income under Parts I, II and III prescribed in the column of Remarks is required for information only.

Name.	Residence or place or business.	Sources of income under Parts I, II, III and IV specifying each part and each heading under each part separately.	Amount of income from each source, specifying the period during which the income from each has been derived.	Names of sharers, if any, in the income returned, with the specification of share of each.	REMARKS.
1	2	3	4	5	6
		1. Profession or Trade. 2. Interest on money (other than that invested in Government Securities, or Securities of local bodies and Companies). 3. Landed estate (other than Agricultural). (Give number and streets of houses.) <i>Note.</i> —If the returning party lives in his own house, he should enter the valuation thereof according to the municipal register.	Rs. Rs. Rs.		1. State if agent, trustee, or executor, &c., for any one, and if so, for whom (vide para 7 of instructions below). 2. Here enter in detail the number and description of shares in Joint Stock Companies. 3. State here the interest received during last year from Government Securities or Municipal, Port Trust or any other Debentures. 4. Here specify income under Part I. (If employed, state where employed.) 5. Specify here any payments made to Insurance Companies, as instructed below. 6. Any other remarks.

DECLARATION.—I, \_\_\_\_\_, do declare that the income stated in this return is truly estimated on all sources therein mentioned, that it has actually accrued within the period stated, and that I have no other source of income arising or accruing in British India assessable.

(Signed)

Address—

Date— 188 .

## INSTRUCTIONS FOR FILLING UP THE RETURN.

1. In the case of a firm, the ordinary designation of the firm should be entered in Column 1.
2. If the person or firm has several places of residence or business they should all be entered in Column 2, the principal residence, &c., being specified.

## INCOME TAX.]

## [PART V.

3. In column 3 every separate source of income arising and accruing in British India should be entered in detail.

4. Against the gross receipts no deduction should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned; nor should deduction be made on account of the maintenance of the person himself or his family or domestic establishment, nor on account of any public or local rates, cesses or taxes, other than rates or taxes payable by such person as imposed by, or under any enactment or in force in a Municipality or Cantonment as such, in respect of his ownership of any buildings or lands not used for agricultural purposes, and otherwise than in consideration of services performed or accommodation supplied.

5. Sums paid to an Insurance Company in respect of an insurance or deferred annuity on the life of the person assessed, or on that of his wife, should not be deducted from the amount of income to be shown in Column 4, but should be specified in Column 6 (Remarks). On presentation by the assessee of the receipt of the Insurance Company for the payment and a copy thereof, a deduction, not exceeding one-sixth of the income of the assessee, will be allowed.

6. A deduction should, in the case of rent or income from house and lands not used for agricultural purposes, be made of the amount payable by the person in question on account of any tax or rate imposed by or under any enactment or rule in force in a Municipality or Cantonment as such in respect of his ownership of such buildings or lands, and not being a rate, cess or tax in consideration of services performed or accommodation supplied.

7. If the person filling in the return is chargeable (1) as a trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot; (2) as an agent of a non-resident; (3) as receiver or manager appointed by any Court in India, a Court of Wards, an Administrator General, or an Official Trustee in respect of income officially in his possession or under his control, the fact would be stated in the column of Remarks.

## FORM K. (See Rule 5.)

FOR THE YEAR ENDING 31st March 188 .

*Notice under Section 18, Clause (c) of the  
Income Tax, Act, 1886.*

Number

Date

To

You are requested duly to fill in, in accordance with the annexed instructions, sign and deliver at my office, the following Form of Return of Income chargeable under Part IV within seven days from the service of this notice. The return of income under Parts I, II and III prescribed in the column of Remarks is required for information only.

Income Tax Collector, Bombay.

PART V.]

[INCOME TAX.]

*Return of Income accruing and arising in  
British India.*

Name.	Residence or place of business.	Sources of income under Parts I, II, III and IV specifying each part and each heading under each part separately.	Income derived from each of these sources during the past year, mentioning the period during which the income from each source has been derived.	Names of sharers, if any, in the income mentioned in column 4, with specification of their Shares.	REMARKS.
1	2	3	4	5	6
		1. From Profession or Trade. Ra.  2. From Interest on money (other than that invested in Government Securities, Port Trust or Municipal Debentures, or in Joint Stock Companies). Ra.  3. Land and Estate. Ra.  <i>(State below the number of each house and the street in which it is situated.)</i> <i>N.B.—If you are living in your own house, it must also be entered here with its annual valuation as shown in the Municipal Books.</i>			1. Here state whether you are agent, trustee or executor, &c., for any one, and if so, for whom ( <i>vide</i> para. 7 of instructions below). 2. Here enter in detail the number and description of shares in Joint Stock Companies.  3. If you possess Government Securities or Municipal, Port Trust, or any other Debentures, state here the interest received by you during the last year. 4. Here specify income under Part I. (If employed, state where employed). 5. Specify payments made to Insurance Companies ( <i>vide</i> para. 5 of instructions below). 6. Any other remarks.

I, \_\_\_\_\_, do declare that the income stated in this return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that I have no other source of income.

(Signature of the Party making the Return.)

**INSTRUCTIONS FOR THE GUIDANCE OF  
THE PARTY MAKING THE RETURN.**

1. In the case of a firm, the ordinary designation of the firm should be entered in column 1.
2. If the person or firm making the returns has several places of residence or business they should be all mentioned in Column 2, the principal place of residence or business being specified.
3. In Columns 3 and 4 every separate source of income accruing and arising in British India should be entered in detail as therein required.
4. Against the gross receipts no deduction should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned; nor should deduction be made on account of the maintenance of the person himself or his family, or domestic establishment, nor on account of any public or local rates, cesses, or taxes, other than rates or taxes payable by such person as imposed by or under any enactment or rule in force in a Municipality or Cantonment as such in respect of his ownership of any build-

ings or lands not used for agricultural purposes, and otherwise than in consideration of services performed or accommodation supplied.

5. Sums paid to an Insurance Company in respect of an insurance or deferred annuity on the life of the person assessed, or on that of his wife should not be deducted from the amount of income to be shown in Column 4, but should be specified in Column (6) of Remarks. On presentation by the assessee of the receipt of the Insurance Company for the payment and a copy thereof, a deduction not exceeding one-sixth of the income of the assessee will be allowed by this Department.

6. A deduction should, in the case of rent or income from houses or lands not used for agricultural purposes, be made of the amount payable by the person in question on account of any tax or rate imposed by or under any enactment or rule in force in a Municipality or Cantonment as such in respect of his ownership of such buildings, or lands, and not being a rate, cess, or tax in consideration of services performed or accommodation supplied.

7. If the person filling in the return is chargeable (1) as a trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic or idiot; (2) as an agent of a non-resident; (3) as receiver or manager appointed by any Court in India, a Court of Wards, an Administrator General or an Official Trustee in respect of income officially in his possession or under his control, the fact should be stated in the column of Remarks.

*N.B.*—Section 35. "If a person makes a statement in a declaration mentioned in Section 18, Sub-section (2), which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be deemed to have committed the offence described in Section one hundred and seventy-seven of the Indian Penal Code."

(G. Nos. Nos. 2321, dated 4th August 1886, 4480, dated 12th November 1889, 3139A, dated 25th September 1894, and 1983, dated 26th April 1899.)

6. Under paragraph (4) of the Notification of the Government of India in the Foreign Department No. 300-I., dated the 26th January 1887, extending Act II of 1886 (An Act for imposing a Tax on Income derived from sources other than Agriculture) to the Cantonment of Deesa, His Excellency the Governor in Council is pleased to extend to the said Cantonment the rules made under Sub-section (1) of Section 18 of the said Act (excepting Rules 2 and 5), published under Government Notification No. 2321 at pages 651 to 653 of Part I of the *Bombay Government Gazette*, dated 5th August 1886, and to direct that the words "Cantonment of Deesa" be added to the list of towns and cantonments noted in the margin of Rule 4. (G. R. No. 1626, dated 29th June 1887.)

7. The following rules made by the Governor in Council in exercise of the power delegated to him under Section 38 of Act II of 1886 by the Honourable the President in Council are published for general information:—

1. For the purpose of ascertaining and determining any income chargeable with tax under Part IV of the second schedule to the said Act, the gross receipts from every source of income not included in Part I, Part II, or Part III, of the said schedule shall be computed, no deduction being

allowed on account of the maintenance of the person whose income is to be assessed, or of his family or domestic establishment, nor on account of any disbursement or expense not specially exempted from assessment by Section 5 of the said Act, or not wholly and exclusively incurred in respect of the source of income in question, nor shall any deduction be allowed on account of any tax, rate or cess to which such person is liable, other than a tax or rate imposed by or under any enactment or rule in force in a Municipality or Cantonment as such, on that person in respect of his ownership of any buildings or lands not used for agricultural purposes, and otherwise than in consideration of services performed or accommodation supplied.

2. Any person who claims exemption from taxation in respect of any income under clause (e) of Sub-section (1) of Section 5 of the Act, shall adduce proof that the property from which such income is derived is "solely employed for religious or public charitable purposes;" and on his establishing such right of exemption, to the satisfaction of the Collector, shall be entitled to receive from the said officer a certificate to that effect, which, if the property consists of securities, shall be in the Form A hereto annexed which has been prescribed in this behalf by the Honourable the President in

\* *Vide Bombay Government Gazette of February 11th, 1886, Part I, page 112.*

Council in No. 10 of the Rules published in the Government of India's Notification\* No. 593 of 5th February 1886, and, in every other case, shall be in the Form B hereto annexed.

3. The conclusion of any arrangement by a Collector, under Sub-section (2) of Section 9 of the said Act, with a company, or with a public body or association not being a local authority or company or with a private employer shall be subject to the following conditions (*viz.*) :—

- (1) that the Collector may, if the conclusion of any such arrangement will thereby be facilitated, allow such company, body, association or employer to deduct from the amount of tax to be recovered by such company, body, association or employer on behalf of Government from the person or persons receiving any salary, annuity, pension or gratuity from such company, body, association or employer, a commission at such rate not exceeding two per centum of the amount of the tax as they shall mutually agree upon;
- (2) that the amount of the tax recovered on behalf of Government shall be paid by such company, body, association or employer, after deducting the commission, if any, agreed upon as aforesaid, to the credit of Government into such treasury or bank as the Collector directs, within one week after payment of the salary, annuity, pension or gratuity in respect of which such tax has been recovered.

4. The lists to be prepared by Collectors under Section 16 of the said Act shall be in English in the City of Bombay, and, elsewhere, shall be in the vernacular language officially used by the Collector, and also, if the Collector thinks fit, either wholly or in part, in some other vernacular language or in English.

5. Applications to compound for the tax assessable under Part II or Part IV of the second schedule to the Act shall be made in writing to the Collector.

6. Agreements for composition shall be in the Form C or D hereto annexed, as the case may be, or as near thereto as may be, and shall be for a period of not less than three years and not more than five years. Each agreement shall be made in two parts, one of such parts, signed by the person compounding, remaining with the Collector, and the other part, signed by the Collector, remaining with the person compounding.

7. No agreement for composition for any tax chargeable under the Act shall be entered into, unless the income on which such tax is to be assessed amounts in the City of Bombay and in Aden and Perim to Rs. 10,000 or upwards, and elsewhere to Rs. 2,000 or upwards.

8. The amount of the composition shall in every case of a tax assessable under Part IV of the schedule aforesaid, be a sum equal to one hundred and five per centum of the amount of the tax at which the person compounding is finally assessed under the provisions of the Act for the first year of the period comprised in the agreement.

9. If any person who has compounded for the tax assessable under Part IV of the schedule aforesaid dies, or becomes bankrupt or insolvent before the expiration of the period comprised in his agreement, his agreement shall determine on the thirty-first day of March next after his death, bankruptcy or insolvency, save and except as to any portion of the amount of composition which before the said day shall have become payable and shall then be unpaid.

## FORM A.

(Government of India's Form No. D. under their Rule 10.)

I, \_\_\_\_\_, Collector of Income Tax,  
do hereby certify that the interest on the security specified below, standing in the name of \_\_\_\_\_, is employed solely for \_\_\_\_\_ purposes :—

Description of Security.	Number.	Date.	Amount.

Dated \_\_\_\_\_ 188 .

Income Tax Collector,

PART V.]

[INCOME TAX.

FORM B.

I, \_\_\_\_\_, Collector of Income Tax,  
 \_\_\_\_\_, do hereby certify that the income derived from  
 the property specified below, standing in the name of  
 \_\_\_\_\_ is employed solely for  
 \_\_\_\_\_ purposes, and has accordingly been exempted from assessment  
 for the Income Tax for the year ending 31st March 188 :—

Description of Property.	Municipal No.	Amount of Income from the Property.	Remarks.

Dated \_\_\_\_\_ 188 .

Income Tax Collector.

FORM C.

*Agreement for composition for tax on income made under Section 31 of Act II of 1886, between the Collector of \_\_\_\_\_ and hereinafter called the 'compounding party.'*

*It is hereby agreed—*

1. That for a period of \_\_\_\_\_ years from the 31st day of March 188 \_\_\_\_\_ the tax assessable upon the income of the compounding party derived from sources other than those mentioned in Parts I, II or III, of the second schedule to the said Act and accrued in the \_\_\_\_\_ shall be computed as follows viz.:—For the first year at Rupees \_\_\_\_\_ and for each subsequent year at Rupees \_\_\_\_\_.

2. That the amount of such composition shall be paid without deduction on the \_\_\_\_\_ day of \_\_\_\_\_ next and the amount of Rupees \_\_\_\_\_ for each subsequent year shall be paid without deduction on the \_\_\_\_\_ day of \_\_\_\_\_ in each subsequent year during the said period by the compounding party to the Collector at the office of the Collector.

3. That if default be made in payment of any of the said amounts on the date fixed for payment thereof, such amount shall be recoverable in the same manner and by the same means as any other assessment made under Part IV of the second schedule to the said Act.

4. If the compounding party dies or becomes bankrupt or insolvent before the expiration of the said period of \_\_\_\_\_ years this agreement shall determine on the 31st day of March next after such death, bankruptcy or insolvency save and except as to any portion of the amount of composition which before the said day shall have become payable and shall then be unpaid. In witness whereof the Collector hath signed one part of this agreement and the compounding party hath signed the other part thereof this \_\_\_\_\_ day of \_\_\_\_\_ 188 .

Witness to the signature of }  
 the Collector of }

Witness to the signature of

## FORM D.

*Agreement* for composition for tax on income made under Section 31 of Act II of 1886, between the Collector of \_\_\_\_\_ and \_\_\_\_\_ hereinafter called 'the company.'

*It is hereby agreed—*

1. That for each and every year for a period of \_\_\_\_\_ years from the 31st day of March 188 \_\_\_\_\_, the tax assessable upon the whole of the net profits made in British India by the company shall be computed at Rs. \_\_\_\_\_.

2. That the amount of such composition Rs. \_\_\_\_\_ shall be paid without deduction on the \_\_\_\_\_ day of \_\_\_\_\_ in each year of the said period by the company to the Collector at the office of the Collector.

3. That if default be made in payment of any of the said amounts on the date fixed for payment thereof, such amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II of the Second Schedule to the said Act.

In witness whereof the Collector hath signed one part of this agreement, and the said company hath affixed its seal and duly executed the other part thereof.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 188 \_\_\_\_\_.

Witness to the signature }  
of the Collector. }

The common seal of the }  
Company, }  
Limited, hath been affixed }  
hereto in pursuance }  
of a resolution of the }  
Board of Directors in the }  
presence of }

(G. Nos. Nos. 1791, dated 23rd June 1886, 4430, dated 12th November 1889, and 3139, dated 25th September 1894).

8. In exercise of the powers conferred by Sections 6 and 38 of Act II of 1886, the Governor-General in Council is pleased, in supersession of the Notifications in the Department of Finance and Commerce,—

	No. 579,	dated the 3rd May 1886,
	" 2003,	" 16th July 1886,
(a)	" 2633,	" 19th August 1886,
(b)	" 2929,	" 3rd September 1886,
(c)	" 3920,	" 29th October 1886,
(d)	" 4330,	" 25th November 1886,
(e)	" 4010,	" 26th July 1887,
(f)	" 6911,	" 30th December 1887,
(g)	" 676,	" 8th February 1888,
(h)	" 1650,	" 27th March 1888,
(i)	" 1703,	" 30th March 1888,
	" 806,	" 14th February 1889,
(j)	" 3065,	" 20th June 1889,

(a)	Republished at p. 730 of Pt. I of the B. G. G. dated 2nd Sept. 1886.
(b)	" " 749 " " 9th " "
(c)	" " 949 " " 4th Nov. "
(d)	" " 1017 " " 2nd Dec. "
(e)	" " 721 " " 18th Aug. 1887.
(f)	" pp. 1 and 2 " " 5th Jan. 1888.
(g)	" p. 135 " " 16th Feb. "
(h)	" " 323 " " 5th Apl. "
(i)	" " " " do. "
(j)	" " 561 " " 27th June 1889.



## PART V.]

## [INCOME TAX.

(A) to exempt from liability to the tax payable, and to assessment, under the said Act—

- (1) the income of persons (other than persons in the service of the Government) residing in—
  - (a) the scheduled districts of the Presidency of Madras ;
  - (b) the Hill Tracts of Chittagong ;
  - (c) the Mewás States under the Khándesh Political Agency ;
  - (d) the Khondmals and the Mahál of Angul in Orissa ;
- (2) the income of Universities or other associations or bodies existing solely for educational purposes, and of local authorities as defined in Section 3 of the Act, provided that the exemption shall not extend to interest payable on a Government security in respect of any period (the period running to date of payment of interest from last date of payment thereof) during which a transfer of the security has been effected.
- (3) the official allowance which an Agent of a Prince or State in India in alliance with Her Majesty, who has been duly accredited to represent the Prince or State for political purposes in any place within the limits of British India, receives as such Agent in British India from the Prince or State ;
- (4) any capital sum paid in commutation of the whole or a portion of a pension ;
- (5) so much of the income of a person as is derived solely and directly from the production of indigo or the preparation thereof for the market : provided that nothing in this clause shall be construed to affect Section 5, sub-section (2), of the Act with respect to the liability of an officer or servant of a person to whom this clause applies ;
- (6) such portion of any person's income as is paid to any Service Fund, Mutual Benefit Fund, Friendly Society, or other legally established Association, not being a company within the meaning of Section 3, sub-section (2), of the Act, in respect of an insurance or deferred annuity on his own life or on the life of his wife, in the same way as if the payment were made to an Insurance Company ;
- (7) such portion of the income of any person in the service of the Government, or of any Local Authority, or of any Railway Company, as is paid into any Provident Fund established under the authority, or with the permission of the Government, and as is not repayable to him at his option so long as he remains in such service :

Provided that the amount of income exempted under No. (6) and No. (7), together with the amount exempted under section 5, sub-section (1), clause (g), of the Act, shall not exceed one-sixth of the whole income in respect of which the person would, but for these exemptions, be liable;

(8) Interest on securities which are held by, or are the property of, a Service Fund or a Friendly Society, as defined below :—

For the purposes of this exemption, a Service Fund is a fund established under the authority, or with the permission of Government for the purpose of securing deferred annuities to the subscribers, or payments to them in the event of their resignation of or dismissal from the service in which they are employed, or provision for their wives or children after their death, or payments to their estate or their nominees upon their death, to which the servants of Government, or of a Local Authority, or of a Railway Company, are alone admissible as subscribers or members, and the funds of which are either deposited with the Government or invested in Government Securities; and a Friendly Society is a Mutual Association established for the purpose of securing deferred annuities to the subscribers, or provision for their wives or children after their death, or payments to their estate or their nominees upon their death, and in which the payment which may be made in respect of any one nominee does not exceed either a single payment of Rs. 3,000 or an annual payment of Rs. 500.

*Note.*—The East Indian Railway Savings Bank shall be deemed to be a Service Fund within the meaning of this clause.

(B) to rule—

(9) that a claim to exemption preferred under Section 5, Sub-section (1), clause (g), of the Act on that portion of income taxable under Part I of the second schedule of the Act which is paid as a premium to an Insurance Company shall not be entertained if the claim is made after the expiration of six months from the last day of the financial year during which the premium was paid;

(10) that officers and men of the Indian Marine Service shall not for the purposes of Section 5, Sub-section (1), clause (i), of the Act be treated as belonging to Her Majesty's Indian Forces; and

(11) that for the purposes of the Act—

(a) the tentage allowance included in the pay and Indian allowances of an officer in military employ under Article 748 of the Army Regulations, India, Vol. I, Part I, shall be deemed to be salary, unless the

officer has provided and has in his possession the camp equipage of his rank in a serviceable condition ;

- (b) the horse allowance shown as included in the consolidated or staff pay of the several appointments specified in Article 91 of the Army Regulations, India, Vol. I, Part I, shall be deemed to be salary, unless the officer has provided and actually maintains the number of *bond fide* chargers prescribed for his rank.

(G. I., F. & C., Notn. No. 2762, dated 6th June 1890 ; *vide* G. N. No. 2022, dated 11th idem.)

9. In exercise of the powers conferred upon him by Act II of 1886, and of all other powers enabling him in this behalf, and in supersession of the Notifications in the Department of Finance and Commerce,—

- (a) No. 593, dated the 5th February 1886,  
 (b) „ 674, „ „ 7th May 1886,  
 „ 2635, „ „ 19th August 1886,  
 (c) „ 3438, „ „ 30th September 1886,  
 (d) „ 2363, „ „ 5th May 1887,  
 (e) „ 4678, „ „ 31st August 1887,

the Governor-General in Council is pleased to make the following rules under the said Act:—

1. The time within which amount deducted from salary, annuity, pension, or gratuity paid by a Local Authority under Section 8, Sub-section (1), of the Act must be paid to the credit of the Government of India is fixed at one week from the date of payment of salary, pension, annuity, or gratuity. The payment to the credit of the Government shall be made by remitting the amount to the Collector with a statement giving the following particulars for each person from whom the tax has been realized :

- (1) Name.
- (2) Period for which the salary, pension, or annuity has been paid.
- (3) Amount of salary, pension, or gratuity paid.
- (4) Amount of tax.

2. The return required by Section 10 of the Act shall be in Form A hereto appended.

The name of any person who is receiving, at the date of the return prescribed by Section 10 of the Act, a salary, pension, or annuity which does not amount to Rs. 800 per annum, or has received during the year ending on that date a gratuity which does not amount to that sum, need not be shown in the return.

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(a) Republished at pages 112 to 119 of Part I of the *Bombay Government Gazette* dated 11th February 1886.

- (b) „ page 418 „ „ 13th May „  
 (c) „ „ 863 „ „ 7th October „  
 (d) „ „ 832 „ „ 12th May 1887.  
 (e) „ „ 785 „ „ 8th September „

3. Any sums, such as payments to regimental mess or band funds or the like, compulsorily stopped from salary by the orders, or with the approval, of the Government, shall be deducted from the salary previous to assessment.

A portion of salary withheld in pursuance of an order of a Court is not a sum compulsorily stopped from salary within the meaning of this rule.

4. When a deduction is made from the amount of salary, pension, or annuity liable to assessment on account of a payment made to a Life Insurance Company, the sum deducted shall, if the premium is payable in sterling, be the actual cost of remittance as stated by the assessee; or, if the assessee is unable to state such actual cost, the equivalent in rupees of the sterling payment calculated at the official rate of exchange for the year in which the deduction is made.

5. A deduction such as is mentioned in the preceding rule must be supported either—

- (1) by the original receipt of the Insurance Company; or
- (2) (in the case of a deduction claimed by a servant of the Government or of a Local Authority) by a copy of the same presented, together with the original, to the officer who pays the salary, pension, or annuity, and attested by that officer, who should, after such attestation, return the original; or
- (3) by a duplicate receipt given by the Insurance Company; or
- (4) by a certificate of payment given by the Insurance Company.

In cases (1), (3), and (4), the receipt or certificate should be returned as soon as the fact of payment is admitted in the due course of audit.

Where the Collector is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense, or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient.

6. The amounts exempted from the tax by Section 5, Sub-section (1), clause (g), of the Act, and referred to in Rule 4 of these rules, shall not be deducted from income for the purpose of determining whether the income is liable to the tax, or of determining under Part I of the second schedule of the Act the rate at which the tax shall be levied.

7. The amount to be assessed under Section 24, Sub-section (1), of the Act on account of a building occupied by the owner thereof shall not in any case exceed 10 per cent. of the aggregate income of the owner derived from all sources. It must not, however, be understood from this that a maximum of 10 per cent. of the aggregate income of the owner is to be assumed in every case as equivalent to the

letting value of his house. The letting value should in all cases be ascertained on the best data available in view of the circumstances of the locality in which the house is situated.

8. After the close of the year of assessment, each Accountant General or other auditing officer shall submit Return No. 1, in the form hereto appended, to such officer as the Local Government may direct.

9. The certificate referred to in the second column of Part III of the second schedule of the Act shall be in Form B or in Form C hereto appended.

10. Any claim under Section 5, Sub-section (1), clause (e), of the Act to exemption from the levy of the tax on the interest of securities employed solely for religious or public charitable purposes within the meaning of that clause must be supported by a certificate from the Collector, which shall be in Form D hereto appended.

11. In the case of securities the interest on which is payable by the Government of India, the amount deducted on account of the tax under Section 13, Sub-section (1) of the Act shall be paid to the credit of the Government on the same day as the payment of the interest is made.

12. In the case of securities the interest on which is not payable by the Government of India, the amount so deducted shall be paid to the credit of the Government within one week from the date on which interest is paid. The person deducting the amount should pay it to the credit of the Government by remitting the amount to the Collector, with a statement showing the following particulars :

- (1) Name of owner.
- (2) Description of security.
- (3) Number of security.
- (4) Date of security.
- (5) Amount of security.
- (6) Period for which interest is drawn.
- (7) Amount of interest.
- (8) Amount of tax.

13. After the close of the year of assessment each Accountant General and Comptroller shall submit Return No. II, in the form hereto appended, to such officer as the Local Government may direct.

14. In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected. Thus the tax to be realized on a monthly salary of Rs. 166-10-8 is Rs. 4-5-2 only.

15. All public servants are forbidden to make public or disclose, except for the purpose of the working of the Act, any information contained in documents delivered or produced with respect to assessments under Part IV of the second schedule of the Act, and any public servant committing a breach of this rule shall be deemed to have committed an offence under Section 166 of the Indian Penal Code.

All public servants are further enjoined to be most careful to regulate their proceedings as far as practicable in such manner as to prevent information which should be kept secret from becoming known. It should be noted that information of this nature is to be withheld by officers administering the Act from persons in the employment of assesseees.

16. Power to make further rules is hereby delegated to the several Local Governments, and no rules already made by Local Governments, under authority given by the Governor-General in Council, shall be deemed to be cancelled by the supersession of any of the notifications quoted in the present notification.

17. Each Local Government will prescribe forms of registers to be maintained by Collectors and others for the purpose of showing the demand and collections of the tax, the various classes of incomes assessed, and the working of the several provisions of the Act.

18. After the close of the year of assessment, each Local Government will submit to the Government of India in the Finance and Commerce Department a report on the working of the Act.

19. The following returns in the forms hereto appended will be submitted with that report ;

Return I, } as received from the Account-  
 „ II, } ant General or Comptroller,  
 „ III, } or other auditing officer.  
 „ IV,  
 „ V,  
 and „ VI.

## FORM A.

## (RULE 2.)

*Return made by the Principal Officer of every Local Authority, Company, Public Body, or Association under Section 10 of Act 11 of 1886.*

Designation of { Local Authority,  
 Company,  
 Public body, or  
 Association.

Name of employe pensioner, annuitant, or receiver of gratuity.	Address.	SALARIES.			PENSIONS OR ANNUITIES.		GRATUITIES.	
		Employment.	Rate of salary.	Dates on which payable.	Rate of pension or annuity.	Dates on which payable.	Amount.	Dates on which paid.

PART V.]

[INCOME TAX.

FORM B.

(RULE 9.)

I, \_\_\_\_\_, Collector of \_\_\_\_\_, do hereby certify that the income of [name] owner of the <sup>security</sup> securities specified below, including the interest on <sup>that security</sup> those securities, but excluding income from agriculture, is less than Rs. 500 a year.

Dated \_\_\_\_\_

Collector of \_\_\_\_\_

Description of security.	Number.	Date.	Amount.

FORM C.

(RULE 9.)

I, \_\_\_\_\_, Collector of \_\_\_\_\_, do hereby certify that the income of (name) owner of the <sup>security</sup> securities specified below, including the interest on <sup>that security</sup> those securities, but excluding income from agriculture, is less than Rs. 2,000 a year.

Dated \_\_\_\_\_

Collector of \_\_\_\_\_

Description of security.	Number.	Date.	Amount.

FORM D.

(RULE 10.)

I, \_\_\_\_\_, Collector of \_\_\_\_\_, do hereby certify that the interest on the <sup>security</sup> securities specified below, standing in the name of \_\_\_\_\_ is employed solely for <sup>religious</sup> public charitable purposes.

Dated \_\_\_\_\_

Collector of \_\_\_\_\_

Description of security.	Number.	Date.	Amount.





RETURN No. III.

(RULE 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 189 .

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratualies paid by the Government.		Salaries, Pensions, Annuities, and Gratualies paid by Local Authorities.		SALARIES, &c., PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS, AND PRIVATE EMPLOYERS.				Profits of Companies.	Interest on Securities.	Other Sources of Income.	Total Collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.										
		Tax levied under																												
		Section 9 (1).				Section 9 (2).							Section 9 (1).								Section 9 (2).		Section 9 (1).		Section 9 (2).					
		Number of assess-ees.	Amount of tax.	Number of assess-ees.	Amount of tax.	Number of assess-ees.	Amount of tax.	Number of assess-ees.	Amount of tax.				Number of assess-ees.	Amount of tax.							Number of assess-ees.	Amount of tax.	Number of assess-ees.	Amount of tax.	Number of assess-ees.	Amount of tax.	Number of assess-ees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23								
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.									
I	500, but less than	750																												
II	750 " "	1,000																												
III	1,000 " "	1,250																												
IV	1,250 " "	1,500																												
V	1,500 " "	1,750																												
VI	1,750 " "	2,000																												
	Total I to VI ...																													
VII	2,000, but less than	2,500																												
VIII	2,500 " "	5,000																												
IX	5,000 " "	10,000																												
X	10,000 " "	20,000																												
XI	20,000 " "	30,000																												
XII	30,000 " "	40,000																												
XIII	40,000 " "	50,000																												
XIV	50,000 " "	1,00,000																												
XV	1,00,000 and more ...																													
	Total VII to XV ...																													
	Grand Total ...																													

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 189 .

Part of the Act under which the Income is assessed,	ORIGINAL DEMAND.		REVISION BY COLLECTOR.		REVISION BY COMMISSIONER.		FINAL DEMAND.		PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		ARREARS OF PREVIOUS YEAR.	Total of columns 9, 13, 15 and 14.	COLLECTIONS.					Balance.	Remarks	
	Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
Chapter III A and Part I, Schedule II.																						
Chapter III B and Part II, Schedule II.																						
Chapter III C and Part III, Schedule II.																						
Chapter III D and Part IV, Schedule II.																						
Total ...																						





Classified Statement of the Incomes on which the Tax was

Sources of Income.	I. Rs. 500-750.		II. Rs. 750-1,000.		III. Rs. 1,000-1,250.		IV. Rs. 1,250-1,500.		V. Rs. 1,500-1,750.		VI. Rs. 1,750-2,000.		Total. I.-VI.		VII. Rs. 2,000-2,500.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
(c) Trans- port &c.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
	Cart and Carriage builders...															
	Do. owners ...															
	Livery stable keepers ...															
	Ship and boat owners ...															
Hotel and inn keepers ...																
Total (c) ...																
(d) Trade.	Dealers in animals ...															
	Do. agricultural produce ...															
	Do. animal and vegetable substances (not food) ...															
	Do. food ...															
	Do. books and stationery ...															
	Do. building materials ...															
	Do. fuel ...															
	Do. furniture ...															
	Do. metals, &c. ...															
	Do. precious stones, &c. ...															
	Do. salt ...															
	Do. spirits, &c. ...															
	Do. opium ...															
	Do. dress, &c. ...															
Do. other articles ...																
Total (d) ...																
(e) Manufacture.	Cotton goods ...															
	Builders ...															
	Artisans ...															
	Indigo ...															
	Metals, &c. ...															
	Silk ...															
	Spirits, &c. ...															
	Sugar ...															
Woollen goods ...																
Others ...																
Total (e) ...																
(f) Pro- perty.	House proprietors ...															
	Newspaper proprietors ...															
	Printing Press proprietors ...															
	Taxable estate-holders ...															
Total (f) ...																
ABSTRACT.																
I.—SALARIES																
Paid by Government ...																
Others ...																
II.—COMPANIES.																
III.—SECURITIES—																
Head Office ...																
Other Treasuries ...																
IV.—OTHER SOURCES.																
TOTAL, INCLUDING RE- TURNS I and II ...																
GRAND TOTAL. ...																

PART IV.—(Other Sources)—continued.



PART V.]

[INCOME TAX.]

## RETURN No. VI.

(RULE 19.)

*Statement of Expenditure incurred in the assessment and collection of the Tax under Act II of 1886 in the year 189 .*

Head.	Amount.	Remarks.
1	2	3
Establishment ... ..		
Travelling allowance ... ..		
Contingencies ... ..		
Total ...		

(G. I., F. & C. Notn. No. 2763, dated 6th June 1890; *vide* G. N. No. 2022, dated 11th idem.)

## PART VI.—POWERS OF OFFICERS.

1. His Excellency the Governor in Council is pleased, under the provisions of Section 40 of Act II of 1886, to appoint the Political Resident, Aden, for the time being to exercise the powers of a Commissioner under the aforesaid Act in the area subject to his authority. (G. N. No. 784, dated 19th March 1886.)

2. The Treasury Officer at Aden is appointed to be Collector of Income Tax at Aden, and in such capacity he will exercise all the powers of a Collector, excepting those under Section 31. He should submit to the Political Resident for orders all applications for composition of the tax under that section. (G. R. No. 1045, dated 12th April 1886.)

3. The Assistant Resident at Perim is appointed to be Collector of Income Tax in the Island and invested with powers under the sections of the Income Tax Act named marginally and with powers under paragraph 2 of Government Notification No. 2321, dated 4th August 1886. (G. R. No. 1402, dated 6th June 1887.)

4. In confirmation of the separate orders issued up to date, His Excellency the Governor in Council is pleased, under Section 40 of Act II of 1886, to direct that the powers and duties hereinbelow specified, which are conferred and imposed by the above Act on a Collector and a Commissioner of Division, respectively, may be exercised and performed in the Presidency of Bombay as follows (namely):—

Powers and Duties of a	Under	By	In
1	2	3	4
Collector (1)...	Sections 8 (3), 9 (2), 10, 14, 15 (2), 32, and 16 and 17, except the entertaining applications for the revision of assessment.	Mámlatdárs and Alahalkaris in the Presidency Proper, and by Mukhtyár-kars and the Kotwál of Kohistán in Sind.	Their ordinary revenue charges and within the limits of areas or places for which they have been specially appointed Collectors for the purposes of this Act.
Do. (2)...	As above ...	Eáo Síheb Anupram Bámukandás.	The cities of Surat and Broach.
Do. (3)...	As above ...	Mr. Narsingráo Krishnárao Vinchurkar.	The villages belonging to the Vinchurkar Estate in the Nasik Collectorate.
Do. (4)...	All sections of the Act conferring powers or imposing duties on a Collector, except Section 31.	Huzúr Deputy Collectors, including those in Sind (except those of Ahm ed a b a d, Surat, Broach, Bolgaum and Dhárwar), the City Magistrate, Poona, and the Town Magistrate, Shikárpur.	The cities in which their offices are situated (including the adjacent Cantonments, and in Poona the Suburban Municipality).



Powers and Duties of a	Under	By	In
1	2	3	4
Collector (5)...	All Sections of the Act conferring powers of imposing duties on a Collector, except Section 31, with the further exception of the powers conferred on officers of the rank of Māmlātdar, &c., under the sections mentioned in paragraph (1) above.	The Huzūr Deputy Collector of Surat, Broach, Belgaum and Dhārwar, and the City Magistrate, Ahmedabad	The cities in which their offices are situated (including the adjacent cantonments).
Do. (6)...	Sections 11, 12, 25, 26, 28, 30, 33, and 36.	Assistant and Deputy Collectors in charge of subdivisions of districts, including those in Sind.	Their ordinary revenue charges, excluding places or areas for which a Deputy Collector or a Town or City Magistrate has been invested with the powers here specified.
Do. (7)...	Section 31...	Collectors of Districts, including the Collectors and Deputy Commissioners in Sind.	Their respective districts.
Commissioner of Division (8).	Sections 27, 28, 34, (2).		
Local Government (9).	Section 47 (2) (4) ...		

(G. R. No. 2235, dated 29th July 1886.)

5. In modification of the orders issued under Section 40 of Act II of 1886 in Government Resolution No. 2235 of 29th July 1886, the Governor in Council is pleased to direct as follows, *viz.* :—

I.—If the Collector of a district thinks fit to hear any petition or any class of petitions arising in his district for revision of assessment under Chapter IV of the said Act, he may, for this purpose, exercise the powers and perform the duties of a Collector under Sections 25, 26 and 28 of the said Act in respect of such petition or class of petitions; and in such case, the said powers and duties shall not vest in respect of the said petition or class of petitions in the officer in whom, under the orders aforesaid, such powers and duties ordinarily vest, but in the Collector of the district.

II.—The powers and duties of a Commissioner under Sections 27 and 28 of the said Act shall, in any case which the Collector of a district disposes of under paragraph I, be exercised and performed by the Commissioner to whom the said Collector is subordinate; and in any such case, the said powers and duties shall not vest in the officer in whom, under the orders aforesaid, such powers and duties ordinarily vest, but in the said Commissioner.

III.—In this Resolution, "Collector of a district" includes, in Sind, a Deputy Commissioner. (G. R. No. 1588, dated 7th April 1892.)

6. The Political officers named in the margin are invested with the powers of a Collector under the Income Tax Act II of 1886, for the purpose of granting certificates

Political Agent, Kāthiāwār.	
" " Cutch.	
" " Kolhāpur and Southern Marātha Country.	
" " Rewa Kāntha.	
" " Mahi Kāntha.	
Political Superintendent, Pālanpur.	
" " Śāvantvādi.	

in respect of interest on Government securities in Forms B, C and D prescribed in Rule 9 of the notification of the Government of India republished in the *Bombay Government Gazette* under Financial Department No. 354, dated 10th February 1886, when such securities are held by persons residing outside of British India. (G. R. No. 2988, dated 7th November 1887.)

7. The Political officers named in the margin are invested with the powers of a Collector for the purpose of granting the certificates referred to in paragraph 2 of the letter of the Government of India, No. 810, dated 20th May 1886, embodied in the preamble of Government Resolution No. 1649, dated 10th June 1886. (G. R. No. 3659, dated 30th November 1888.)

Political Agent, Káthiáwár.	
" " Cutch.	
" " Kolhápur and Southern Marátha Country.	
" " Rewa Kántha.	
" " Mahi Kántha.	
" Superintendent, Pálanpur.	
" " Sávantvádi.	

8. The Collectors of Districts are authorized to grant refunds of income tax in cases of error *ab initio* in the assessment of salaries as well as other sources of income. (G. Rs. Nos. 2466, dated 18th August 1886, and 2497, dated 10th September 1887.)\*

9. Village officers need not be empowered to grant receipts under Section 32 of the Income Tax Act. (G. Rs. Nos. 2813, dated 15th October, and 3470, dated 23rd December 1887.)

Those of the tapadárs in Sind whom it may be considered necessary by the Commissioner to empower in this behalf, are authorized to grant receipts under Section 32 of the Income Tax Act. (G. R. No. 1625, dated 29th May 1888.)

10. Commissioners are authorized to provide in the budgets for temporary income tax establishments within the amount provided for each district in the estimates for the year 1890-91, and to sanction such establishments within budget limits. (G. Rs. Nos. 2720, dated 14th August 1890, and 3643, dated 3rd November 1890.)

11. The Commissioner in Sind and the Commissioners of Divisions are authorized to write off irrecoverable outstandings under the Income Tax Act, but each Commissioner should submit annually a statement of the cases in which outstandings have been written off showing the amount written off in each case and the reason for so doing. In these statements the Commissioners should enter the years

\* "In reply to your memorandum No. 2850, dated 20th instant, I have the honour to state that the Collectors' authority for the refund of income tax under Part I will be accepted under the ruling of Government Resolution, Financial Department, No. 2466, dated 18th August 1886. . . . In the case of Political Agents, who are the Collectors of their Districts, refunds of a similar nature made by them will also be accepted." (Letter from the Accountant General, No. T.A.I.—15510, dated 24th September 1886.)

## PART VI.]

## INCOME TAX.

(in case there is more than one) in the column headed District, *e. g.* :—

Ahmednagar—

1891-92

1892-93

1893-94

and to add at the foot of the form a resumé, such as—

	Rs.	a.	p.
Total, 1891-92 ...	.....		
1892-93 ...	.....		
1893-94 ...	.....		

The amount written off during the latest year (which would be the one for which the report would be submitted) would then be seen at a glance.

(G. Rs. Nos. 2155, dated 11th July 1888, and 701, dated 27th February 1895.)

12. His Excellency the Governor in Council is pleased, under Section 40 of the Income Tax Act, 1886, to direct that the receipts granted under Section 32 of the Act for the payment of income tax may be signed by the Head Kárkúns of Mámlat-dárs or Mukhtyárkars for the latter officers during their absence from head-quarters. (G. B. No. 2684, dated 11th August 1896.)

## PART VII.—REPORTS AND RETURNS.

1. Before proceeding to realize the income tax, lists of proposed assessments, in the form laid down in the first 17 columns of Return III appended to the Government of India's Circular No. 593, dated 5th February 1886, should be submitted for approval. The Commissioners of Divisions and in Sind should scrutinize these lists and authorize their publication.

Income tax officers when submitting the lists of assessments under Part IV should show, in a tabular statement under each class of income, the causes of the differences between the proposed assessments and the original and final demands for the preceding year. The object of this order is to enable the Commissioners to detect any downward tendency in assessment, more especially as regards the higher classes of incomes, and thereby to bring to the notice of assessing officers the need for detailed examinations of assessments.

The classes to and from which the several transfers are made should be distinctly specified.

(G. Rs. Nos. 1903, dated 2nd July 1886; 1175, dated 22nd March 1883, 2547, dated 20th July 1891, 1286, dated 18th March 1892, and 3058, dated 1st September 1893.)

2. In the lists of income tax assessments, the explanation of variations in the proposed assessments from those of the previous year should be given with reference to the gross, not net, increases and decreases. (G. R. No. 2491, dated 27th June 1889.)

3. The variations of the proposed assessments from those of the preceding year should be explained separately for each taluka under each class. (G. R. No. 1908, dated 4th June 1890.)

4. In the lists of income tax assessments, the variations in the proposed assessments for every year should be explained with reference not only to the final demand of the preceding year, but also to the original assessment of that year.

The causes of increase and decrease *under each class* should be explained separately.

(G. Rs. Nos. 1889 and 1890, dated 27th May 1891.)

5. The classes to and from which the several transfers are made should be specified distinctly in the lists of income tax assessments under Part IV. (G. R. No. 1018, dated 3rd March 1892.)

6. The variations both in the number of assesseees and the amount of assessment in each class should be fully explained, and the classes to and from which the several transfers are made should be distinctly specified in the lists of income tax assessments. (G. R. No. 2446, dated 12th July 1893.)

7. It is not considered necessary that the Board of Revenue, North-Western Provinces and Oudh, should be furnished with extracts from the returns

of realizations from officers in the North-Western Provinces and Oudh (whose salaries are audited by any auditing officer other than the Accountant General. It is considered most convenient that the Accountant General, Military Department, the Accountant General, Public Works Department, the Comptroller of Post Office Accounts, and the Comptroller of India Treasuries should each prepare one complete annual return in Form No. I showing the realizations from officers serving, respectively, in the Military Department, the Public Works Department, the Post Office, and the Salt and other Departments of which the operations extend over more than one province, and of which the receipts and expenditure are not recorded on the books of the provincial Accountant General. The preparation of those returns by province would give considerable trouble without sufficient advantage. Extracts of the returns relating to the Forest Department, the transactions of which are recorded on the books of provincial Accountants General, will, however, be furnished for each province by the Comptroller and Auditor General. (G. I., F. & C., No. 958, dated 22nd May 1886; *vide* G. R. No. 1733, dated 17th June 1886.)

8. The particulars regarding the tax recovered under Parts I and III of Schedule II of the Act have to be furnished to the Government of India in general statements for the whole Presidency, and these particulars should be excluded from the district returns submitted by Collectors. (G. R. No. 2463, dated 18th August 1886.)

9. The Accountant General, Public Works Department, has been directed to prepare one complete return in Form No. I showing the realizations on account of income tax from officers serving in the Public Works Department in all provinces; the return for the officers of the Public Works Department in each province need not therefore be furnished to Local Governments. (G. I., F. & C., No. 2860, dated 31st August 1886; *vide* G. R. No. 2840, dated 17th September 1886.)

10. Under the orders of the Government of India, Return No. I, showing the realizations on account of income tax from officers serving in the Public Works Department in this Presidency, will not be utilised in completing the Provincial Return No. I, but a copy of the return which will be submitted by the Examiner of Public Works Accounts to the Public Works Department may also be furnished to the Financial Department for information. (G. R. No. 3092, dated 12th October 1886.)

11. In the annual income tax returns the terms "Revenue," "Refunds" and "Remissions" should be understood to mean, respectively, all sums actually collected, items collected and subsequently refunded and items written off the revenue returns without being collected or refunded. (G. R. No. 1923, dated 22nd July 1887.)

## INCOME TAX.]

[PART VII

12. The Commissioner in Sind and the Divisional Commissioners should submit quarterly returns showing the outstanding balance on account of income tax in each district of their respective divisions. (G. R. No. 1344, dated 7th May 1888.)

13. The returns of outstanding balances of income tax should be submitted at the latest within six weeks after the close of the quarter to which they relate. Information should be furnished at the same time regarding the actual date of publication of the several assessment lists within each Division. (G. R. No. 1792, dated 27th May 1890.)

14. Registers of income tax collections should be kept in the following form, copies of which should be kept in stock at the Government Central Press for supply to the officers concerned according to their requirements:—

Date of Receipt.	No.	Date of Chalan.	From whom received.	Income Tax at the rate of								Total Tax.	Fines and Penalties under Section 30.	Arrears.	Total.	Refunds.	Remarks.
				Rs. 10	Rs. 15	Rs. 20	Rs. 25	Rs. 35	Rs. 42	Total 4 192	Total 5 193						

(G. R. No. 1699, dated 4th June 1888.)

15. The following instructions have been laid down by the Government of India as regards the income tax returns generally which it requires for its own purposes:—

(a) The totals in different forms must agree.

(b) The total collections should be certified, as far as possible, by the Accountant General or Comptroller concerned. It is suggested that a certificate should be obtained from the Account Officer as to the total credits in each district, and that any discrepancy could then be reconciled at once. If for administrative purposes any Local Governments desire to include in any of the returns collections made after the close of the year, the total of such collections should be separately shown.

(c) The returns should not in any case include annas and pias, whole rupees only being entered in them.

(d) Return IV (statement showing the original and final demands and uncollected balances of sums due under the Act in the year) should not include in any of its columns the collections made by the Accountant General by deductions from salaries.

Details by districts should not be given in the returns forwarded to the Government of India; the only exceptions to this rule are that—

(a) separate returns should be rendered for the Presidency towns, or the details for such towns should be exhibited separately in the single set of returns;

(b) an additional return should be submitted showing the total assessment and collection for each district. No further details need be given in this return, but its totals should agree with those given in the other returns. If any Local Government prefers to show details below districts in this return (*e.g.*, by giving details for tahsils or for important towns), there is, of course, no objection.

(G. I., F. & C., No. 1925, dated 14th April 1888; *vide* G. R. No. 1714, dated 5th June 1888.)

16. It is desirable that the simplest possible plan should be adopted for ascertaining every month whether the income tax collection returns kept by Revenue officers, and which, in a consolidated form, are eventually embodied in the reports submitted to Government agree with the returns of collections shown in the Accountant-General's books. A check for which Collectors should be responsible should therefore be made every month, and the Accountant General should send returns of the district collections recorded in his books to Collectors every month. The Collectors on receiving these returns should compare them with their own and forward them to their respective Commissioners with a certificate that the requisite agreement exists, or with an explanation—which, it may be observed, should rarely be necessary—of any disagreement. This check will be much facilitated if the statement forwarded by the Accountant General contains the headings given in the returns kept up by Revenue officers, and which are eventually submitted to the Government of India. The requisite headings are—

- (1) Part I, (b) and (c).—Tax on salaries, &c., paid by Local authorities and Companies.
- (2) Part II.—Tax on profits of Companies.
- (3) Part III (c).—Tax on interest on securities of Local authorities and Companies.
- (4) Part IV.—Tax on other sources of income.
- (5) Fines and penalties.

Collections under Part III (c), (Tax on interest on securities of Local authorities and Companies) should not be excluded from Collectors' returns. These collections are made by Revenue officers; the standard forms of revenue returns have been specially prepared with a view to the insertion therein not only of *collections* but of various other particulars under this head, and there appears to be no sufficient reason why the officer responsible for such collections should not include them in his report and returns as well as all the other items of income tax to the collection of which his duties extend.

In scrutinizing the monthly returns the Commissioners should bear in mind the fact that the returns of Collectors ought to agree *absolutely* with those of the Accountant General. No explanation

of a disagreement should be accepted unless the circumstances are very exceptional.

(G. Rs. Nos. 1760, dated 3rd May 1889, and 2136, dated 1st June 1889.)

17. It is not advisable to relieve the Commissioners as controlling officers of the duty of seeing that the Revenue and Account Department figures agree. The Accountant General should therefore continue to send to the Commissioners the income tax returns as directed in the Civil Account Code, sending at the same time a duplicate of the same returns to the Collectors.

In connection with these revenue returns, it is important to remember that the Government accounts of a particular month are never altered even though admitted to be incorrect, but corrections are made by means of a plus or minus entry in the accounts of a succeeding month, and it is important, therefore, to secure an agreement not so much with the figures of each month as with the progressive total to the end of the month. For example, Rs. 50 is misclassified in April, and the mistake corrected in May—if a similar mistake does not occur in the Revenue returns, comparison of the current month's figures for April and again for May will indicate an error of Rs. 50, but the progressive total from 1st April to 31st May will, in the absence of other errors, show an agreement, and it is therefore with the progressive totals that the comparison should be made.

(G. R. No. 2519, dated 1st July 1889.)

18. Certain cash allowances were paid in the — district both in the year 1894-95 and in the year 1895-96 without the income tax being deducted from them. The tax was subsequently recovered in cash and credited under Part IV in the treasury accounts, but was shown under Part I in the returns submitted by the Collector of the District with his annual reports on the working of the Income Tax Act. The proper course, however, would have been to credit the amount when recovered to cash recoveries, in which case it would have been adjusted by the Accountant General under Part I. Failing this, the Collector should have written to that officer to get the amount transferred from Part IV to Part I. In future, whenever any mistake of the kind occurs, this course should be followed. The attention of all Collectors should be drawn to the Accountant-General's letters quoted in the preamble of Government Resolutions No. 1760 and 2519, dated 3rd May and 1st July 1889, respectively, and they should be requested not to show in Returns Nos. III—VI to be submitted by them, collections of the tax from salaries, pensions, &c., paid by Government, which form the subject of Return No. I to be submitted by the Accountant General to Government. (G. R. No. 1225, dated 17th March 1897.)



**19.** If the procedure described by the Commissioner, C. D., in the

"The Mámíatdárs should be called on to submit monthly returns as *income-tax collectors*, not as *sub-treasury officers* \* \* \* \* . Errors in classification could only be detected by comparison of figures compiled from two different stand points; otherwise the verification is a mere farce."

marginally given extract from paragraph 4 of his No. <sup>R</sup> <sub>1111</sub>, dated 18th October 1892 (*vide* also the orders contained in paragraph 10 (3) of Section 1, Part III, page 297 of the Manual of Revenue Accounts) is observed, differences between the

Revenue and Finance Returns would at once be detected and could be rectified before the finance accounts of the year are closed. Mistakes due to carelessness will sometimes occur, but even these may be corrected if they are discovered and reported to the Accountant General not later than the 1st of July of each year. (G. R. No. 2876, dated 18th August 1893.)

**20.** The following standard form of Income Tax Administration Report was sanctioned by Government Resolution No. 4005, dated 1st October 1889 :—

FORM OF INCOME TAX REPORT.

**1.** Submission of Report with appendix, *viz.* :—

No. III.—Statement showing the collections of the tax under Parts I, II, III and IV, of Schedule II of the Act.

Bombay Form 4.

No. IV.—Statement showing the original and final demand and uncollected balances of sums due at the close of the year.

Bombay Form 29.

No. V.—Statement showing the classification of incomes on account of which the tax was collected during the year.

Bombay Form 30.

No. VI.—Statement of expenditure in the assessment and collection of the tax.

Bombay Form 31.

Commissioner, S.D.'s Return, printed at page 39 of the Compilation of Reports for 1887-88—copy appended.

No. VII.—Statement showing the total assessments and collections in each taluka of the districts of the Division.

**2.** State whether agreement exists between the Returns (III, IV and V) *under each part*, or else explain each case of disagreement.

Submit an appendix (Appendix A)\* showing the amount of the tax brought on the books of the Accountant General and that shown in the Collector's Returns, and explain any discrepancies as therein done.

*Administration.*

**3.** State who framed the assessment lists; on what basis the assessing officers proceeded, and how they performed the work.

Assessment.

**4.** State what officers exercised the power of revision under Section 25 of the Act in the several districts of the Division.

Revision.

INCOME TAX.]

[PART VII.

5. State what officers have been vested with the powers of a Commissioner under the Act and how the work of supervision is exercised by them.

6. *Original demand.*—Add general remarks as to the number of assesses, the amount of the tax, the amount remitted, the final demand, collections and balances. Notice amount of penalties recovered. Append a table in the following form showing details for each district of the original and final demands, collections and balances :—

District.	Population, 1891.	ORIGINAL DEMAND.		FINAL DEMAND.									
				I. SALARIES, &c.		II. COMPANIES.		III. SECURITIES.	IV. OTHER SOURCES OF INCOME.				
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.			

District.	FINAL DEMAND—continued.				Arrears of previous year.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance, including amounts written off and remitted.
	TOTAL.		PENALTIES.							
	Number.	Amount.	Number.	Amount.						

A comparison of the foregoing figures under Part IV with those of the previous year gives the following results :—

	ORIGINAL ASSESSMENT.		FINAL DEMAND.	
	Number.	Amount.	Number.	Amount.

Remark on the increase or decrease as exhibited above, and explain causes.

7. Subjoin a table showing the number of persons originally assessed, the number of petitions preferred to the Collector against the original demand, the percentages of objections to assessments, &c., in the following form :—

Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assesses.	Percentage of reductions on objections.	INCIDENCE OF THE TAX UNDER PARTS I TO IV.			
				Population of the District.	Per head of Population.	Per head of Tax-payers.	Number of persons to one Tax-payer.

## PART VII.]

## [INCOME TAX.]

8. Remarks on the above.

9. Append the following table to show more clearly the reduction and enhancement effected on revision in the several classes than the percentages shown above :—

Class.	BVL-GAUM.		BLJA'-PUR.		DHA'-WA'B.		KA'NA'-RA.		KOLA'BA.		RATNA'-GIRI.		TOTAL.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.

10. Remark on the fluctuation in each class as compared with the preceding; notice in what districts there was increase or decrease as compared with the previous year, and if the latter, what explanation is forthcoming; in case of a continuance of the tendency towards decrease, compare figures for various years both before and after appeal, showing assessed incomes of *each class*, with a view to ascertain whether the further tendencies, pointed out on previous occasions, towards a decrease in the higher classes and a crowding of the lowest class of all, are at work in the districts in question.

11. Remark on the incidence of the tax per head of population and tax-payer as compared with other districts of the Division.

12. *Final demand.*—State what is the amount of the final demand as compared with the previous year; whether there was any difficulty in realizing the amount; what penalties were inflicted and whether any fines were imposed by the Magistrates; and notice outstanding balances in detail.

13. Review the results shown in Return V, and append a statement in the following form showing the distribution of the amount collected over the main heads :—

Heads.	Amount.	Percentage on total.

14. Submit an appendix (Appendix B)\* showing the distribution by districts of the principal sources of income under Part IV. Notice what amounts the several sources contribute.

15. Review Return VI, showing the expenditure incurred in the administration of the Act.

16. This return has been called for by Government to show the assessment and collection of the tax in each taluka of the district.

17. Make general remarks on the year's administration with special reference to the assessments under Part IV in the various districts.

\* Not printed.

21. The 15th of September is fixed as the latest date for the submission to Government of the Income Tax Administration Reports. (G. R. No. 2828, dated 25th July 1888.)

22. The reports should be forwarded direct to the Government Central Press to be printed, the Income Tax Return No. V, which is not intended for publication, being sent to the Secretariat. Two proof copies should be supplied by the Press to the Secretariat immediately after revision by the officers concerned. (G. Ms. Nos. 1102 and 1103, dated 20th March 1893.)

23. No efforts should be spared to submit the Income Tax Reports in time for inclusion in the General Administration Report of the Presidency. (G. R. No. 1435, dated 5th April 1889.)

24. Tables of statistics relating to a period ending on 31st March should obviously not include statistics relating to a later period. There is, however, no objection to making in the body of the report any remarks it may be desired to make regarding progress in recovering arrears after the expiration of the year.

All officers who submit reports on the working of the Income Tax Act should distinctly state that agreement exists between the Returns III, IV and V *under each Part*, or else explain each case of disagreement. Even apparent discrepancies should be explained and reconciled. Annas and pies need not be entered in the returns.

Return III, column 26, should agree with the Accountant General's figures. Any discrepancy between Return III, column 28, and Return IV, column 20, should be explained in a footnote.

Information under Part III should not be omitted but the officers who submit it should explain discrepancies between it and the information supplied by the Accountant General in his supplement which gives district details for Return II.

(G. Rs. Nos. 1161, dated 20th March 1889, 2489, dated 27th June 1889, 2777, dated 19th July 1889, and 3561, dated 19th September 1889.)

25. The appended forms give the sub-heads prescribed under the principal headings under Part IV "Other Sources of Income Tax" in Return No. V of the Returns accompanying the Annual Income Tax Administration Report. In cases in which the same person follows two or more occupations he could be classed under the occupation from which he derives the greater part of his income.

A.—PROFESSION.

1. Religion.	2. Education.	3. Fine Arts.	4. Barristers and Pleders.	5. Other Legal Practitioners.	6. Medicine.	7. Engineering.	8. Other professions.
<p>1. Priests or owners of temples, &amp;c.                      2. Religious mendicants.                      3. Pilgrim dues.                      4. Teachers of Religion.</p>	<p>1. Proprietors of schools and colleges,                      2. School M a s t e r s, Teachers or Tutors.                      3. Professors.                      4. Examiners.</p>	<p>Photographers.                      Authors.                      Artists.                      Painters.                      Professional Musicians.                      Sculptors.</p>	<p>1. Barristers; Advocates and Pleders.</p>	<p>Solicitors.                      Mukhtyárs.</p>	<p>Medical Practitioners of all kinds.                      Midwives.                      Nurses.                      Dentists.</p>	<p>Engineers and Architects.                      Draughtsmen.                      Surveyors.</p>	<p>Farriers.                      Prostitutes.                      Petition Writers.                      Stamp Vendors.                      Auctioneers.                      Letter-writers.                      Dancing and singing girls.                      Dubashes.                      Stevedores.                      Theatrical Companies.                      Law Agents.</p>

**B.—COMMERCE.**

1. Agents.	2. Brokers.	3. Contractors.	4. Bankers.	5. Money lending and changing.	6. General Merchants.	7. Piece Goods.	8. Grain Merchants.	9. Salt Merchants.	10. Cotton Merchants.	11. Kariāna Merchants.	12. Other Merchants.
Carting Agents and Muccadams. Commission Agents. Mill Agents. Agents in General.	Exchange and Stock brokers. Freight brokers. Cotton and yarn brokers. Coal brokers. Other brokers. (e.g., Insurance, Estate brokers.)	Contractors of any description.	Bankers.	Money-lenders. Shroffs. Pawn-brokers.		Cloth Merchants.	...	...	...	...	Dealers in hundis and bills of exchange. Insurers. Dealers in seed. Ghee } Sugar } Dealers. Yarn } Wool } Wholesale merchants of every other description.

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INCOME TAX.]

PART VIII

**C.—TRANSPORT.**

1. Cart and carriage builders.	2. Cart and carriage owners.	3. Livery stable keepers.	4. Ship and Boat owners.	5. Hotel and Inn keepers.
<p>Cart makers. Coach builders.</p>		<p>Letting out Tongas on hire. Do. Carts do. Do. Ponies do. Do. Horses do. Do. Packbullocks do. Do. Carriages do. Letters of vehicles and animals of every description.</p>	<p>Owners of ships or boats which ply or let for hire.</p>	<p>Hotel keepers. Eating-house keepers. Refreshment and Billiard Room keepers.</p>

**[PART VII.]**

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**[INCOME TAX.]**

D.—TRADE.

1. Dealers in animals.	2. Dealers in agricultural produce.	3. Dealers in animal and vegetable substance not food.	4. Dealers in food.	5. Dealers in books and stationery.	6. Dealers in building materials.	7. Dealers in fuel.	8. Dealers in furniture.	9. Dealers in metal.	10. Dealers in precious stones.	11. Dealers in salt.	12. Dealers in spirits.	13. Dealers in opium.	14. Dealers in dress.	15. Dealers in other articles.
Dealers in animals of any description.	Dealers in agricultural produce of any description.	Leather and horn. Ivory.	Dealers in food for man or beast other than raw agricultural produce. Bakers. Confectioners. Jaggree sellers. Fruit and vegetable sellers. Betelnut and leaves sellers. Tea. Fishermen.	.....	Dealers in such as timber, Chunan, Tiles. Old building materials. Stone. Lime. Bricks. Iron girders. Corrugated iron, &c.	Including Charcoal. Cow-dung cakes.	.....	Ship Chandlers and Hardware Merchants. Copper Merchants. Gold and Silver Merchants.	Explains itself.	Retail dealers in salt.	Retail dealers in spirits and drugs of all kinds, excluding opium and preparations therefrom.	Retail dealers in opium and preparations therefrom.	Retail dealers in every article of dress, foreign or native.	Dealers in all and every article other than those mentioned elsewhere in this return. Bazaar sellers. Grocers. Glass-ware and crockery. Cutlery. Bangles sellers. Coir sellers.



E.—MANUFACTURE.

1 Cotton Goods.	2 Builders.	3 Artisans.	4 Indigo.	5 Metals.	6 Silk.	7 Spirits.	8 Sugar.	9 Woollen Goods.	10 Others.
All manufactures by hand or machinery of all kinds of cotton goods including cotton yarn and preparers of the raw material by hand or machinery.	Professional builders of houses and ships and boats.	Carpenters. Blacksmiths. Clock and Watch-makers. Musical Instrument makers. Masons. Brick-layers. Wood-carvers. Stone-carvers. Shoe-makers and saddlers. Thatchers. Turban folders. Book-binders. Tailors. Washermen. Tappers of toddy trees. Knitters. Dyers. Printers of pictures. Curers of skins. Electro-platers. Hair-dressers.	Not known in this Presidency.	Manufacturers in Copper, Brass, Tin, Iron, Gold, Silver, and of gold and silver wire or thread and of any material made therefrom. Foundries.	All manufactures by hand or machinery of all kinds of silk goods including silk thread.	Manufacturers of Country Liquor. Brewers.	Sugar-boiling. Sugar-refining.	All manufactures by hand or machinery of all kinds of woollen goods including woollen yarn.	Any kind of manufactures by hand or machinery other than those specified in the preceding 9th column. Aerated water manufactures.  } Owned by private persons and not by joint stock companies.  Bone-crushing Mills. Paper Mills. Flour Mills.

## F.—PROPERTY.

1 House proprietors.	2 Newspapers proprietors.	3 Printing Press proprietors.	4 Taxable Estate-Holders.
House rent ...	Editors and proprietors of newspapers.	Printing press keepers.	1 Allowances from Native States. 2 Cash allowances. 3 Jâghirs. 4 Mortgages. 5 Holders of salt-pans. 6 Proprietors of Cotton Presses.

(G. R. No. 1973, dated 9th June 1890.)

26. Return No. V should be prepared and submitted with the other Income Tax returns and the report prescribed in the rules published under the Notification of the Government of India, No. 2763, dated 6th June 1890, but it should not be published. (G. I., F. & C., No. 4528, dated 3rd November 1891; *vide* G. R. 4148, dated 30th *idem*.)

27. The Income Tax Return No. IV should be prepared in the form prescribed in the Notification of the Government of India, No. 2763, dated 6th June 1890. (G. R. No. 2713, dated 1st July 1892.)

28. Details of the results of applications made for revision of income tax assessments should be furnished in the annual reports on the working of the tax. (G. R. No. 1074, dated 7th March 1892.)

29. Clear information should be given in the Income Tax Reports regarding the fluctuations (between the original and final demands) in the tax on revision, and it should be shown whether enhancements are due to orders passed on appeal petitions only, or to the issue of supplementary lists as well. (G. R. No. 850, dated 3rd March 1893.)

30. A return (in the following form) showing the total assessments and collections of income tax under Parts II and IV in cities having a population of 50,000 and over should be prepared and forwarded to the Government of India with other returns appended to the annual report on the working of the Income Tax Act. The return should not, however, be published (G. Rs. No. 4924, dated 22nd November 1897, and No. 2835, dated 25th June 1898) :—

Statement showing the Final Assessments and Collections under Act II of 1886, in cities having a population of 50,000 and over, for the year

Name of City	Population.	PART II.			PART IV.			Total of columns 5 and 8.	Incidence per head of population of the amount in column 9.	Remarks.
		FINAL DEMAND.		Collections.	FINAL DEMAND.		Collections.			
		Number of Assessors.	Amount of Tax		Number of Assessors.	Amount of Tax.				
1	2	3	4	5	6	7	8	9	10	11

PART VII.]

[INCOME TAX.]

## PART VIII.—MISCELLANEOUS.

1. All officers entrusted with the administration of the income tax are warned that the consequence will be most serious if they should be proved to have passively tolerated over-exaction. It is incumbent upon Collectors, their Assistants and Deputies, instead of quietly acquiescing in the existence of the evil, to do their utmost to reduce it to a minimum. (G. R. No. 1960, dated 7th November 1871.)

2. All officers engaged in working the Act should not merely not disclose any information of the character referred to in Rule 15 of the rules published under Government of India, Finance and Commerce, Notifications Nos. 2763, dated 6th June 1890, and 593, dated 5th February 1886, but should be most careful, as far as practicable, to regulate their proceedings in such manner as to prevent information which should be kept secret becoming known. Information of this nature, it should be precautionally noted, is to be withheld by officers enforcing the Act from persons in the employment of assesseees. (G. I., F. & C., No. 989, dated 28th May 1886; *vide* G. R. No. 1687, dated 12th June 1886.)

3. Taxes assessed by the special officer should be collected through him and paid by "chalan" into the treasury. Thus all salaries of officials and all interest on public securities will be taxed directly by the disbursing officer, whilst salaries under Part I received from companies, local authorities or private employers will be ordinarily, in default of special understanding on the subject, taxed by the special officer. All refunds should be made by the treasury officer direct on order by the revising officers. (G. R. No. 1847, dated 26th June 1886.)

4. Penalties inflicted under a section of the Penal Code applied to the Income Tax Act are not to be credited to the tax. (G. R. No 2117, dated 20th July 1886.)

5. The proper stamp duty on an agreement for composition is 8 annas under Article 5 (c) of Schedule I of Act I of 1879, and a stamp of the same amount is requisite for the counterpart of the agreement under Article 23 of the Schedule. (L. R. No. 1172, dated 7th September 1886; *vide* G. R. No. 2853, dated 20th idem.)

6. The Governor-General in Council is pleased to extend Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*) to the Cantonment of Baroda, subject to the modifications hereinafter set forth:—

(1) For 'British India,' wherever the phrase occurs, read 'the Cantonment of Baroda.'

(2) In Sections 22 and 43, *for* 'India' *read* 'the Cantonment of Baroda.'

(3) In Section 30 (1), *for* 'any part of the territories administered by the Local Government to which he is subordinate' and, in Section 38 (1), *for* 'the territories subject to that Government,' *read* 'the Cantonment of Baroda.'

(4) *For* 'a Local Government,' and 'the Local Government,' wherever those phrases occur, *read* 'the Agent to the Governor-General at Baroda.'

(5) In Sections 27 and 34 (2), *for* 'the Commissioner of the Division,' in Section 28 (in both places in which the word occurs), *for* 'Commissioner,' and in Section 40 *for* 'a Commissioner of Division,' *read* 'the First Assistant to the Agent to the Governor-General.'

(6) In Section 1, *for* Sub-section (1), *read* '(1) This Act extends to the Cantonment of Baroda' and *for* 'the passing of this Act' in Sub-section (3), *read* 'the date of this notification.'

(7) In Section 3, *for* clause (9) *read* '(9) Collector' means the Cantonment Magistrate of Baroda.'

(8) In Section 23, third clause, *insert* 'or' after 'receiver.'

(9) *Omit* the following :—

(a) Section 2 and the first schedule.

(b) in Section 3—

'body of port commissioners' in clause (1); clause (5), from and including 'and includes'; 'a Presidency Magistrate or' in clause (6) :

(c) in Section 18—

clause (c) of sub-section (1);  
'or clause (c)' in Sub-sections (2) and (3);  
'or served' in Sub-section (3) :

(d) in Section 22 'the Courts of Wards, the Administrators-General of Bengal, Madras and Bombay, and the Official Trustees' :

(e) in Section 23—

'a Court of Wards, and Administrator-General or an Official Trustee' in the second clause;

'or Court,' 'or its,' and 'Court of Wards, Administrator-General or Official Trustee,' in the third clause :

(f) in Section 32, clause (e), 'district or districts' :

(g) in Section 43, 'or a Court of Wards, Administrator-General or Official Trustee' :

(h) Sections 47 and 48 :

(i) in the second schedule, Part I, article 2.

(10) For the period ending on the 31st day of March 1887, the Act shall be read as though the dates specified in the second column of the following table were substituted for those specified against them in the first column :—

1	2
Thirty-first day of March.	Thirty-first day of January.
First day of April 1886.	First day of February 1887.
Fifteenth day of April.	Fifteenth day of February.
First day of June.	First day of April 1887.

(G. I., F. D., No. 294-I, dated 26th January 1887; *vide* G. N., P. D., No. 824, dated 2nd February 1887.)

7. The Governor-General in Council is pleased to extend Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*) to the Cantonment of Deesa, subject to the modifications hereinafter set forth :—

(1) For 'British India,' wherever the phrase occurs, *read* 'the Cantonment of Deesa.'

(2) In Sections 22 and 43 for 'India' *read* 'the Cantonment of Deesa.'

(3) In Section 30 (1) for 'any part of the territories administered by the Local Government to which he is subordinate,' and in Section 38 (1) for 'the territories subject to that Government,' *read* 'the Cantonment of Deesa.'

(4) For 'a Local Government' and 'the Local Government,' wherever those phrases occur, *read* 'the Governor of Bombay in Council.'

(5) In Sections 27 and 34 (2) for 'the Commissioner of the Division,' in Section 28 (in both places in which the word occurs) for 'Commissioner,' and in Section 40 for 'a Commissioner of Division,' *read* 'the Political Superintendent, Pálanpur.'

(6) In Section I for Sub-section (1) *read* '(1) This Act extends to the Cantonment of Deesa;' and for 'the passing of this Act,' in Sub-section (3), *read* 'the date of this notification.'

(7) In Section 3 for clause (9) *read* '(9) "Collector" means the Cantonment Magistrate of Deesa.'

(8) In Section 23, third clause, *insert* 'or' after 'receiver'.

(9) *Omit* the following :—

(a) Section 2 and the first schedule :

(b) in Section 3—

'body of port Commissioners' in clause (1); clause (5), from and including 'and includes';

'a Presidency Magistrate or' in clause (6) ;

(c) in Section 18—

clause (c) of sub-section (1);

'or clause (c)' in sub-sections (2) and (3);

'or served' in sub-section (3):

(d) In Section 22 'the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees':

(e) in Section 23—

'a Court of Wards, an Administrator-General or an Official Trustee' in the second clause; 'or Court,' 'or its,' and 'Court of Wards, Administrator-General or Official Trustee,' in the third clause:

(f) in Section 32, clause (e), 'district or districts':

(g) in Section 43, 'or a Court of Wards, Administrator-General or Official Trustee':

(h) Sections 47 and 48:

(i) in the second schedule, Part I, article 2.

(10) For the period ending on the 31st day of March 1887 the Act shall be read as though the dates specified in the second column of the following table were substituted for those specified against them in the first column:—

1	2
Thirty-first day of March.	Thirty-first day of January.
First day of April.	First day of February 1887.
Fifteenth day of April.	Fifteenth day of February.
First day of June.	First day of April 1887.

(G. I., F. D., No. 300-I, dated 26th January 1887; *vide* G. N., P. D., No. 824, dated 2nd February 1887.)

8. In Poona the collections of income tax should be made through the kulkarnis if they are willing to do the duty at a remuneration of 1 per cent. on the sum collected. They should, however, have no regular duty in connection with the preparation of the lists of assesses. Discovering and entering in the lists persons liable to taxation and such duties as could in any way make them responsible for correct lists would require higher remuneration, and it is desirable that, as far as possible, such duties should be left to the selected men employed as stipendiaries. (G. R. No. 2050, dated 2nd August 1887.)

9. The principle laid down in 1878 that paid servants of Government were not entitled to extra remuneration in connection with the collection of the license tax should be acted upon in regard to the collection of the income tax. Village officers, except in Poona City where the orders contained in Government Resolution No. 2050, dated 2nd August 1887, will be the rule, should not be granted

extra remuneration for collecting the tax. (G. Rs. Nos. 2790, dated 13th October 1887, and 1745, dated 7th June 1888.)

10. It is not desirable to attempt to fix the connotation of the term 'receipt' as used in Section 3, clause 5, of Act II of 1886. Each doubtful case as it arises should be referred for orders. (G. R. No. 2032, dated 1st August 1888.)

11. The Government of Mauritius having preferred a bill of costs in respect of a notice of income tax sent to them by an Assistant Collector in the Surat District for service on a certain individual temporarily living in the Mauritius, Government have ruled that in similar cases a Foreign Government should not be asked to collect revenue without the special sanction of a Commissioner, or in the case of Aden and Bombay City of Government. (G. R. No. 3256, dated 29th October 1888.)

12. "Club or Associations not being Companies trading" are not within the words "Local Authority or Company" in Part III of Schedule II to Act II of 1886.

The securities of Native States are not within the words above cited, and no difference is made by the security being guaranteed by the Government of India, unless the terms of the guarantee are such as to convert the security into one of the Government of India.

(Adv. Gen. No. 36, dated 20th April 1889; *vide* G. R. No. 1841, dated 9th May 1889.)

13. Income tax contingencies require the special sanction of Government in cases only when provision to meet the charge does not exist in the budget. (G. R. No. 2787, dated 22nd July 1899.)

14. There is nothing in the Income Tax Act to prevent an objector from sending his objections by post. (G. I., F. & C., No. 884, dated 2nd March 1892; *vide* G. R. No. 1292, dated 19th idem.)

15. Service on the income tax establishment is permanent and pensionable.

Service on the license tax establishment may be treated as pensionable, if the establishment was continued as the income tax establishment or as part of that establishment, but if the establishment which was employed for the purpose of license tax was abolished and ceased to exist as an establishment, or part of an establishment for income tax, the service should be treated as non-pensionable.

(G. I., F. & C., Nos. 5491, dated 26th October 1889, and 5333-P., dated 9th December 1893; *vide* G. Rs. Nos. 4592, dated 20th November 1889, and 18, dated 3rd January 1894.)

16. A commanding officer cannot be called upon officially by the civil power to collect information, for purposes of the Income Tax Act, from the military officers serving under him. (G. I., M. D.,



PART VIII.]

[INCOME TAX.

No. 456-F., dated 6th February 1894; *vide* G. R. No. 818, dated 2nd March 1894.)

17. The mere fact that the same officer heard as Commissioner under the Income Tax Act an income tax appeal against an order passed by him in his previous capacity as Collector under the Act does not absolve him from the necessity of compliance with the clear instructions of the law prescribing that the record should be called for. (G. R. No. 3911, dated 27th November 1894.)

18. An allowance of Rs. 100 a month should be granted to the City Magistrate of Poona during such time as he may be employed as Collector of Income Tax in addition to his ordinary duties. (G. I., F. & C., No. Ex.-2713, dated 8th June 1895; *vide* G. R. No. 2146, dated 26th idem.)

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## LEAVE OF ABSENCE.

1. The Government of India have recognized the principle of granting casual leave. The object of the rule limiting the number of days to be taken on such pleas as headache, fever, death of relatives, &c., &c., was to check and limit absence from office for a day or so at a time on such grounds, whereas the absence contemplated under the Absentee Rules is of quite another description. Occasional leave on the grounds above mentioned cannot be refused or denied, and it seems quite unnecessary that such cases should be referred to Government, even when the officer is nominated by Government.

His Excellency in Council, however, believes that the intentions of Government are much misunderstood and abused, and that applications for leave *away from their stations* are often submitted by subordinate officers under the head of casual leave, and that they are sometimes complied with. This abuse of the privilege should be put a stop to.

(G. R. No. 3568, dated 8th October 1860.)

2. It is not considered expedient to publish any regulations for casual or unofficial leave. It must be left to the discretion of heads of offices and departments acting under the general control of the Government. The Governor General in Council feels assured that the liberty now recognized will be restrained within such limits as not to relax the responsibilities of the officers taking advantage of it or to impair the efficiency of the administration in any of its branches. (G. I., F. D., No. 6, dated 6th January 1875; *vide* G. R. No. 492, dated 8th February 1875.)

3. The concession as to unofficial leave should be restrained within proper limits. It is now more than ever the duty of the supervising officers to see that the liberty hitherto tacitly enjoyed is not extended beyond what has been allowed hitherto, and heads of departments will be held strictly responsible by Government for reporting at once any approach to an abuse.

Officers who may leave their posts on unofficial leave carry their responsibilities with them, and as Government officially recognize no other kinds of leave to gazetted officers than those laid down in the Civil Service Regulations, it follows that casual leave can never be admitted as a plea for anything going wrong. (G. R. No. 492, dated 8th February 1875.)

4. It is not the function of the Accountant General to take cognizance of the absence of officers from their posts, unless such absence is brought to his notice officially *as unauthorized*. Unless an officer is reported to the Accountant General as having been absent without leave, his pay and allowances should not be retrenched.

Government orders of December 2nd, 1858, and February 28th, 1861, quoted in Rule 35, Chapter V,

## [LEAVE OF ABSENCE.]

at page 112 of Nairne's Revenue Hand-book limiting in the case of Subordinate Establishment the grant of casual leave to 20 days in each year or 7 days at one time were passed to regulate the discretion as to grant of unofficial leave allowed to heads of offices, and are for the guidance only of heads of offices. It would be a departure from the instructions contained in the letter from the Government of India, No. 6, dated 6th January 1875, if the Accountant General were to attempt to enforce these orders. If an official return shows an officer to be absent, it will of course be necessary for the Accountant General to ascertain whether the absence was authorized, but if the head of the office reports that the absence was on casual or unofficial leave, that is sufficient. Under Government Resolution No. 492, dated 8th February 1875, the responsibility for seeing that the concession of casual or unofficial leave is kept within proper and prescribed limits and for reporting any abuse, rests on heads of offices. (G. R. No. 9, dated 4th January 1897).

Heads of departments are reminded of the importance of preventing any abuses of the privilege, as such would infallibly end in its summary abolition.

(G. R. No. 2397, dated 29th July 1875.)

5. Casual leave cannot be prefixed or added to public holidays or to any leave of any description. It is only to be granted to meet unexpected contingencies. (G. Rs. Nos. 3461, dated 27th October 1875, 4050, dated 7th December 1875, and 320 dated 22nd January 1876.)

6. As it is advisable to discourage as much as possible all allusion in official documents to casual or unofficial leave, it is objectionable that casual absences should be shown in pay or travelling allowance bills. (G. I., F. D., No. 32, dated 7th January 1876; *vide* G. R. No. 1551, dated 4th April 1876.)

7. The previous permission of the controlling officer is (except in emergent cases) necessary before an officer can leave his district on unofficial leave. (G. R. No. 2176, dated 18th May 1876.)

8. It has recently come to the notice of the Governor in Council that an officer of Government in an independent position of great trust and responsibility was absent from his charge for nearly a fortnight on non-official leave for reasons that can with difficulty be held to justify so long an absence. The Governor in Council desires it to be generally understood that, though the advantage which officers of rank may take of non-official leave has hitherto been left entirely to their own scrupulous sense of duty and their public spirit, it is obvious that a stricter rule must be laid down and enforced should any other instance arise similar to the one under notice.

## LEAVE OF ABSENCE.]

Non-official leave is intended to meet the case of a casualty for which provision cannot easily be made by exact rules. It is a privilege of the utmost value to the public service, and it has been so rarely abused that the absence of any rule has hitherto enhanced its value.

The attention of all officers is drawn to the orders\* of the Government of India embodied in the preamble to this Government Resolution No. 3382, dated 16th December 1887, Financial Department.

(G. C. No. 1130, dated 26th April 1888.)

9. The suggestion that holidays may be included in a period of casual leave is practically a proposal that an officer may add to the length of any sanctioned holidays by taking casual leave either immediately before or immediately after them and cannot be entertained. (G. R., R. D., No. 4490, dated 7th July 1888.)

10. A constable who is in hospital may be considered to be on casual leave provided his absence from duty is only for a *short* period, or on privilege leave provided he has the leave to his credit. Failing these conditions his case must be governed by the rules regarding leave in hospital which involve an interruption of duty. (G. R. No. 4411, dated 5th November 1889.)

11. If leave has been fairly earned by previous service, it should not be withheld merely because the applicant states that he may at the end of the year resign the Government service.

The fact that the Government service is often a stepping stone to lucrative private employment, must have a good effect in bringing in good men. If Government wish to retain them, they might do so by giving higher pay and pensions. The refusal of leave under these circumstances might deter men from entering the Government service and may induce them to fabricate more plausible excuses, but is hardly likely to retain a really useful man.

Nor would Government ever in ordinary times try to force men to stay in their service. For these reasons, His Excellency the Governor in Council would always grant leave to men who have earned it, even when the object of asking it is as here shown.

(G. L., R. D., to the Commissioner of Customs, Salt and Opium, No. 3224, dated 25th August 1864.)

12. Copies of applications for sick leave made direct to Government should be invariably sent by the applicants to controlling officers for their information. (G. R., R. D., No. 384, dated 30th January 1866.)

13. When a clerk in an office takes leave, the head of the office is competent to decide how many officiating appointments should be made within the

\* Embodied in Articles 71—74 of the Civil Service Regulations.

## [LEAVE OF ABSENCE.]

sanctioned complement. (G. I., F. D., No. 2653, dated 29th August 1873; *vide* G. R. No. 3297, dated 12th September 1873.)

14. Examination leave granted to uncovenanted officers should be notified by the head of the department who grants it in the *Government Gazette*. (G. R., R. D., No. 1802, dated 6th April 1874.)

15. Government servants who have to attend to emergent work during general holidays are not entitled to subsequent leave to make up for it. (G. R. No. 1368, dated 2nd May 1874.)

16. It should be clearly understood that the leave rules are not to be relaxed, because a Government servant happens to be a plaintiff or defendant in any suit. (G. R., R. D., No. 1937, dated 1st April 1875.)

17. All applications for leave of absence should state the precise day\* on which it is desired that the leave of absence shall commence, otherwise it is impossible to make proper arrangements for the conduct of their duties.

Government reserve to themselves the right to refuse permission to withdraw an application for leave of absence, after arrangements have been made for the performance of the duties of the applicant.

In the case of a substantive holder of an appointment taking furlough, or being employed elsewhere, the officer appointed to act during such furlough or other employment shall not be liable to be removed until the resumption of his office by the substantive holder, or until such office shall be otherwise permanently vacated.

An officer appointed to act in any office "until further orders" will at all times be liable to transfer at the pleasure of the Government.

In the case of vacancies caused by officers obtaining leave of absence not exceeding three months temporary appointments will be made with regard to the convenience of the public service for the time being.

An appointment of this temporary nature will not be regarded as giving the officer nominated any special claim to a more permanent tenure of the same or any similar office.

(G. Rs., R. D., Nos. 342, dated 15th January 1876 and 554, dated 1st February 1879.)

18. The advance to officers taking privilege leave, whose salary is less than Rs. 200 a month, (*vide* Article 297, Civil Service Regulations), may be given on the day the officer takes the leave. (G. I., F. D., No. 3676, dated 28th October 1876; *vide* G. R. No. 4571, dated 7th November 1876.)

\*Article 909 of the Civil Service Regulations lays down that, unless specially otherwise ordered, leave must begin within 35 days of the date on which it is granted.

## LEAVE OF ABSENCE.]

19. If privilege leave ends on a working day, Article 254 of the Civil Service Regulations does not apply, and in such a case if an officer does not rejoin on due date he forfeits pay until he rejoins, the date on which he is to be considered to have rejoined being the actual date on which he assumes charge, whether or not that day immediately follows authorized holidays. (G. I., P. W. D., No. 67-G, dated 15th January 1884; *vide* G. R. No. 476, dated 5th February 1884.)

20. As the clerks serving in offices attached to the High Court, Bombay, which does enjoy regular vacations, do not themselves enjoy regular vacations during which they are permitted to be absent from duty, Article 306 of the Civil Service Regulations does not apply to them and they are eligible for privilege leave under the ordinary rules. (G. I., F. & C., No. 1004, dated 23rd May 1885; *vide* G. R. No. 1698, dated 9th June 1885.)

21. As a rule all the clerks on the establishment of the Court of Small Causes, Bombay, are required to remain in Bombay and to attend office on certain fixed days as well as on any other days on which they may be required during vacations. The clerks that have to remain in Bombay during the vacations in order to attend office when required to do so cannot enjoy a regular vacation during which they are permitted to be absent from duty. Such clerks are therefore eligible for privilege leave under the ordinary rules. (G. I., F. & C., No. 1625, dated 26th June 1886; *vide* G. R. No. 2219, dated 27th July 1886.)

22. In reply to the enquiry made by the Accountant General in his following letter No. G. A.-10267, dated 11th July 1893, it was held by the Government of India that the officer therein named was entitled to privilege leave under the ordinary rules in respect to the service rendered by him subsequent to the Court's vacation of 1892:—

“I have the honour to refer for orders the following case:—

“Mr. \_\_\_\_\_, District Judge of Násik was granted privilege leave on half pay on the plea of urgent necessity under Article 306 (b) of the Civil Service Regulations. He has not since rejoined his appointment of District Judge, having received orders while at Násik that he was to act as Secretary to Government, and having taken charge of this appointment on the 5th April. He availed himself of the leave on 8th March, and from 30th March his joining time began. The Court's vacation commenced on 17th April, but only half pay has been allowed to him for the 22 days of privilege leave taken. He now contends that as he has not availed himself of the vacation of 1893, he is entitled to full pay by reason of the continuous service rendered since the vaca-

## [LEAVE OF ABSENCE.]

tion of 1892. His contention appears to me reasonable and in accordance with the spirit of the note to Article 307, but the rules do not provide for the case of an officer transferred from a vacation to a non-vacation department. I have the honour to enquire whether the full pay during this privilege leave may be admitted."

(G. I., F. & C., No. P.-4269, dated 3rd October 1893; *vide* G. R. No. 3719, dated 25th *idem*.)

23. The Collector of Income Tax for the Town and Island of Bombay is authorized to grant privilege leave to his Assistant for periods not exceeding 30 days and only when no substitute is required and no extra expense involved. The grant of such leave should be reported to Government. (G. Rs. Nos. 1028, dated 19th March 1889, 1394, dated 1st April 1889, and 1932, dated 7th June 1895.)

24. The period of leave spent in hospital by a policeman under Article 321 of the Civil Service Regulations is an interruption of duty within the meaning of Article 277. (G. Rs. Nos. 20, dated 3rd January 1889, and 812, dated 7th March 1890.)

25. The intention of the note to Article 162 (i) of the Civil Service Regulations was not to limit the manner in which privilege leave on full pay could be taken by a clerk drawing less than Rs. 100 a month. Whenever such a clerk is entitled under ordinary rules to privilege leave, he may be granted the leave on full pay up to one month, irrespective of the calendar, official or any other kind of year. (G. I., R. & A., No. 1371-35, dated 10th July 1891; *vide* G. R. No. 2938, dated 22nd August 1891.)

26. There is no objection to the practice followed in the Bombay Presidency of permitting an officer proceeding on privilege leave to prefix, under the provisions of Article 251, Civil Service Regulations, gazetted holidays to the privilege leave, if his absence involves no formal transfer of charge in the way of taking over money or the like, and if, also, it can be arranged that his *locum tenens* transferred from another station shall not assume charge of the office until the first working day after the holidays. (G. I., F. & C., No. P-3040, dated 15th July 1893; *vide* G. R. No. 2685, dated 3rd August 1893.)

27. During the travelling season it is not desirable to have privilege leave granted unless the reasons are urgent. (G. R., R. D, No. 975, dated 6th February 1890.)

28. It is always inconvenient to the public service to allow privilege leave to district officers at the commencement of the touring season. (G. R. R. D., No. 790, dated 6th November 1890.)

## LEAVE OF ABSENCE.]

29. Under Section 143\* (a), Chapter X of the Civil Leave Code, Sixth Edition, the heads of departments named below are empowered to grant privilege leave of absence for periods not exceeding thirty days to officers under their orders who are appointed by Government, the power being exercised only in cases where no substitute is required and no extra expense is involved :—

\*Vide Article 910 (b), Civil Service Regulations.  
†Vide G. R., R. D., No. 3190, dated 29th April 1895.

.. The Commissioner of Customs, Salt, Opium and A'bkári.

The Survey Commissioner and Director of Land Records and Agriculture.

The Conservator of Forests, N. C.

The Conservator of Forests, S. C.

The Conservator of Forests, Sind Circle.

The Superintendent of Stamps.

The Principal, Bombay Veterinary College.

If the officer who applies for such leave be a gazetted officer (*vide* Section ‡ 79, Rule 2 of the Civil Leave Code,) a report should be obtained from the Accountant General on the title of the applicant to the leave applied for before it is granted, and the grant of leave should be reported to Government. (G. Rs., R. D., Nos. 2149, dated 20th March 1889, and 2569, dated 3rd April 1889.)

‡Vide Article 910 (c), *ibid.*

30. As officers of the Bombay Civil Service serving under the orders of the Government of India, but not holding any substantive appointments under that Government, would, if they were to take furlough or special leave, revert to their substantive appointments under this Government, they should be taken into account in calculating the percentage of Covenanted Civilians of this Presidency permitted to be absent on leave of the nature specified. (G. R. No. 3554, dated 7th July 1879.)

31. The inconvenience arising from the practice of officers on or shortly after their return from privilege leave applying for furlough to commence soon after the expiration of the period of three months during which they are prohibited under the rules from taking fresh leave, has recently on several occasions attracted the notice of Government. His Excellency the Governor in Council deems it accordingly expedient to notify for the information of officers in civil employ that, in future, applications for furlough to begin shortly after the expiration of three months from the date of the return to duty of an officer from privilege leave will not be favourably entertained unless the applicant is able to show special reasons for the grant to him of furlough or other leave. (G. R., R. D., No. 6234, dated 9th September 1882.)

32. Officers returning from furlough or privilege leave should call at the Secretariat on their arrival in Bombay and personally enquire their destination, as instances have occurred of officers proceeding



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straight to their last appointment though gazetted to another, long and expensive journeys which might have been avoided by enquiry being thus occasioned.

Officers serving in Sind may make the enquiry above referred to at the office of the Commissioner in Sind instead of the Secretariat in Bombay, but it is desirable that such officers as are liable to serve in any part of the Presidency should when they have time to spare in Bombay on their return from leave call at the Secretariat. The above order is intended to prevent inconvenience and unnecessary expense to officers, and in no way affects the rules of the Civil Leave Code, under which furlough and special leave out of India and on the day before the arrival of the vessel in which the officer returns, while the date of return to duty from privilege leave or from any leave in India is the date of assuming charge of the office.

(G. C., R. D., No. 6727, dated 11th September 1883, and G. R., R. D., No. 6009, dated 24th July 1884.)

**33.** In the case of furlough, special leave and leave on medical certificate taken out of India, the leave terminates on the date previous to the day of the arrival of the vessel in which the officer returns, and in the case of leave of the same description taken in India, it terminates on the day on which the absentee returns to duty. Sanction of Government for cancellation of any unexpired portion of leave in either of these cases is, therefore, unnecessary. Permission to return to duty must, however, be obtained by the absentee (*vide* Articles 256 and 257 of the Civil Service Regulations). (G. R., R. D., No. 2466, dated 21st March 1884.)

**34.** It is desirable that whenever it is found necessary to order an officer to return to India before the expiration of his leave, the instructions should be communicated to him officially through the Secretary of State. (G. I., F. & C., Nos. 5358, dated 17th October 1889, and 5904, dated 23rd December 1890; *vide* G. Rs., R. D., Nos. 8450, dated 6th November 1889, and 313, dated 13th January 1891.)

**35.** The attention of controlling officers should be drawn to the necessity of bearing in mind the expected return of absentees and of seeing that officers from whom they are to receive charge are at head-quarters in due time to give over charge. (G. R., R. D., No. 4323, dated 16th June 1893.)

**36.** The Surgeon-General with the Government of Bombay should issue instructions that medical reports should be submitted in duplicate in all cases in which officers apply for leave to Europe on medical certificate. (G. Rs., R. D., Nos. 1580, dated 20th February 1884, and 2931, dated 7th April 1884.)

**37.** The rules of the Civil Leave Code should be made applicable to the members of the civil branch of the Native Subordinate Medical Establishment. (G. R. No. 851, dated 25th March 1886.)

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38. Civil Departments when forwarding an application for leave from a Military officer holding sub. *pro-tem.* appointment should intimate whether that officer would revert to the Military Department in the event of the leave being granted. (G. R., R. D., No. 8344, dated 26th November 1886.)

39. An officer in civil employ (including a Military officer in civil employ), who accepts a high appointment, will be understood to forego the intention of applying for ordinary furlough during the two years immediately following his appointment, except under special circumstances. The Local Government or Department which ordinarily grants the leave is authorized to decide in each case whether the special circumstances are or are not of such a nature as to justify a relaxation of the rule. (G. I., F. & C., No. 1830, dated 2nd May 1892; *vide* G. R. No. 2263, dated 1st June 1892.)

40. The Governor General in Council is pleased to direct that in dealing with applications for extensions of extraordinary leave without allowances out of India, whether under Chapter XIII or XIV of the Civil Service Regulations, the procedure indicated in Article 268 (a), Civil Service Regulations, should be followed. (G. of I. Resn. No. 755-p, dated 16th February 1899; G. R. No. 1300, dated 14th March 1899.)

41. No officer granted long leave to Europe on account of ill-health, whether the leave be technically leave on medical certificate or not, shall be allowed to return to duty, unless he first obtains a certificate of fitness for duty in India.

In order that effect may be given to these orders the fact of the leave having been granted on a medical certificate should invariably be stated in the leave and pay certificates furnished to officers proceeding on leave to Europe granted on account of ill-health, whether the leave be technically leave on medical certificate or not.

To enable the Account Officer to make the necessary entry in the leave and pay certificate, the Local Government or other authority granting leave to an officer to Europe on account of ill-health should in each case inform the Account Officer of the reason for the grant of the leave.

(G. of I. Resn. No. 2978-p, dated 8th July 1897; G. R. No. 3354, dated 31st July 1897.)

## LOANS AND ADVANCES.

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### PART I.—LOANS UNDER THE LAND IMPROVEMENT AND AGRICULTURISTS' LOANS ACTS.

1. There can be no doubt of the necessity of encouraging by every means the taking up of advances in drought-stricken districts for the construction of new and repair of old wells. Great judgment should be exercised in refusing applications for such advances from failure to produce adequate security and it should be remembered that in most instances the repayment of loans cannot be better secured than by the mortgage of the land to be irrigated from a well and the well itself. (G. R., R. D., No. 5877, dated 14th October 1876.)

2. Special care should be taken to prevent takávi advances from being used as a means of subsistence or otherwise diverted from the object for which they were granted. (G. L., F. & C., No. 91, dated 23rd January 1877; *vide* G. R., R. D., No. 659, dated 1st February 1877.)

3. Advances under the Land Improvement Loans Act may be made in all villages, including the Dumála and Sharákati Dumála villages, under the usual rules as to security for repayment. Advances on other accounts should be made in other than Khálsa villages only with the sanction of the Commissioner and on occasions of great necessity. (G. R., R. D., No. 2254, dated 9th April 1877.)

4. The security of a sávkár should not be demanded for an advance of takávi, as he would probably ordinarily charge the rayat the same interest for standing security for him as if he had himself advanced the money. But to secure Government against loss, discrimination should be used in making advances. The patel and taláti can give a very accurate opinion whether the applicant is likely to make a good use of the advance. Assistant Collectors and Mámlatdárs should usually make personal enquiries on the spot as to the character of the applicants, and should take care to give the advance, when it has been decided to give it, without delay and in time to allow the land to be prepared for the seed.

Although the security of a sávkár should not be taken when there are several applicants in the same village, they should each become security for the other (Sankal Jámin), and when the crops are ripe, the patel and taláti should take the precautions provided in Sections 140—144 of the Revenue Code for recovering the amount due to Government.

Although takávi may be properly given to reclaim Bhils and wild tribes from predatory habits or to induce them to abandon dalhi cultivation, great discrimination should be used in its grant. It is not desirable that a class of pauper cultivators should be fostered and created by takávi advances. One of the great obstacles to agricultural improve-

ment is the difficulty of procuring labour. It is far better that the poorer classes should take their proper position in the labour market than be encouraged to undertake the responsibilities of cultivators on borrowed capital.

(G. R., R. D., No. 756, dated 5th February 1881.)

5. Applications for takávi advances should be disposed of as promptly as possible, and Collectors should take measures to prevent needless delays. (G. R., R. D., No. 6537, dated 2nd November 1881.)

6. To avoid delay in obtaining a loan under the Land Improvement Loans Act, XIX of 1883, the period during which proceedings should be suspended to receive objections should be limited to one month from the date on which the notice under Section 5 of the Act is published. (G. R., R. D., No. 9214, dated 21st November 1884.)

7. In exercise of the power conferred by Section 5 of the Land Improvement Loans Act, 1883, the Governor in Council is pleased to direct that notices issued under the said section shall be published by causing written copies thereof to be stuck up in one or more conspicuous places in the village, town or city in which the work for which a loan has been applied for is to be executed. (G. R., R. D., No. 1691-B, dated 3rd March 1886.)

8. When an inámdár's tenant desires to obtain a loan under the Land Improvement Loans Act, it is expedient that the inámdár should join the tenant in the application for the loan. It is not desirable that the tenant should be able to act without the consent of the inámdár in such cases. It should be the duty of the landlord to supply the relief afforded by loans for agricultural purposes, and it is not a good policy for Government to take the place of the inámdár or landlord in such a case, nor would it always be to his rayat's advantage. (G. R., R. D., No. 1883, dated 20th March 1888, and G. R., R. D., (Famine) No. 409-Fam., dated 5th February 1897.)

9. The estimates of advances under the Land Improvement Loans Act should reach the Accountant General in time to enable him to forward to Government a consolidated estimate for submission to the Government of India in November. Any alteration which may be made when forwarding the estimate to the Supreme Government will be communicated to the Accountant General, who will be able to include it, with or without the orders of the Government of India thereon, in his cash requirement estimates. The estimates of other advances prepared by the District officers should be consolidated in the Commissioners' offices and forwarded by the 1st of December each year to the Accountant General, who should compile and submit to Government a general estimate for the entire Presidency for the orders of Government being passed thereon in time for its inclusion in his cash requirement estimates. (G. R. No. 2306, dated 14th June 1889.)

10. It rests with the Collector to make and submit to Government an estimate of the amount of takávi he requires for his district. After allotments to the various districts, in accordance with the estimates received therefrom, have been sanctioned, *i.e.*, soon after the beginning of the financial year, Commissioners have power to make any re-distributions they think necessary among the districts in their respective divisions; and even if the total allotment for a whole division is considered insufficient, Government are usually in a position to increase it to any small extent required. There need and should be no delay whatever. (G. R., R. D., No. 9116, dated 20th December 1890.)

11. Under Class I (Loans to Cultivators) the annual grants should ordinarily be by districts, but this will not preclude the Commissioners from making all necessary re-appropriations within their respective divisions, increasing the allotment for one district by decreasing that for another or for others. Should it not be possible for one Commissioner to utilize the total grant at his disposal, early intimation of the fact should be given to Government to admit of the available surplus being transferred to another division. (G. R. No. 1320, dated 11th April 1894.)

12. Though Government fully recognize the extreme difficulty of preparing accurate estimates of takávi advances before the commencement of the year in which the advances are to be made, they must impress on District officers the necessity of reporting in good time the fact that any considerable portions of their allotments are not likely to be utilized, with a view to their being transferred to other districts in which the demands are in excess of the allotments. These explanations should be forwarded to Government direct instead of through the Accountant General. They should, however, be furnished not by the Collectors, but by the Commissioners, who should be instructed, in the first place, to report to Government in good time the amounts which, as not being likely to be utilized, can with advantage be transferred to the takávi allotments of other divisions or be made available for loans to local bodies, &c., and in the second place to submit full explanations, soon after the close of each official year, of the cases in which sums assigned to them for takávi, and not subsequently reported as being available for re-appropriations, have failed to be utilized in their respective divisions. (G. Rs. Nos. 4197, dated 22nd December 1890, and 2770, dated 5th July 1892.)

13. The Commissioners should distinctly show in their annual reports on agricultural and other revenue advances the outstanding balances recoverable during the current year and those recoverable in future years. (G. R., R. D., No. 5165, dated 19th July 1889.)

14. The Commissioner of Customs, Salt, Opium and A'bkári is authorized to write off irrecoverable

'balances of takávi up to Rs. 100 in each case. He should submit an annual register of such cases to Government. (G. R. No. 637, dated 22nd February 1890.)

15. The following instructions are laid down for the guidance of District officers in making advances to cultivators under Acts XII of 1884 and XIX of 1883 :—

(1) Government do not wish that these Acts should remain a dead letter. This fact should be generally made known to the rayats and due notice should be taken of all cases in which the rayats complain of inattention on the part of the Government officers in the matter of making advances.

(2) The public notice contemplated in Section 5 of Act XIX of 1883 should not be issued except in cases of large loans for improvements which might affect prejudicially neighbouring holdings.

(3) The Commissioners of Divisions in their joint report on this subject have made the following suggestions :

“Each Mámlatdár should select 8 or 10 villages of a reasonable size in his táluka representing as it were specimens of groups of villages in various parts of his charge. Two or three months before the sowing season he should visit each selected village, assemble the rayats in the chávdi and explain to them fully the rules and conditions under which the advances are to be made. He should immediately ascertain who are in want of advances, make enquiries on the spot, and grant advances then and there in cash or by means of a cheque\* on the táluka treasury. In the case of larger amounts, sanction of higher authority should be obtained within a month, and immediate payment made at the village by the Mámlatdár or Aval-kárkun. This should have precedence over all other work. The Mámlatdár would require about two days in each village, so that the whole would not take more than a month, allowing ten days for other urgent work, magisterial cases, and travelling. The result would be that the rayats of villages in which advances are thus made, as also those of adjoining villages, will practically understand what the rules are, and will be able to appreciate the benevolent intentions of Government. If this process be repeated for two or three years, changing the villages each year, every one in the táluká would thoroughly understand the rules, &c.”

These suggestions of the Commissioners are approved and should be acted upon.

\* The custody and supply of copies of the cheque-books should be undertaken by the Superintendent, Government Central Press. Arrangements for the printing and supply of cheque-books in Sindhi should be made by the Commissioner in Sind. (G. B. G. D., Nos. 3013, dated 25th August 1891, and 981, dated 25th March 1892.)

(4) The sufficiency of the security offered by the intended borrower should not be tested with unnecessary severity. The officer granting the loan should, in this matter, be guided by the same tests as an ordinary money-lender applies in the case of private loans.

(5) In cases where advances prove irrecoverable, the personal responsibility of Mámíatdárs should not be enforced when no fraud is proved, and the Mámíatdár can establish to the satisfaction of the Collector and Commissioner that he made proper enquiries and took reasonable precautions.

(6) Assistant and Deputy Collectors while on tour should set an example to the Mámíatdárs by personally taking up and disposing of a few cases every year. Instances of marked interest taken by any táluka officers should be especially brought to the notice of Government by the Commissioners.

(7) Applications for loans under the Agriculturists' Loans Act should be disposed of as speedily as practicable, and if possible within one month from the date of the application.

(8) Rules 10, 13, 16, 17 and 19 under the Land Improvement Loans Act and Rules 5 (b), 7 and 10 under the Agriculturists' Loans Act should be administered by the District officers in a liberal spirit.

(9) To bring the advantageous offers of Government to the attention of the rayats, notices should be issued in all the villages throughout the district and published in the first place in the chávdi of the village, a copy being kept in the current daftar of the village accountant.

(10) In districts where establishments of the Agricultural Department are employed, the officers of that department should suggest such improvements to the cultivators as occur to them. (G. R., R. D., No. 3016, dated 2nd May 1891.)

16. The Superintendent, Government Central Press, should print the several forms appended to the rules\* under the Land Improvement Loans Act, XIX of 1883, and the Agriculturists' Loans Act, XII of 1884, circulated with G. R., R. D., No. 3016, dated 2nd May 1891, in Gujaráti, Maráthi and Kána-res and keep copies in stock to meet requirements, which should be communicated to him direct. G. Rs., G. D., No. 3018, dated 25th August 1891.)

17. The Governor in Council does not think that different rates of interest on loans under the Agriculturists' Loans Act, 1884, should be charged in different districts and different parts of the same district unless there are circumstances which justify the distinction. In cases in which orders have already been issued, a rate of five per cent. has been

\* Printed at pages 110—112 and 124 and 118 of the Compilation of General Rules.

fixed, and that should be regarded as the rate to be generally prescribed. Advances already made will not be affected by these orders; the interest on them will be recovered at the rate arranged when they were given. (G. R. No. 5461, dated 29th December 1897, and No. 2762, dated 22nd June 1898.)

18. The use of the word 'grain' in Rule 2 (a)\* of the rules under the Agriculturists' Loans Act is purely tautological. It was not contemplated to make advances for the purchase of food or fodder. (G. Rs., R. D., Nos. 383, dated 19th January 1892, and 584, dated 26th idem.)

19. In disposing of applications for takávi advances on the security of devasthán or watán inám land when no other security is offered, each case must be decided on its own merit. As a rule, however, loans of amounts considerable enough to require a mortgage-bond should be granted only to persons having transferable right to property which they offer as security. (G. R., R. D., No. 1707, dated 10th March 1892.)

20. The Agriculturists' Loans Act XII of 1884 has not been construed in this Presidency to cover loans for the repayment of debt bearing exorbitant interest, even although those debts might have been incurred for the purposes contemplated by the Act. (G. R. No. 3139, dated 1st April 1892.)

21. As in many parts of the Presidency *boni fide* cultivators do a considerable amount of money-lending, it is possible that some portions of the sums advanced as takávi may be taken up by well-to-do cultivators, ostensibly for the purchase of seed, cattle, or improvement of the land but really with a view to make a profit by borrowing from Government at a low rate of interest in order to lend at higher rates to poorer and less intelligent cultivators than the original borrowers. The Commissioners should instruct the Collectors in their charge to carefully watch these advances in order to prevent abuse of the privilege conceded by Government. (G. Rs., R. D., Nos. 8611, dated 12th December 1891, and 3580, dated 22nd April 1892.)

22. There is no reason why Government servants as well as other persons should not receive takávi, but all applications for takávi on account of an officer of and above the rank of a kárkún serving in the district where the land is situated should be granted only on the special order of the Collector. (G. R. No. 3831, dated 27th September 1892.)

23. On the question (a) whether action is necessary to remove a Civil Court's attachment placed on certain lands given as security for repayment of loans made under Act XIX of 1883, and (b) whether Government sanction is necessary to such proceedings, the following opinion, No. 309, dated 6th March 1894, was recorded by the Legal Remembrancer:—

\* Printed at page 110 of the Compilation of General Rules.



## LOANS AND ADVANCES.]

## [PART I.

“With regard to the first of these points, I would submit that the Court is bound, under Section 287 of the Code of Civil Procedure, for the purpose of ascertaining the matters to be specified in the proclamation of sale, including the revenue assessed and any incumbrance to which the property is liable, to be guided by the rules at page 48 *et seqq.* of the High Court Circular Orders (Civil), Section 90, and therefore to make a preliminary enquiry as prescribed in the paragraph marked (ii), to examine the judgment-debtor in the manner prescribed on page 49 of the Circular Orders, and to issue, under paragraph 6 (a), page 50, a notice with the prohibitory order or decree for verified statements of the claims set up.

“If objection is taken to the attachment, or its removal is sought, an application would be necessary for notice to the judgment-creditor under paragraph 6 (c) on page 50, but if all that is sought is that the ‘sale \* \* may be made with intimation to the parties concerned of the right or interest set up by the claimant,’ the Court is bound to give notice of the claim with the proclamation of sale, if on summary enquiry there appears reasonable and probable cause for the same.

“It is possible that if the Court’s attention were drawn to these rules, which are intended for the protection of purchasers, the Court would recognize the nature of the duty imposed on it to make enquiry, and would not insist on a written application at all in such cases as that now under discussion.

“It would, however, seem desirable that if the Court refuses to take notice of such claims without the formal application, apparently insisted on, the Government Pleader should be directed in this instance to make it, and possibly Government might deem it desirable afterwards that the High Court should be addressed with a view to the rules being rendered more explicit on this point.

“The recovery of the loan as an arrear of land revenue, either out of the land for the benefit of which the loan was granted, or out of the property comprised in the collateral security, is provided for by Section 7 (1) (c) and (d) of the Land Improvement Loans Act (XIX of) 1883, and Government will retain their lien upon the land both as against prior mortgagees and subsequent purchasers of the borrower’s interest therein.

“But, in case of attachment, the preferences secured to the claims of Government by Section 137 of the Bombay Land Revenue Code, 1879, will apparently be restricted under Section 151 of that Code to processes for recovery of demands for the current year, in which those processes are concerned.

“Revenue processes for recovery will probably be issued within the year in which the instalments fall due, so as to give them the necessary precedence over all other claims.

“With reference to the second point raised, I would submit that Rule 66 of the Rules for the institution and defence of suits would appear to authorize the Collector to take in such a case as the present the necessary action in anticipation of the orders of Government, his proceedings being reported at once through the prescribed channels.

“The recovery of costs in such an instance as the present should apparently be determined by the Court under the paragraph marked (iii) at page 53, Bombay High Court Civil Circular Orders, and should certainly not fall on Government.

“The Pleader’s fee in this instance will be decided by the Court, but it appears to me very doubtful whether it was intended in the rules under Section 287 of the Code of Civil Procedure that a formal application and appearance on behalf of Government should be necessary in such cases.

## PART I.]

## [LOANS AND ADVANCES.

"The security bond in the Form L prescribed by the rules at page 204 of the *Bombay Government Gazette* for 1886, Part I, does not appear to provide expressly for recovery of costs incurred in resisting counter-claims, but such costs would probably be covered by the words in the first paragraph of Section 7 (1) of the Land Improvement Loans Act, 1883, as costs incurred in making the loan."

(G. R. No. 986, dated 14th March 1894.)

24. On the question whether if Government grant a takávi advance to a cultivator whose land has already been mortgaged, such advance takes priority of the mortgage and constitutes the first charge on the land, the following opinion, No. 1551, dated 7th November 1896, was recorded by the Legal Remembrancer:—

"With reference to your letter No. 175-m. of 30th ultimo concerning the nature of the priority (under Section 7 of Act XIX of 1883) of the Government claim for *tagávi* advances over previous mortgages, I have the honour, in the first place, to draw the attention of Government to paragraph 6 of this office report No. 309 of 6th March 1894 quoted, and approved of, in Government Resolution No. 986 of 14th March 1894.

"2. The paragraph runs as follows:—

'6. The recovery of the loan as an arrear of land revenue, either out of the land for the benefit of which the loan was granted, or out of the property comprised in the collateral security, is provided for by Section 7 (1) (c) and (d) of the Land Improvement Loans Act (XIX of) 1883, and Government will retain their lien upon the land both as against prior mortgagees and subsequent purchasers of the borrower's interest therein.'

"3. From the extract of the letter of Collector of Ahmednagar, quoted in paragraph 1 of your letter, it appears that the particular question is whether Government would lose a portion of the advance if a *sávkár* (or mortgagee previous to the loan) sells up the tenant 'before the advance is fully repaid'; in other words, whether Government retain a lien on the land as against such prior mortgagee.

"4. Looking to the wording and spirit of Act XIX of 1883, and especially of Section 7 of the Act, I fully agree with the opinion expressed by my predecessor, the Honourable Mr. Batty, as quoted above. That opinion applies also to the present case. In the circumstances given, Government would, therefore, not lose their right to the balance of the advance, but would retain a lien on the land as against the mortgagee. Since Section 7 (1) (c) of the Act distinctly states that the loan may be recovered 'as an arrear of land revenue' it would follow that, as soon as the loan or a portion of it becomes due, the Government claim would become a first charge on the land so far as the prior mortgage was concerned—*cf.* the paramount nature of the claim for arrears of land revenue, Sections 56, 137, and 153, Land Revenue Code."

(G. R. No. 3859, dated 14th November 1896.)

25. Takávi advances may be given on the ordinary conditions even when the land is mortgaged up to almost its full value, but great care must be exercised to prevent the advance in any case of an amount in excess of a reasonable estimate of the realisable value of the borrower's land. (G. R. No. 3880, dated 16th November 1896.)

26. Government have expressed concurrence in the opinion expressed by the Commissioner, C. D., in paragraph 2 of his memo. quoted below;

and have directed that tagái advances should not be granted to persons who have mortgaged with possession to the mortgagee the land on account of which the advance has been applied for :—

"2. The memorandum of the Legal Remembrancer printed in the body of Government Resolution No. 3859, of the 14th November 1896, seems to show that land mortgaged on any conditions can be accepted as security for repayment of tagái without the paramount lien of Government on the land being affected by the nature of the mortgage in particular cases. The question, however, whether it is safe or expedient to grant loans on the security of lands mortgaged with possession is a distinct one and must apparently be decided according to circumstances. An applicant for a loan who has no interest in any land other than that which he has already given in the occupation of another in mortgage cannot need advances for agricultural purposes and should not get them. In the cases which have led to the present reference the land offered on security as well as that on account of which loans have been applied for is in the possession of the mortgagees, and tagái should, in the opinion of the Commissioner, be certainly refused. On the other hand, such land may be accepted as collateral security where its value together with that of the other assets pledged is sufficient to cover the whole of the demand on account of principal and interest."

(G. R. No. 243, dated 12th January 1899.)

27. When Government has taken a mortgage-deed for securing a loan granted under Act XII of 1834, it cannot obtain sale for default under the mortgage except by civil suit, unless the deed complies strictly with the provisions of Section 69 of the Transfer of Property Act. But it should be clearly understood (1) that, in order to enable Government to proceed against the right of an occupancy or ordinary tenant in his holding for the recovery of such a loan, it is not necessary for Government to hold a mortgage over that right, and (2) that the possession of such a mortgage in no way impairs the power of Government to recover the loan summarily as arrears of land revenue by sale, under Section 5, Act XII of 1834, and section 94 (g) of the Central Provinces Land Revenue Act, of such transferable rights as the tenant may possess in the property. The Government is at liberty to recover its loan by either or both of two processes : first as a mortgagee under its mortgage, and secondly, in the exercise of the powers conferred by Section 5 of Act XII, but the two processes must be resorted to separately. The possession of a mortgage does not place the Government in a better position when recovering the loan as an arrear of revenue, nor does the possession of the power to recover as arrears of revenue place the Government in a better position when enforcing its right as a mortgagee, or remove it from the operation of the ordinary provisions of the law regarding mortgagees.

The Government of India, as at present advised, are of opinion that, when proceeding summarily under Section 5 of Act XII, the Government has the power to sell (subject of course to the rights of all other persons) any transferable interests held by any class of tenant in the land, whether these could be voluntarily alienated by the debtor or not.

## PART I.]

## [LOANS AND ADVANCES.

(G. I., R. & A., No. <sup>2026</sup><sub>267-3</sub>, dated 8th July 1895; *vide* G. R. No. 2669, dated 6th August 1895.)

28. All Collectors in submitting estimates of loans and advances to the Accountant General should explain briefly each year the cause of any marked variation in recoveries under Class I. (G. R. No. 194, dated 15th January 1894, para. 3.)

29. Takávi advances may be made by Mámldárs within the limit prescribed on a report after local inquiry by a trustworthy kárkún, provided the Mámldár records on the application the grounds for deputing the kárkún to make the inquiry; and No. 4 (3) of the rules under Act XII of 1884 may be construed accordingly. But advances should not be made on a report from the patel and taláti, as permission to do so would virtually be to delegate to these officers the power of granting loans. (G. R. No. 1125, dated 20th March 1896.)

## PART II.—LOANS TO LOCAL AUTHORITIES.

1. A ferry steamer is a work of public utility within the meaning of the rules\* prescribed under the Local Authorities Loan Act, 1879. (L. R. No. 1391, dated 12th October 1883; *vide* G. R. No. 3815, dated 22nd *idem*.)

2. Statements shall be annually prepared and furnished by each Accountant General to the Comptroller and Auditor General of loans from the State to local authorities, and of loans raised by the latter in the open market, in the form given below:—

*Annual Statement of Loans under the Local Authorities Loan Act, 1879.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	TOTAL AMOUNT OWING.		TRANSACTIONS DURING YEAR.	
					To Government.	To the Public.	Borrowed.	Repaid.

(G. I., F. & C., Nos. 1110, dated 29th February 1888, and 2730-A., dated 1st July 1892; *vide* G. Rs. Nos. 809, dated 19th March 1888, and 2950, dated 19th July 1892.)

3. In order to provide employment for indigent labour in case of distress consequent on failure of crops, the Government of Bombay is allowed discretion to advance up to Rs. 20,000 to a Local Board for any one work, and Rs. 10,000 altogether to a Municipality on the following conditions:—

(1) The loans are to be made repayable in 10 years.

(2) Interest to be charged at a rate fixed by the Government of Bombay.

(3) No loan not bearing interest is to be made without the permission of the Government of India.

No special orders of the Government of India are required empowering the Government of Bombay to fix the rate of interest on loans to talukdars under the Land Improvement Loans Act, in connection with works intended for the relief of indigent labour, as under the rules the Local Government is empowered to sanction the grant of a loan under the Land Improvement Loans Act at a reduced rate of interest or without interest.

(G. I., F. & C., No. 85, dated 4th January 1889; *vide* G. R. No. 534, dated 21st *idem*.)

4. Government, having authorized a Municipality to borrow money between the 1st January

\* *Vide* Part VIII of Compilation of General Rules

and 31st March 1890, with conditions as to repayment by instalments commencing from 1st April 1891, that Municipality would not appear to have been authorized thereby to borrow between the 5th September and 5th October 1890, with condition for the first instalment in repayment to fall due on 1st September 1891.

When borrowing powers are conferred on a Corporation subject to special conditions, the Legislature is held to have intended to prohibit all borrowing except that which it has expressly authorized. And when such powers are dependent on the consent of an authority they are strictly limited by the terms and conditions on which such consent may have been given.

Thus when the law required the consent of the treasury to authorize a corporation to create a charge on its property, it was held 'such consent can authorize no alienation or charge further than is specified in the memorial on which it is founded,'

and could not authorize a charge created seven years after the consent was given, even though the consent itself specified no date within which the power was to be exercised.

The same principle would apply though the time for raising the loan had been exceeded only by a month or even by a day. Fresh authority should be applied for on the expiry of the term within which the receipt of the loan was authorized.

The receipt of the money after the date allowed is *ultra vires*, and as such, under Section 8 of the Act, the contract entered into by the local authority in question would be void. The local authority would of course be liable for the amount as for money had and received, but to render it a loan under a valid contract settling its conditions, would require a fresh authorization from Government.

For the reasons given at Brice, page 746, mere ratification by Government would not avail to rehabilitate the contract. The words of Lord Chelmsford reported at L. R. 7 H. L., 679, seem applicable. 'The contract entered into was not a voidable contract merely, but being in violation of the prohibition contained in the Act, was absolutely void. It is exactly in the same condition as if no contract at all had been made, and therefore a ratification of it is not possible. If there had been an actual ratification, it could not have given life to a contract which had no existence in itself.' It would have been different if the transaction had been one which could have been validated without the assent of any *outside* authority.

Maxwell on Interpretation of Statutes, 332.

Brice on *Ultra Vires*, 233.

Rawlinson's Municipal Corporation Act, 188, note (d), 8th edition.

Owen's Municipal Corporation Act, 112.

Arnold *vs.* Mayor of Gravesend.

Pallister *vs.* the same. 25 L. J. Ch., 776.

Brice, page 747, and see also Spackman *vs.* Evans.

3 H. of L., 171

For these reasons a new contract under new authorization would be necessary to validate the transaction if that was desired: mere ratification of the void contract would not be sufficient. But Government having already gone through all the prescribed formalities necessary to empower them to authorize a loan to the Municipality, no repetition of the enquiries, &c., required by the rules, appears necessary. All that is necessary is that Government should exercise its power to authorize the Municipality to borrow the money now, which the Municipality has hitherto borrowed unauthorizedly. Government having already acted under Rule 8 and published an application, it is open to them to extend their sanction to any other date than that mentioned in the original application. Neither the rules nor the Act impose any restriction on the power of Government as to the time when they may authorize a loan, provided that the requirements of the rule as to previous consideration and enquiry have been complied with. The essential point appears to be that no deviation by the Municipality authorized is allowable from the conditions of the sanction, without the previous authorization of Government.

There is no objection to Government according sanction to the money being borrowed from any date that Government may choose to fix, either from the persons by whom it has already been advanced or from any other tenderers.

(Legal Remembrancer's Nos. 1852, dated 13th December 1890, and 63, dated 15th January 1891; *vide* G. R. No. 282, dated 26th *idem*.)

5. It has been repeatedly and publicly enunciated that the supply of water is a local matter, and that there is no reason why the general taxpayer should pay for the supply of local necessities. The only consistent course is to insist on local resources finding the means and to aid Municipal or Local Boards, as the case may be, by the advance of loans. (G. R. No. 4439, dated 19th December 1891.)

6. His Excellency the Governor in Council is pleased to publish for general information the following subsidiary rules framed with a view to carrying out the provisions of Rule 10 of the rules\* prescribed by the Government of India for the raising of loans by Local Authorities in the open market, published at page 17 of the *Bombay Government Gazette* dated 10th January 1889:—

I.—The execution, supervision and audit of works entrusted to the Public Works Department will, as heretofore, continue to be subject to the rules of that Department as published in the Public Works Code.

II.—The rules hereinafter following apply only to works to be constructed independently of the

\* Printed at pages 289—294 of the Compilation of General Rules.

Public Works Department by Local Authorities authorized under the Local Authorities' Loan Act, 1879, to raise money in the open market for the purpose.

III.—It shall be the duty of the Executive Engineer in whose district works are being constructed out of loans raised by Local Authorities in the open market under the Local Authorities Loan Act of 1879, or of any person specially authorized by Government in this behalf, to inspect such works and the accounts connected therewith at such intervals as Government or the Chief or the Superintending Engineer may direct.

IV.—Such inspection shall ordinarily be conducted twice a year, and shall be chiefly directed to ascertaining that the quantity and quality of the work executed and the progress made in construction are fairly commensurate with the outlay charged in the accounts.

V.—To enable this to be done, each Local

*Note.*—This form and the method of posting it will be found at pages 167 to 170, Government of India, Public Works Department, Form Book, Part I. A supply of working forms can be obtained from the Government Central Press.

Authority shall cause a continuous record of expenditure to be maintained, and posted monthly in the Public Works Department "Register of Works"—Form B appended to these rules. The measurements for the month and for the year and up to date must be shown for each item, but corresponding expenditure

on items need only be given for those works estimated to cost over Rs. 10,000. The expenditure for the work for the month, the expenditure for the year, and the total expenditure should be shown. Columns should be provided for "Materials at site" and for liabilities

*Note.*—A description of the normal cost system is given in Public Works Code, Chapter XII, paragraphs 58 and 102.

With the above information the quantities and cost (calculated on the normal cost system) may, at any time, be compared with the estimate. With the sanction

of Government the account forms may be modified, and actual expenditure by items omitted in any special cases in which this is deemed desirable.

VI.—Every deviation from any project as sanctioned which in the opinion of the Inspecting officer is likely to entail any increase in the outlay exceeding five per cent. on the estimates approved, or to impair or diminish the utility of the works under construction, shall be reported to Government and also to the Local Authority authorized to raise the loan, and no such deviation shall in any case be proceeded with without the sanction of Government, and of such Local Authority, or otherwise, in accordance with such requirements as Government or such Local



Authority, with the approval of Government, may impose as to additions, alterations and amendments in the estimates.

VII.—Every Inspecting officer shall furnish the Chief or Superintending Engineer with a brief report of the inspections performed by him, with such remarks on the construction and progress of the works as he may deem necessary. The Chief or Superintending Engineer shall bring to the notice of Government any points on which the orders of Government are considered to be necessary.

VIII.—The Accountant General shall be entitled to inspect the accounts of any loan work in progress, with a view to ascertaining the correctness of the annual return prescribed in Rule XI. The Accountant General is also authorized to conduct a test audit of the loan accounts of a Local Authority in such detail as he may consider necessary, in order to secure the due execution of these rules.

IX.—In regard to the loan accounts of Local Authorities whose accounts are subject to an official audit by the Accountant General, the test audit shall be conducted by the Outside Audit Branch of the Accountant-General's office. In all other cases the test audit shall be carried out once a year as the Accountant General may direct, and shall be confined exclusively to the accounts of expenditure from the loan.

X.—The Accountant General shall, not later than the 31st of December in each year, certify to Government that he has carried out the audits prescribed in Rules 8 and 9, and shall bring to the notice of Government any points in connection with the expenditure on which it is considered that the orders of Government are required.

XI.—The Collector shall require all Local Authorities by which works are being constructed out of loans to furnish to him an abstract in Form A appended to these rules, showing separately for each work under construction out of a loan the expenditure incurred on the work during the preceding official year and signed and duly certified as provided in the form by the principal officer of the Local Authority concerned, or by an officer duly authorized in that behalf, and shall forward such account to the Accountant General on or before the 30th of June in each year.

## PART II.]

## [LOANS AND ADVANCES.

## A.

## MUNICIPAL CORPORATION, PORT TRUST OR LOCAL BOARD OF \_\_\_\_\_

Abstract of Expenditure up to 31st March 1890 on works under construction from a loan raised under the provisions of the Local Authorities' Loan Act XI of 1879 :—

Purpose of Loan ... ..  
 Authority for Loan ... ..  
 Amount of Loan sanctioned ...Rs. \_\_\_\_\_  
 Amount of Loan actually raised on  
 31st March 1890 ... .. „ \_\_\_\_\_

*Expenditure.*

Gross sum expended during previous years up to 31st March 1890.	During the year from 1st April 1889 to 31st March 1890	Total for the 12 months from 1st April 1889 to 31st March 1890.	Progressive Total up to 31st March 1890.
	April 1889...		
	May .....		
	June .....		
	July .....		
	August .....		
	September .....		
	October .....		
	November .....		
	December .....		
	January 1890 .....		
	February .....		
	March .....		
	Total...Rs.		

I hereby certify that the above is a true abstract of the expenditure incurred on the purpose stated, and that I have duly received and passed vouchers in support thereof.

Certified also that no portion of the amount spent or of the balance of the loan has been diverted to any other purpose, and that the balance of the loan Rs. \_\_\_\_\_, is actually in hand or has been advanced for purposes exclusively connected with the works in progress.

Commissioner or Chief Local Authority.

## B.

[P. W. D. Form No. 30A.—Outer Sheet.

\_\_\_\_\_ DISTRICT.

\_\_\_\_\_ FUND.

## REGISTER OF WORKS.

Name of Work—

Authority as to Estimate—

Amount of Estimate—

Authority as to Allotment—

Amount of Allotment—

Work commenced on

LOANS AND ADVANCES.]

[PART II.

Names of Engineers and Subordinates by whom the work was supervised and the period of their incumbencies :—

Names	From	To

Work completed on the \_\_\_\_\_  
Completion Report submitted to the Examiner, Public Works Accounts, with this Office No. \_\_\_\_\_ dated \_\_\_\_\_

Accountant.

Executive Engineer,  
District.

NOTE.—This form will be used for all works costing over Rs. 2,500, whether accounted for according to *actual* or *normal* cost. When used for the latter class of works, the blank column immediately preceding "Total value of work done" should be headed "Total normal cost."





## PART II.]

## [LOANS AND ADVANCES.

Explanation of difference or deviations from the sanctioned estimate:—

Item No.	Particulars.

Executive Engineer,  
District.

(G. N. No. 554, dated 9th February 1894.)

7. When works undertaken by any Local Authority are entrusted for execution to the Public Works Department or to an officer of that Department specially selected by Government, monthly progress reports of the expenditure incurred on the work may be supplied to such Local Authority by the Executive Engineer concerned in the shape of extracts from the "schedules of expenditure" as is done in the case of Incorporated Local Fund outlays.

There is no reason why a percentage fee should not be levied for the inspection of works and the audit of accounts to be performed by officers of Government inasmuch as the inspection and audit will promote economy and efficiency. In each case the Accountant General may determine the fee to be charged for the audit of loan accounts by an officer of the Account Department, and the Chief Engineer or Superintending Engineer that to be levied for the inspection of work by an officer of the Public Works Department, subject to the sanction of Government.

(G. R. No. 554, dated 9th February 1894.)

8. Under the marginally-noted rules prescribed in the Notifications\* of the Government of India of 1st January 1889, Nos. 15 and 16, certain applications from local authorities for the grant of loans from Government or for permission to raise loans in the open market are referred to the Government of India for orders after the expiry of one month from the date of their publication in the local official Gazette, and the issue of final orders on such applications is liable to be delayed if the Government of India find it necessary to raise objections to the loan on points of principle, or to make enquiries in connection with it. With a view to minimise such delay in future, copies of all applications which under the rules above quoted require the final orders of the Governor General in Council, together with the particulars, if any, which the Local Gov-

\* Printed at pages 289—294 of the Compilation of General Rules.

ernment may think it necessary to publish, may be forwarded to the Government of India simultaneously with their publication in the local official Gazette. (G. I., F. & C. No. 942-A., dated 20th February 1894; *vide* G. R. No. 561, dated 7th March 1894.)

9. In paragraph 7 of the Resolution of January 1889, introducing the system under which local loans are made from resources placed at the disposal of Local Governments, and prescribing rules for giving effect to it, 4 per cent. per annum was prescribed as the rate of interest to be charged to Local Governments on their outstanding balances. As the bulk of the rupee debt of the Government of India now bears interest at the rate of  $3\frac{1}{2}$  per cent., the Governor General in Council has decided to reduce the rate charged to Local Governments under the Local Loans scheme rate to  $3\frac{1}{2}$  per cent. per annum with effect from the 1st April 1897.

Under the Local Loans Scheme the rate of interest to be charged on any loan was left to the discretion of the Local Government. But it was intended that the rate charged, even when the security is of the best, should be somewhat higher than that payable to the Government of India. In some cases this intention has not been carried out, and loans have been made at the rate of 4 per cent. In ordering the reduction of the rate stated in the preceding paragraph, His Excellency the Governor General in Council thinks it well at the same time to direct that no loan shall be made in future, without the previous assent of the Government of India, at a lower rate of interest than 4 per cent., except in the case of advances made under rules sanctioned by the Government of India in which lower rates are allowed.

His Excellency in Council is also pleased to direct that Local Governments shall not, in consideration of the reduction now made in the interest charged to them, reduce the rate of interest settled in the engagement regarding any loan granted in the past, without a previous reference to the Government of India. The Government cannot be called upon to depart from the usual business practice of adhering to the terms of a formal engagement already made.

(G. of I. Resn. No. 852-A, dated 20th February 1897; G. R. No. 1383, dated 26th March 1897.)

10. The Local Authorities (Emergency) Loans Act is intended to facilitate borrowing for temporary emergencies only, and the expenditure to meet which the loans will be applied is such as should ordinarily be met from current revenue. The term for repayment ought therefore in all cases to be short. In some instances the borrowing will practically be necessitated only by low balances of which early replenishment may be expected, and the Local Authority will in such cases probably be in a position to repay the loan within a year: a term not exceeding five years ought to be sufficient in most

## PART II.]

## [LOANS AND ADVANCES.

ordinary cases, and the Government of India are inclined to think that ten years should be regarded as the maximum term for repayment in any case. (G. of I. Circular letter No. 1414-A, dated 27th March 1897; G. R. No. 2942, dated 8th July 1897.)

11. The main object of the Provincial Loan Scheme (Government of India Resolutions No. 2169, dated 26th November 1888, and Nos. 13, etc., dated 1st January 1889) was to place money at the disposal of Mofussil Municipalities to which the loan market is practically closed, and which, if they can borrow at all, can do so only at excessive rates of interest. The task of financing the larger Municipalities by loans is one that is beyond the power of the Government of India, and the larger Municipalities have continued to have recourse to the money market and have not depended upon Government for loans. (G. of I. letter No. 4501-A, dated 14th October 1898; G. R. No. 4924, dated 27th October 1898.)



## PART III.—LOANS TO TA'LUKDA'RS, ENCUMBERED ESTATES, &amp;c.

1. It is undesirable that any action should be taken by a Local Government which might be construed as conveying its approval to the issue by an indebted zamindár of debentures on the London market. Even in the case of a solvent zamindár, only the most exceptional circumstances would justify encouragement being given to him by Government to raise a loan in England. In any case, therefore, in which it may appear to a Local Government to be desirable to give any encouragement to a zamindár to issue debentures on the London market, the circumstances should be fully reported to the Government of India and its sanction first obtained; and in every such case it should be particularly stated what precautions will be taken or how the Government is assured that the money to be raised will be properly utilized for the benefit of the zamindár's estate and tenants. (G. I., H. D., No. 9-692, dated 5th April 1889; *vide* G. R. No. 1727, dated 30th idem.)

2. The following are the rules for the repayment of loans granted to the Kaira Thákurs under the Broach and Kaira Encumbered Estates Act:—

All payments on account of loans advanced to Kaira Thákurs shall ordinarily be made as soon as possible after the close of the revenue year and before the 15th of September following whenever the balance available for the purpose shall have been finally ascertained by the Manager.

Provided that nothing in this rule shall prevent the Manager from repaying the loan or any portion of the same at any time before the close of the revenue year that it may appear expedient to do so, subject however to the provisions of Rule 2.

2. The payments so made shall be disposed of as follows:—

(a) The interest for the year accruing on the principal sum lent shall first be discharged.

(b) The balance available after the payment of the interest for the year shall be devoted in the first place to the discharge of any arrears of interest which may have accrued and afterwards to the repayment of the principal in such proportions as may from time to time be fixed by the Manager.

(G. I., R. A. & C., No. 615, dated 3rd October 1878; *vide* G. R. No. 3671, dated 11th idem.)

3. Whenever public money is advanced on loan, it should be repaid in equal half-yearly instalments, including interest. The amount of such instalments will be fixed in the order sanctioning the loan, but if accidentally the amount be omitted, or if it seem to him that an error has been made, the Accountant General should immediately apply for orders.

In dealing with the instalments in the accounts, the due interest should be credited to Government and the remainder towards reduction of the capital debt.

(G. I., F. D., No. 4045, dated 30th October 1875; *vide* G. R. No. 3782, dated 20th November 1875.)\*

4. The foregoing ruling of the Government of India should be adhered to in the case of loans granted to Talukdárs. (G. R. No. 2465, dated 8th June 1876.)

5. In repayments on account of loans granted by Government under the Broach and Kaira Encumbered Estates Act XXI of 1881 the sum paid should be devoted to the satisfaction of the claim for interest, and only any balance left after such claim is satisfied should be credited to the repayment of principal.

The 31st of July should be the date for the annual closing of the accounts of the loans granted under Act XXI of 1881.

(G. R. No. 2128, dated 10th July 1888.)

6. Compound interest should be charged on the advances made to the Thákurs or Talukdárs in the Broach District under Act XXI of 1881 at the rate of 6 per cent. a year. (G. I., F. & C., No. 6535, dated 7th December 1888; *vide* G. R. No. 3979, dated 24th *idem*.)

7. In reply I am to point out that the system of making State loans to embarrassed estates under the management of Government is accepted in no other part of India. Bankers, both European and Native, are elsewhere found ready to come forward and lend money at rates of interest ranging from 6 to 8 per cent. on the security of Government management. It is on all grounds expedient that the same system should be introduced into Sind and that a serious effort should be made to secure the necessary loans in the local market. It is obvious that at the best of times the money which Government can afford to spare for such an object must be very limited in amount and must, moreover, be taken from other and very pressing claims. When the local money market is once attracted to these schemes, the operations in aid of encumbered proprietors can obviously be carried out on a very much larger scale.

If the Collectors altogether fail in their endeavour to attract local aid, the Government of India will not refuse help in the matter; but they will be able to give it on a limited scale only, and for the reasons stated above they are of opinion that all such advances should bear interest at 8 per cent.

No money may be lent by Government for the assistance of an encumbered estate under the Act without the previous sanction of the Governor General in Council. If in any case it should be

\* *Vide* also Article 129, Civil Account Code.

found necessary to apply for that sanction, it should be fully explained why it is proposed to set aside the principles which have been explained in this letter.

(G. I., R. & A., (R. R.) No. 3499(a)—177-6, dated 12th September 1896; *vide* G. R., R. D., No. 8037, dated 13th October 1896.)

8. When any liquidation scheme is framed, part of the charge included in it should be the expenditure incurred by Government in the preliminary management and in the preparation of the liquidation scheme. The amount recoverable on this account should when realized be credited in the Accounts as Revenue Receipts (Miscellaneous) in recovery of the charges noted. It will be the duty of the Commissioner in Sind to see that the proper amounts are thus noted for recovery and realized from the various estates. The transaction is not an advance and should not be shown as such, but rather as expenditure and its recovery. (G. R., R. D., No. 1661, dated 2nd March 1897.)

9. If the Manager, Encumbered Estates in Sind, desires to obtain money for agricultural improvements or for other agricultural purposes provided for in the Agriculturists' Loans Act, 1884, he should apply for tagai in the usual manner, and the Commissioner should include the requirements of the Manager of Encumbered Estates in his annual requisitions for loans under Class I. (G. R., R. D., No. 840, dated 2nd February 1899.)

10. The bulk of advances required for Encumbered Estates are made under the Land Improvement Loans Act of 1883. In that case the Manager on behalf of an encumbered estate is empowered under No. 2 of the Rules under the Act to apply for an advance to any Revenue officer not below the rank of Mahalkari; he need not therefore apply to a Collector, but can apply direct to the Commissioner, who can keep in his hands an allotment large enough to meet the Manager's requirements. Should the Manager's applications under the Agriculturists' Loans Act, 1884, be sufficiently numerous and considerable in amount to require special treatment, the Commissioner can represent the matter further to Government. (G. R. No. 1251, dated 13th March 1899.)

11. The Government of India consider it inexpedient to allow Government officials to become the creditors of encumbered estates under State management in Sind by lending money to the Manager appointed under the Act in connection with liquidation schemes framed by him for the estates under his charge. The prohibition contained in the Home Department Resolution No. 2-R.—87-103, dated the 16th January 1890, shall be held applicable to loans, whether on the security of a mortgage or unsecured, to estates administered under a Court of Wards or an Encumbered Estates Act. The creditor of to-day might in the course of official promotion become the Manager or the Commissioner of the Division to-

morrow, and it is easy to foresee that if such loans become general, the conduct of the Government in administering estates of private persons for the benefit of its servants might be exposed to serious criticism. There is a clear distinction between these transactions and investments made by Government servants in a public or municipal security, which is raised in the open market by tender, which is at all times freely marketable and is governed by well-known conditions. (G. I., R. & A., No. 2276-319-2, dated 30th September 1899; *vide* G. R., R. D., No. 8012, dated 10th November 1899.)

12. The Commissioners should communicate their requirements for advances under the Encumbered Estates Acts to the Accountant General in time to enable him to make proper provision in his Annual Cash Requirement Estimates. (G. R. No. 2656, dated 24th April 1882.)

13. The Government of India are, on grounds of principle, generally disinclined to accede to applications from *jághírdárs* for loans except in very special circumstances or under the provisions of particular Encumbered Estates Acts. (G. I., R. & A., No. 9 R.-1-266, dated 3rd January 1885; *vide* G. R., R. D., No. 654, dated 23rd *idem*.)

14. The loans to landlords and notabilities contemplated in the Resolution of the Government of India, No. 13, dated 1st January 1889 (*vide* G. R. No. 390, dated 28th *idem*), are meant for loans that have in them some purpose of a public or political character. There are the strongest objections to loans being made from the public funds for objects that are of a purely private character, and were the Government to consent to make such loans, the claims upon them would be endless, and they would be interfering in business that is much better left to private lenders. It is also not right that the appointment of a Government officer as guardian in connection with a private individual or estate should enable that individual or estate to obtain assistance from public funds which would not otherwise be available to it. Where there is no public object in view, the matter should be regarded and dealt with as a private transaction, and the Government should not ordinarily make use of its credit to extricate private estates from financial difficulties. (G. I., F. & C., Nos. 4526-A., dated 19th September 1895, and 5175-A., dated 30th October 1895; *vide* G. R. No. 3864, dated 13th November 1895.)

## PART IV.—OTHER ADVANCES.

1. Advances may be made to all Assistants under the rank of a First Assistant for the purchase of tents if applied for, their monthly tent allowance ceasing until such advances are repaid. (G. N., G. D., dated 21st June 1836.)

2. The privilege sanctioned in the foregoing notification is extended also to First Assistant Collectors and officers of similar rank. (G. I., R., A. & C., No. 372, dated 17th May 1877; *vide* G. N., R. D., dated 26th *idem*.)

3. The rules relating to advances for the purchase of tents are extended to the Assistant Collectors of Salt Revenue, who are not above the rank of Third Grade. (G. R. No. 1291, dated 24th April 1874.)

4. Advances for the purchase of tents may be made to young Civilians when joining an appointment for the first time. (G. R. No. 312, dated 18th March 1867.)

5. Under Government Resolution No. 312, dated 18th March 1867, Financial Department, advances are made once only to young Civilians for purchasing tents, when joining appointments for the first time. By Government of India letter No. 372, dated 17th May 1877, published at page 488 of the *Bombay Government Gazette*, dated 31st May 1877, this concession was extended to First Assistant Collectors and officers of similar rank. But this does not alter the practice of allowing a tentage advance to an officer once only in each capacity. (G. R. No. 2322, dated 23rd June 1883.)

6. Tentage advances may be allowed to Junior Civilians irrespective of the question whether or not they are in receipt of tentage. (G. R. No. 1031, dated 19th March 1889.)

7. Advances to Forest officers for the purchase of tents for private use may be made on the same conditions as they are to Junior Civilians. (G. R., R. D., No. 1222, dated 3rd March 1873.)

8. The Government of Bombay is authorized to sanction the grant of advances, not exceeding two months' pay, to the Collectorate clerks, &c., for the purchase of tents for their use when they have to travel for several months in the year, on the understanding that the advances are repaid in a period not exceeding one year, and that the tents will be the property of Government until the advance is repaid. (G. I., F. D., No. 1826, dated 29th March 1876; *vide* G. R., R. D., No. 2262, dated 10th April 1876.)

9. The concession granted by the foregoing orders to Collectorate clerks, &c., of the grant of advances for the purchase of tents is extended to Registrars' clerks. (G. R. No. 2550, dated 19th July 1880.)

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10. Police officers may be allowed to draw tentage advances of Rs. 400 each. (G. R. No. 458, dated 1st February 1892.)

11. To authorize advances of pay to officers ordered any where on duty is an incident of administration, and the power of granting such advances is conceded to the Local Governments and Administrations. (G. I., F. D., No. 3202, dated 19th September 1877; *vide* G. R. No. 4255, dated 6th October 1877.)

12. A permanent imprest advance of Rs. 5 should be granted to forest subordinates in executive charge of Forest ranges in the Northern Forest Division to enable them to provide for the expenditure incurred by them in feeding Forest offenders or persons against whom reasonable suspicion exists of being concerned in any Forest offence who have to be taken long distances to be brought before a Magistrate in the principal town of the taluka. (G. R. No. 3874, dated 5th November 1879.)

13. It is not contrary to the Civil Account Code, Article 1, Chapter I, to keep a permanent advance separate from the treasury balance. Rule 40\* of the Local Board Rules contemplates the expenditure of money from advances. The amount of permanent advance to be allowed in any given case would be a matter for the determination of the Local Board concerned. (G. R. No. 1152, dated 21st April 1886.)

14. Subordinate Judges may draw advance to defray expenses for diet and road money to witnesses in a case under "preliminary enquiry" and adjust them subsequently by preferring bills. (G. R. No. 761, dated 14th March 1887.)

15. The Government of India have no objection to the concession of drawing advances to meet tour expenses, which under Article 137 (*d*) of the Civil Account Code applies to District officers only, being extended to all touring officers, but advances granted under Article 137 (*d*) should not be applied to the expenditure of any gazetted officer which is meant to be covered by his travelling allowance. An officer of the status of a gazetted officer should not consider it a hardship to have to pay, pending recovery, his personal travelling expenses on an ordinary tour. (G. I., F. & C., No. 1890-A., dated 17th April 1894; *vide* G. R. No. 1594, dated 7th May 1894.)

16. The only effect of extending the concession contained in Article 137 (*d*) of the Civil Account Code to all touring officers in the Bombay Presidency will be to enable them to obtain an increase in their permanent advance. It will not entitle a touring officer to take an advance for the purpose

\* Printed at page 292 of the Compilation of General Rules in force in the Revenue Department.

of meeting expenditure ordinarily covered by his travelling allowance. In these circumstances the extension of the concession to any of the touring officers in this Presidency, in addition to those specified in the article, would not serve any useful purpose. (G. R. No. 1920, dated 6th June 1895.)

17. In the Belgaum Collectorate advances may be given up to Rs. 200 to clerks and kárkúns to enable them to purchase conveyances for use when travelling with Revenue officers on circuit, the amount being repaid by monthly instalments within one year. The advances should be made to one individual only when his salary is not less than Rs. 75 a month, or to two or more clerks or kárkúns, subject to the Collector's approval, whose joint salary is not less than Rs. 75 a month. The instalments will be deducted by the Account Office from the pay of those to whom the advance is made and the conveyance would be the property of Government until the advance be repaid. In the case of death, suspension or dismissal of any two or more sharers in an advance, the monthly advance would be recoverable from the remainders, unless with the Collector's assent another clerk or kárkún be admitted to the vacant share.

These orders are extended to the establishment of the Political Agent, Kolhápur and Southern Marátha Country. It should, however, be understood that the advance should be made only for *bond-fide* tour purposes and not for the purchase of a carriage for exclusive use at head-quarters.

(G. Rs. Nos. 370, dated 27th January 1883, and 3099, dated 5th September 1891.)

18. Advances not exceeding Rs. 100 may be granted for the purchase of carts, &c., to clerks and kárkúns travelling with the Collector, in all districts throughout the Presidency except Thána, Kolába, Ratnágiri and Kánara. The advances are in all cases to be recovered by monthly instalments of Rs. 10; and where Rs. 50 are advanced, one cart should be procured, where Rs. 100, two should be obtained.

This concession is extended also to the clerks and kárkúns serving under Assistant and Deputy Collectors, and to Circle Inspectors. On an advance being made to a Circle Inspector, the Mámílatdár can be directed to ascertain and report that the amount has been properly utilized and the property purchased is worth the money.

(G. Rs. Nos. 153, dated 15th January 1875; 3327, dated 10th August 1876; 2706, dated 1st July 1892, and 817, dated 2nd March 1894.)

19. Commissioners are authorized to sanction advances to District Inspectors of Land Records and Agriculture, up to the limit of Rs. 150, to be repaid in one year in equal monthly instalments, for the purchase of carts, &c. (G. R. No. 1214, dated 25th March 1893.)

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**20.** The following rules prescribe the procedure to be observed in the payment and adjustment of advances for travelling expenses to subordinate Police officers :—

These rules apply to all non-gazetted Police officers deputed on duty, when required to travel on journeys for which under the Civil Service Regulations travelling allowance is admissible.

*NOTE.*—Permanent transfer is not a deputation on duty.

(2) Advances may be made by the District Superintendent of Police out of his permanent advance to a subordinate Police officer for payment of his railway fare, passage money, or actual expenses by road, not exceeding in the last case the amounts stated in Article 1127 of the Civil Service Regulations.

(3) The expenditure will be recouped from the Treasury on abstract bills drawn by the Superintendent of Police, on abstract contingent bill forms, and will be accounted for by submission to the Commissioners of detailed bills on the ordinary travelling allowance bill forms. After examination these detailed bills will be countersigned by the Commissioner, who will retain them on his records and merely send to the Accountant General the notice prescribed in Chapter 4,\* Rule 19 (1) of the Civil Account Code, upon receipt of which the audit office will clear the amount of abstract bills. No officer to whom an advance is made under this rule will be entitled to any travelling allowance under Article 1107 or 1127 of the Civil Service Regulations, but an officer who does not draw an advance under this rule may draw the travelling allowance ordinarily admissible.

\*Compare Chap. 5, Art. 69, note 1, of the C. A. Code Vol. I, Sixth Edition.

(4) Subordinate Police officers drawing Rs. 10 a month, and under, to whom advances are made under these rules, when proceeding on duty beyond the circle of their ordinary jurisdiction may, for a journey by railway, receive daily allowance at the rates admissible to them under the Civil Service Regulations in addition to railway fare.

(G. I., F. & C., Nos. 1529, dated 31st March 1890, and P-4869, dated 5th December 1892; *vide* G. Rs. Nos. 1326, dated 17th April 1890, and 5001, dated 17th December 1892.)

**21.** The Constables who have to accompany A'bkári Inspectors on duty should obtain advances under the above rules to pay their expenses. The advances can be arranged for by the District Superintendents of Police of the districts concerned, and if any increase is necessary to any of the permanent advances of the latter officers to enable them to supply the necessary funds, these can be separately applied for. (G. R. No. 1253, dated 17th April 1895.)

**22.** There is no objection to granting money from the Commissioner's permanent advance to



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meet the way charges of Police escorts, provided that the amounts advanced are recouped by bills drawn by the District Superintendent of Police and debited as Police expenditure. (G. R. No. 3905, dated 27th November 1894.)

23. The Commissioner of Customs, Salt, Opium and A'bkári is authorized to allow Inspectors on the Northern and Daman Frontier Preventive Lines in receipt of pay not exceeding Rs. 150 a month to draw an advance of two months' pay for the purchase of ponies or horses, the advances being recoverable by twelve monthly instalments from the horse allowance admissible to them under rule. (G. I., F. & C., No. 3541, dated 2nd July 1888; *vide* G. R. No. 2292, dated 23rd idem, and G. R. No. 1518, dated 28th April 1894.)

24. The Commissioner of Customs, Salt, Opium and A'bkári is authorized to grant advances for the purchase of ponies or horses to such Inspectors of the A'bkári Department as are in receipt of a permanent horse allowance on the condition that the advances should not exceed the total of such allowances for one year, namely Rs. 180, and that the permanent allowance should be stopped till the debt is paid off. (G. I., F. & C., No. 5138, dated 26th December 1891; *vide* G. R. No. 692, dated 15th February 1892.)

25. The authority granted to the Commissioner of Customs, Salt, Opium and A'bkári by the last two foregoing orders is extended so as to admit of the grant of advances to the same officer more than once, subject to the condition that the officer receiving a fresh advance should have repaid all previous advances. (G. I., F. & C., No. 1851-A., dated 23rd April 1895; *vide* G. R. No. 1530, dated 11th May 1895.)

## PART V.—MISCELLANEOUS.

1. The Government of India do not approve of the grant of loans to Native States, except under very exceptional circumstances, and even in such cases the rate of interest should be fixed at 5 per cent. (G. L. For. Dept., No. 291-I., dated 26th January 1885; *vide* G. R. No. 1197, dated 9th February 1885.)

2. In the rules prescribed by the Government of India for accounts of revenue advances (*vide* Article 133, Chapter 8, Civil Account Code, 6th Edition) laying down that the Accountant General should submit to the Chief Revenue Controlling Authority a half-yearly return showing the figures that pass upon his books in respect of revenue advances, the 'Chief Revenue Controlling Authority' is in Sind the Commissioner in Sind, and in the Northern, Central and Southern Divisions, the Commissioner, except so far as survey and settlements are concerned, when it is the Survey Commissioner. (G. R., R. D. No. 5490, dated 9th July 1884.)

3. Collectors when applying for sanction to write off irrecoverable balances of "Revenue Advances" should furnish the following information in the application :—

- (1) Date of original advance.
- (2) Amount of original advance.
- (3) Rate of interest.
- (4) Amount of principal repaid and balance of principal it is now proposed to write off.
- (5) Amount of interest due on date of application to write off, which it is proposed to remit.

A copy of such application will be sent to the Accountant General with the orders sanctioning it.

(G. R., R. D., No. 3500, dated 30th May 1888.)

4. In the district estimates of agricultural and other advances the following information for receipts and charges should be furnished in columns :—

1. Actuals of previous year.
2. Estimate of current year.
3. Revised estimate of current year.
4. Estimate of ensuing year.

(G. R. No. 1682, dated 1st June 1888.)

5. The Accountant General should, when submitting his annual report on which the cash requirement estimate for loans and advances sent to the Government of India is based, deal with *actual* figures for the previous year besides *revised* for the current and *original* estimates for the ensuing year, and should explain at the same time any material differences between actuals and estimates, obtaining his information from the District officers concerned. (G. R., R. D., No. 6845, dated 27th September 1890.)

6. From a purely financial point of view, it is extremely important both that revenue advances

should be carefully regulated according to budget principles and that the recoveries should be carefully watched. An advance, which becomes irrecoverable, has necessarily to be charged off as final expenditure at the cost of the Provincial Government, and it is incumbent on it, therefore, both to see that recovery is duly secured and to take measures to ascertain and from time to time to write off those advances of which the recovery has become hopeless.

The advances which are under the management of the Executive authorities are mainly of the following classes:—

I. Advances to cultivators. These are made under various Acts, such as the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884; or on occasions of calamity for purchase of seed, cattle, &c., or for famine relief; or to tenants on Government estates, or for the promotion of colonization.

II. Advances for survey operations; such as for the erection of boundary marks or for other expenditure on survey, which is recoverable from landholders or rayats.

III. Advances under special laws, not coming within Class I, such as the Jhānsi Incumbered Estates Act, or the Bengal Drainage and Embankment Act.

IV. Advances of special Revenue Departments, such as salt and excise.

It appears necessary to make better provision than at present exists for the proper entry in the Budget Estimates of each year of the anticipated transactions in respect of these advances and to place this duty in the hands of the Revenue authorities, in the same way as the control of the transactions themselves already is.

Each Local Government and Administration shall make a timely estimate, both of the advance and of the recoveries, of the coming year and shall communicate it to the Accountant General for entry in his estimates. The transactions of the year should be, as far as possible, regulated according to this estimate. Demands are, no doubt, apt to arise in a sudden and unforeseen way, and the Local Government should therefore take care, in allotting the sums provided in the provincial Budget Estimates, to reserve under their general control such an amount as experience may show to be necessary for these unforeseen demands.

In most provinces the working of advances under the Land Improvement and Agriculturists' Loans Acts is reviewed in the Land Revenue Administration Report, and the submission of separate reviews is not necessary. In cases where it has not been the custom to insert a notice of this subject in the Land Revenue Administration Reports, this should now be done.

(G. L. F. & C., Nos. 6233, dated 24th November

1887, 2818, dated 3rd July 1891, and 4968, dated 16th December 1891, and G. I., R. & A., Nos. 2393, dated 24th October 1892 and 7-167, dated 5th May 1893; *vide* G. Rs. Nos. 103, dated 14th January 1888, 252, dated 18th January 1892, and 3116, dated 8th September 1893, and G. Rs., R. D., Nos. 6008, dated 2nd September 1891, and 961, dated 3rd February 1893.)

7. The estimates of advances and their recoveries, prescribed in the Resolution of the Government of India No. 6233, dated 24th November 1887, are required in the office of the Accountant General for incorporation in the Cash Requirement Estimate of the Presidency which is due to the Comptroller General on 15th February. With a view to their being received in time for this purpose the estimates of advances under the Land Improvement Loans Act should reach the Accountant General in time to enable him to forward a consolidated estimate to Government for submission\* to the Government of India in November. Any alteration which may be made when forwarding the estimate to the Supreme Government will be communicated to the Accountant General, who will be able to include it with or without the orders of the Government of India thereon in his cash requirement estimates. The estimates of other advances prepared by the District Officers should be consolidated in the Commissioner's offices and forwarded by the 1st of December each year to the Accountant General, who should compile and submit to Government a general estimate for the entire Presidency for the orders of Government being passed thereon in time for its inclusion in his cash requirement estimates. (G. R. No. 103, dated 14th January, 1888, and G. R. No. 2306, dated 14th June 1889.)

8. In the Resolutions of the Finance and Commerce Department Nos. 2818, dated 3rd July 1891, and 4968, dated 16th December 1891, Local Governments and Administrations were directed to discontinue the submission to the Government of India of their annual reviews of the transactions in connection with Agricultural and other Revenue advances, except the reviews which relate to advances under the Land Improvement and Agriculturists' Loans Acts, which were to be forwarded as before to the Revenue and Agricultural Department.

In view of the fact that in most provinces the working of such advances is reviewed in the Land Revenue Administration Report, the submission of the separate reviews, above mentioned, is now considered unnecessary and may be discontinued.

In cases where it has not hitherto been the custom to insert a notice of this subject in the Land Revenue Administration Reports, this should now be done.

(G. I., R. & A., No. 777, dated 13th April 1893; *vide* G. R. No. 3116, dated 8th September 1893.)

\* *Vide* preamble of G. R. No. 390, dated 23th January 1889.

## THE NEGOTIABLE INSTRUMENTS ACT.

1. The following opinion No. 1306, dated 6th October 1886, was recorded by the Remembrancer of Legal Affairs :—

“ If New Year’s Day or Christmas Day falls on a Sunday, the explanation to Section 25 of Act XXVI of 1881 declares that the next following Monday, as well as the Sunday, shall be a public holiday for the purposes of that section. The explanation also authorizes the Local Government to declare any other day to be a public holiday for the purposes of that section; and the Notification No. 3388 of 9th December 1885, declaring Monday, the 23rd August, to be a public holiday for those purposes, was, I think, perfectly legal, whether that day corresponded with the Hindu festival of Gokul-ash-tami or not.

“ 2. The Notification No. 4794 of 16th December 1885 was, as I understand it, merely an announcement of the days in 1886 on which Government authorized the closing of public offices, and it was obviously competent to Government to include Monday, the 23rd August, in that list or not, as they might think fit. It does not follow that the days recognized by Government as public holidays for official purposes need be the same as those declared by them to be public holidays for the purposes of Section 25 of Act XXVI of 1881.”

(G. R. No. 3204, dated 20th October 1886.)

2. In all provinces, holidays which are intended to be treated as public holidays under the Negotiable Instruments Act should be notified in the Local Gazettes under Section 25 thereof. (G. I., F. & C., No. 4812, dated 12th September 1887; *vide* G. R. No. 2767, dated 12th October 1887.)

3. Treasuries, as a general rule, should not be completely closed on any days save those which are declared holidays by or under the Negotiable Instruments Act. The general notification of holidays under the Act would apply to all districts; and any local holidays of importance should be reported to Government and notified under the Act. (G. R. No. 1842, dated 9th May 1889.)

4. As Baroda is under the direct political control of the Government of India, the Government of Bombay is not the Local Government in respect of it for the purposes of Section 25 of the Negotiable Instruments Act, 1881. (G. R. No. 602, dated 20th February 1890.)

5. The Commissioners of Divisions and in Sind should submit as soon as possible after the publication each year of the usual notification of holidays under the Negotiable Instruments Act for the Presidency generally a list of the important additional holidays which they may consider it advisable to notify under the Act for each district in their respective divisions after consultation with the Managers of the local branches of Banks in the case of districts where such branches exist. (G. R. No. 804, dated 7th March 1890.)

6. As it is the practice for the Governor General in Council to fix the date on which Her Majesty’s

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Birthday is to be kept in India, when public holidays are notified by the Local Governments under Section 25 of the Negotiable Instruments Act no date should be mentioned on which the Birthday is to be observed, but a note should be made that the day which may be fixed for its observance will be a public holiday. (G. L., H. D., No. 14-Pub.-734, dated 25th May 1893; *vide* G. R. No. 2194, dated 16th June 1893.)

## PENSIONS.

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### I.—SERVICE, QUALIFYING OR OTHERWISE.

1. The service of all persons employed in the Archæological Survey Departments should be regarded as permanent from the time of their original appointment, and as such will count towards pension subject to the general rules of the Civil Pension Code. (G. I., H. D., Nos. 2-35-47, dated 22nd January 1886; *vide* G. R. No. 329, dated 8th February 1886.)

2. The rule contained in Article 398, Civil Service Regulations, cannot be applied to service in the Bombay Revenue Survey Department. (G. I., F. & C., No. 737, dated 15th February 1886; *vide* G. R. No. 607, dated 5th March 1886.)

3. It is not expedient to extend pensionary privileges to non-hereditary village Revenue and Police Pátils. (G. R. No. 3114, dated 13th October 1886.)

4. Service on the establishment of a convict gang should be permanent. (G. R. No. 890, dated 6th March 1889.)

5. The Inspector of Steam Boilers and his establishment are allowed to count their service towards pension, such pension being payable from the Steam Boiler Inspection Fund so long as the Fund continues solvent. (G. R. No. 3079, dated 14th August 1889.)

6. The service of a peon in a dâk bungalow is not pensionable, and there is no reason for treating as pensionable identically similar service rendered by a peon at a district bungalow. (G. R. No. 1499, dated 9th May 1895.)

7. Service in the survey of the Town and Island of Bombay does not qualify for pension. (G. I., R. & A., No. 1541-34-4, dated 28th May 1895; *vide* G. R. No. 2135, dated 24th June 1895.)

8. The services of kârkûns under the Benches of Magistrates qualify for pension. (G. R., J. D., No. 297, dated 13th January 1896.)

### II.—SERVICE, INFERIOR OR SUPERIOR.

1. Dockyard and Military artificers are by Article 434 of the Civil Service Regulations included among officers whose service is inferior, but from this rule, officers who are specially provided for in Article 529 are exempted. It follows, therefore, that the service of Dockyard and Military artificers thus exempted is not inferior. The rules for superior service apply to those officers in every respect except that the amount of their pension is less than that prescribed for superior servants generally. (G. I., F. & C., No. 2132, dated 11th August 1879; *vide* G. R. No. 2907 *idem*.)

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2. The Sub-Inspectors of the Salt Department in the Upper Sind Frontier are inferior servants within the meaning of Article 434 of the Civil Service Regulations. Their case is analogous to that of the members of the Executive Police to whom the educational test does not apply, and the rules for passing the educational test need not be enforced in their case. Preference should, however, be given to candidates who have passed the test if they are in other respects fit for the duties required. (G. R. No. 2660, dated 1st September 1886.)

3. The service of a Daftarband, *i.e.*, a record-keeper who classifies and indexes records as well as looks after them generally, is superior. (G. R. No. 2271, dated 12th June 1889.)

4. The service of the engine-driver and tindal of the steam launch used by the Health Officer of the Port of Bombay may be treated as superior under the first part of the entry beginning 'Quarter Masters, &c.' in Article 435, Civil Service Regulations. (G. I., F. & C., No. 5419, dated 22nd November 1890; *vide* G. R. No. 3982, dated 5th December 1890.)

5. Service as carpenter in the Salt Department is inferior. (G. R. No. 3014, dated 13th September 1894.)

## III.—RULES FOR RECKONING SERVICE.

1. The penalty for breaks in service caused by "absence without leave" affects only an officer's claim to pension, and at the time of passing orders on the pension papers, the circumstances of each break are fully considered, and the break condoned by Government when the indulgence seems deserved. Before orders condoning breaks in an individual's service are issued, it is necessary to ascertain whether the breaks have actually occurred as mentioned by the local officers, and whether there are any other breaks. This requires a detailed examination of the whole service in the Accountant-General's office, and it often turns out that the Accountant-General's report differs considerably from that of the local officers. As this minute scrutiny of an officer's service is performed by the Accountant-General at the time of submitting the pension papers, orders as to whether breaks in any case should be condoned or not can best be passed at the time of considering the pension papers of each individual as hitherto. (G. R. No. 4430, dated 30th November 1878.)

2. Article 457 of the Civil Service Regulations does not refer to hospital leave admissible under Article 320 of the Regulations. (G. I., F. & C., No. P-3920, dated 26th September 1892; *vide* G. R. No. 4124, dated 17th October 1892.)

3. The provisions of Article 465-A of the Civil Service Regulations, regarding the condonation of deficiencies in qualifying service, are applicable to



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cases of pensions granted on the graduated scale laid down in Article 518(b). The concessions referred to in the former article are meant to obviate hardship arising from a strict application of the rules, and not merely to add to the pension earned. (G. I., F. & C., No. P.-5247, dated 30th December 1892; *vide* G. R. No. 227, dated 18th January 1893, and G. I., R. & Agri., No. 488-58-2, dated 27th February 1899; *vide* G. R. No. 1433, dated 20th March 1899.)

4. A member of the Indian Civil Service to whom the concession has been granted of adding one year to his pensionable service on account of famine duty is entitled to annuity after 24 years' service and 20 years' active service. (G. I., F. & C., No. 1216-P., dated 11th March 1895; *vide* G. R. No. 1016, dated 25th *idem*.)

**IV.—AMOUNT OF PENSION.**

1. The Secretary of State is averse from increasing the non-effective charges by special pensions except in cases of very exceptional and distinguished service. If the head of a department or office is of opinion that he is justified in moving Government to recommend the grant of a special pension in any case he should address Government on the subject in a confidential letter shortly before the officer on whose behalf the proposal is made is expected to retire. (G. R. No. 1121, dated 19th April 1886.)

2. The attention of all local authorities is drawn to the inexpediency of making recommendations for the grant of pensions in sterling to officers who, under the rules, are only entitled to receive them in rupees. (S. of S., No. 10 Finl., dated 17th January 1889; *vide* G. R. No. 989, dated 14th March 1889.)

3. In the case of an officer to whom Article 521 (a) of the Civil Service Regulations applies in accordance with Article 522, the excess over 30 years means the excess over 30 years of the age of the officer at the time his qualifying *superior* service begins. (G. I., F. & C., No. 979, dated 22nd February 1889; *vide* G. R. No. 1642, dated 24th April 1889.)

**V.—INVALID PENSION.**

1. If the person who appears before the Medical Board is an applicant for a certificate of unfitness for public service, and it is found that he is fit, then all that is required is to refuse to give him one. (G. R. No. 699, dated 3rd March 1874.)

2. There is reason to believe that an impression prevails that an officer who submits an application for invalid pension must be immediately removed from the service. It is therefore necessary to point out that Article 499 of the Civil Service Regulations does not require the removal of such an officer until a medical certificate is submitted. (G. I., F. D., No. 256, dated 15th January 1875; *vide* G. R. No. 374, dated 30th *idem*.)

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3. An applicant for invalid pension who is required to support his application by a medical certificate of incapacity for further work, must not, as a rule, be discharged before he submits such certificate. (G. I., F. D., No. 3576, dated 10th June 1874; *vide* G. R. No. 3067, dated 24th July 1876, and G. N. of the same date.)

4. An applicant for invalid gratuity, permitted under the operation of Article 500 of the Civil Service Regulations to do light work till his gratuity is sanctioned, should be held to have actually retired from the date of application. His temporary retention does not count for pension or gratuity. If, therefore, such an officer dies while in employ, the gratuity which would have been admissible to him if he had lived, should be paid to his heirs. Article 1044 does not apply to the case. (G. I., F. D., No. 876, dated 11th February 1878; *vide* G. R. No. 601, dated 19th *idem*.)

5. In cases in which the medical officers are unable to certify that the incapacity of an applicant for pension does not appear to have been caused by irregular or intemperate habits as required by Article 489 of the Civil Service Regulations but in which the Local Government may consider the cases to be similar to others in which invalid pensions have been sanctioned by the Government of India in the absence of the prescribed form of medical certificate, the Accountant General should certify to the applicant's title to pension or gratuity with some such proviso as the following: 'Provided that the sanctioning authority is of opinion on consideration of the medical certificate and other evidence as to habits and character that the incapacity has not been proved to be caused by irregular or intemperate habits.'

The mere fact that an officer has suffered from syphilis is not sufficient to bring him under the operation of Article 498 of the Regulations, provided there is nothing against his character in other respects; that in the event of his retirement being necessitated by such cause, the record of his service as a whole should be examined. The presumption may be against the officer, but it should not be accepted as other than a presumption, and should be viewed as capable of being completely rebutted by general evidence as to character and conduct.

(G. I., F. & C., No. 4420, dated 8th November 1834; *vide* G. R. No. 3870, dated 28th *idem*.)

6. The Surgeon-General should instruct medical officers to discontinue the use of the expression "premature old age." If a man is not old, his inefficiency cannot be due to old age, and under Article 488 of the Civil Service Regulations a medical officer must not certify that the inefficiency of an officer whose age is under 55 years is due to old age or natural decay from advancing years. (G. R. No. 359, dated 11th February 1886.)

7. The note attached to the form of medical certificate prescribed in Article 489 of the Civil Ser-

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vice Regulations, which is also applicable to the form of medical certificate prescribed in Article 491 (a), should be printed *in extenso* at the foot of all printed forms of medical certificate to be given respecting an officer applying for pension in India, so that the officer giving the certificate may use one or the other form of words according to the circumstances of each case. (G. I., F. & C., No. 2078, dated 20th May 1891; *vide* G. R. No. 1993, dated 4th June 1891.)

8. Serious illness may be an excuse for placing a man in such circumstances under treatment, but not for giving him certificate of permanent unfitness, without the knowledge of the head of the office and without having received authority from the head of the man's department to furnish him with a medical certificate of incapacity for further service. (G. R. No. 2419, dated 8th July 1893.)

9. *Sávantvádi* is declared to be a civil station for the purposes of Article 486, Civil Service Regulations. (G. R. No. 787, dated 17th March 1887.)

10. *Sádra* should be treated as a civil station for the purposes of Article 486(d) of the Civil Service Regulations. (G. I., For. Dept., No. 181-G., dated 31st January 1893; *vide* G. R. No. 614, dated 14th February 1893.)

## VI.—SUPERANNUATION.

1. Unpleasant as the duty may be of having to pronounce an opinion on the efficiency of men who have passed the age of 55, it is one that Government have a right to expect their officers will perform fairly and conscientiously. On no account should a man be permitted to remain in the service simply with a view to his qualifying for a higher pension. At the same time a wise discretion should be exercised in forcing men to retire from positions such as Darogaships of distilleries in which old men can do sufficiently efficient service. (G. Rs. Nos. 1262, dated 23rd April 1874, and 1483, dated 12th May 1874.)

2. No officer is to be obliged to apply for pension under the 55 years' rule unless the Head of the Department is satisfied of his unfitness for further duty, and until he has had an opportunity afforded him of appealing against the view taken of his unfitness. (G. R. No. 2473, dated 12th August 1874.)

3. When an officer has been refused an extension of service he may in the absence of specific orders to the contrary be allowed to continue in service until he is relieved by his successor. In cases, however, where an extension of service has been applied for and granted to an officer, and no further extension is asked and sanctioned, that officer must be held to cease to be in the service of Government and to be entitled to any pay from the date of the expiration of the period for which the extension was granted. In such cases it is for the officer under whom is serving the officer to whom the extension has been given to take timely measures to ensure as far as in him lies that another officer shall be available to take

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over charge from the time-expired officer on the date on which the extension given terminates. (G. Rs. Nos. 1854, dated 28th May, and 4530, dated 30th November 1881.)

4. The power of declaring any non-gazetted subordinate to be efficient and permitting him to remain in the service for a definite period up to but not exceeding the age of 60 years is delegated to the Conservators of Forests. (G. R. No. 2332, dated 26th July 1888.)

5. The sanction of Government is not necessary to the grant of extension of service to forest guards, who are inferior servants. (G. R., R. D., No. 1676, dated 6th March 1893.)

6. The powers contemplated in Article 506 (a) of the Civil Service Regulations are conferred on the following officers:—

The Surgeon-General with the Government of Bombay.

The Sanitary Commissioner.

The Commissioner in Sind.

The Commissioners of Divisions.

The Commissioner of Customs, Salt, Opium and A'bkári.

The Survey and Settlement Commissioner.

The Conservators of Forests, N., S. and Sind Circles.

The Inspector-General of Registration and Stamps.

The Collector of Land Revenue, Bombay (as regards the Land Revenue Office, the Steam Boiler Inspection Office and the office of the Inspector of Factories).

The Superintendent of Stamps and Stationery.

The Director of Land Records and Agriculture.

The Superintendent of Horse-breeding Operations.

The Secretaries to Government.

(G. R. No. 2827, dated 22nd August 1890.)

7. As a general rule, extensions of service to officers who have attained the age of 55 years should only be granted for one year at a time. (G. R. No. 2827, dated 22nd August 1890.)

8. Extensions of service should usually in the first instance run to the end of the financial year, and should afterwards run from the commencement of each financial year either to the end of it or to some earlier period. It is desirable in cases of extensions of service which require the sanction of Government that reports should be made at least 1½ months before the necessity for sanction or fresh sanction arises. His Excellency in Council is accordingly pleased to fix the 15th February as the latest date for the submission to Government of the annual superannuation returns. These returns should continue to be submitted to the Administrative Department concerned.

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These orders do not affect the practice hitherto observed in the Public Works and Railway Departments.

(G. R. No. 2711, dated 1st July 1892.)

9. The Accountant General should forward the superannuation lists prescribed by articles 803 and 811 of the Civil Account Code, Volume II, through the heads of the Offices or Departments concerned, who should either in the remark column of the lists or elsewhere enter any recommendations they may have to make for the retention in, or removal from, the service of the officers mentioned in the lists, and submit them for orders to Government or to the authorities empowered under Article 506 (a) of the Civil Service Regulations to grant extensions of service, as the case may be, with the least possible delay. (G. R. No. 1235, dated 10th April 1895.)

10. An officer who is required to retire on attaining the age of 55 years under the rules of the Civil Service Regulations should reckon his fifty-fifth birth day as a working day and retire with effect from the next day. (G. I., F. & C., No. 4299-P., dated 6th September 1895; *vide* G. R. No. 3300, dated 25th *idem*.)

## VII.—ORDERS RELATING TO POLICE OFFICERS.

1. Claims to pension and gratuity arising from service in the Police prior to the establishment of a superannuation fund should not be dealt with by the Police Commissioner, and he should not adjudicate on claims arising from service in the Bhil Corps. (G. I., F. & C., No. 4564, dated 19th December 1872; *vide* G. Rs. Nos. 4098, dated 31st *idem*, and 2445, dated 27th July 1894.)

2. The superannuation deductions from the pay of the constables of the new Káthiáwár Police should be credited to the respective Police Funds. (G. R. No. 3431, dated 13th November 1886.)

3. The orders (*vide* Article 518 of the Civil Service Regulations) which sanction the grant of a pension for ten years' service to Government servants are extended to the members of the Bombay City Police force enlisted prior to the abolition of the superannuation fund. But this ruling will not apply to policemen whose pensions will be regulated by Section IV of Bombay Act I of 1872. (G. R. No. 4426, dated 6th November 1889.)\*

4. The badge allowance of Re. 1 granted to certain native constables of the Bombay City Police does not count towards pension and should not be subjected to the deduction of half an anna in the

\* This Resolution modifies the ruling contained in Judicial Department memorandum No. 6937, dated 17th November 1879 (*vide* preamble of Government Resolution No. 4281, dated 4th December 1879) allowing gratuities to members of the Bombay City Police on pay not exceeding Rs. 20 per mensem according to the rules applying to superior service.

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rupee on account of pension. (G. R. No. 2000, dated 4th June 1891.)

5. Under Section 4 of Act I of 1872, as amended by Act II of 1879, the pension of a member of the Bombay City Police Force, whose salary or authorized allowances do not exceed Rs. 20, is calculated on the average of the monthly salary or authorized official allowances received during the last 5 years of the service immediately preceding the date of application for pension. The Act does not define how the average is to be calculated; but in such cases the average of the monthly salary or authorized official allowances received during the last 5 years of the service immediately preceding the date of retirement should be calculated for the purposes of pension according to the method laid down in Article 531 of the Civil Service Regulations. (G. Rs. Nos. 3497 and 3498, dated 6th October 1893.)

6. The service of the Police on the Bhavnagar-Gondal-Junágad-Porbandar Railway, prior to the amalgamation of the force with the Káthiáwár Agency Police is allowed to count towards pension, the Railway Administration paying its proportion of the pensions due for that service as they fall due. (G. I., For. Dept., No. 1886-I.-B., dated 19th May 1897; *vide* G. R., P. D., No. 3652, dated 11th June 1897.)

## VIII.—RECORD OF SERVICE.

1. It is the duty of every officer to see that the service-book of each of his subordinates is filled up in respect to service in his own office, and, wherever it can be done conveniently, a record of the service of each officer in former offices should be made in the service-book, but no inordinate trouble should be taken to procure the supplementary record. (G. I., F. D., No. 1201, dated 3rd June 1875; *vide* G. R. No. 1922, dated 12th *idem*.)

2. It would not be inadvisable to require that every officer who under the rules has to keep a service-book should himself produce evidence of all his former service, (which he generally possesses in the shape of certificates, &c.,) which service should then be recorded and verified in due course within six months of his retirement from the service. Every officer should also be warned that it is his duty to complete the book including all record of former service. (G. R. No. 590, dated 12th February 1881.)

3. The service-book of every uncovenanted servant should contain a note of every punishment of whatsoever nature inflicted and of the cause of such punishment. (G. Rs. Nos. 4775, dated 17th December 1881, 305, dated 26th January, 972, dated 18th March, and 1565, dated 28th April 1882.)

4. All medical subordinates in the Civil Department should be required to keep service-books instead of "sheet rolls," which should be discontinued. (G. R. No. 652, dated 10th March 1886.)

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5. When once an entry of age or date of birth has been made in a service-book no alteration of the entry should afterwards be allowed, and the age as given in the service-book should be finally accepted as being correct and not open to subsequent modification. The Governor in Council has no objection to the correction by Collectors and other District Heads of Departments of errors in the service-book of an officer which are obviously clerical. Cases in which the correctness of the original entry is questioned on other grounds should be referred to Government. (G. Rs. Nos. 3181, dated 24th September 1890, and 4117, dated 13th December 1894.)

## IX.—PROCEDURE.

1. All questions involving the grant of pensions to any officer or class of officers and consequently affecting Provincial Revenues—from which such pensions would be payable—should be referred to the Financial Department for consideration before final proposals are made or final orders are passed. In the case, however, of transfers to foreign service, no reference to the Financial Department is required except where the transfer involves a change of status, that is to say, from an appointment which is not pensionable to one in the foreign service which is pensionable or to cases where the increase of salary is considerable, thereby entailing a large pensionary liability. (G. Rs. Nos. 2978, dated 28th September 1888, and 3696, dated 4th December 1888.)

2. A Covenanted Civil Servant who may resign the service in England will, on application, be granted advances, pending production of the usual annuity certificate, provided that he shall have completed the requisite period of service and residence, and elected to draw his annuity in England. Measures\* should be adopted to ensure applications for annuities being promptly dealt with in India, and the necessary advice furnished to the Secretary of State with the least possible delay. (S. of S. No. 135, dated 27th March 1873; *vide* G. R. No. 2148, dated 31st May 1873.)

3. When a memorial to the Secretary of State praying for a pension or gratuity is forwarded by a Local Government to the Government of India, it should always be accompanied by an application for pension in the prescribed form and by a report on the applicant's case from the Accountant General concerned. (G. I., F. D., No. 2765, dated 30th April 1874; *vide* G. R. No. 1508, dated 14th May 1874.)

4. Heads of Departments should have recourse more freely to the discretion accorded in Article 988 (b) of the Civil Service Regulations in regard to the submission of applications for pension or gratuity

\* *Vide* Article 1075, Civil Service Regulations.

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within six months previous to the retirement of the applicant, in order to reduce to a minimum the delay which necessarily takes place, owing to verification of past service, in the disposal of applications from those who retire about the date of their application. (G. R. No. 3067, dated 24th July 1876.)

5. Heads of offices should avail themselves as freely as possible of the discretion noted in the foregoing order. Where this is not done, a considerable period is liable to elapse between the date of a man's retirement and the date upon which the pension or gratuity due to him is determined. (G. R. No. 3788, dated 31st October 1879.)

6. The Government of India have repeatedly sought to mitigate the hardship which is occasioned to an officer retiring from the service, by delay in the settlement of his pension or gratuity; and in order that this object may be more completely secured, heads of offices should observe carefully the rules regarding the preparation and submission of applications for pension. (G. I., F. & C., No. 3475, dated 4th November 1880; *vide* G. R. No. 4187, dated 25th *idem*.)

7. Government regret to notice that great and unnecessary delay, which must involve considerable hardship, occasionally occurs in the submission of applications for pensions and gratuities, and request that henceforth the necessary data may be obtained and applications submitted in all cases as expeditiously as possible. (G. R. No. 902, dated 5th March 1883.)

8. It has come to the notice of the Governor in Council that avoidable delay frequently occurs in submitting papers regarding applications for pension whereby great and unnecessary hardship is inflicted on the applicants. The attention of all heads of Departments is called to the absolute necessity for prompt disposal of such cases, and it should be generally intimated that Government view dilatoriness in these cases with grave disapprobation and that officers to whom avoidable delay can be traced will incur the severe displeasure of Government. (G. R. No. 1930, dated 23rd July 1887.)

9. The Commissioner in Sind and the Commissioners of Divisions should have monthly returns of pension claims in arrears submitted to them, and issue such orders as will ensure prompt disposal of applications for pension. (G. C. No. 4253, dated 7th December 1891.)

10. The Secretary of State has directed that instructions should be issued for the prompt settlement of all claims to pensions. Attention is invited to the provisions of Article 1012 of the Civil Service Regulations, and all officers concerned are requested to adopt special measures for the speedy disposal of all applications for pension. (G. I., F. & C., No. 3369-P., dated 5th July 1894; *vide* G. R. No. 2433, dated 27th *idem*.)



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11. The Governor in Council regrets to notice that despite the attention drawn by the orders noted in the margin to the delay which is permitted to occur in the disposal of applications for pension, such delays are still not infrequent, especially in the case of low-paid subordinates, to whom tardiness in settlement of their claims may be a matter of serious consequence. Government trust that the attention of heads of departments having once more been invited to the matter, these delays will cease.

Government Circular No. 1930,  
dated 23rd July 1887.

Government Circular No. 4253,  
dated 7th December 1891.

Government Resolution No. 2438,  
dated 27th July 1894.

In certain instances it has been found that delays happen in the submission of applications for pension. The fault is with the applicant, but is generally due to his ignorance of the fact either that an application is due, or that delay in the submission of it may cause him loss under articles 987 and 1013 of the Civil Service Regulations. Heads of offices are accordingly enjoined, when communicating to any subordinate the order or permission to retire, to give him notice in writing to submit his application immediately, with a warning that pension will ordinarily count from the date of application for the same.

(Govt. Cir. No. 1715, dated 6th April 1899.)

12. Whenever it is likely that a delay of over six months is expected to occur in preparing for submission to Government the pension papers of subordinates, arrangements should be made to allow them a provisional pension under article 1009 (a) of the Civil Service Regulations to prevent the hardship caused to them by protracted delays. The article quoted above gives ample powers for the sanction of anticipatory pensions, and the authority given under it should be freely used. (G. Rs. Nos. 2350 and 3207, dated 17th May and 10th July 1899, respectively.)

13. In *all* applications for pensions or gratuities heads of offices should invariably state whether the applicant's service has been satisfactory or not and whether any reduction should or should not be made in the pension to be granted by Government. (G. Rs. Nos. 4101, dated 22nd November 1879, and 149, dated 13th January 1880.)

14. The Accountant General is relieved from the duty of reporting upon applications for pensions or gratuities to officers of the Public Works and State Railway Departments. The whole responsibility will rest upon the Examiner of Public Works Accounts and the Examiner of State Railway Accounts. The Accountant General can be specially consulted in case of any doubt as to the correct interpretation of any rule. (G. R. No. 1925 dated 26th May 1882.)

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- 15.** Whenever applications for pensions or gratuities are forwarded to the Financial Department for disposal, the names of the applicants should be spelt according to the recognised system of official spelling.\* (G. C. No. 804, dated 17th March 1888.)
- \* *Vide* page 1 of the List of Bombay Places and Common Official Words, circulated with Government Resolution, General Department, No. 3696, dated 9th December 1878.
- 16.** The principle cannot be accepted that exemption from attendance at a public office should be ordinarily granted as a personal distinction as if the attendance were derogatory. (G. R. No. 195, dated 15th January 1884.)
- 17.** Intimation of the grant of pensions or gratuities to officers who retire while on leave in England will be given through the India Office, and copies of the orders should not be sent to them direct by the heads of offices. (G. R. No. 1997, dated 11th July 1885.)
- 18.** The Accountant General should see that no delay occurs in forwarding the papers which have to be transmitted to the Secretary of State when payment of a pension has to be made at the Home Treasury. (G. R. No. 2517, dated 4th September 1885.)
- 19.** Powers of attorney need not be required in the case of the agents to whom the political pensions of Sultáns and other Chiefs living far off from Aden are paid, and the production of life certificates may also be dispensed with. (G. R. No. 409, dated 9th February 1888.)
- 20.** Several cases having occurred in which persons in inferior service have been permitted to retire, on the supposition apparently that they are entitled to pension, without the production of medical certificates of incapacity for further service, and much delay in granting pensions having been occasioned by this procedure, the attention of all heads of offices is drawn to articles 524 and 486 of the Civil Service Regulations. Under the former section the only pensions admissible for inferior servants are (1) compensation pension which is granted only when an appointment is abolished and (2) invalid pension; and the latter section provides that unless an applicant for an invalid pension is sixty years old or upwards his incapacity for further service must be established by a medical certificate. (G. C. No. 1479, dated 11th April 1889.)
- 21.** In the case of pensions and gratuities sanctioned by the Government of Bombay, payable in the Punjáb; the order granting the pension or gratuity together with a copy of the first page of the application for pension or gratuity should be communicated direct to the Accountant General, Punjáb, and not to the Government of the Punjáb. (G. R. No. 3053, dated 11th September 1890.)
- 22.** No change is required in the system of quarterly pensions to military pensioners from Civil

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Treasuries. But it is objectionable to keep pensioners waiting for days at the treasuries, and arrangements should be made by the officers concerned to distribute the work at the treasuries so as to obviate this. (G. R. No. 2234, dated 30th May 1892.)

23. The power reserved to the Local Government, to relax the provision of Article 1013 of the Civil Service Regulations, under which a pension, other than a wound or extraordinary pension, is payable from the date on which the pensioner ceased to be borne on the establishment, or from the date of his application whichever is later, is extended to the officers and heads of departments who are empowered under Articles 999, 1001 and 1002 of the Regulations to grant pensions and gratuities to certain classes of subordinate officials in Bombay and Sind. (G. I., H. D., No. 1689, dated 11th July 1892; *vide* G. R. No. 3021, dated 23rd idem.)

24. Members of the office establishment of Cantonment Magistrates not being on the *Revenue Establishments* subordinate to the Commissioners, pensions cannot be granted to them by the Commissioners under the authority of Section 999 of the Civil Service Regulations. (G. R. No. 2991, dated 28th August 1893.)

25. The power of sanctioning the payment for the first time of pensions in arrears for more than six months is delegated to the Commissioners of Divisions and in Sind, and to the Inspector-General of Police in cases where the grant of such pensions has been sanctioned by these officers under the provisions of Articles 999 and 1001 of the Civil Service Regulations. (G. R. No. 1902, dated 5th June 1895.)

## X.—MISCELLANEOUS.

1. Military officers in civil employ are required to notify to the head of the department under which they may be serving, their intention of retiring from the service. (G. I., M. D., No. 512-S., dated 17th October 1876; *vide* G. M. No. 6399, dated 8th November 1876.)

2. The pensions both of Chaplains and of their families paid in India should be treated as military charges and shown under the head of Army Non-Effective Charges. (G. I., F. & C., No. 3320, dated 1st October 1880; *vide* G. R. No. 2937, dated 17th idem.)

3. If a Native State desires a periodical payment to be made from a Government treasury, the amount being recovered from the Native State, there is no objection to the request being granted with the sanction of the Local Government, provided the amount of each payment is not less than Rs. 100, and provided that the treasury at which payment is desired is under the Government which is in political connection with the Native State concerned. Such payments will be made by Government merely as an agent for the Native State.

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When such payments on account of pensions are arranged for, the form of pay order should not be the same as that used for pensions payable from Indian Revenues. The order should be of the same kind as the ordinary permanent pension pay order, but should be clearly distinguished in form.

The payment of any pension already sanctioned should not be stopped in consequence of these orders.

(G. I., F. & C., No. 1769, dated 28th November 1884; *vide* G. R. No. 4140, dated 23rd December 1884.)

4. Under Article 385 of the Civil Service Regulations, officers removed or required to retire from the service of Government on account of misconduct or inefficiency are not entitled to any pension or gratuity. No direct or indirect promise of pension or gratuity should, therefore, be made to such officers when they are discharged or required to retire. (G. I., F. & C., No. 1312, dated 8th June 1885; *vide* G. R. No. 1902, dated 3rd July 1885.)

5. The rules as regards pensions in cases of injury or death are contained in Chapter 34, Section II, of the Civil Service Regulations, and any extension of the provisions there laid down cannot be sanctioned. It is, however, open to a Local Government to bestow reasonable pecuniary rewards on (private) persons displaying gallantry in any respect, and in other provinces a bangle or other mark of distinction has frequently been given for gallant conduct in resisting dacoits or other violent criminals. There is no reason why such rewards should be withheld merely because the person had sustained injury, and even in the event of his death, the Government of India would not object to the reward or gratuity being bestowed on his representative. In this view the Government of India sees no objection to the appropriation by the Government of Bombay from Provincial Funds of Rs. 1,000 annually for the purpose of rewarding gallantry of the nature in question.

In these orders it is not intended to place any limit on expenditure which the Local Government was previously entitled to sanction.

(G. I., H. D., Nos. 1020, dated 20th May 1890, and 1658, dated 2nd September 1890; *vide* G. R. No. 3360, dated 6th October 1890.)

6. Whenever any Act containing provisions for granting pensions to officers under a Municipality or a Local Body next comes under amendment, the opportunity should be taken to consider whether it gives power to the Municipality or Local Body concerned to undertake a liability for a proportionate pension in cases of such officers transferred to Government service, and, if not, how this power can best be given.

In the very rare cases in which it is considered desirable to transfer an officer already earning a pension under a Municipality or a Local Body to

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service under Government, care should be taken beforehand to settle the liability for his pension with reference to the law under which he is earning his pension and to the statutory powers of his employers.

Owing to the difficulty of equitably apportioning the charges that may arise in such cases, transfers of the kind should, as far as possible, be avoided.

(G. I., F. & C., No. 7-Pub.-407-419, dated 30th March 1893, and Secretary of State No. 148-Finl., dated 27th July 1893; *vide* G. Rs. Nos. 1676, dated 1st May 1893, and 3568, dated 12th October 1893.)

7. Government will have no objection to pay pensions according to the rule of proportions to vaccinators' pensions who were in Government service prior to 1871, provided the District Local Boards consent to pay from Local Funds their share of pension for the service rendered by the men under those Boards. (G. R. No. 3944, dated 30th November 1894.)

8. The Secretary of State has pointed out the necessity for exercising great care with regard to removing an officer from the service of Government on the ground that his appointment is abolished on reduction of establishment. Claims for compensation are liable to arise in such circumstances, which are difficult to meet, especially if anything has prevented the proposed reduction from being carried out. Therefore, no Government servant should be discharged for such a reason until the reduction of establishment, entailing the abolition of his post, has been finally determined on and has been actually ordered by Government. The fact that prospective changes are under consideration, and likely to be adopted, which will involve a reduction of establishment, should not be used to justify the removal of an officer from his appointment. (G. I., H. D., No. 6-Pub.-620, dated 17th April 1895; *vide* G. R. No. 1505, dated 9th May 1895.)

9. The following rules for the identification of pensioners by means of thumb-impressions in force in Bengal should be adopted in this Presidency, with this modification of Rule 10 that all pensioners whose monthly pension exceeds Rs. 50 should be exempted from the operation of the rules.

The Superintendent of Stationery should be authorized to supply the requisite materials for the purpose of obtaining thumb-impressions referred to in Rule 13, to the officers indenting for them:—

*Rules for the identification of pensioners by means of thumb-impressions.*

1. All applicants for service pensions, with the exception of those hereinafter mentioned in Rule 10, shall, at the time of preparation of their applications for pension, make, before the head of the office, in the first page of their application for pension, in the space provided therein for the

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purpose, an impression of the ball of the thumb of the left hand.

2. An impression similar to that mentioned in Rule 1 shall at the same time be taken on a slip of paper and shall be attached to the application for pension.

3. These impressions will be sent together with the pension papers to the officer reporting on the claim to pension and be forwarded by him to the authority who has to sanction the pension. They will thereafter be forwarded by the sanctioning authority to the officer who audits payments of the pension.

4. The impression given on the application for pension will serve in the auditing office as a permanent record of the impression, while that given on the separate slip will be pasted on the Disbursing Officer's half of the Permanent Pay Order.

5. In the case of non-service pensioners, the thumb-impression shall be made on the Descriptive Roll in presence of the officer preparing the roll.

6. In the case of non-service pensioners, an impression shall also be taken, by the office preparing the Descriptive Roll, on a separate slip of paper, and this shall be sent together with the roll to the Auditing Officer.

7. In the case of non-service pensioners, the impression given on the Descriptive Roll will form the Auditing Officer's permanent record, and that given on the slip will be pasted on the Disbursing Officer's half of the Permanent Pay Order in the space provided therein for the purpose.

8. The impression given on the separate slip will, in the case of both service and non-service pensions, payable at the Presidency town of Calcutta, be pasted against the appropriate number of the Register of Permanent Pay Orders.

9. On the first appearance of a pensioner on or after April 1st of each year, the Disbursing Officer will, except in the cases of pensioners mentioned in Rule 10, take an impression of the thumb of the pensioner's left hand on his pension bill, and besides identifying the pensioner from the other particulars given in the Disbursing Officer's half of the Permanent Pay Order or in the Audit Register (as the case may be), identify him from a comparison of the impression given on the bill with that pasted on the Permanent Pay Order or in the Audit Register, and in case of difference in the two impressions will refer the matter to the officer before whom the impression pasted in the Permanent Pay Order or in the Audit Register had been made.

10. Except Native Princes, European ladies, persons who have been gazetted officers and those

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specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification) all pensioners shall be liable to the operation of these rules.

11. Purdah ladies and illiterate pensioners shall give a thumb-impression on their bills before the person granting the life certificate, or in the case of illiterate pensioners who personally attend the paying office before the Disbursing Officer.

12. On the renewing of a Permanent Pay Order, the original impression shall be cut off from the old and attached to the new order.

13. Impressions should be taken in the following manner :—

A small quantity of ordinary printer's ink (which will be supplied by the Superintendent of Stationery, Calcutta), mixed with a very small quantity of sweet-oil, should be well rubbed with an India-rubber roller on a tin slab until a very thin even layer is formed. The ball of the thumb of the left hand of the pensioner, after being wiped, should be laid on the inked slab and rolled from side to side (not rubbed) until sufficiently inked (this can be learnt from experience) and then lightly and carefully rolled on the paper on which the print is to be taken in such a way that the pattern of the whole of the ball of the thumb from side to side is clearly impressed on it. It must be specially borne in mind that any *side* movement, either at the time of applying or removing the thumb, will cause a smudge and spoil the impression.

14. In the case of pensioners now on the pension list, Disbursing Officers will, on the next occasion on which each pension is paid and after careful identification of the pensioner, take his or her impression on the Permanent Pay Order or Audit Register.

15. A thumb-impression should also be taken in the Service-books of persons in service in the space for "Distinctive Marks." In all cases when an officer is sent for medical examination, the examining Medical Officer or Board should be asked to obtain the thumb-impression of the candidate for appointment, leave or pension on the medical certificate. This last impression should afterwards be verified with that in the Service-book by the head of the office.

(G. R. No. 761, dated 15th February 1899.)

## POSTAL MATTERS.

1. His Excellency in Council desires that in supersession of the notification issued by the Civil Auditor under supposed instructions from the Accountant General, the latter officer should now notify that, whereas Government officers are obliged to receive and open all letters addressed to them and purporting to be on Her Majesty's Service, they are authorized to pay any postage due thereon, and charge it in their public accounts; provided that where the contents of any such letter are of a private and not of an official nature, or where a public officer has power of franking, and neglects to avail himself of it on Her Majesty's Service, the circumstances of the case should be reported to the Government for such further proceedings as may be thought necessary. It is not the desire of Government, however, that every case in which an officer accidentally forget to avail himself of the power of franking should be reported to them, but only such cases as might, in the opinion of the officer receiving the unfranked letter, require or deserve the notice of Government. (G. Rs. Nos. 3241, dated 18th July 1861, and 4513, dated 17th October 1861.)

2. Charges on account of postage paid on unstamped or insufficiently stamped covers should be borne by the receiving office. A certificate of the amount actually paid for deficient postage should be appended by the officer preferring the charge. If an officer frequently sends unstamped covers, a letter inviting his attention to the fact from the receiving officer should be sufficient to stop the practice, but if it is then persisted in, the matter can be reported to the defaulting officer's superior, who should take suitable notice of his subordinate's neglect. (G. R., G. D., No. 2534, dated 20th October 1870, and G. R. No. 3850, dated 15th December 1898.)

3. There is reason to believe that the special privileges in respect to postage of official correspondence are not everywhere understood, and that sufficient attention is not paid to economy in the official use of the post.

The special privileges of official correspondence which affect ordinary transactions are as follows:—

(1).—An official cover of which the weight exceeds half a tola but does not exceed ten tolas, may be sent by letter post for one anna only.

NOTE:—*First*.—For heavier covers, the charge by *packet* post is very much cheaper than by *letter* post.

*Secondly*.—It costs the Post Office Department less to carry *packets* (which are sent by *banghy* post) than letters.

(2).—An official *packet* may be sent in a *closed* cover.



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The postage on a *packet* is much cheaper than on a *parcel*; and the only advantages obtained by sending an *official cover* by *parcel* post rather than by *packet* post are (1) that a *parcel* is registered, while a *packet* is not registered; and (2) that, as prepayment of the postage on a *packet* is compulsory, a *packet* cannot be sent "service bearing."

The following rules should be observed:—

A.—Attention should be paid to reducing the weight of official covers sent by post, whenever this can conveniently be done. For instance, a whole bundle of papers should not be sent when a *part* will suffice.

B.—A cover of which the weight exceeds ten tolas, should be sent by *packet*\* post, and not by letter post, unless it is important to save the extra time (never long) that it may, on some lines, and for long distances, take to transmit a *packet* by *banghy* post.

C.—An official cover should never be sent by *parcel* † post, unless—

(1).—The contents are so valuable that, if sent by letter post, it would be registered, or

(2).—The postage is a proper charge upon the individual or public body to whom it is addressed, and not upon the general revenues.

Whenever an official cover is received in any office which is wrongly stamped, or which (its weight being over ten tolas) appear to have been needlessly sent by letter post instead of by *packet* post, or which (whatever its weight) appears to have been needlessly sent by *parcel* post, instead of by *packet* post, the receiving officer should invariably remind the despatching officer of the instructions contained in this notification. This may be done, simply, by the use of skeleton forms; and it is hoped that all public officers will soon be so trained as to need no further reminding.

A copy of this notification should always be posted in each office before the officer whose duty it is to despatch the correspondence of the office and also before the chief ministerial officer.

(G. I., F. D., Notn. No. 3427, dated 30th September 1873; *vide* G. R. No. 3873, dated 29th October 1873.)

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\* *Note*.—It will usually be convenient to make it a standing order in every office, that no cover weighing more than ten tolas shall be sent by letter post without the express permission of the Registrar or other chief ministerial officer, which permission should never be given without special reasons.

† *Note*.—It should probably be a standing order in every office, that no cover shall ever be sent by *parcel* post without the express permission of the Registrar or other chief ministerial officer, which permission should never be given without special reasons.

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## 4. The attention of all officers in the Civil De-

Letters, parcels and packets sent by Gov-

	<i>Service-Unpaid.</i>
To	A. B.,
	CALCUTTA.
	C. D.,
	<i>Accountant-General.</i>

Petitions, applications for appointments, requests for transfer, enquiries about title to leave, etc.

they are sent. Letters, parcels, and packets so addressed are regarded by the Post Office as private articles, but are charged, on delivery, with unpaid postage at prepaid rates, and not at double rates, as in the case of ordinary articles. Under this head come replies sent to communications of the kind noted in the margin, as well as any other communications of a like kind which Government officers may make to individuals (whether private persons or Government officers) relating to private interests of the addressees.

ernment in their official capacity, which relate nevertheless to the private interests and concerns of the individuals addressed, may be endorsed according to the specimen form given on the margin, under the full signature and official designation of the person by whom

partment is called to the marginally noted rule for official correspondence, and they are informed that the use of Government paper and service stamps for communications of the kind specified in the latter part of the rule, the replies to which must be sent "service bearing" is strictly prohibited.

It is not intended by these orders to prohibit the use of Government paper in reply to enquiries by private individuals regarding the sale of publications at the Government Central Press.

(G. C. No. 792, dated 3rd, and G. R. No. 956, dated 17th March 1882.)

5. Communications of the kind specified in the latter part of the rule cited in the margin of the foregoing order, *viz.*, petitions, applications for appointments, requests for transfer, enquiries about title to leave, and other communications relating to the private interests of the writers, should be written on private paper and sent post-paid. The replies to such communications sent by Government officers in their official capacity should under the rule be sent service bearing, and may of course be written on Government paper. (G. R. No. 1307, dated 8th April 1882.)

6. The Government of India in their Notification No. 1303, dated 21st June 1869, directed that applications for leave should be submitted in letters post-paid. An officer applying for leave should not send his application by post 'on Her Majesty's Service,' and should not be stamped with official stamps. The postage should be paid by the applicant himself. (G. R. No. 1076, dated 25th March 1882.)

7. Correspondence concerning the official salary of an officer cannot be considered as private, and the provisions of No. 299 of the rules for official correspondence cannot be held to apply to it. (G. R., R. D., No. 3842, dated 15th June 1882.)

8. The following rule is added to the present official rules, and is published for general information:—

'Correspondence sent by a Local Fund officer, or by any Government officer, acting in a capacity connected with a Local Fund, such as President or Secretary of a Local Fund Committee, is not official correspondence within the meaning of

these rules, and may not be superscribed as on Her Majesty's Service.

'Service stamps may not be sold to Local Fund officers or to Government officers in capacities connected with Local Funds; and the frank of such officers will not be recognized in support of service stamps.

'But nothing in this rule shall be held to prevent the transmission on Her Majesty's Service of correspondence sent by a Government officer acting as such, even though the correspondence may relate to the affairs of a Local Fund. For instance, the Commissioner of a Division writing *in that capacity* to a Local Fund officer concerning Local Fund affairs, may superscribe the letter on Her Majesty's Service.

'The term "local fund" as used in this rule is intended to include municipalities and other similar bodies or institutions.

'The rule will come into effect from 1st April 1880.'

(G. I., F. & C., Notn. No. 3995, dated 22nd November 1879; republished under G. N. No. 4361, dated 9th December 1879.)

9. Paragraph 1 of the Notification of the Government of India, Finance and Commerce Department, No. 3995, dated 22nd November 1879, distinctly includes the case of an *ex-officio* President or *vice-President* of a Local Fund or Municipal Committee, who must therefore use non-official labels for correspondence connected with the affairs of those bodies. (G. R. No. 1363, dated 20th April 1880.)

10. Correspondence under official labels must in accordance with the rule published in the Government of India, Finance and Commerce Department, Notification No. 3995, dated 22nd November 1879, be confined to Government officers acting as such, whether with respect to Local Fund matters or not. Inspecting officers who are paid out of Provincial Revenues are entitled under paragraph 3 of the rules to use service labels in corresponding on matters connected with Local Funds; whilst to officers who are maintained entirely out of Local Funds this privilege does not extend, and provision for the cost of postage must be made in the budget on the above consideration.

It appears from paragraphs 1 and 3 of the Government of India's Notification referred to above that there is no distinction between a Commissioner of a Division and a Collector writing in their respective capacities on Local Fund affairs, and that it is only in the case of a President not being a Government official or a Secretary to a Local Fund, who is not a Government servant, that service stamps may not be used, or in the case of any other members of the Local Fund as Accountants or Overseers, &c., who are purely Local Fund officials. It is not intended by the foregoing orders to lay down a rule that the

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correspondence of a Collector is official, whether he writes as Collector or as President of a Local Fund Committee. Government officers who correspond sometimes as such and sometimes as functionaries of a Local Fund must decide in which capacity they are writing in each case and distinguish between those letters which may be superscribed as on Her Majesty's service and those which may not.

(G. Rs. Nos. 1410, dated 23rd April 1880, 3250, dated 9th September 1880, 3827, dated 28th October 1880, and 4434, dated 14th December 1880.)

11. Assistant and Deputy Collectors, Mámíatdárs, and Executive Engineers are exempted with Collectors from the prohibition to use service stamps in connection with Local Fund correspondence. The exemption extends to these officers with regard to correspondence relating to Municipalities also. The Chairman, if non-official, members, and Secretaries and others who are purely municipal servants will only be liable to use ordinary postage stamps in connection with municipal correspondence. (G. R. No. 4307, dated 7th December 1880.)

12. The correspondence of the Vaccination Department should be treated as subject to the rules laid down in the Government of India Notification, Finance and Commerce Department, No. 3995, dated 22nd November 1879. (G. R. No. 2349, dated 5th July 1880.)

13. A Mámíatdár conducting Local Fund correspondence in the capacity and under the signature of "Mámíatdár" (*i. e.*, as administrative head of the *táluka* and not as a Local Fund official) is entitled to use service stamps. (G. R. No. 4413, dated 18th November 1882.)

14. Under the rules a Collector or an Educational Inspector in any case in which he acts in his capacity of Collector or Educational Inspector, and subscribes himself as such, will use service postage stamps. But in any case in which he acts as President or a Member of a Local Fund Committee he will use private postage stamps. To allow Local Funds to buy service postage stamps and frank their correspondence as on "Her Majesty's Service" would be to allow a letter to be sent on "Her Majesty's Service" when in reality it is not on "Her Majesty's Service." No practical difficulty need be felt in deciding in what instances service postage and ordinary postage labels should be used by public servants in their *ex-officio* capacity of Local Fund officers. (G. I., F. & C., No. 3836, dated 20th September 1882; *vide* G. R. No. 3886, dated 11th October 1882.)

15. Government must rely on the vigilant supervision of the Collectors and controlling officers to prevent any pilfering of stamps on the part of subordinates employed in the Local Funds Department. (G. R. No. 2794, dated 3rd August 1880.)

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**16.** The Government of India having ruled that correspondence with certain exceptions sent by a Local Fund Officer is not official correspondence within the meaning of the present official rules, it should be treated as private correspondence. (G. R. No. 3008, dated 20th August 1880.)

**17.** An Executive Engineer of a district carrying out Local Fund works in his capacity of Executive Engineer is entitled to superscribe all letters written by him in connection with those works "on Her Majesty's Service." (G. R. No. 676, dated 21st February 1881.)

**18.** It is contended that as the Head-quarters Deputy Collector and Treasury Officer is a Government officer, service postage stamps should be used by him for all correspondence relating to Local Funds sent under his signature. The contention is erroneous as will appear from paragraphs 2 and 3 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 3995, dated 22nd November 1879, and the Resolution of the Bombay Government in the Financial Department, No. 4434, dated 14th December 1880. A distinction has to be drawn between correspondence on Local Fund matters sent under the signature of a Government officer in his capacity as such and between that sent under his signature as a functionary of the Local Fund. It is only for the former that service postage stamps can be used.

The Deputy Collector in charge of the Local Fund accounts and corresponding as such on behalf of the President, Local Fund Committee, is not a Government officer acting in his capacity as such, and non-service postage stamps should therefore be used for the transmission of all such correspondence by him.

(G. R. No. 3338, dated 1st September 1882.)

**19.** The documents mentioned below should not be treated as Local Fund correspondence so as to exclude them from the privilege of being transmitted by post on Her Majesty's Service :—

1. Red and green orders issued by Treasury Officers on account of Local Fund payments.
2. Monthly lists of receipts and expenditure with vouchers and other accompaniments.
3. Objection statements from the Accountant General.
4. Bills of Local Fund charges paid by Mám-latdárs from the Táluka Treasuries.

(G. R. No. 1097, dated 17th March 1883.)

**20.** The plan adopted by the Collector of Sátára in connection with the use of ordinary postage stamps in Local Fund and other correspondence as shown in the appended extract from paragraph 2 of his letter No. L F. 261, dated 13th August 1880, is simple and effective and should be carried out generally throughout the Presidency.

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"2. A sum of Rs. 1,500 has been provided for the purchase of stamps for Local Fund correspondence. The postage labels are issued from the Huzúr Treasury to the officers concerned according to their requisitions and are impressed\* before issue with the letter 'L', stamps for which have been specially prepared. Similarly labels for correspondence connected with Municipal affairs are purchased from funds provided by the Municipalities and are issued impressed with the letter 'M'. These precautions have up to date prevented any pilfering or fraudulent appropriation of the postage stamps for private correspondence."

The receipts passed at treasuries for payments on account of stamps issued to Local Fund officers should be signed by Treasury officers and not by their subordinates.

(G. R. Nos. 3173, dated 3rd September 1880, and 557, dated 8th February 1889.)

21. "Bearing postage" letters sent by public officers in their official capacity to individuals on their private affairs will, when refused, be returned to the office of origin free of charge. (G. I., F. D., No. 6105, dated 10th October 1874; *vide* G. R. No. 3120, dated 19th idem.)

22. All communications to Treaty Jághirdárs should be sent post-paid. (G. R. No. 17, dated 5th January 1875.)

23. If a depositor sends his Savings Bank Pass Book by post he must pay the postage as well as that on return. The accident that a depositor is a Government servant does not entitle him to use service stamp. (G. R. No. 2408, dated 30th July 1875.)

24. No charge for any postage labels but service postage labels should be admitted in any contingent bill, and every charge for service postage labels must be supported by the receipt of a Treasury Officer, which should always be sent to the Audit Officer whatever the amount of such receipt. (G. I., F. D., No. 3939, dated 14th October 1875; *vide* G. R. No. 3582, dated 4th November 1875.)

25. Official correspondence relating exclusively to the business of the British Government may be forwarded through the post office by the Political Superintendent, Sávantvádi, prepaid by service labels as laid down in No. 2 of the postal rules for official correspondence. (G. R. No. 4479, dated 2nd November 1876.)

26. The Accountant General is authorized to pass charges on account of service postage stamps purchased by the Commissioner of Police, Bombay,

\* See G. R. No. 2563, dated 8th August 1894, under which the use of stamps with letters printed on them, by all Local Funds, District Boards, and Municipalities has been discontinued, stamps perforated by minute holes being used instead if considered necessary.

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for use in the Arms and Ammunition Licensing Department, &c., of his office. (G. R. No. 4505, dated 18th December 1879.)

27. The Honourable the Advocate General is allowed to use service stamps, and authority is given to him, and in his absence to his head-clerk, to frank letters bearing service stamps. (G. R. No. 2294, dated 30th June 1880.)

28. Correspondence regarding minors' estates should not be prepaid with service stamps. Ordinary stamps should be used, and the cost debited to the minor's estate. (G. R. No. 2854, dated 7th August 1880.)

29. Service stamps can not be used for the correspondence of the River Indus Conservancy Department. For the prevention of fraud, the same means should be adopted as have been put in force in the several District Local Fund Establishments of the Presidency under Government Resolution No. 3173 of 3rd September 1880. (G. R. No. 4340, dated 8th December 1880.)

30. The President, Rájasthánik Court, should be classed among Native State officials and both he and his head-clerk should be allowed the privilege of using service stamps and franking letters throughout the province. (G. R. No. 1123, dated 26th March 1881.)

*Note.*—By Government Resolution, Political Department, No. 7676, dated 30th December 1886, the Superintendent of Police, Káthiáwár, and the Chief Constables of the Káthiáwár Police have been classed as Native State officers in the same way as the President of the Rájasthánik Court and permitted to use service stamps.

31. As the officials of the Bhor State have the privilege of using service postage stamps there can be no question regarding their right to have correspondence on State matters transmitted to them at privileged rates and in consideration of the annoyance likely to be caused to the State officials by the receipt of unpaid correspondence even though marked 'bearing;' and in view of the fact that the amount of the service stamps expended by Government officers on State correspondence will probably be very small, it is unnecessary that the cost of the postage should be recovered from the State. (G. R. No. 388, dated 28th January 1889.)

32. As an Honorary Magistrate is a public servant, and does work on Her Majesty's Service, there is in the opinion of Government no objection to his using service stamps for letters sent by him on that service as well as to his franking such letters. The cost of service stamps used by all the Magistrates in a district is met from the District Magistrate's contract grant under the major head "Courts of Law." The District Magistrate is, therefore, expected to allot out of that grant a sum for postage stamps to Honorary Magistrates employed in his district in the same way as he does to other Magistrates serv-

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ing therein. The Governor in Council, however, considers that the simplest course to follow in such cases will be to supply an Honorary Magistrate or Bench of Magistrates with service stamps instead of making them an allotment of funds wherewith to purchase them. (G. R. No. 1808, dated 28th May 1890.)

**33.** When a Collector or any other officer of Government corresponds in his official capacity on matters connected with a minor's estate, service postage stamps may be used and the letters superscribed 'On Her Majesty's Service.' In such cases it is not necessary that the cost of the service stamps should be recovered from the estates of the minors concerned. (G. R. No. 8415, dated 10th October 1890.)

**34.** When the correspondence relates only indirectly to the minor's affairs, as when the orders of Government or other higher authority are sought on points of procedure, or when an enquiry is on foot, which is practically one into the conduct of officials connected with the administration of the estate, service stamps should be used and no recovery made, as also when the District Court is addressed; but all correspondence directly connected with the estate and not of an official character should bear ordinary postage stamps, the cost being defrayed from the estate of the minor concerned. (G. R. No. 3679, dated 6th November 1890.)

**35.** Correspondence of the nature referred to by the Collector of Poona in the marginally noted extract from his letter No. 9730, dated 11th November 1891, cannot be treated as correspondences relating to State matters, and consequently British officers cannot be allowed the use of service stamps for transmitting it to officers of a Native State. (G. R. No. 991, dated 2nd March 1892.)

"His Highness the Mahārāja Scindia of Gwalior has a cash allowance of Rs. 100 at Wanowri, taluka Haveli, from Government as devasthan allowance. His pleader had occasion to address the Collector a yádi requesting that the present Mahārāja's name may be entered in place of the deceased. The matter was disposed of on enquiry and the entry was ordered to be made as requested, the Scindia's pleader being informed accordingly. The reply was sent 'Service-bearing' against which he complained, averring that he is entitled to have such letters sent to him on 'Her Majesty's Service' with service stamps affixed."

**36.** Replies to persons who address Government on matters of business should be sent post paid and not "service bearing." (G. R. No. 1017, dated 3rd March 1892.)

**37.** It is very desirable that Native States should continue to recognise the importance of the mails and the imperative necessity for guarding them. Every robbery and every alleged attempt at a robbery of the mail should be reported by the Post Office both locally and to the Political Agent without delay. The authorities of a Native State should not be led to regard a mail robbery as a petty theft to be dealt with by the local official, but should look upon it as a matter of importance that



## [POSTAL MATTERS.]

will fall from its earliest stages under the supervision of the principal British representative in the province. Further, the Post Master General should communicate to the Local Government all instances in which the mail was actually robbed in whole or in part by highway robbers; he may, however, use his discretion in communicating mere unsuccessful attempts to rob the mail, his reports to Local Governments being limited to *bonâ fide* and really serious robberies and attempts at robbery. (G. I., F. D., No. 3308, dated 29th November 1873; *vide* G. R. No. 4437, dated 20th December 1873.)

38. The Post Master General should warn the Mail officers that they must most strictly adhere to the law and be very careful not to do anything as regards landing goods which may bring them into contact with the Customs officers. (G. R. No. 2961, dated 30th June 1877.)

39. Government have no objection to forward to the India Office, by the bag made up in the Secretariat, the replies of the physician in charge of the European General Hospital to enquiries addressed to him by relatives of deceased seamen and others from England and other countries in Europe. (G. R. No. 2585, dated 20th July 1878.)

40. The services of village servants may be utilized as postmen wherever this can be done without interference with their other duties. (G. R. No. 2602, dated 22nd July 1878.)

41. An officer temporarily conducting the duties of his office at a hill station for his own comfort or convenience should not be made to pay postage so long as the grant for postage for his office be not exceeded. If, however, any such excess is caused by his absence on the hills, he should be called upon to make it good, and provision must not be made in the estimates for extra postage on account of the officer's absence from office. (G. I., F. D., No. 4495, dated 16th December 1872, and No. 241, dated 20th January 1879; *vide* G. R. No. 333, dated 28th January 1879.)

42. The attention of the Secretary of State has been called to expenditure which is frequently incurred unnecessarily in sending certain articles from India to England in the official postal bag, which should be otherwise transmitted.

The following are instances :—

(1) *A set of copper-plates*, weighing 6½ lbs., were sent *by post*, with a general letter from Bombay, dated the 26th July 1878, No. 31, and the postage amounted to 6l. 18s. 8d. These plates might have been sent as freight from Bombay at a very small cost.

(2) *Twelve copies of Sir R. Temple's Minutes*, 1877, were sent *by post*, each book being separately wrapped in brown paper and sealed, the twelve being then divided into three packets of four vols.,

## POSTAL MATTERS.]

and each packet enveloped in stout brown paper. The postal charges amounted to more than 26l. 10s., whereas the books might have been sent as freight, or by book or parcel post, at a small cost.

(3) The *early copy of monthly trade and navigation accounts, No. 6 of 1878-79*, might have been sent by book-post for a few pence, but the postage paid in India was Rs. 2-8-0.

(4) Six newspapers, weighing 12 ounces, were sent from Madras in the official bag with the letters, and the postage paid for them was 16s. (sixteen shillings). If these papers had been sent in the ordinary way as newspapers, the cost of transmission would have been 1s., and if by book-post, 1s. 9d.

Unnecessary expenditure of this nature ought to be prevented.

(G. of I. No. 112, Finl., dated 31st December 1878; *vide* G. R. No. 483, dated 10th February 1879.)

43. In the case of small sums of the nature noted in the margin\* it would be better to write the amount off to Profit and Loss than to incur the expense contingent on the correspondence with Foreign countries. (S. of S. No. 28, Finl., dated 3rd April 1879; *vide* G. R. No. 1585, dated 8th May 1879.)

\* The sum of 2d. overpaid to Swiss Post Office.

44. The following rules should be strictly observed in regard to the transmission by post of packages containing human or other *viscera* for chemical examination. It should be understood that these rules are not intended to interfere with any rules prescribed by Local Governments for the proper transmission of such bodies, but merely refer to packing when such bodies are sent through the Post Office :—

#### Rules.

- (1) The suspected *viscus* or other portion of the body to be sent for examination should be enclosed in a glass bottle or jar, fitted with a stopper or sound cork.
- (2) If liable to decomposition it should be treated in the following way :—
  - (i) In cases of suspected poisoning in man, other than alcoholic poisoning, it should be immersed in spirits of wine, which should be used in the proportion one-third of the bulk of the material.

G. R., G. D.,  
No. 3701,  
dated 8th July  
1897; *vide* G.  
M. No. 3410,  
dated 9th Au-  
gust 1897.

*N. B.*—Care should be taken that common bazar spirit is not used.

- (ii) In cases of suspected alcoholic poisoning in man and in all cases of suspected cattle poisoning it should be immersed in a solution of common salt. The solution should

## [POSTAL MATTERS.]

be prepared by adding common salt to water at the ordinary temperature of the air, stirring all the time until no more salt dissolves, and the solution should then be filtered through a plug of cotton wool. The bottle containing the *vircus* or other portion of the body should be filled up with the solution to within one-quarter of an inch of the stopper.

*N. B.*—To obviate any danger of the solution of salt being tampered with, a separate sample of the solution should in every case be sent to the Chemical Examiner by the officer despatching the *vircus*, and a second sample should be retained in a sealed bottle in his office.

The use of the preservatives enjoined in this rule should be invariable, whether the season is hot or cold.

- (3) The stopper or cork should be carefully tied down with bladder or leather and sealed. To ascertain that it has been securely closed, the bottle or jar should be placed for some minutes with its mouth down.
- (4) The glass bottle or jar should then be placed in a strong wooden or tin box, which should be large to allow of a layer of raw cotton, at least three-fourths of an inch thick, being put between the bottle or the jar and the box.
- (5) The box itself should be encased in the common *gárah* cloth, which should be sealed in accordance with the usual rules of the Post Office as to parcels.
- (6) Despatching officers will be held personally responsible that these instructions are carefully followed. Whenever practicable, such parcels should be packed under the immediate supervision of the District Civil Surgeon.
- (7) At all stations where there is a District Civil Surgeon the parcels should invariably be sent to the Post Office by that officer and not by a subordinate officer; but where there is no Civil Surgeon, they may be sent through the Sub-divisional Officer.
- 8) A declaration of contents to the officials of the Postal Department is unnecessary, and should not be made.

(G. L., H. D., Nos. 2-68-77, dated 20th January 1880; 14-1001-12, dated 14th September 1880, and 12, Judl., dated 6th July 1891; *vide* G. Rs., G. D., Nos. 813, dated 19th March 1880, and 3182, dated 20th October 1880; and G. R. No. 2749, dated 4th August 1891.)

**45.** Care should be taken not to forward by post needlessly heavy parcels of correspondence and vernacular papers of little value or importance. In many cases when it is absolutely necessary to send on bulky correspondence from one part of the district to another it will probably be found cheaper

## POSTAL MATTERS.]

and equally expeditious to send the papers by peons or messengers instead of by post. (G. R. No. 1775, dated 24th May 1880.)

46. Government would urge on Local Fund officers the necessity of, as far as possible, reducing the bulk of Local Fund correspondence. It is open to Local Boards to use post cards extensively, or thin and strong paper for their correspondence, and to insist on due economy being observed in not sending heavy packages unnecessarily by letter post. (G. R. No. 4027, dated 15th November 1880.)

47. The practice of sending heavy Local Fund and Municipal correspondence by letter post is productive of much unnecessary expense and should be discontinued. (G. R. No. 1215, dated 31st March 1882.)

48. A practice seems to exist in some Government offices of using waxcloth for the outer covering of articles intended for transmission by post. The postage stamps are affixed either to this outer covering or to the inside covering, which is generally of paper. In the one case the stamps do not adhere properly to the covering material, and are, therefore, liable to fall off, and in the other the outer covering is required to be cut open by the Post Office at the point where stamps are affixed for the purpose of defacing the stamps under the rules of the Postal Department, and the object of protecting the article from rains or damp by the use of waxcloth is frustrated.

It is, therefore, suggested that all Government officers may be informed as above. In some parts of the country, especially during the rains, the use of waxcloth for the transmission of articles by post may be indispensable. But when in such cases it is used, its use as an inside covering only appears desirable.

(G. I., F. & C., No. 3721, dated 24th October 1881; *vide* G. R. No. 4108, dated 4th November 1881.)

49. Tin medicine chests may be supplied to Superintendents of Post Offices and to Inspectors of Post Offices in the Bombay Circle, the charge being adjusted with the Military Department to the debit of Post Office. (G. Rs. Nos. 1810, dated May 1881, and 2210, dated 15th June 1882.)

50. The Governor General in Council authorizes the use of special trains as far as Poona for the transmission of English mails to Madras and intermediate places, *via* Bombay, when they do not arrive at Bombay in sufficient time to admit of their being sent by the ordinary mail train. (G. I., F. & C., No. 4026, dated 7th November 1881; *vide* G. R. No. 4378, dated 23rd idem.)

51. Under the Rules for Postal Life Insurance and Monthly Allowances every postal employé who effects an insurance must submit to a medical

## [POSTAL MATTERS.]

examination. Such examination shall be conducted by the Civil Surgeon without any fee; and in places unprovided with a Civil Surgeon, the duty of examining shall devolve upon any Government medical officer under Army Circular No. 189 of 1881. (G. I., H. D., No. 4-51-64, dated 24th January 1884; *vide* G. R. No. 500, dated 7th February 1884.)

52. Whenever in the opinion of the Government of India or of any Local Government or Administration it may be necessary to obtain any information from the records of any post office in India, such information shall, on the application of a Secretary to the Government of India or of a Secretary to the Local Government or Administration concerned, be given by the chief Postal authority to whom such post office is immediately subordinate. (G. I., F. & C., No. 4110, dated 31st October 1884; *vide* G. R. No. 3782, dated 20th November 1884.)

53. The submission to Government of any periodic statement with regard to the fraudulent use of postage labels is unnecessary, but in cases of special importance a report may be made to Government. (G. R. No. 2403, dated 12th August 1886.)

54. The Political Resident, Aden, should extend to steamers of the North German Lloyds, which are subsidized by the German Government to carry mails, the privileges usually conceded to mail steamers touching at that port. (G. I., F. & C., No. 2909, dated 3rd September 1886; *vide* G. R. No. 2966, dated 29th *idem*.)

55. Sales of postage stamps in Cutch to the value of two annas or upwards should be paid for in British silver coin only, purchases under that sum being paid for in Cutch at four dinglas to the anna. (G. R. No. 2936, dated 3rd August 1889.)

56. The Post Master General should not submit to Government proposals which are dependent upon the approval of the Director General of the Post Office until such approval has been duly obtained. (G. R. No. 3831, dated 22nd November 1890.)

57. The salaries of the Inspectors of District Post Offices, who are paid from Provincial Revenues, may be treated as personal, and the Post Master General is authorized to transfer them from one district to another. He is also authorized to make interchanges between Inspectors of the District Post and Imperial Post, so long as Provincial Services are not required to pay for more than 6 Inspectors on Rs. 100 a month and 8 on Rs. 80 a month. (G. R. No. 866, dated 11th March 1891.)

58. As the administration of the District Post grant has been vested by Government in the Post Master General, Bombay, an application for allotment for Sind should be made direct to the Post Master General in the first instance. (G. R. No. 3333, dated 11th October 1894.)

## POSTAL MATTERS.]

59. The following notification by the Government of India is republished :—

“ \* \* \* \* \*

AT THE COURT AT WINDSOR.

*The 16th day of May 1893.*

PRESENT :

“ \* *The Queen's Most Excellent Majesty.*

Lord President.

Marquess of Ripon.

Mr. Secretary Asquith.

Whereas on the thirtieth day of August 1890, a Convention was made at London between Her Majesty and the President of the French Republic respecting the postal service between France and the French possessions and the United Kingdom and British possessions ;

And whereas the ratifications of the said Convention were exchanged on the 23rd March 1891 ;

And whereas by ‘ the Mail Ships (France) Order in Council, 1892,’ ‘ The Mail Ships Act, 1891,’ is applied during the continuance of that Order as regards the said Convention, and as regards the French Republic and the postal service and mail ships described in that Convention ;

And whereas by Section 8 of the said Act it is provided that an Order in Council may, for the purposes of a Convention with a Foreign State, apply the said Act, subject to any exceptions or modifications not inconsistent with the provisions of the said Act, to any British possession, and that the said Act, when so applied, should, subject to those exceptions and modifications, and subject as hereinafter mentioned, have effect as if it were re-enacted with the substitution of such British possession for the United Kingdom, provided that, before it should be applied to any British possession named in the Schedule to the said Act, the Government of such possession should have adhered to the Convention ;

And whereas the Government of India, one of the possessions named in the Schedule to the said Act, has adhered to the said Convention, and it is expedient that the said Act should, for the purposes of the said Convention, apply to India, subject to the exceptions and modifications in this Order contained ;

Now, therefore, Her Majesty, by virtue and in exercise of the powers in this behalf by ‘ The Mail Ships Act, 1891,’ or otherwise in Her Majesty vested, is pleased by and with the advice of Her Privy Council to order and it is hereby ordered, as follows :

1. ‘ The Mail Ships Act, 1891,’ shall, for the purpose of the said Convention, apply to India, subject to the provisions of Section 8 of the said Act, and also to the exceptions and modifications following, that is to say—

## [POSTAL MATTERS.]

(1) The expression 'Officers of Customs' means an officer of Customs authorized under 'The Sea Customs Act, 1878,' or other law for the time being regulating sea customs in India.

(2) The provisions of the said Act as to the amount of fines shall be read as if the amounts were stated in rupees at the rate of 10 rupees to the pound sterling.

(3) In lieu of Sub-sections 1 and 2 of Section 7 of the said Act, the following provisions shall be substituted, that is to say—

Every fine under the said Act, if exceeding 500 rupees, may be recovered by suit in the principal Civil Court having original jurisdiction in the place in which the person liable to the fine may be found.

A fine under the said Act not exceeding 500 rupees may be recovered by criminal proceedings before a Presidency Magistrate, or Magistrate of the First Class, having jurisdiction in the place in which the person liable to the fine may be found: provided that (a) every offence for which a fine exceeding 500 rupees can be imposed under the said Act may be prosecuted before such Magistrate, but the fine imposed on such conviction shall not exceed 500 rupees; and (b) in every case of conviction and fine by a Magistrate there shall be an appeal to the same Court as in other cases of fine of such amount as, under the law for the time being in force in India, to give a right of appeal.

Every Court, whether of original or appellate jurisdiction, may reduce the amount of any fine.

(4) The Regulations required to be made under Sub-section 4 of Section 7 of the said Act by the Commissioners of Customs with the consent of the Treasury shall in India be made by the Governor General in Council.

(5) Section 5 of the said Act, so far as relates to the Commissioners of Customs, shall not apply to India.

2. The said Act shall apply as regards any public ship of the French Republic when employed as a mail ship in the cases authorized by Article V of the said Convention.

3. This Order may be cited as 'The Mail Ships (France) Order in Council (India) 1893.'

And the Right Honourable the Earl of Rosebery, K.G., and the Right Honourable the Earl of Kimberley, K.G., two of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein as to them may respectively appertain."

(Order of Her Majesty in Council, dated 16th May 1893; *vide* G. L., F. & C., No. S. R.-2807, dated 6th July 1893, and G. N. No. 2602, dated 26th dem.)

60. The following notification by the Government of India is republished:—

## POSTAL MATTERS.]

"FINANCE AND COMMERCE DEPARTMENT.

No. 3009-S. B.

*Simla, the 26th June 1895.*

ORDER—By the Government of India, Finance and Commerce Department.

Read—

Despatch from the Secretary of State for India, No. 85 (Financial), dated the 30th May 1895, forwarding copy of an Order of Her Majesty in Council of the 11th May 1895, entitled 'The Mail Ships (Rules) Order in Council, 1895.'

FINANCIAL

No. 85.

INDIA OFFICE;

*London, 30th May 1895.*

*To His Excellency the Right Honourable the Governor General of India in Council.*

MY LORD,

In continuation of my despatch of the 6th of December last, No. 222, I forward, for the information of Your Excellency's Government, and for such measure as may be necessary, copies of an Order of Her Majesty in Council, entitled 'The Mail Ships (Rules) Order in Council, 1895.'

I have, &amp;c.,

HENRY H. FOWLER.

AT THE COURT AT WINDSOR.

*The 11th day of May 1895.*

PRESENT:

*The Queen's Most Excellent Majesty.*

Lord President.

Lord Chamberlain.

Lord Kensington.

Speaker of the House of Commons.

Mr. Arnold Morley.

Whereas Section 8 (3) of 'The Mail Ships Act, 1891,' provides that it shall be lawful for Her Majesty in Council to make Rules for carrying into effect, as respects British Possessions, the provisions of that Act with respect to the security given by mail ships, and in particular with respect to the commencement of a legal proceeding by service of a writ or process in the Possession and to the notices to be given to arresting authorities in the Possession, and the evidence to be receivable by such authorities of the security having been given or withdrawn, and the application of the security in discharge of any damages, fine, debt, claim, sum, or forfeiture, where the same are or is recovered or payable either in the British Possession, or under proceedings pending concurrently in that British Possession, and in any other British Possession or the United Kingdom:

Now, therefore, Her Majesty is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:



*Notices of Exemption.*

1. Any Rules of the High Court of Justice in England made under the provisions of 'The Mail Ships Act, 1891' (hereinafter referred to as 'the Act'), shall be transmitted by a Secretary of State to the Government of every Possession to which the Act is applied for the purpose of a Convention, and shall be published by such Government in the Gazette of the Possession, and also in such local official Gazettes published in the Possession as the Government of the Possession may prescribe.

2. A copy of every Notice and list published by the Board of Trade under the Act, or under any rules of Court made under the Act, shall be transmitted by a Secretary of State to the Government of every Possession to which the Act is applied for the purpose of a particular Convention.

3. A copy of every such Notice and list, signed by a Secretary to the Government of the Possession, or other prescribed officer, shall be published in the official Gazette of the Possession, and a copy of such Gazette notification shall be kept publicly exhibited in the Court-room of every Colonial Court of Admiralty in the Possession, and a copy of the said Gazette containing any such notification shall be receivable in evidence by every arresting authority in the Possession.

4. If, notwithstanding its exemption, an exempted mail ship is arrested in the Possession, the Government of the Possession, on being informed by the owner of such arrest and of the arresting authority, and on being satisfied that the ship is an exempted mail ship, shall forthwith send a special notice to the arresting authority, informing him that the ship is an exempted mail ship, and as such entitled to release.

*Actions against exempted Ships.*

5. An action may be commenced against the owners of an exempted mail ship in the like cases, in the same manner and subject to the same rules as an Admiralty action *in rem*, and in any Colonial Court of Admiralty in the Possession in which such an action might have been brought if the ship were not an exempted mail ship.

*Orders by Courts in British Possessions for application of the Security.*

6. Any order of a Court in a British Possession directing any security to be applied shall recite the name of the Court and of the action or proceeding, the cause of action, and the judgment-debt, and shall comprise a certificate by the Judge of the Court that the ship in respect of which the judgment is given is an exempted mail ship, and might but for such exemption have been arrested and sold in execution thereof, and that the judgment debt is still unsatisfied, and is payable out of the security lodged in respect of the ship in the High Court of Justice in England.

## POSTAL MATTERS.]

7. The order may require payment to be made either in London to a named agent of the execution creditor, or in the Possession to some named officer of the Court from which the order issues.

8. Every such order shall be sealed with the seal of the Court, and shall be drawn up in duplicate, addressed to the Admiralty Registrar, Royal Courts of Justice, London, and shall be transmitted under cover to the prescribed officer of the Government of the Possession.

9. The said duplicate orders when received by the prescribed officer shall be countersigned by him, and shall be forthwith transmitted to a Secretary of State, who shall cause one of such orders to be delivered to the Admiralty Registrar, and the Admiralty Registrar shall, subject to any direction of the High Court, make an order upon the Paymaster-General for payment of the required sum out of the security in accordance with these Rules.

10. Unless the High Court shall otherwise order, and subject to existing rights of priority of liens, orders for the application of any security shall be paid in the order in which they are received by the Admiralty Registrar; but where two or more orders are received at the same time, they shall be paid in the order of their respective dates.

11. Where the order requires payment to a named agent of the execution creditor in London, the money shall be payable at the rates of exchange current on the day on which the order is received by the Secretary of State.

12. If the order requires payment to be made to a named officer of the Court from which the order issues, such an amount shall be paid out by the Paymaster-General to a person nominated by the Secretary of State, as will at the rates of exchange current on the day on which the order is received by the Secretary of State be necessary to purchase a draft for the amount of the order payable at sight in the Possession, and such draft shall be in favour of the said named officer of the said Court.

13. Where any action or proceeding against the owners of an exempted mail ship is pending in a Court in a British Possession, involving a claim against the security lodged in the High Court in England, the Court in the British Possession shall transmit to the Admiralty Registrar notice of the pendency of such action or proceeding, stating the nature and amount of the claim and the proceedings taken in regard thereto; and in case of the subsequent discontinuance or other conclusion of such action or proceeding, whereby the security ceases to be affected, the Court shall transmit notice of such discontinuance or conclusion. Every such notice shall be sealed,

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drawn up, addressed and transmitted to the Admiralty Registrar in like manner as an order for the application of the security.

*Miscellaneous Provisions.*

14. In every British Possession to which these Rules apply, the Governor in Council may, by Order, prescribe any matter directed by these Rules to be prescribed, or necessary for carrying them into effect.

15. In the application of these Rules to British India, the following provisions shall have effect:—

- (a) The Presidencies of Madras and Bombay, the lower Provinces of Bengal, and the Province of Burmah shall be deemed to be separate British Possessions.
- (b) The expressions 'Government of the Possession' and 'Governor in Council,' respectively, shall mean the Lieutenant-Governor of Bengal and the Chief Commissioner of Burmah, with respect to the territories administered by them respectively.
- (c) All Orders made in pursuance of Rule 14 with respect to any part of British India shall be made with the previous sanction of the Governor General in Council.

16. In the application of these Rules to any British Possession in which there is a Vice-Admiralty Court, and no Colonial Court of Admiralty, these Rules shall be read as if 'Vice-Admiralty Court' were 'Colonial Court of Admiralty.'

17. In these Rules 'judgment debt' means any damages, fine, debt, claim, sum, or forfeiture found by any Court to be payable by the owner of a ship, and 'execution creditor' means the person entitled to a judgment debt.

Other expressions have the same meaning as in the Act.

18. This Order may be cited as 'The Mail Ships (Rules) Order in Council, 1895.'

And the Most Honourable the Marquess of Ripon, K.G., the Right Honourable the Earl of Kimberley, K.G., and the Right Honourable H. H. Fowler, three of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein, as to them may, respectively, appertain.

C. L. PEEL."

(G. N. No. 2234, dated 3rd July 1895.)

61. Postage stamps purchased by Municipalities from Government treasuries are marked with the letter 'M' before issue. Municipalities are, however, not bound to purchase their stamps from Government treasuries, and when stamps are not so purchased, Treasury officers should not be required to mark them. (G. R. No. 1339, dated 13th April 1894.)

## POSTAL MATTERS.]

62. The use of stamps with letters printed upon them should, in view of the notification of the Government of India, Finance and Commerce Department, No. 294-S.R., dated 8th June 1894,\* be discontinued by all Local Funds, District Boards and Municipalities. There is no objection to the use of a distinctive mark on the stamps if made by means of minute perforations. The work of perforating the stamps is not to be undertaken by any Government Department; the Local Funds and Municipal bodies may make their own arrangements in the matter. (G. Rs. Nos. 2563, dated 8th August 1894, and 4090, dated 12th December 1894.)

\* Whereas it has been found necessary for the prevention of the fraudulent employment of previously used stamps to provide that postage stamps defaced before posting by the impression of rubber or other stamps shall not be recognized by the Post Office in payment of postage.

The Governor General in Council has been pleased to frame the following rule under Section 63 of the Indian Post Office Act, 1866, and to direct that it shall be substituted for the rule published in Notification of the Government of India in the Finance and Commerce Department, No 3552,† dated the 16th October 1885, with effect from the 1st day of November 1894:

‘XLIX. The postage of a letter, newspaper, or other article shall not be deemed to be prepaid by means of a proper stamp—

(a) if the stamp is stamp which has not been provided for use as a postage stamp under Section 36 of the Indian Post Office Act, 1866; or

(b) if the stamp has been obliterated, defaced, torn, cut or otherwise rendered imperfect; or

(c) if the stamp has upon it any word, letter, figure, or design printed or impressed upon it, otherwise than by the authority of Government, before posting; or

(d) if the stamp has been cut or otherwise separated from an embossed envelope or from a post-card; or

(e) if the stamp is on an embossed envelope, and that envelope is used as a wrapper for a newspaper, or is wholly or partly cut open;

Provided that nothing in this rule is intended to prevent the perforation of postage stamps with initials traced in minute holes.

(G. I., F. & C., Notn. No. 2941-S.R., dated 8th June 1894; vide G. R., No. 2198, dated 4th July 1894.)

† Republished at page 1230 of Part I of the *Bombay Government Gazette* dated 22nd October 1885.

*Note* :—The subject “Postal Matters” has now been transferred from the Financial to the General Department of the Secretariat (*vide* G. R., F. D., No. 4324, dated 16th September 1899.)

## SALARIES AND ALLOWANCES.

### PART I.—PAY AND SALARY.

1. Great care should always be taken that the pay of the lower grade of servants of the Government in whatever Department, is not allowed to fall into arrear. Such arrears are still more objectionable in the case of claimants after they have been dismissed from the service. (G. R., G. D., No. 949, dated 2nd June 1862; *vide* G. R., R. D., No. 2228, dated 6th June 1862.)
2. As a general rule, payments to Government servants, in addition to their regular salary, should not be made without the sanction of Government. (G. R. No. 3525, dated 23rd November 1874.)
3. Any addition to pay as a contingent charge is forbidden. (G. I., F. D., No. 2298, dated 24th August 1876; *vide* G. R. No. 3633, dated 1st September 1876.)
4. The practice of giving the forfeited portion of the pay of an office clerk temporarily absent from duty to other clerks of the establishment in addition to their fixed salaries, in consideration of the additional labour imposed upon them by such absence, is objectionable. The more expedient as well as regular course will be for the head of an office to appoint an acting man on the forfeited pay of the absentee, whereby the strength of the office will be really maintained. (G. I., F. D., Nos. 5807, dated 11th October 1858, and 4335, dated 7th November 1877; *vide* G. Rs. Nos. 1077, dated 10th November 1858, and 5077, dated 28th November 1877.)
5. In the case of appointments which are not graded, the salary sanctioned for any particular appointment should invariably be disbursed to the officer actually performing the duties thereof, and no officer should in any case be allowed to draw the pay of an appointment in one Department whilst performing the duties of an appointment in another Department, without the previous sanction of Government. (G. R., R. D., No. 8408, dated 15th December 1888.)
6. In the agreements with Engineers engaged for service in India, whether temporarily or otherwise, the salary or pay will be stated in rupees, and provision will be made that any payments in England under such agreements will be made at the rate annually fixed for the adjustment of transactions between the Indian and Imperial exchequers. (S. of S. No. 152, dated 24th March 1875; *vide* G. R. No. 1852, dated 7th June 1875.)
7. The allowances of an officer transferred from the service of one administration to that of another should be paid by the latter from the date on which he gives over charge of his former office. (G. I., F. D., No. 2250, dated 21st July 1875; *vide* G. R. No. 2475, dated 5th August 1875.)
8. The pay of an officer who relinquishes military for civil duty in the forenoon, will be chargeable to

the Civil Department for that day; if, on the other hand, the officer relinquishes military duty in the afternoon, his pay for that day will be chargeable to the Military Department—and *vice versa* in the case of an officer transferred from civil to military duty. (G. I., F. D., No. 711, dated 5th February 1878; *vide* G. R. No. 539, dated 14th February 1878.)

9. Whenever, under the orders contained in the Notification\* of the Government of India in the Financial Department, No. 846, dated 11th February 1876, the charge for the excess military pay of an officer retained in civil employ falls upon Provincial or Local Funds, the orders of the Local Government shall suffice for the admission of the charge by the Civil Account Department.

If the charge falls upon any grant which has not been surrendered to the Local Government, the sanction of the Government of India is necessary.

In either case, the Local Government should not, as a matter of course or without careful consideration, authorize the retention in civil employ of a Military officer whose military pay exceeds the pay of his civil office.

If a Military officer, who can be usefully employed in his civil appointment, were to be thrown on the Military Department under circumstances in which the latter could not employ him, extra expense would be needlessly incurred. If, therefore, in any case the relegation of a Military officer from civil to military employ involves extra expense, or be otherwise unacceptable to the Military authorities, the consent of the Government of India should be obtained before such relegation is effected.

These orders do not apply to a Commissioned Medical Officer whose commission is dated before the 17th November 1864. Such an officer is absolutely entitled to pay equal to the grade pay of his rank even while holding a civil office.

(G. I., F. D., Nos. 2596, dated 16th August 1877, and 551, dated 26th January 1878; *vide* G. Rs. Nos. 3807, dated 4th September 1877, and 493, dated 12th February 1878.)

10. When a Military officer holds a civil appointment on consolidated pay which is less than his military pay, including military horse allowance, he may be allowed to draw the difference between them from the Department from which he receives his consolidated pay. (G. I., F. & C., Nos. 1771, dated 2nd December 1881, and 1149, dated 27th February 1884; *vide* G. Rs. Nos. 4683, dated 10th December 1881, and 980, dated 12th March 1884.)†

11. In his despatch of the 10th June 1875, No. 298, the Secretary of State noticed the great inconvenience arising from the practice of references to England for the recovery of over-payments made

\* *Vide* Government Notification, dated 15th February 1876.

† *Vide* also Article 773 (f), Civil Account Code, Sixth Edition.

in India, from Military officers who might have returned to England either with their regiments or on leave, and he desired that the following principles should be attended to:—

*1st.*—The issue to any officer, of pay or allowances to which he is not entitled, should be carefully guarded against.

*2nd.*—Where an officer is himself, in any way, responsible for the over-payment, or when the over-payment could not be avoided, the sum over-paid should be recovered from him on return to duty; but in all cases clearly arising from want of care on the part of the Account and Treasury officers of Government, the claims should not be reported to the Secretary of State, or noted for recovery either then or later.

In his despatch of the 23rd November 1876, No. 450, the Secretary of State issued the following detailed instructions\* on the subject of over-payments and recoveries from officers on leave in England, or after retirement:—

*1st.*—All claims should be finally audited within a period of, at the outside, six months from the date of payment; and officers will *prima facie* be held responsible for any over-payment made to them, if re-payment be claimed from them within that period.

*2nd.*—In the case of Her Majesty's forces leaving India, some special rules should be laid down for the immediate examination and audit of their salaries to date of departure, so that any claims against them can be preferred at an early period after their departure. For this class of cases, three months should be substituted for the six months mentioned in the first clause of this paragraph.

*3rd.*—On all occasions, in which claims for over-payments made to officers who have proceeded to England, are transmitted for recovery by the Secretary of State, they should be accompanied by full particulars of the claims, sufficiently detailed to enable the Secretary of State to judge with whom the responsibility for the error rests; and the Secretary of State in Council will alone decide whether the claim should be enforced or not.

*4th.*—In the case of an officer on leave, re-payment should not, as a rule, be enforced until he returns on duty to India, when he will be again in receipt of Indian pay and allowances.

So far as these instructions affect Military officers only, the necessary orders have been issued from the Military Department. With regard to officers in civil employ, including Military officers in civil employ, in whatever department they may be employed, the instructions of the Secretary of State should be strictly observed by the several Account-

\* *Vide* also Article 7, 2, Civil Account Code, Sixth Edition.

## PART I.]

## [SALARIES AND ALLOWANCES.

ants General. In ordinary cases, no difficulty will be found in auditing and adjusting the personal claims of officers within six months. Indeed, the present rules of audit are ample to secure the adjustment of all personal demands in much less than six months. The Comptroller General should instruct the officers of Account to have the personal accounts of gazetted officers promptly audited, and to arrange for a particularly early examination of the accounts of gazetted officers proposing to take furlough or to retire from the service.

All officers concerned are expected to co-operate in effecting a strict observance of these rules.

Certain cases may properly be exempted from the operation of these rules. An officer is sometimes deputed on distant service, or into foreign territory, where he practically pays himself from advances, or from funds raised by bills on the Government treasuries. The accounts containing the payments may not reach the audit office for some months, or correspondence may be in progress, pending which general authority for the payments may not issue till after the expiration of the six months. Again on the organization of a new Department, such cases of unavoidably delayed audit may arise. These cases are altogether exceptional, and they cannot be met by any general rules. Each of such cases will be dealt with on its merits.

The Local Governments have been authorized to dispose of all cases of over-payments and recoveries from officers serving under them on the principles described above, without reference to the Government of India.

It is only in exceptional cases that an Audit Officer should find himself unable to finally audit charges within a period of, at the outside, six months from the date of payment; and recovery should ordinarily be effected from officers of the amount of any over-payment made to them, if objection is raised within that period. Any case in which the Local Government may consider that recovery should not be effected from any officer of the amount of any over-payment made to him within six months of the date on which objection has been raised, should be reported for the orders of the Government of India.

Cases in which erroneous payments have not been challenged within six months should be reported for the orders of the Local Government, with the Account Officer's recommendation. And an Account Officer should not, without first obtaining sanction, issue an order for the recovery from any officer of pay or allowances erroneously drawn more than six months before the issue of a retrenchment order unless the payment has been challenged within that period.

(G. I., F. D., No. 1017, dated 22nd February 1878; *vide* G. R. No. 839, dated 8th March 1878; G. I., F. & C. D., No. 3580-Ex., dated 13th



August 1877; *vide* G. R. No. 4001, dated 21st September 1877.)

12. A Commissioned Medical officer holding a civil appointment on consolidated pay, which is less than his military pay, shall receive the difference between his civil and his military pay only if he is prevented from resigning his appointment for public reasons to be approved by the Government of India in the Military and Financial Departments. (G. I. Notn. No. 846, dated 11th February 1876; *vide* G. N. dated 15th *idem*.)

13. Except as provided in any general or special rule to the contrary, the emoluments of a public officer from the General Revenues shall never be distributed between two or more Departments; but whatever their nature or origin, shall be recorded in the public accounts as a charge of the Department in which he is serving. These orders do not apply to any pension or leave allowances which, under exceptional circumstances, an officer in active service may draw in addition to salary. (G. I., F. & C., No. 3007, dated 30th September 1879; *vide* G. N. No. 3639, dated 20th October 1879.)

14. It is objectionable that Police officers should receive any pay or allowance whatever direct from a Railway Company. In future no officer of Government should receive pay direct from any Railway Company without, in each case, the special sanction of the Government of India. It is a well-understood principle that the Government does not allow its officers to take any pay or fees whatever from any other Government or from any body or individual, unless the services of such officers are by special permission lent to such Government, body or individual. (G. I., F. D., No. 2873, dated 26th August 1875; *vide* G. R. No. 3482, dated 27th October 1875.)

15. The duplicates of pay and pension certificates should correspond with the originals, and no alterations should be made on the duplicates after the original has been given to the officer.

The duplicates should, in all cases, be exact copies of the originals, and if it should be found after the original certificate has been furnished, that an alteration is necessary, an amended certificate should be granted. Duplicate certificates should be so marked on the face.

(S. of S. No. 75, Mily., dated 24th March 1875, and No. 99, Finl., dated 4th September 1876; *vide* G. R. No. 4253, dated 16th October 1876.)

16. The Indian pay and allowances of all Royal Engineer Officers in civil employ, who are permitted to proceed to Chatham for a course of instruction, should, from the date of their giving over charge to the date of embarkation for England, and, on their return, from the date of debarkation to the date of their resuming charge of their duties, be borne by the Civil Department in which they are employed.

ember 1897, to the address of the Comptroller, Assam; *vide* G. R. No. 547, dated 5th February 1898.)

28. Under Clause (b) of Article 215 of the Civil Service Regulations, an officer suspended or dismissed may, under certain circumstances, upon reinstatement, be granted by the revising or appellate authority, according as the officer is honourably acquitted or otherwise, an allowance equal to the whole or to a part of the salary to which he would have been entitled if he had continued to hold the appointment from which he was suspended or dismissed. The grant of this allowance is, however, subject to the condition prescribed in the same article, that, without the permission of the Local Government, no expenditure may be incurred in excess of what would have taken place if the officer had remained on duty. With a view to save correspondence, the Government of India are pleased to rule that in cases where the extra cost involved does not exceed Rs. 100 and the period during which an officer has remained unemployed through suspension or dismissal does not exceed four months, the power of sanctioning excess expenditure may be delegated by a Local Government to heads of departments or officers above the rank of Collectors or District Judges. (G. I., F. & C., No. 830-P, dated 16th February 1898; *vide* G. R. No. 1387, dated 28th March 1898.)

The power referred to above is delegated to the officers named below. (G. R. No. 3231, dated 18th July 1898):—

The Honourable the Chief Justice of the High Court.

The Commissioner in Sind,

The Commissioner, N. D.,

The Commissioner, C. D.,

The Commissioner, S. D.,

The Commissioner of Customs, Salt, Opium and A'bkári,

The Survey Commissioner and Director of Land Records and Agriculture,

The Inspector-General of Prisons,

The Inspector-General of Registration and Stamps,

The Surgeon-General with the Government of Bombay,

The Sanitary Commissioner for the Government of Bombay,

The Political Resident, Aden,

The Political Agent, Káthiáwár,

The Director of Public Instruction,

The Chief Engineer and Secretary to Government, Public Works Department,

The Consulting Engineer for Railways, Bombay.

## PART II.—ACTING AND OTHER ALLOWANCES.

1. Assistants are not entitled to deputation allowance during the temporary absence of their chiefs on occasions such as conferences. (G. R., R. D., No. 1515, dated 23rd March 1874.)

2. Government cannot allow a claim to acting or charge allowance for one day, and the minimum period which they will recognize is one week. This ruling is not applied in a case where an officer of one department is placed in charge of an appointment in another department, and the minimum period of one week refers to the duration of the vacancy; in other words, this ruling is no bar to acting allowance being passed for a period less than a week if the vacancy itself is of longer duration. (G. R., R. D., No. 2195, dated 6th April 1876, and G. L. No. 1835, dated 21st May 1891.)

3. The word "station," in Section 5 of the Pay and Acting Allowance Code (Articles 119 and 120 of the Civil Service Regulations) means either the headquarters of a district or a sub-divisional station. (G. I., F. & C., No. 437, dated 20th April 1882; *vide* G. R., R. D., No. 3091, dated 11th May 1882.)

4. The word "station" in Articles 120 and 122 of the Civil Service Regulations cannot be held to mean a "department." (G. I., F. & C., No. 967, dated 22nd February 1883; *vide* G. R. No. 997, dated 10th March 1883.)

5. The allowances referred to in proviso (i) to Article 120 of the Civil Service Regulations are those attached to the appointment. The term "emoluments" defined in Article 120 appears again in a similar sense in Article 184 and is expressly stated in Article 187 not to include a local allowance given for the performance of separate duties. The Sindhi Translator's allowance is not an allowance attached to the appointment of Assistant Commissioner in Sind. (G. Rs. Nos. 3831, dated 21st November 1894, and 1706, dated 24th May 1895.)

6. The expression 'whose substantive pay is progressive' occurring in Article 168, Civil Service Regulations, refers not to the condition but to the character of the pay. (Accountant-General's letter No. G. A.-8793, dated 28th June 1892, and G. I., F. & C., No. P.-4642, dated 17th November 1892; *vide* G. R. No. 4747, dated 1st December 1892.)

7. The rule laid down in Article 80 of the Civil Service Regulations applies to the allowances to be drawn by a native of India temporarily acting in or in charge of an appointment actually or usually filled by a member of the Indian Civil Service or of the Staff Corps, or by nomination in England or otherwise with the specific approval of the Secretary of State; and the salary of a native when holding such an appointment temporarily should be his substantive pay plus acting or charge allowance calculated on 64 per cent. of the pay which a European officer

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would receive. (G. I., F. & C., No. 3092-P., dated 19th July 1893; *vide* G. R. No. 2836, dated 15th August 1893.)

8. The minimum acting allowance of a native of India, in such a case as that of Ráo Bahádur Nana-bhai D. Patel, who was appointed to act as Assistant Political Agent, Mahi Kántha, an appointment ordinarily held by a Military officer, is two-thirds of the minimum admissible to a European. This ruling is not opposed to the orders in the letter of the Government of India, No. 3092-P., dated 19th July 1893. Those orders prescribed the manner in which acting allowances were to be calculated, but acting allowances so calculated are subject to a minimum, namely, two-thirds of the minimum prescribed in the case of a European.

In the case of an appointment usually filled by nomination in England if the appointment is one not usually filled by a member of the Indian Civil Service, the proportion of salary admissible to a native of India should be  $66\frac{2}{3}$  per cent. and not 64 per cent., but the charge allowance of Rs. 100 prescribed in Article 176, Civil Service Regulations, is not subject to the rule in Article 80 of the Regulations, but is admissible in full to a native of India holding charge of an appointment reserved for members of the Indian Civil Service. (G. I., F. & C., No. 3972-P., dated 7th August 1894; *vide* G. R. No. 2836, dated 1st September 1894.)

9. The rate of fee to be allowed to the permanent Nautical Assessor when he is actually engaged on duty on Courts of Inquiry under Act IV\* of 1875, (Merchant Shipping) should be fixed at two gold mohurs per diem. (G. R. No. 4930, dated 17th November 1877.)

10. A fee of Rs. 10 may be disbursed on the authority of the Deputy Surgeon-General as controlling officer each time the Civil Surgeon of Hyderabad is called upon for his professional attendance on the Mirs of Sind and their families, subject to a limit of Rs. 500 a year. (G. R. No. 4191, dated 26th November 1883, and G. R., P. D., No. 3451, dated 14th June 1898.)

11. A general sanction is given under Article 91 (c), Civil Service Regulations, to the acceptance of fees by Government officers appointed as examiners by the Bombay University authorities. (G. I., H. D., No. 59, dated 28th February 1891; *vide* G. R. No. 875, dated 11th March 1891.)

12. The táluka kárkúns who are deputed annually to head-quarters for comparison of the Táluka and Huzúr Accounts, and Supervising Tapadárs in Sind, who may be ordered to come into head-quarters for the comparison of Jamábandi papers, should be allowed to draw deputation allowance at the rate of one-fifth of their salaries under Article 98 (a) of the Civil Service Regulations. (G. Rs. Nos. 1766,

\**Vide* Acts V of 1883 and VI of 1881.

dated 16th May 1891, and 242, dated 19th January 1893.)

*Note.*—The word ‘head-quarters’ in this order means the head-quarters of an Assistant Collector as well as the Sadar Station. (G. R. No. 2756, dated 9th August 1893.)

13. The peons accompanying kárkúns deputed annually to head-quarters for comparison of Táluka and Huzúr Accounts may be granted a deputation allowance at the rate of one-fifth of their salaries for the period of their deputation, as also the travelling allowances admissible under the rules for their journeys. (G. R. No. 3126, dated 1st August 1892.)

14. The concession sanctioned in the foregoing Resolution is extended to the peons who accompany Circle Inspectors proceeding to head-quarters for the annual instruction in the survey class. (G. R. No. 1565, dated 4th May 1894.)

15. An officer was employed as a substitute for another officer absent on leave, whose pay was less than Rs. 100 a month, and who, under the operation of the rules, was to suffer a deduction of pay towards meeting the allowances (half salary) to be paid to his *locum tenens*. The acting officer did not draw his allowance monthly, and in consequence a lump sum, amounting to nearly a full month’s pay, was subsequently deducted from the pay of the permanent incumbent, who was thus subjected to inconvenience. This case having come to the notice of the Secretary of State for India, he has made the following remarks:—

‘A practice of making in a lump sum such large recoveries in cases of this description seems calculated to occasion considerable hardship; and it would, I think, be desirable that the principle of making such adjustments by instalments proportioned to the pay of the officer concerned should generally be adopted.’

The attention of all officers concerned is called to the foregoing remarks of the Secretary of State.

(G. I., F. & C., No. 868, dated 19th October 1883; *vide* G. R. No. 4051, dated 12th November 1883.)

16. Great inconvenience arises from the despatch of officers on special duty to Europe without previously settling the terms on which they are to be employed. The existing rules preclude the grant of a higher rate of salary than two-thirds of an officer’s Indian pay, and it is important that these should be maintained. If in any case the circumstances are so exceptional that it may be deemed necessary to recommend some departure therefrom, the Secretary of State should be communicated with beforehand (by telegraph, if necessary) so as to avoid the contingency of an officer’s coming to Europe with the understanding that Government will recommend him for the grant of extraordinary privileges which the Secretary of State may possibly not be disposed to sanction. (S. of S. No. 29, dated 30th April 1884; *vide* G. R. No. 2174, dated 20th June 1884.)

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17. A district officer is bound to do whatever work is given to him without any extra remuneration, and the Government of India is not prepared to admit that a Joint Magistrate doing the duties of a second Joint Magistrate in addition to his own or a Sub-divisional Officer placed in charge of a second sub-division should be allowed extra remuneration because he has extra work thrown on him for a time. (G. R., R. D., No. 6680, dated 19th August 1884.)

18. The Government of India cannot accept the view that an officer called to give to Government or to a commission appointed by Government information relative to the work he performs is 'on special duty.' (G. I., F. & C., No. 6731, dated 21st December 1887; *vide* G. R., R. D., No. 301, dated 16th January 1888).

19. The Government of India is unable to admit that an officer in receipt of a salary from Government for duties which afford or should afford him full occupation can claim separate remuneration for extra work on the ground that the work was done in hours which, but for this extra work, would have been at the officer's own disposal. This contention is opposed to the recognized principle that the whole time of a public officer must be held to be paid for by the State. (G. I., R. & A., No. 244S-36-4, dated 8th June 1889; *vide* G. R., R. D., No. 4840, dated 6th July 1889.)

20. In cases of applications for charge allowances an applicant should state clearly the circumstances which he believes bring his case under any particular rule. (G. R., R. D., No. 5096, dated 30th July 1888.)

21. The allowances granted to officers in the Political service at Aden, under the marginally quoted orders, are personal allowances, to be drawn by the officers concerned so long as they serve at Aden or on the African Coast. They are granted not simply because of the expensiveness and trying climate of Aden, but to induce officers who have specially qualified themselves for duty at Aden to remain there instead of seeking for promotion elsewhere, and the object of these allowances is to raise, in effect, the pay of the officers concerned. (G. R. No. 3323, dated 5th November 1888.)

Foreign Dept.,  
No. 478-F,  
dated 27th  
August 1875;  
Foreign Dept.,  
No. 778-E,  
dated 2nd May  
1886; G. I.,  
P. D., No.  
1559, dated  
13th March  
1885.

22. The members of the ministerial establishment of the Inspector-General of Prisons should be granted a local allowance equal to 20 per cent. of their salaries, so long as the head-quarters of the office are in Bombay. The allowance may be drawn by the officers holding the appointments to which they are attached whenever and wheresoever such officers may be appointed, and it should be calculated on the salary actually drawn. (G. I., H. D., No. 337, dated 5th September 1888; *vide* G. Rs. Nos. 889, dated 26th March 1888, 2943, dated 24th September 1888, and 4011, dated 29th December 1888.)

23. The Accountant General may issue slips to officers authorizing them to draw acting allowances, or directing them to cease to draw such allowances, as soon as each gradation list is ready for submission to Government, each officer being informed that the instruction was dependent upon Government's approving of the proposals made in the list. (G. R., R. D., No. 5845, dated 12th August 1889, and G. M., R. D., No. 6363, dated 28th idem.)

24. Statutory Civil Servants are only entitled to 64 per cent. of the local allowances attached to appointments which may be filled by members of the Statutory Civil Service. Any case in which the application of the rule is considered to entail hardship should be referred for the orders of the Government of India. (G. I., H. D., No. 2031, dated 26th October 1889; *vide* G. R. No. 4476, dated 11th November 1889.)

25. The restrictions imposed by Article 177, Civil Service Regulations, are applicable to the cases referred to in the next article, because Article 177 is a general rule. (G. I., F. & C., No. P-928, dated 7th March 1893; *vide* G. R. No. 1410, dated 10th April 1893.)

26. The minimum rates of absentee allowance are admissible in the case of an officer on privilege leave who proceeds out of India and whose leave is commuted to leave on medical certificate. (G. I., F. & C., No. 3700-P, dated 30th August 1893; *vide* G. R. No. 3286, dated 23rd September 1893.)

27. An officer who has been granted furlough for two years under Article 371 of the Civil Service Regulations on the ground of ill-health is entitled to half average pay during the whole period of his furlough under Article 373 (b); and the concession to him of £200 a year, or three-fourths of last salary as a minimum rate of allowance, applies to the whole period of his furlough, and not to the first fifteen months only, as in the case of an officer on leave on medical certificate under Article 369. (S. of S. No. 150-Finl., dated 3rd August 1893; *vide* G. R. No. 3288, dated 23rd September 1893.)

28. The examples given under Article 186, Civil Service Regulations, cannot be taken to support the inference that gazetted and non-gazetted, or provincial and subordinate officers may, for the purposes of that article, be deemed to be on separate establishments. The Government of India hold that as both Deputy Collectors and Mámlatdárs are part of the district staff of the Collector, and as the jurisdiction they respectively exercise, though not co-extensive, is yet essentially of the same kind, they are, for the purposes of Article 186 of the Civil Service Regulations, on the same establishment. (G. I., R. & A., No. 549-364, dated 20th February 1895; *vide* G. R. No. 899, dated 14th March 1895.)

29. The question as to the date of commencement and termination of allowances, granted on account

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Burma Allowance.	of special expensiveness of
Baluchistan Allowance.	living in certain tracts,
Assam Allowance.	such as the allowances
Presidency Allowance and	noted in the margin and
House-rent.	others of the same class
Sind Allowance.	which are included in

Appendix T of the Public Works Code, Volume I, having been under discussion, the Government of India are pleased to order that a local allowance of this class shall be drawn by an officer entitled to it, only from the date of taking over charge of an office in the district or local area in which the local allowance is admissible.

If, however, an officer is entitled, under the Circular of the Government of India, No. 2-P. W., dated 23rd November 1894, to full pay while taking over charge of an office, he shall also be entitled to any local allowance of the above description admissible for that period.

In cases where an officer, on being relieved, is not transferred beyond the limits of a district, province, or other locality, in which such local allowance is drawn, he may continue to draw the allowance within those limits. If, however, varying rates of local allowance are drawn in different parts of a local area or province, and the officer is transferred from one such part to another such part, he shall draw the allowance at the lower rate only, applicable to his rank in the service, from the date of relief until he again assumes charge, or begins to take over charge as in paragraph 2, when he will continue to draw the same, or will commence to draw the higher rate, as the case may be.

(G. I., P. W. D., No. 398-G., dated 7th February 1895; *vide* G. Rs. Nos. 802, dated 7th March 1895, and 1361, dated 26th April 1895; *vide* also G. R. No. 913, dated 28th February 1898.)



## PART III.—JOINING TIME.

1. It cannot be admitted that when an officer reports himself for duty, he should be considered as having joined and that taking charge should be treated as a part of his duty, for in that case the officer making over charge would also claim to have been on duty and in charge of the same office for the time during which he was making over charge (*vide* Article 67, Civil Service Regulations, which states that ordinarily the charge of an office should be made over at its head-quarters, *both the relieving and the relieved officers being present*). The effect of this would be that two officers would simultaneously count service in respect to the same office which is not permissible (*vide* Article 387 (b), Civil Service Regulations). (G. R. No. 4020, dated 2nd October 1889.)

2. The attention of all heads of offices is invited to the explanation of the term "joining time" given in Article 193 of the Civil Service Regulations, and they are informed that where the needs of the service clearly require that an officer should join the post to which he is newly appointed as speedily as possible, and he is informed to that effect, Government expect that he will join at his new station as speedily as practicable without availing himself of the full joining time permitted by the rules.

Heads of offices are at the same time reminded that an order of Government appointing an officer to another station should be regarded as an order to him to join the new office within the time admissible and that they will be held responsible that their Assistants are relieved of their charge without delay. (G. C. No. 4301, dated 24th October 1889.)

3. When more than one day is occupied in making over charge, the last day should be entered in the report. Four or five days need not be occupied in giving over charge, and such a practice is open to abuse if it does not suit the relieved officer to move at once. When transfer of charge occupies more than one day, an explanation should be submitted. (G. R. No. 4431, dated 6th November 1889.)

4. When the process of making over charge causes the joining time to be exceeded, the case should invariably be reported to Government to be decided on its merits. (G. R. No. 3225, dated 16th September 1891.)

## PART IV.—EXCHANGE COMPENSATION.

1. Exchange compensation allowance will be charged to the same head as pay and will be Imperial or Provincial to the same extent as pay is Imperial or Provincial. No adjustment will be made from Imperial to Provincial to cover the Provincial share of the expenditure. (G. I., F. & C., No. A.- 4013, dated 14th September 1893; *vide* G. R. No. 3456, dated 4th October 1893.)

2. As the conversion of absentee allowance at the exchange of 1s. 6d. the rupee was sanctioned as a concession to officers in connection with the exchange compensation scheme, that rate should not be applied in cases in which it would render the officer liable to a deduction on account of Annuity Fund subscription, from which he would be exempt if drawing the minimum furlough allowance of £ 500 a year, or would otherwise operate to his disadvantage. (S. of S. No. 20, dated 4th October 1894; *vide* G. R. No. 468, dated 8th February 1895.)

3. The Accountant General should republish in the *Bombay Government Gazette* the rate of exchange calculated and notified by the Comptroller General under the rules for the grant of exchange compensation allowance. The rate is calculated on the 15th day of the last month of the preceding quarter, and on the 15th of that month the rate so fixed will be telegraphed by the Comptroller General to the Accountant General. (G. M. No. 3539, dated 10th October 1893, and G. R. No. 4389, dated 13th December 1893.)

4. Arrears of exchange compensation allowance not drawn in India cannot be issued by the Home Treasury. (S. of S., No. 233-Finl., dated 23rd November 1893; *vide* G. R. No. 292, dated 23rd January 1894.)

5. Exchange compensation allowance, which is a percentage on salary, is payable only on so much of salary as is actually paid. (G. I., F. & C., No. 5623-Ex., dated 12th November 1894; *vide* G. R. No. 3884, dated 24th *idem*.)

6. The Government of India (Revenue and Agricultural Department) in a letter addressed to the Surveyor General of India stated that "the extension of the European Service Leave Rules to any Civilian Officers of the Department will not in any way affect their position in respect of exchange compensation allowance." (G. I., F. & C., No. Ex-3605, dated 29th July 1895; *vide* G. R. No. 2852, dated 20th August 1895.)

7. Exchange compensation allowance is an addition to salary granted on account of the depreciation in the value of the currency in which salary is paid and should be counted with salary proper for the purposes of Section 266 (h), Civil Procedure Code. (G. I., F. & C. D., No. 1840-Ex., dated 28th April 1899; *vide* G. R. No. 2411, dated 22nd May 1899.)

8. The principles on which the revised rules in Appendix B.B. to the Civil Account Code, Sixth Edition, regarding the grant of exchange compensation allowance are to be applied are explained below :—

It is to be borne in mind in applying the rules that Europe includes the English-speaking colonies, and that Eurasians who are not statutory natives of India are to be reckoned as Europeans.

2. As regards *officers appointed in England*, all Europeans so appointed, whether in the military or the civil service, will be entitled to the allowance unless their salaries are fixed in sterling, or unless they are specifically excluded from it by the terms of their engagement.

3. As regards *officers appointed in India*, they will not be eligible for the allowance if they belong to the class to which an important privilege as to appointments in India is secured by the Statute 33 Vict., cap. 3. That class is thus defined in the Statute :

“The words ‘Natives of India’ shall include any person born and domiciled within the dominions of Her Majesty in India of parents habitually resident in India and not established there for temporary purposes only.”

4. But before officers appointed in India and not excluded by the above test are eligible for the allowance, two further qualifications are necessary—

(1) They must have been appointed either (a) to offices in which European qualifications are held to be indispensable or (b) to services and departments in which a proportion of Europeans is held to be indispensable.

(2) They must have been appointed as Europeans, and in the second case, for the purpose of maintaining the requisite proportion of Europeans.

A.—*Offices in which European qualifications are held to be indispensable.*

5. The following are included :—

(1) Appointments limited (or practically so) to barristers, or members of the Faculty of Advocates in Scotland.

(2) Appointments limited to persons who possess a special education or skill that is obtainable only in England, such as the higher medical appointments; appointments connected with special scientific investigation; engineering appointments in the cases where officers have been taken over from companies or specially appointed by reason of European experience (Civil Service Regulations, 703 and 709); skilled artisans with European training; appointments connected with Marine or Shipping.

- (3) Appointments in services and departments which are in all but exceptional cases restricted to members of the Indian Civil Service or officers of the Army. Officers not belonging to these two classes, who have in the past been admitted to these services and departments, will be entitled to the allowance. In most cases this kind of admission has now ceased, and a substitute for it has been found in the admission of Provincial Service officers to listed posts. Officers admitted under these new rules are not entitled, as they do not comply with the second condition above-mentioned, *viz.*, they have not been admitted as Europeans.
- (4) Appointments which by practice or order are confined to men enlisted in the British Army.

*B.—Services and departments in which a proportion of Europeans is held by the Government of India to be indispensable.*

6. The only services and departments which have as yet been admitted within this category are those referred to in the orders of 1879 regarding appointment and promotion of Europeans. They are—

- (1) the Account Departments, Civil, Public Works and Military, and the Forest Department so far as these are filled by appointment, after examination; and
- (2) the Education Department in the case of persons appointed by the Secretary of State.
- (3) The following Departments—Opium, Salt, Customs, Survey, Mint, Public Works and Police.

These orders do not refer to appointments of which the pay is less than Rs. 200.

7. There is a further important restriction to be observed with regard to all these services and departments. Not all Europeans in these appointments are eligible, but only those who have been appointed "as Europeans" and "for the purpose of maintaining the proportion" of Europeans held to be indispensable.

8. To many of the departments named (perhaps to most of them) there are two avenues of admission. In the Account Departments there is admission by nomination and examination, and there is admission by promotion from the Subordinate Account Service. In most of the branches of the Public Works Department there is admission by appointment in England, and admission by appointment in India under regulations which are equally open to Europeans and Natives. In all these cases it is the first kind of appointment only which is designed to maintain the indis-

pensable proportion of Europeans, and those appointed under the second method are not appointed as Europeans and for the purpose of maintaining the proportion, and they are therefore, under the orders now conveyed, not eligible. The same is the case, as has been pointed out, with "Provincial Service" officers admitted to "listed appointments."

(G. of I., F. & C. D., No. 2422-Ex., dated 31st May 1897; *vide* G. R. No. 2706, dated 23rd June 1897.)

9. In their Resolutions No. 4847-Ex., dated 5th November 1898, and No. 2556-Ex., dated 5th June 1899, (*vide* G. Rs. Nos. 5472, dated 30th November 1898, and 2910, dated 21st June 1899) the Government of India, Finance and Commerce Department, have issued further orders describing the appointments by virtue of holding which an officer appointed in India, *not being a statutory native*, becomes entitled to exchange compensation allowance. The appointments are as follow:—

*Public Works Department.*

1. Excluding the Account Branch, certain special and technical appointments, and the clerical staff, which is dealt with further on, the establishments of the Public Works Department appointed in India may be classed as under:—

2. *Engineering including the Engineering Staff of State Railways.*

*I.—Superior Establishments.*

(a) Engineers appointed in India who have by reason of their previous European training been placed on an equal footing with Engineers appointed from Europe by the Secretary of State.

A list of the officers falling under this category is given in Appendix 13 of the Civil Service Regulations.

(b) Special Engineers taken over from Railway Companies.

(c) European and Eurasian Engineers appointed from the Indian Colleges before recruitment from those Colleges was limited to statutory natives.

(d) Other European and Eurasian Engineers appointed direct before recruitment was limited to officers sent out from England and officers appointed from the Indian Colleges.

This category includes a few officers appointed after passing the direct examination of the Thomason College.

(e) European and Eurasian Engineers appointed from the Indian Colleges after recruitment from the Colleges was limited to statutory natives.

This category includes Engineers appointed from the Colleges to the Provincial Engineering Establishment.

- (f) Europeans and Eurasians appointed to the Provincial Engineer Establishment by promotion from the Upper Subordinate Establishment.

*II.—Upper Subordinate Establishment of Sub-Engineers, Supervisors, and Overseers.*

- (a) Military non-commissioned or warrant officers ;  
 (b) Others recruited without restriction as to being statutory natives from the Indian Colleges and other sources.

*III.—Lower Subordinate Establishment of Sub-Overseers, Maistries, &c.*

Of these classes I (a), I (b), I (c), I (d), and II (a), are eligible. Classes I (e) and III are not eligible.

It is the declared policy of the Government that the establishments referred to in Class II (b) should be filled with persons born and brought up in India. Exchange compensation allowance will not, therefore, be issued to persons appointed to that establishment after 31st March 1897. The allowance may, however, be granted, as a special concession, to those who were members of it on that date and are personally qualified.

“Provincial” officers are dealt with below.

3. *Establishments of State Railways.*—Excluding Engineering staff which has been dealt with above and consisting of,—

*I.—Superior Establishments.*

- (a) Managerial, in which the appointments are filled by selection in India from the Engineering, Traffic and other branches of the Public Works Department Establishment. Europeans only are selected.  
 (b) Traffic, recruited partly by selection of officers from other branches, partly by promotion of deserving subordinates, and partly by direct appointment—since 1897 all officers appointed direct are taken from Cooper’s Hill. These officers are Europeans with a sprinkling of Eurasians, and one native who is a promoted subordinate.  
 (c) Locomotive, consisting entirely of Europeans either appointed from England or in India after European training, or taken over from Companies.  
 (d) Storekeeper’s Branch, also consisting entirely of Europeans, with a few Eurasians, taken over from Companies, and recruited either by direct appointment or transfer or promotion from other establishments.

*II.—Subordinate Establishments*, including open line, maintenance, traffic, and locomotive hands, holding appointments on the sanctioned cadre of the several lines as distinguished from the fluctuating staff, *e.g.*, engine-drivers, firemen, guards, ticket-collectors, wheel-testers, station masters at the smaller stations, &c., and comprising,—

(a) pensionable hands, appointed before service in the Railway Revenue Establishments was made non-pensionable;

(b) non-pensionable hands appointed since.

The Superior Establishments under Class I are essentially European in character and the appointments included therein will qualify for the allowance, subject to the proviso that promoted subordinates in the Traffic Branch, and officers transferred thereto from other branches, will not be eligible for it unless they drew it in their former capacity.

Of the pensionable men under Class II (a) 42 at present hold appointments carrying a maximum pay of Rs. 250 and over. These appointments may be admitted as qualifying.

As regards the subordinate establishment under Class II (b), most of these will be covered by an arrangement now under consideration, by which all non-pensionable subordinates on pay not exceeding Rs. 450 will be outside the ordinary Exchange Compensation Allowance Rules, European members of the staff being eligible (within the Rs. 450 limit) for increased pay with reference to the market value of their services. Eight appointments which will remain outside this arrangement will qualify for the allowance.

4. The Superior Establishment of the Indian Telegraph Department is recruited from England, but at present contains four other officers, *viz.*, two officers transferred from the Indo-European Telegraph Department and two promoted from the subordinate establishment before the constitution of a Provincial Service. These hold qualifying appointments. Future promotions from the Subordinate Department will be to the Provincial Branch of the service which is not eligible.

In the subordinate grades of the Indian Telegraph Department soldiers employed as signallers and telegraph masters are eligible.

5. The Indo-European Telegraph Establishment, even in its subordinate grades, is one which has to be selected, largely with reference to European qualifications, and the Europeans contained therein should on this account be admitted to the allowance.

#### *Provincial Services.*

6. The general Provincial Services are the staff of Deputy Collectors and Extra Assistant

Commissioners on the Executive side, and Sub-Judges, Munsifs and the like on the Judicial side. They are entirely recruited in India, and the great majority of their members are Asiatic natives. Though they contain a sprinkling of Europeans, most of these are statutory natives.

The members of these Provincial Services are entirely outside the Exchange Compensation Allowance Rules.

7. The same ruling will apply to other Provincial Services existing alongside of, or in subordination to, an Imperial Branch of the same Department, as in such cases the necessary European element in the service is taken as being supplied by the Imperial Branch. Accordingly members of the Public Works, Telegraph, Forest and Survey Provincial Services are ineligible for the allowance and this also applies (with certain exceptions mentioned hereafter) to the Provincial Educational Service.

#### *Account Departments.*

8. There are in the main three Account Establishments in India—the Civil, the Public Works and the Military. The Civil, excluding the few appointments filled from the Indian Civil Service, is composed of—

- (1) the 'Enrolled List,' which consists of—
  - (a) officers recruited in India, under a special system, as *Europeans* by nomination and examination, or by nomination alone before the method of recruitment by examination was introduced. (This class is now recruited by the Secretary of State in England);
  - (b) officers similarly recruited, but by a separate recruitment as statutory natives;
  - (c) officers promoted from subordinate positions.

(2) Chief Superintendents and Subordinate Account Service.

Of these, (1) (a) only is within the conditions of the exchange compensation allowance.

9. The Public Works Accounts Service is composed of—

- (1) The Superior Accounts Branch which consists of—
  - (a) European officers appointed as *Europeans* by nomination or by nomination and examination. These appointments are now made in England from the Royal Indian Engineering College.
  - (b) Officers taken over from Companies.
  - (c) Officers transferred from the Engineering and Traffic Branches of the Public Works Department.
  - (d) Officers promoted from subordinate grades.



## PART IV.] [SALARIES AND ALLOWANCES.

## (2) The Subordinate Accounts Establishment.

Of these, (1) (a) and (1) (b) are admissible. The eligibility of officers in class (1) (c) will depend on whether they were allowed exchange compensation allowance in their previous appointments. For orders in regard to classes (1) (d) and (2) *vide* entry No. 11 below.

10. The Military Accounts Department is composed of—

## (1) The Superior Service which consists of—

(a) Commissioned officers of the Army.

(b) Officers promoted from the Subordinate Service.

## (2) The Subordinate Account Service.

Of these, (1) (a) are eligible as Europeans appointed in England.

11. The Subordinate Account establishments of the Public Works and Military Departments are not establishments in which a proportion of Europeans is indispensable, and members of these establishments are therefore not eligible for the allowance.

The superior branches of these establishments are officered by systems intended to secure a considerable European element, and those who have not been admitted through such channels cannot be held to have been appointed as Europeans. Officers promoted from the subordinate grades are therefore not eligible. As a special concession however the few officers in the Public Works Accounts Department, who were promoted to the superior establishment before 1st January 1893, may be treated as eligible if personally qualified.

12. The Examinership of Marine Accounts cannot be classed as an appointment which should in itself carry exchange compensation allowance. But an officer selected from the Royal Navy or Royal Indian Marine, or from the eligible grades of any of the Accounts Departments will be eligible if otherwise qualified.

*Technical Appointments.*

13. There is a numerous class of appointments which may be grouped together as Technical appointments, and dealt with here:

(1) In the Public Works Department there are the Superintendent, Assistant Superintendent, and Mechanical Draftsman, Roorkee Workshops, and Mine Managers and Overmen.

(2) The Military Department employ a large number of miscellaneous mechanics and artizans; mechanics of Ordnance Establishments other than those who possess claims by reason of being enlisted soldiers or officers serving under covenant; professional tailors in the Army Clothing Department, and leather workers in the Ordnance Department; boatswains, sail-

makers, gunners, and similar dockyard artizans who mostly occupy the position of foremen of working establishments.

(3) On the Mint establishments, there are mechanical engineers and engravers and other artizans.

(4) In the Survey Department there are artizans in its workshops, and trained Engravers, Lithographers and Photographers.

(5) In the Civil Department there are Inspectors of Boilers and of Explosives and Curators of Museums and Gardens, and their assistants.

(6) Ordnance and Dockyard Storekeepers are also in this category.

In many cases these men are appointed by the Secretary of State and sent out to India; in others they are appointed in India. So far as men appointed in India are serving under contract, their case is provided for by the rules. So far as they are not, they should be considered eligible for the allowance if they have, as a matter of fact, before their appointment, acquired their professional training or qualifications in Europe, or in Government establishments or under European firms in India. But a man appointed without such previous training and afterwards acquiring it in Government employ, has obviously not been appointed to Government employ by reason of any special European qualification.

14. The above principle applies also to those officers who are engaged in regulating or supervising large mechanical establishments. In commercial life, mill-owning firms and the like consider Europeans necessary for the posts of Superintendents of their working establishments, and in Government establishments of the same kind, such offices may be regarded as requiring European qualifications. Such appointments as Superintendent and Deputy Superintendent of Government Presses and also heads of Jail Workshops should, therefore, carry a title to the allowance.

15. The duties of civilian overseers at the Remount Depôts are not of such a character as to require such European qualifications as cannot be found among statutory natives of India. They cannot, therefore, be regarded as eligible for the allowance.

#### *Marine Appointments.*

16. The principal Marine appointments come under the principle which applies to 'Technical appointments,' namely, that for them a kind of skill and knowledge is necessary which is practically to be acquired only in Europe or in European employment. Therefore all Europeans holding appointments in connexion with posts that are prescribed either by Act of Parliament or by Indian Law (Port Officers, Ship Surveyors, Shipping Masters and their Deputies and Assistants),

Captains and other officers and Engineers of Government vessels,\* Health Officers of Ports, River Surveyors should be entitled to the allowance. Agents, Government Consignments, may be reckoned as eligible under this class.

17. European light-house-keepers who are of the class of able seamen or selected from the class of sea-going mariners may also be regarded as eligible for the allowance.

*Learned Professions.*

18. Appointments limited by rule or ordinary practice to Barristers or persons having an English Medical degree may be reckoned as carrying the allowance in the case of persons possessing these qualifications ; but Uncovenanted Medical Officers appointed in India to posts which are also open to Civil Assistant Surgeons, a class of officers not entitled to the allowance, are not eligible. Chaplaincies, which are usually held by graduates of English Universities, will carry the allowance under this category when filled in India.

But in several of these cases it has to be borne in mind that the allowance is not given to men who are not whole-time officers of Government, and who merely receive a fee in respect of part of their time given to public duties.

19. Gentlemen holding appointments as scientific experts must be similarly classed as eligible for the allowance, and this applies not only to isolated appointments mostly under Scientific and Minor Departments, but to such departments as the Geological, the Botanical, the Civil Veterinary and the Archæological.

By 'Experts' is meant persons who are selected for particular appointments by reason of their being already experts, and not men who merely become so by their being trained as assistants in Government service.

*Police and Jail Departments.*

20. Under the Resolution of the Government of India, Finance and Commerce Department, No. 4936-Ex.,† dated the 8th November 1897, exchange compensation allowance is admissible to any European whose first appointment in the Police Department was in a post not lower than that of Assistant Superintendent. The principal appointments in the Jail Department also require European qualifications, and officers of and above the rank of Assistant Superintendent in that Department who were appointed to these appointments direct may also be regarded as eligible.

21. Proposals have been made to include as appointments qualifying for the allowance a few appointments of lower grade. First, in the Police, cases in some provinces where men are, or have

\*The Royal Indian Marine stands on a different footing and is eligible *per se*.

†*Vide* Government Resolution No. 4995, dated 26th November 1897.

been, specially appointed as Inspectors for a time only in pursuance of a system of recruitment for Assistant Superintendencies, or pending the occurrence of a vacancy may be admitted. The same will apply to any analogous case that may exist in the Jail Department. It has also been laid down, in some provinces at least, that the district Reserve Inspectors of Police should be Europeans, and these officers, and on similar grounds the Jailors of Presidency and Central Jails, may also be admitted.

22. European Constables and European Sergeants of Police, and European Warders in those Jails in which special accommodation is provided for Europeans, require European qualifications and are appointed by reason of their possessing them ; at the same time, they are hardly within the classes for whom exchange compensation allowance is intended, and the most suitable form of order regarding them that commends itself to His Excellency in Council is that they should be considered eligible until their Local Government reconsiders and revises the salaries attached to the appointments.

23. Superintendents in the Presidency Police Forces should be considered eligible.

*Opium Department.*

24. Officers of this Department of and above the rank of Assistant Opium Agent should be regarded as eligible for the allowance.

*Salt Department.*

25. In the Salt Department executive appointments are chiefly officered by Europeans, domiciled and non-domiciled, the number of Asiatic natives in all but the lowest appointments being comparatively small. It is accordingly ruled that all officers of the Salt Department holding appointments not lower in rank than that of Inspector in Bombay, shall, if otherwise eligible, obtain the allowance.

*Customs Department, &c.*

26. The administering officers of the Customs Department have a good deal to do with European ships and European merchants, and officers of the rank of Assistant Collector and upwards may be classed as eligible. Appraisers, Gaugers and Inspectors at present on the establishment, and such of the officers of these classes as may hereafter be appointed *as Europeans*, may also be regarded as eligible. But this ruling will not apply to officers whose Customs work is of a ministerial character, such as Accountants, Superintendents of Statistics, &c.

27. Members of the Customs Preventive Service are eligible.

## PART IV.] [SALARIES AND ALLOWANCES.

*Post Office.*

28. The following categories are part of the indispensable European element of the Department:—

- (1) All ranks senior to Superintendents ;
- (2) the Sea Post Office Establishment ;
- (3) the Aden Post Office Establishment ;

and Europeans filling these posts will be eligible.

29. In 1880 the Director-General was directed to arrange his recruitment for Superintendencies of Post Office so as to provide a proportion of Europeans for certain special posts, and the necessity for this has now been more prominently brought to notice in connexion with Postal work on Military expeditions. Accordingly European Superintendents to the extent of 10 per cent. of the whole body of this class may be admitted to the allowance.

*Education Department.*

30. This Department is divided into an Imperial and a Provincial Service, which primarily gives the division between eligibility and non-eligibility. But Head Masterships and Head Mistressships (by whatever designation known) of all technical colleges or schools and of all schools specially established for Europeans, may be included among those carrying the allowance.

*Survey and Forest Departments.*

31. These are Departments which are divided into an Imperial and a Provincial Service. All officers in the Imperial Service of both Departments are eligible, if otherwise qualified. Officers in the Provincial Service of these Departments are not eligible.

*Secretaryships and Heads of Departments.*

32. The holders of Secretaryships under Governments (including Joint, Deputy, Under and Assistant Secretaryships) should, if Europeans and not already qualified by reason of the service to which they belong, obtain the allowance.

33. The same rule is applicable to Registrarships and Deputy Registrarships in High Courts.

34. On the same principle, Heads of Departments are included generally. Most of them will no doubt be qualified by reason of the service to which they belong ; but where they are not, they are, if Europeans, entitled to the allowance.

35. Superintendents of Stamps and officers holding special appointments, as Income-tax Collector at a Presidency Town, are also eligible.

*Personal Staff.*

36. The personal staff of the Heads of Provinces (when not admissible by reason of the service to which they belong) and also the heads

of the clerical staff of Private and Military Secretaries are included.

37. The duties of clerical and ministerial appointments generally are such as can be discharged by native agency, pure and statutory, and no claim can be recognised on behalf of the few Europeans, not being statutory natives, in clerical and ministerial employ except in the case specified below :—

Military Subordinates and Warrant Officers; and Clerks in Military Offices, including the Military Secretariat of the Government of India.

If an appointment on an establishment (including ministerial establishments) connected with the administration of the Army is by rule or practice held by a man who is borne on the strength of the British Army, such a person holding such an appointment will be eligible for the allowance. Warrant and Honorary Commissioned Officers of the Subordinate Military Medical Service will come under this category.

10. European qualifications are indispensable in the post of Director of His Excellency the Governor's Band, and the holder of the appointment, if personally eligible, is entitled to exchange compensation allowance. (G. I., F. & C. D., No. 5511-E., dated 5th December 1899; *vide* G. R. No. 6187, dated 20th December 1899.)

11. The following specific instructions have been prescribed by the Government of India (Finance and Commerce Department, No. 2418-Ex., dated 26th May 1899, and No. 3457-E., dated 31st July 1899) in regard to the determination of personal eligibility of officers to exchange compensation allowance :—

1. In the Circular letter of the Government of India in the Home Department, dated 18th April 1879,

\* That is, "a person born and domiciled within the dominions of Her Majesty in India of parents habitually resident in India and not established there for temporary purposes only."

No. 21—746-53, it was ruled that no person other than a native of India as defined in Section 6 of 33 Vict.,\* Cap. 3, should, save in certain excepted Departments, be thereafter appointed to an

office carrying a salary of Rs. 200 a month or upwards without the special sanction of the Governor General in Council. Persons who belong to the class (natives of India) who are thus protected as against outside competitors are not eligible for exchange compensation allowance. In the case, therefore, of a claimant for exchange compensation allowance who has been born in India and whose father was at that time in the country, the first thing to be considered is not the appointment or Department which he at present holds or belongs to, but whether if he had

at the time he first entered Government service been an applicant for a post to which the restrictive orders of 1879 apply (a Deputy Collectorship for example), he could have been appointed thereto without the special sanction of the Government of India. An Indian born applicant for such a post would not, whatever his race, be regarded as falling under the restrictive orders of 1879 if he had been wholly or mainly brought up in this country. It follows, therefore, that a man of this description should be held *prima facie* ineligible on personal grounds for exchange compensation allowance, whatever his actual appointment may be, and if he demurs to this presumption, it will fall upon him to show fully and clearly—

- (a) that he was not domiciled in India at the time of his first appointment to Government service; or
- (b) that his parents were only temporary residents in this country.

If he cannot do this, his claim fails.

2. The disposal of 'personal eligibility' claims to exchange compensation allowance should further be subject to the following principles:—

(1) In all cases in which the question whether or not the officer concerned is a 'statutory native' has already been raised in connection with some claim of his to the privileges of a statutory native, the decision then arrived at must be regarded as final;

(2) All persons who have, subsequent to the promulgation of the orders of the 18th April 1879, above referred to, been admitted to Government service without the special sanction of the Government of India under circumstances which would have necessitated such sanction had they not been regarded as statutory natives, must be deemed personally ineligible for exchange compensation allowance.

3. In any case coming before it which the Local Government considers doubtful either in regard to the personal or the official eligibility of the claimant, reference will be made direct to the Government of India in the Finance and Commerce Department.

4. Where a Local Government has decided that an officer is not a statutory native for the purposes of the new exchange compensation allowance rules, and does not consider a reference to the Government of India to be required, audit officers will accept the decision as final.

5. Questions of personal eligibility for the allowance should be decided in accordance with the practical considerations indicated in the following memorandum and not with reference to legal technicalities, which are to be put aside.

*Memorandum showing the General Principles to be followed in dealing with claims to Exchange Compensation Allowance.*

I.—“*Domicile*” for the purpose of Clause (a), at the end of entry No. 1, *supra*, means applicant’s permanent residence at the time he entered Government service. A person who had been continuously in India up to that date, or had been absent from it only up to or before the age of 10, is held to have a practical Indian domicile. If he was in Europe for any appreciable time (*i.e.* not less than a year) subsequent to the age of 10 and before entering Government service, this may be held to establish a non-Indian domicile.

II.—*Permanent or temporary residence of parents in India*, for the purpose of Clause (b) at the end of entry No. 1, *supra*, is determined by the following considerations:—

- (1) If the father left India for good after retirement from Government service, or the exercise of a private profession there, he was a *temporary* resident.
- (2) If he remained on in India for any considerable period under the same circumstances, a *permanent* resident.
- (3) If he died in Government service, or in the exercise of a private profession, permanent or temporary connection of the family with India is evidenced by—
  - (a) Widow (if any) returning home or children having been sent home while under parental control—*temporary*.
  - (b) Widow (if any) remaining here or children not having been sent home—*permanent*.

III.—A man is *not a statutory native* for the

\* See definition of “statutory native” in paragraph 4† of Finance Department’s Resolution of 31st May 1897, No. 2422-Ex.

purposes of the new rules only if he fulfils one or more of the following conditions\* :—

- |                                                                                                                                                                                                                                               |                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Birth.</p>                                                                                                                                                                                                                                 | <p>(a) Born out of India.</p>                                                                                                                                                                         |
| <p>(b) Was out of India for some appreciable period (not less than a year) after the age of 10 and before he entered Government service.</p> <p>Personal non-Indian domicile.</p>                                                             | <p>(b) Was out of India for some appreciable period (not less than a year) after the age of 10 and before he entered Government service.</p>                                                          |
| <p>(c) Father had no connection or only a temporary connection with India. Whether the father’s connection was temporary or permanent is determined by the considerations mentioned in Clause II.</p> <p>Parents not permanent residents.</p> | <p>(c) Father had no connection or only a temporary connection with India. Whether the father’s connection was temporary or permanent is determined by the considerations mentioned in Clause II.</p> |

IV.—But *arrears claims* (*i.e.*, claims for periods prior to the application of the new rules) are admissible to persons who are not statutory



natives, only if the applicant has a personal non-Indian domicile as stated in Clause I of this Memorandum. Thus he may be admissible under the new rules as having been born out of India, or by reason of his father not having been a permanent resident; but if he himself had not left India between the age of 10 and his entry into Government service, he will not be admitted under the old rules.

V.—What has to be considered in dealing with claims to exchange compensation allowance is the *status* of the applicant in regard to “domicile” at the actual time when he enters Government service; consequently, a man’s visits to England *after* he entered Government service are irrelevant for the purpose of establishing personal eligibility; as also the fact that after that date he married in England or sent his children home.

*Note.*—These General Principles are intended to facilitate the testing of personal eligibility claims with reference to entry No. 1, *supra*, and do not override entry No. 2, which is intended to estop a person who has obtained, or tried to obtain, an appointment or concession as a statutory native of India from obtaining a subsequent advantage on the ground that he is not one.

(*Vide* G. Rs. Nos. 2775, dated 13th June 1899, 3931, dated 21st August 1899, and 4496, dated 27th September 1899.)

12. A question having been raised as to the extent to which the orders contained in entries\* Nos. 1 and 2 of paragraph 11 above were modified by the General Principles mentioned in entry\* No. 5, the Government of India directed that a rebuttal of the presumption referred to at the end of entry No. 1 would be accepted as satisfactory if it fully satisfied the test laid down in Clause III of the General Principles, but that such rebuttal would be still subject to a possible disqualification of the candidate under entry No. 2.

As regards persons appointed in England, personal eligibility is governed by the following orders:—

- (1) Persons of pure non-European descent or whose non-European ancestry is on the father’s side are absolutely disqualified.
- (2) Pure Europeans are eligible.
- (3) Eurasians, that is, officers who are of European descent on the father’s side, are *prima facie* eligible; but may be debarred when it seems clear that they are statutory natives.

When this last question arises, the point must be tested in the same way as in the case of officers appointed in India, *i.e.* by the General Principles subject to possible disqualification under entry No. 2 of paragraph 11 above.

The result of these orders is that an officer who might have applied (but did not) for an appointment as a statutory native may nevertheless obtain exchange compensation allowance under the ‘General Principles’ if he holds an appointment which qualifies for the allowance. The Government of

\* *Vide* pages 517-518, *ante*.

India admit the theoretical anomaly, but consider that it would not be expedient to remedy it by applying the General Principles only in cases of doubt and debarring any person "who clearly falls under the well-known definition of a statutory native." This definition is unhappily extremely vague, and the consequences of applying it in exchange compensation allowance cases were widely discrepant admissions and rejections by different Local Governments and Departments, and constant references on appeal or otherwise to the Government of India. The object of the General Principles is, at some possible sacrifice of logical consistency, to put an end to these constant differences of opinion by prescribing a fairly satisfactory test which can be acted on with certainty as soon as the relevant facts have been ascertained.

(G. I., F. & C. D., No. 340E., dated 29th January 1900; *vide* G. R. No. 839, dated 16th February 1900.)

13. In the case of officers appointed in India on or after 1st April 1897 who claim exchange compensation allowance under Article 41C, Civil Account Code, Sixth Edition, it is prescribed that a certificate of eligibility should be furnished by the Local Government. The certificate will be issued in one or other of the forms mentioned below according to the circumstances of each case:—

## I

In the case of offices in which European qualifications are deemed indispensable:—

"Certified that Mr. \_\_\_\_\_ is eligible for exchange compensation allowance, as he is not a Statutory Native of India and has been appointed to the office of \_\_\_\_\_ as a European and that office is one in which European qualifications are held to be indispensable."

## II

In the case of services and departments in which a proportion of Europeans is held to be indispensable:—

"Certified that Mr. \_\_\_\_\_, who is not a Statutory Native of India, has been appointed to the office of \_\_\_\_\_, as he is a European and for the purpose of maintaining that proportion of Europeans in the \_\_\_\_\_ Department which is held by the Government of India to be indispensable."

In submitting their recommendations for the grant of exchange compensation allowance to officers appointed by them, Heads of Offices are requested to give such information as will enable Government to furnish the above certificate. In these cases as well as in the case of officers appointed direct by Government, the certificate should be obtained from the Secretariat Department concerned with the administration of the service to which the officers belong.

## PART IV.]

## [SALARIES AND ALLOWANCES.]

(*Vide* G. R. No. 735, dated 10th February 1900.)

14. As a Military Assistant Surgeon in Civil employ is always liable to be recalled to military duty, he is entitled under Government of India Resolution No. 4847-Ex., dated 5th November 1898, to exchange compensation allowance, if not personally debarred as a statutory native of India. (G. I., F. & C. D., No. 1064, dated 17th June 1899; *vide* G. R. No. 3311, dated 15th July 1899.)

## PART V.—GRAIN COMPENSATION.

1. Sepoys in charge of district bungalows if on the permanent civil establishment are entitled to grain compensation allowances, but shetsandis, patels, kulkarnis, mahárs and rámoshis are not.

The head-quarter station of the táluka is the place in which the price of grain for the purposes of grain compensation allowances should be calculated for táluka establishments, and the Huzúr station for Huzúr establishments, provided they are not out in the districts, in which case the head-quarter station of the táluka, in which they may be serving should be taken as the guide. (G. R. No. 341, dated 23rd January 1877.)

2. Revenue village servants are not, in the ordinary sense of the word, on the civil establishment of Government. (G. Rs. Nos. 451, dated 25th January 1877, and 1684, dated 3rd April 1877.)\*

3. A recommendation having been made for the grant of compensation allowance to three stipendiary rakhwáldárs (village watchmen) in Khándesh, two of whom were in receipt of a monthly stipend of Rs. 3 each and the third in receipt of a stipend of annas 8, the Government of India observed that these men were manifestly only nominally servants of Government and should not be treated as Government servants in respect of grain compensation allowances. (G. I., F. D., No. 190, dated 25th April 1879; *vide* G. R. No. 1660, dated 14th May 1879.)

4. It occasionally happens that grain compensation is applied for and granted to the employés of one Department at the same time that no application is made, or, if made, is refused in the case of the employés of other departments. With the object of ensuring that all servants of Government similarly circumstanced shall be similarly treated, His Excellency the Governor in Council is pleased to direct that any departmental applications which may be received in future should be transferred to the Financial Department for enquiry and issue, in consultation with the Civil Departments concerned, of such general orders as the circumstances may demand. (G. C. No. 995, dated 15th March 1894.)

5. Grain compensation is not admissible to men absent on leave, nor to part-time servants who are only engaged by Government for specific duties which do not prevent their earning money in other ways. (G. I., F. C., No. 57 E., dated 6th January 1900; *vide* G. R. No. 444, dated 23rd *idem*.)

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\* It has been ruled in Government Resolution No. 2200, dated 20th May 1897, that the village havaldárs in Gujarát are servants of Government on civil establishments and that Article 72 of the Civil Account Code should be held to apply in their case, subject to the limitation that their total emoluments of pay and grain compensation should not exceed Rs. 5 per mensem.

## PART VI.—HOUSE-RENTS.

1. Local Governments should take care that the officer who audits claims for pay and allowances is informed whenever an officer of Government is allowed to occupy any public building without payment of rent.

Public officers are reminded that it can rarely, if ever, be right for an officer to draw an allowance for house-rent while he is occupying public premises. Before claiming any such allowance, under such circumstances, an officer should obtain explicit orders authorizing it. (G. I., F. D., No. 377, dated 12th June 1877; *vide* G. R. No. 2879, dated 25th *idem*.)

2. Local Governments and Administrations are authorized to grant allowances for the provision of office accommodation at their discretion upon the following conditions and restrictions:—

I.—If separate accommodation is provided, the allowance shall not exceed the actual rent paid for such accommodation.

II.—If the officer provides accommodation for the office in his own house, the allowance shall not exceed half the rent paid by the officer if he rents the house, or half the proper rent of the house if it is his own property.

III.—The allowance shall not exceed—

(i) any general or special departmental limit which is or may be prescribed by authority; or

(ii) what is ascertained in the Public Works Department to be a proper proportion of the rent of the house jointly occupied, with reference—

(1) to the share of the accommodation occupied;

(2) to the injury to the house as a private residence from its partial occupation as a public office.

(G. I., F. & C., No. 3253, dated 17th October 1879; (*vide* G. R. No. 4379, dated 10th December 1879.)

3. The following rules regarding the recovery of rent for Government quarters occupied by public officers entitled to Presidency house-rent have been prescribed by the Government of India:—

(i) Military and Medical officers and Warrant officers in civil employ, when entitled to presidency house-rent, shall, if residing in any building the property of Government, forfeit presidency house-rent allowance, and shall also pay house-rent on the scale laid down in G. G. O. No. 859 of 13th October 1866, Medical officers being charged according to their relative rank.

(a) This rule does not apply to officers of the Public Works Department.

(ii) Civil officers (including Chaplains) and all officers and subordinates in the Public Works Department when entitled to Presidency house-rent shall, if residing in any building the property of Government, draw presidency house-rent and pay-rent to be fixed in each case (by the Superintending Engineer of the Circle in the case of houses in charge of the Public Works Department) so as to cover interest at  $4\frac{1}{2}$  per cent. on the actual or estimated capital cost of the property, in addition to a fair allowance for risks and for the cost of repairs.

(a) This rule does not apply to Supervisors and Overseers of the Public Works Department who come under the rules of the Departmental Code.

If the quarters are not the property of Government but rented by it, the rent to be recovered from the officer shall be the actual rent if the officer occupies the whole house, or a fair share, to be determined by the Superintending Engineer, if he occupies a part.

(iii) If the rent payable by an officer under rule (ii) is less than the amount of Presidency house-rent allowance to which he is entitled, he shall draw only so much of the house-rent allowance as is equal to the rent payable by him.

(iv) Officers who are supplied with public quarters and compelled to live in them for special reasons, such as Resident Physicians and Surgeons of Hospitals, are exempted from the operation of these rules, so far as they relate to the payment of rent for the occupation of such quarters.

(v) These rules do not apply to Military officers in military employ.

(G. I., F. & C., No. 3512, dated 18th September 1884; *vide* G. R. No. 3328, dated 9th October 1884.)

## SECURITIES.

1. The postage on advices forwarded from the Bombay Presidency of notes enfaced for payment of interest in London, should be prepaid. (S. of S., Finl., No. 137, dated 17th December 1866; *vide* G. M. No. 66, dated 16th January 1867.)

2. A copy of the following letter No. 2120, dated 31st March 1874, addressed by the Government of India to the Secretary and Treasurer, Bank of Bengal, was forwarded to the Secretary and Treasurer, Bank of Bombay, for information and guidance:—

“The omission to observe the proper form of endorsement of Promissory Notes tendered for renewal, having in a recent case in the North-Western Provinces afforded facility for the misappropriation of notes by a treasury clerk, I am directed to request that in future when notes are received for renewal ‘blank endorsed’ instead of in the proper form, *viz.*, with the words ‘received a renewed note in lieu of this in my name,’ you will be good enough immediately to point out the irregularity to the officer concerned.”

(G. R. No. 1222, dated 17th April 1874.)

3. Section 30 of the Bombay District Municipal Acts deals with the contracts, and the transfer of Government Securities is not a contract. Under Section 15 the Municipality has a common seal, and I think this common seal must be affixed to every instrument by which a transfer of municipal property is to be effected: *vide* 45 and 46 Vic., Cap. 50, Section 118. The Act is silent as to the person by whom and the mode in which the common seal is to be affixed. It is one of those matters as to which each Municipality may make rules under Section 32. In the absence of such a rule the Municipality, or any Committee thereof so empowered under Section 27 (10), must decide on each occasion who is to affix the common seal; and the person so authorized should then affix the seal to the instrument in question, in this case the transfer of a Government Security, and authenticate the same by his signature. (Adv. Gen., No. 25, dated 3rd April 1889: *vide* G. R. No. 1942, dated 16th May 1889.)

4. Government Securities to be transferred to Municipalities to which the Bombay District Municipal Acts apply, should be transferred into the corporate name of “the Municipality of ” and not into the name of the President. (G. R. No. 1942, dated 16th May 1889.)

5. The best precaution which can be taken by public officers in the case of Government Promissory Notes tendered as security deposits by contractors and others, if there be any doubt as to the regularity of the endorsements thereon, is to send

such notes to the Public Debt Office for renewal. (G. I., F. D., No. 1477, dated 19th June 1875: *vide* G. R. No. 2134, dated 5th July 1875.)

6. It should be distinctly understood that in future when men of straw or inadequate means are accepted as sureties, and any loss to Government results from the insufficiency of such security, the officers accepting such sureties will be held personally responsible for any loss incurred. (G. R., R. D., No. 2608, dated 21st April 1882.)

7. The following opinion No. 13, dated 5th January 1885, was recorded by the Remembrancer of Legal Affairs:—

“In this case it seems that V. made an application on the 26th November 1881 for canal water for 5 acres of land in his survey No. 82 in the village of Parvati for watering a sugarcane crop. This application was granted and on the 18th January 1882 he made a further application for water for other 5 acres in the same number, which was also granted.

“2. But when the area under the sugarcane crop irrigated by V. came to be measured it proved to be 15 acres 12 gunthas, for which, at the settled rate of Rs. 25 per acre, the Irrigation Department had a claim against him for Rs. 382-8-0. This sum the Mámílatdár was desired to recover. In the meantime V. absconded and the sale of the crop, which the Mámílatdár attached, realized Rs. 125 only.

“3. Below each of the two applications for water made by V. there is a security-endorsement to the effect that, if the applicant should fail to pay the water-rate or any other sum due by him on account of the water, the surety would pay for him. This endorsement on the first application was signed by V. M., on the second by G. L. D. These two gentlemen have been called upon to pay what is due by V.; but the former denies his responsibility, because on the 14th January 1882 he gave notice to the Executive Engineer for Irrigation requesting that his security might be cancelled, and the latter alleges that he is only responsible for what is due by V. on the 5 acres of land in respect of which he stood surety.

“4. I do not think that the notice given by V. M. diminishes his responsibility. Under Section 130 of the Contract Act it is only ‘a continuing guarantee’ which may at any time be revoked by the surety as to future transactions. A continuing guarantee is one which extends to a series of transactions (Act IX, 1872, Section 129). V. M. guaranteed only the payment due by V. in respect of his one application and this cannot be called a continuing guarantee. Having contracted with the Executive Engineer to indemnify him against any failure to pay on the part of V. the contract cannot be cancelled at his sole desire. It could only be cancelled with the concurrence of both the parties to it.

“5. But each of the two sureties is, in my opinion, only responsible for the particular transaction to which he was a party, *i. e.*, for the dues recoverable from V. in respect of the 5 acres of land to which the application related, beneath which they respectively executed a security-endorsement. And as Rs. 125 have already been realized in respect of the whole area of 15 acres 12 gunthas which V. irrigated, each of the sureties is, I think, entitled to credit for the portion of that amount which bears the same ratio to the whole as 5 acres does to 15 acres 12 gunthas, and is only responsible for the difference between such portion and the dues recoverable on 5 acres \* \* \* \* \*”

(G. R., R. D., No. 663, dated 23rd January 1885.)

8. There is no objection to the acceptance, from Government contractors, of Municipal and Port



## SECURITIES.]

Trust debentures as security deposits. Such debentures may also be accepted as security deposits from Government officers entrusted with the custody of public money. (G. R. No. 2313, dated 11th August 1885.)

9. The rules which direct that public securities deposited for more than a year with public officers in any Department should be entrusted to the Accountant General do not apply to Promissory Notes, the property of Native States, securities held in trust by the Administrator General and Official Assignee and Trustee, those held by a Government officer merely as a joint trustee with private individuals, or those deposited in Courts of Justice and forming the subject of law suits. (G. I. F. D., No. 2155, dated 11th August 1880; *vide* G. R. No. 3070, dated 25th *idem*.)

10 The term "Public Office" used in Section 33 of the Indian Stamp Act, 1879, has been accepted by the Government of India as meaning an office 'belonging or pertaining to the State.' The same expression used in Section 7 (1) of the Indian Securities Act, 1886, accordingly applies only to a Government office, and the section is, therefore, inapplicable to those of the Hyderabad Municipality and the Karáchi Port Trust. (G. R. No. 1710, dated 5th June 1888.)

11. It is not desirable to add to the list of *ex officio* holders under Section 7 (1) of the Indian Securities Act XIII of 1886, further than is really necessary. (G. I., F. & C., No. A.—5096, dated 20th December 1892; *vide* G. R. No. 1711, dated 4th May 1893.)

## STATIONERY.

1. The control of the expenditure on account of stationery is transferred to the Local Governments and Administrations of those Provinces where the charge for stationery is a Provincial liability. The Local Governments and Administrations concerned should accordingly conduct all correspondence regarding expenditure of stationery independently of the Government of India, but with a due regard to existing scales and rules. (G. I., F. D., No. 570, dated 15th May 1879; *vide* G. R. No. 1908, dated 4th June 1879.)

2. All heads of offices under the Judicial Department should address the Financial Department direct in regard to all matters relating to stationery. (G. R. No. 2527, dated 18th June 1892, and G. C., J. D., No. 3659, dated 6th July 1892.)

3. The annual report of the Stationery Department should be prepared in the manner indicated in the following extract paragraph 12 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 4674, dated 3rd September 1887. Copies of the report will be furnished annually to the Government of India:—

“12. An annual report on the operations of the Stationery Office is submitted by the Superintendent to the Government of Bengal; but this report has not hitherto dealt at all fully with the expenditure on and consumption of stationery as a whole. Some statements are appended to the report, which relate to the expenditure as a whole; but the statements do not work into each other, and they do not appear to be in any way agreed with the Government accounts. The Governor in Council is pleased to direct that in future the annual report should contain a general account, setting forth in the main sections in which the stationery accounts are divided—

- (a) the value of stationery received from England;
- (b) the value of stationery locally purchased;
- (c) the distribution by Governments and Departments;
- (d) the amounts remaining in stock.

“These should be agreed, wherever possible, with the financial accounts; and this will certainly be possible in respect of the expenditure on local purchases, and the debits against the various Local Governments for their consumption. This report should be reviewed by the Government of Bengal, and should, with the orders on it, be submitted to the Government of India in the Finance Department.”

(G. I., F. & C., No. 4674, dated 3rd September 1887; *vide* G. R. No. 1212, dated 3rd May 1888.)

4. It is desirable that each Superintendent of Stationery should be supplied with a copy of the annual report of the other Stationery Offices. (G. I., F. & C., No. 5108-S.R., dated 21st December 1892; *vide* G. R. No. 198, dated 16th January 1893.)

Two copies of the report on the Bombay Stationery Department should be furnished by the Superintendent of Stationery, Bombay, direct to the

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Superintendent of Stationery, Madras, and a third copy to the Government of Madras, Financial Department. (G. R. No. 1077, dated 17th March 1893.)

5. The Superintendent of Stationery should submit to Government annually in the month of October a comparative statement of the cost of stationery supplied to the several departments in the Bombay Presidency in the annexed form, and should state whether in his opinion instructions are necessary to individual offices with a view to prevent the waste of particular articles of stationery.

*Comparative Statement of the Cost of Stationery supplied to the several Departments in the Bombay Presidency.*

	1886-87.	1887-88.	Full explanation as to the causes of increase or decrease in the consumption of stationery under each head.
Administration ...			
Assessed Taxes... ..			
Customs ... ..			
Ecclesiastical ... ..			
Forest ... ..			
Government of India ...			
Law and Justice ... ..			
Marine Department ... ..			
Marine Provincial ... ..			
Medical ... ..			
Military Department ...			
Minor Departments ... ..			
Mint ... ..			
Miscellaneous Provincial.			
Opium ... ..			
Police ... ..			
Political Agencies ... ..			
Postal Department ... ..			
Public Works Department.			
Revenue ... ..			
Salt ... ..			
Stamp Department ... ..			
Stationery and Printing.			
Telegraph Department .			

(G. R. No. 116, dated 11th dated January 1887.)

6. The store accounts of the Stationery Department should be audited by the Outside Audit Branch of the Accountant General's Office. (G. R. No. 2541, dated 15th September 1887.)

7. Instead of the whole of the accounts of the Superintendent of Stationery, only a percentage of items need be checked by the Outside Audit Department of the Accountant General's Office. A copy of the report of the examination should be submitted to Government. (G. R. No. 913, dated 26th February 1892.)

## STATIONERY.]

8. The heads of offices noted in the margin can spare one member of their establishment to attend the Committee for taking an inventory of stationery stores in stock at the close of each official year. The Superintendent of Stationery should give a fortnight's notice to the heads of offices whose turn it may be to lend officers of their establishments, and should arrange that the turn of the Customs Department shall not fall in the same year in which it has to furnish an officer for the verification of the balances of the Currency Office.

The rule followed in the verification of balances of stamps and the stock of the Government Book Depot requiring the officer responsible for the balances to deliver to the verifying officer, before the testing commences, a statement showing what quantities ought to be in stock, need not be insisted upon in the case of the stationery stores.

(G. Rs. Nos. 913, dated 26th February 1892, 2750, dated 4th July 1892, and 4339, dated 3rd November 1892.)

9. The 1st of October is fixed as the date for rendering the stationery stock accounts for audit. (G. R. No. 913, dated 26th February 1892).

10. An explanation should be given when any noticeable discrepancy is discovered in the quantities of the several articles of stationery which are found either short or surplus in the stores of the Superintendent of Stationery at the end of the official year. (G. R. No. 241, dated 20th January 1883.)

11. The differences between the actual stock and the balance as per the stock books of the Stationery Department should be adjusted in the stock books with the sanction of Government by means of regular plus and minus entries, which should refer to the Government order justifying such entries. (G. Rs. Nos. 913, dated 26th February 1892, and 3999, dated 23rd November 1895.)

The balances of stock of the stationery offices should be kept on as low a level as is consistent with the conduct of business.

(G. I., F. & C., No. 5287-S.R., dated 5th November 1895; *vide* G. R. No. 4020, dated 26th *idem*.)

12. The annual indents for stationery stores should be despatched to England not later than the 10th of March. (G. I., F. & C., No. 4057, dated 26th August 1890, and S. of S. No. 12 Financial, dated 17th August 1893; *vide* G. Rs. Nos. 3004, dated 8th September 1890, and 3710, dated 25th October 1893.)

13. The Superintendent of Stationery should arrange for the submission of the indent through

## [STATIONERY.]

the Accountant General in sufficient time to reach Government not later than the 10th of February of each year.

The officers named in the margin should submit their indents so as

Inspector General of Police.  
Executive Engineer, Karachi Canals.  
Executive Engineer at the Presidency.  
Principal, College of Science, Poona.  
Marine Store-keeper.  
Superintendent, Deccan Revenue Survey.  
Superintendent, Konkan Revenue Survey.  
Executive Engineer, Dockyard Division, Military Works.  
Chief Engineer, Military Works, Bombay Command.

to reach the Stationery Office not later than the 30th October of each year.

No action will be taken on indents which will not reach that office before that date, but such indents will be returned to the indenting officers for submission in the following year.

(G. R. No. 747, dated 23rd February 1894.)

14. Indents on the India Office for stationery should show what portion of the paper demanded is to bear the Government mark, and should also specify the colour required. (S. of S. No. 19, dated 10th April 1884; *vide* G. R. No. 1910, dated 30th May 1884.)

15. The report on the average deficiency per ream on each supply of paper received from England by the Stationery Department on the annual indent should be submitted by 15th February in each year to admit of its reaching the Government of India by 1st March. (G. R. No. 2023, dated 13th July 1886.)

16. With a view to secure uniformity in the system of accounting followed in the stationery offices of Calcutta, Bombay and Madras, the following recommendations submitted by the Comptroller General should be adopted.

1st.—That the entries in the vouchers of articles supplied to the indenting officer should be numbered in a consecutive series, and that the receiving officer should certify the number of entries admitted by him.

2nd.—That the stationery received from England and by local purchase, together with that returned by any officer, should be entered in one book instead of in separate books as at present; that the book should be kept in the tabular form now used for issues, the quantities being posted in black ink, and immediately above them the money value in red ink, and that the mode of entering the articles in the ledger should be altered, and a new form (as proposed by the Comptroller General) be adopted for the purpose.

3rd.—That the expenditure of stationery should be registered separately for each Government as Bengal Judicial, Bengal Jail, &c., instead of as at present in one general section, similar divisions being observed in regard to Military and such like Imperial departments.

## STATIONERY.]

4th.—That the sale-proceeds of stationery sold to officers not entitled to receive it at Government expense should be registered in a separate book, and be paid daily into the General Treasury.

5th.—That the local vendors of stationery should draw their money from the Accountant General on the advice of the Superintendent of Stationery and countersigned by the Board.

6th.—That the Superintendent should furnish the Board with a statement, in duplicate, of the precise articles found excessive or deficient with a view to "writes-off" in account, and that the Board should keep one copy, returning the other to the Superintendent with its orders endorsed upon it.

7th.—That when an officer who receives his stationery from another Presidency applies for certain articles, the Superintendent should, in doubtful cases, communicate with the stationery office of that other Presidency before supplying the articles to the indenting officer.

8th.—That an average rate of value of stationery supplied should be annually fixed, to which 10 per cent. on English and 5 per cent. on local purchase stores should be added.

9th.—That the existing rules by which the Superintendent fixes separate months in rotation for officers to apply for stationery should be strictly enforced.

For articles of which large issues occur, change of figures should be guarded against by the quantities of articles, in which misappropriation is likely, being written down in words in the remark column by the receiving officer, and the despatcher should run his pen through all blank spaces.

Whenever a number of indenting officers belong to one Department in a Province, their indents should be submitted to the head of their Department, who should consolidate the indents, and the statistics of past expenditure, and of balances, for checking the indents, in one table, consisting of separate sections for the past expenditure, the balances, and the new indents; but details of this kind might be arranged by the head of the Department with the Superintendent of Stationery.

The consolidated indent should show in red ink any correction which might be made by the head of the Department, who would forward it, and the separate indents of the several indenting officers, to the Superintendent of Stationery.

This officer should retain the consolidated indent as his voucher, and should turn the separate indents to account as invoices, for the several indenting officers, of the articles despatched to them.

## [STATIONERY.]

On completion of the despatch of the several indents, which will have been included in the consolidated indent, the totals shown in this last would be posted as the account which the Comptroller General proposes should be kept of the expenditure of stationery in each principal Department in a Province.

The indents from the Executive officers in the Public Works Department should be consolidated by the Chief Engineer of the Province or Government to whom they are subordinate. Similarly, those for Jails, Police, Education, Registration, and other special Departments should be consolidated by the heads of the respective Departments.

In the case of a Deputy Commissioner who has one general office with Revenue, Judicial and General sections, it will not be worth while to divide off the indent into several sections. One indent may be prepared for the whole office without distinguishing the sections. The Deputy Commissioner should submit his indent to the Commissioner, who in every Province has special knowledge of the general branch of the work of district officers. The Local Governments should select one or other of the heads of the Judicial and Revenue Departments, whether Chief Court, or Judicial Commissioner, Board of Revenue or Financial Commissioner, to consolidate and pass the district indents. The general character of the work in a district, *viz.*, whether heavy or light in the Judicial or Revenue Branch, would generally be known to whatever chief authority be selected, and in cases when he might not be fully informed, and in which the doubtful item might be of sufficient importance to bear a reference, official, or demi-official, to the head of the other Departments, the opinion of the latter may be taken.

With this illustration of the way of dealing with cases in which a district officer is subordinate to separate controlling Departments, the Local Government will have no difficulty in arranging for the consolidation of the indents of stationery by officers in charge of districts, or of divisions of Public Works, and the like; and they should issue subsidiary orders accordingly.

(G. I., F. D., No. 3675 dated 30th September 1875; *vide* G. R. No. 3440, dated 26th October 1875.)

17. The Superintendent of Stationery, Bombay, is authorized to supply stationery to the travelling post offices in Bombay. (G. R. No. 3510, dated 1st November 1875.)

18. The stationery required for the use of the Nagpur Division of the Railway Mail Service should be sent direct to Nagpur from the Bombay Stationery Office. (G. R. No. 3914, dated 4th October 1892.)

## STATIONERY.]

19. The several indents for stationery furnished by the Superintending Engineers of Divisions should be consolidated by the Examiner of Public Works Accounts. (G. R. No. 3332, dated 10th August 1876.)

Government Law Officers.	{	1. Advocate General.	20. Of the officers named in the margin Nos. 1, 2, 3, 4, 5, 10 and 12 should prepare their own indents of stationery. The Prothonotary of the High Court should prepare indents for Nos. 6, 7, 8, 9 and 11. The indents for Nos. 13 and 14 should be prepared by the Senior Magistrate of Police. (G. R. No. 3735, dated 9th September 1876.)
	{	2. Remembrancer of Legal Affairs.	
	{	3. Solicitor to Government.	
	{	4. Administrator General.	
	{	5. Reporter of the High Court.	
	{	6. Commissioner and Taxing Master, High Court.	
	{	7. Prothonotary of the High Court.	
High Court Officers, Original Side.	{	8. Clerk of the Insolvent Debtors' Court.	
	{	9. Sheriff of Bombay.	
	{	10. Coroner of Bombay.	
	{	11. Chief Translator and Interpreter, High Court.	
	{	12. First Judge of the Small Cause Court.	
Judicial Officers...	{	13. Senior Magistrate of Police.	
	{	14. Clerk to the Court of Petty Sessions.	

21. Consolidated statements of stationery for officers of the Marine Department should be prepared by the following officers:—

The Superintendent of Marine—For all officers subordinate to him.

The Shipping Master—For the Shipping Office, Bombay.

The Master Attendant, Karachi—For the *tug Manora*.

(G. R., M. D., No. 1482, dated 11th October 1876; *vide* G. M. No. 4218, dated 18th *idem*.)

<ol style="list-style-type: none"> <li>1. Political Agent, Cutch.</li> <li>2. Political Agent, Kolhápúr and Southern Marátha Country.</li> <li>3. Political Agent, Sávantvádi.</li> <li>4. Political Superintendent, Pálanpur.</li> <li>5. Political Agent, Káthidwár.</li> <li>6. Agent to the Governor General, Baroda.</li> <li>7. Political Agent, Mahi Kántha.</li> <li>8. Political Agent, Rewa Kántha.</li> <li>9. Extra Assistant General Superintendent of Operations for the Suppression of Thuggee and Dacoits, Baroda.</li> <li>10. Political Agent in Turkish Arabia.</li> <li>11. Political Resident, Persian Gulf.</li> <li>12. Political Agent, Muscat.</li> <li>13. Political Resident, Adon.</li> <li>14. Political Agent, Zanzibar.</li> <li>15. Political Agent, Western Málwa.</li> <li>16. Her Majesty's Minister at the Court of Persia at Tehran.</li> </ol>	<p>22. The Political officers noted in the margin are not subordinate officers in the sense used in paragraph 3 of the Resolution of the Government of India No. 3675, dated 30th September 1875, and they should</p>
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therefore obtain stationery stores by directly indenting upon the Superintendent of Stationery.

(G. I., F. & C., No. 3556, dated 20th October 1876; *vide* G. R. No. 4412, dated 27th *idem*.)

23. The system of consolidated indents for stationery prescribed in the Resolution of the Government of India No. 3675, dated 30th September 1875, should not be enforced in the case of Collectors and Superintendents of Police.

(G. I., F. & C., No. 3576, dated 21st October 1876; *vide* G. R. No. 4431, dated 30th *idem*.)



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24. The stationery indents from the Southern Marátha State Railway officers may be complied with on the countersignature of the Engineer-in-Chief. (G. R. No. 1396, dated 14th April 1882.)

25. The Adjutants of Royal Artillery Divisions and Districts in the Bombay Presidency may obtain stationery on payment from the Stationery Department. (G. I., F. & C., No. 278, dated 14th April 1882; *vide* G. R. No. 1554, dated 28th *idem*.)

26. Executive officers of the Military Department should submit their indents for stationery direct to the Superintendent of Stationery and not through the heads of their offices. (G. R. No. 168, dated 14th January 1884.)

27. Executive Commissariat Officers and Medical Officers in charge of Military Hospitals are authorized to forward their indents for stationery direct to the Superintendent of Stationery instead of sending them to their heads of departments. (G. I., F. & C., No. 1262, dated 12th March 1884; *vide* G. R. No. 1207, dated 29th *idem*.)

28. The Director General of the Archæological Survey of India should include articles of stationery required for the use of his Department in the annual indent for stationery stores required for each of the three Presidencies. As to the supply of instruments, the best course would be for the Director to include the requirements of his Department in the annual indents of either the Mathematical Instrument Depôt at Bombay or of the Depôt at Calcutta. This could be arranged in direct communication with the Superintendents of the depôts. If the indents of the subordinates of the Director are countersigned by him before being accepted, a sufficient check will be maintained on the issues. (G. R. No. 1831, dated 25th June 1886.)

29. All supplies of drawing materials and stationery required by all Departments in the Bombay Presidency should be obtained through the Superintendent of Stationery, who will indent for the supplies needed. (G. R. No. 1907, dated 20th June 1888, and S. of S. No. 7 (Finl.), dated 21st February 1889; *vide* G. R. No. 1561, dated 16th April 1889.)

The effect of the foregoing order is that indents for scientific instruments and drawing materials should be forwarded to the India Office with the indents of the Superintendent of Stationery for stationery stores instead of being sent direct to England. It is not intended that the arrangement under which the articles are supplied by the Executive Engineer, Presidency, should in any way be altered. Provision for these articles should therefore be made in the Public Works Estimates.

The drawing materials, &c., indented for by the Public Works Department should be made over by the Superintendent of Stationery to that Depart-

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ment. For the other Departments the Superintendent is the distributing medium.

(G. Rs. Nos. 4925, dated 16th December 1889, and 527, dated 14th February 1890.)

**30.** The Juvenile Reformatory established at Yerrowda may obtain its supply of stationery from the Stationery Department on annual indent.

(G. R. No. 4009, dated 2nd October 1889.)

**31.** The Director, Persian Gulf Section Indo-European Telegraph Department, should transmit his indents for stationery to the Superintendent of Stationery in time to admit of their inclusion in the annual stationery indents of the Bombay Presidency. (G. R. No. 1357, dated 14th April 1891.)

**32.** The Gokaldás Tejpál Hospital may be included in the list of institutions entitled to receive stationery from the Stationery Department, the cost of the stationery supply to it being, like other charges, recovered from the Municipality. (G. R. No. 1648, dated 11th April 1892.)

**33.** All paper should be obtained from the Stationery Office except small quantities required for printing urgent matter and which can be paid for from the contingent allowance. Paper for vernacular establishments should be purchased locally. The Survey Department is included in this ruling. (G. Rs. Nos. 867, dated 22nd February 1876, and 5128, dated 9th December 1876.)

**34.** When paper is required for printing, the fact should be clearly set forth in the indent. (S. of S. No. 51, Finl., dated 13th February 1879; *vide* G. R. No. 1458, dated 26th April 1879.)

**35.** It is one of the principal duties of the Superintendent, Government Central Press, to examine in person the stock of paper in charge of the warehouseman at the end of every month and satisfy himself that every sheet of paper obtained from the Stationery Department is properly accounted for. A proper register should be kept of the paper consumed in the press room, and the Superintendent should see that in no instance is paper indented for from the warehouseman in excess of the actual requirements.

Large-sized account papers, such as Imperial, Royal, Medium and Demy, being very costly should be used with discretion. Whenever any authority exists for the use of a specified kind of paper for a particular description of work or form, the Superintendent may use that paper, but when without such authority an indenting officer insists on his work being printed on a superior quality of paper, the Superintendent should apply for the orders of the Chief Secretary in the General Department, and should act accordingly.

The Superintendent of the Press should forward the indents for stationery direct to the Superintendent of Stationery, who should comply with them

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so far as they are admissible and submit for the decision of Government any question on which he may wish to obtain orders.

(G. Rs. Nos. 247, dated 23rd January 1876, and 1447, dated 15th May 1885.)

**36.** The permanent pay-orders prescribed in Article 1020 of the Civil Service Regulations should be written on strong and durable paper. The Superintendent of Stationery should supply specially tough paper that may be required for those pay-orders so as to ensure their preservation in good condition and thus avoid the risk of error when orders are re-copied. (G. I., F. D., No. 3262, dated 10th October 1876; *vide* G. R. No. 4272, dated 17th *idem*.)

**37.** The Superintendent of Stationery is authorized to comply with the indents forwarded to him by the Superintendent of the Orphanage Press, Poona, for paper for printing forms required by the officers of the Military Department at Poona. (G. R. No. 478, dated 5th February 1884.)

**38.** The paper required by the Superintendent, Education Society's Press, for the execution of Government work is supplied to him by the Stationery Department on quarterly indents. With these indents is received from him a statement showing separately the consumption of the several descriptions of paper on account of each office during the preceding quarter, in support of which vouchers from the officers supplied with the printed work are furnished. On the total expenditure of paper during a quarter a wastage allowance of 15 sheets per ream is charged and a separate statement is submitted by the Superintendent which shows the quantity of paper consumed in packing forms and for striking off proofs; but this expenditure is not supported by any vouchers from the officers. Supplies required before the quarterly indents fall due are obtained by the Superintendent on advance receipts and the indents when received are examined in this office and submitted for the sanction of Government. The Secretary to the Poona Orphanage Press should adopt the same procedure when preferring indents for supplies of stationery. (G. R. No. 1172, dated 28th March 1884.)

**39.** Heads of offices should as far as practicable use half-bleached paper for making covers. Officers when preferring their indents for stationery on the Stationery Department should certify at the foot thereof that half-bleached and no other paper has, as far as practicable, been used by them for making covers. (G. Rs. Nos. 3207, dated 7th September 1881; 3463, dated 21st September 1881; 3836, dated 14th October 1881; and 3870, dated 18th October 1881.)

**40.** Envelopes made of country paper are good enough for all ordinary purposes, and it is expedient to extend their use in all Government offices, in-

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cluding the Secretariat offices, and to very largely reduce the indents for envelopes made of English paper. Accordingly the several Superintendents of Stationery should supply only 20 per cent. of the requisitions made on them for envelopes of English paper, provided the quantity stated in those requisitions does not exceed the average quantity hitherto supplied. Where the quantity is in excess, a further proportional reduction should be made. The balance of the indent should consist of envelopes of Indian paper. (G. I., F. & C., No. 1975, dated 15th December 1881; *vide* G. R. No. 16, dated 3rd January 1882.)

**41.** The Stationery Department should supply all that is actually required in the way of stationery by every public office. The Superintendent of Stationery supplies Indian paper, and there is no reason why he should not get envelopes made of that paper at the Central Press and comply with indents for them. It is his duty to control the supply of all stationery. (G. R. No. 1949, dated 7th July 1885.)

**42.** All indents for envelopes should in conformity with the instructions contained in the foregoing Resolution be received, scrutinized and passed in the first instance by the Superintendent of Stationery. (G. R. No. 2728, dated 25th September 1885.)

**43.** In the majority of cases nothing need be printed on envelopes except the words "On Her Majesty's Service," but when requisitions are made for envelopes with addresses, &c., printed, the envelopes should be sent by the Superintendent of Stationery through the Press to the indenting officers, or a supply of blank envelopes may be kept at the Press to supply such demands. (G. R. No. 2728, dated 25th September 1885.)

**44.** Except in the case of a few high functionaries the supply of English envelopes should be altogether done away with and white country envelopes issued for demi-official correspondence in lieu of English and the old country brown paper envelopes. The Superintendent, Government Central Press, should keep in stock foolscap and note size envelopes of the country foolscap paper (14 lbs.) and issue them for demi-official correspondence to Government officers on indent, it being of course understood that the supply of the old brown paper envelopes for ordinary official correspondence is not to be interfered with. The envelopes should be gummed at the Press at the time of issue, if the indenting officer wishes this to be done. The number of white envelopes required will depend mainly on the amount of demi-official correspondence carried on by an officer, and heads of offices should submit along with their indents on the Press a certificate to the effect that the number asked for will be actually required for use during one year and that a small

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number cannot be made to suffice for the purpose. (G. Rs. Nos. 623, dated 21st February 1890, and 2123, dated 21st June 1890.)

45. English envelopes should be supplied for the use of the Adjutant General personally for purposes of demi-official correspondence. As regards the other officers of his Department the orders contained in Government Resolution No. 623, dated 21st February 1890, should be held to apply to them. (G. R. No. 763, dated 3rd March 1890.)

46. The officers who have been authorized by Government Resolution No. 1261, dated 25th March 1889, and subsequent Resolutions to obtain blue-black ink from the office of the Superintendent of Stationery should also be supplied with English envelopes for their use in the following proportion:—

	Heads of Offices or Departments.	Assistants, De- puties, &c.
Envelopes, foolscap size ...	50	...
Do. note size ...	100	20

(G. R. No. 2647, dated 25th July 1891.)

47. The Superintendent of Stationery is authorized to revise whenever necessary the allowances of blotting paper to public offices in this Presidency in accordance with the rule noted in the margin, approved by the Government of Bengal for that Province. (G. R. No. 2857, dated 26th August 1884.)

“It will be sufficient if the Superintendent’s suggestion be adopted so far that the scale be increased from 12 to 24 sheets of blotting paper for heads of offices and principal assistants according to requirements and not as a fixed general rule.”

48. As regards the supply of blotting paper for use in Government offices the following scale, which is in force in Calcutta, should be brought into operation in this Presidency:—

Twelve sheets per man per annum and 12 to 24 sheets per annum for heads of offices and Departments and Principal Assistants according to requirements, but not as a fixed rule.

(G. R. No. 3234, dated 27th October 1888.)

49. It is not advisable that black ink powder, for the use of school boys, should be supplied by the Stationery Department, as it has no means whatever at command to control its expenditure, and as the ink required for the boys is generally prepared from very common stuff, the Head Masters of Government Schools may be allowed to purchase materials for preparing it from the local markets. (G. R. No. 3829, dated 23rd October 1878.)

50. Red ink prepared from fuchsine aniline may be supplied by the Superintendent of Stationery, Bombay, for the use of the offices to which articles of stationery are supplied by him. (G. L. F. & C., No. 3649, dated 12th November 1880; *vide* G. Rs. Nos. 4202, dated 27th idem, and 2813, dated 2nd August 1881.)

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51. Black writing ink of Indian manufacture and of good quality as regards colour and durability is procurable at a price much cheaper than that paid for the imported article. In pursuance of the policy to substitute articles of Indian manufacture for European stores, the Government of India directs that the use of Morrell's black registration ink shall be discontinued, and that Stephens'\* blue-black and black ink shall be used in small quantities sufficient only for the use of the few high functionaries who may prefer it to Indian made ink. (G. I., F. & C., No. 724, dated 6th February 1882; *vide* G. R. No. 620, dated 20th *idem*.)

52. The ink required in all Government Presses for the purpose of form printing or for other ordinary printing work should be procured from Bábu Amrita Lal Roy of Calcutta or from any other local manufacturer, provided that ink of suitable quality is furnished and that the cost is not higher than that of imported ink of similar quality. No indent for printing ink of a superior quality should be forwarded to the Secretary of State without first ascertaining that ink of a quality suitable for the work cannot be procured from local manufactures. (G. I., F. & C., No. 3485, dated 31st August 1882; *vide* G. R. No. 3566, dated 16th September 1882.)

53. Officers for whom fixed contingent allowances have been sanctioned should obtain the sanctioned quantity of Stephens' blue-black ink in the local market and charge it against those allowances. (G. R. No. 3300, dated 11th September 1883.)

54. All Departments of the Secretariat and all officers who have been authorized to use Stephens' blue-black ink should be requested to obtain supplies thereof, like any other articles of stationery, from the Superintendent of Stationery, who should have timely notice of the quantity required so that he may forward an annual indent to England. (G. R. No. 1691, dated 12th July 1886.)

55. Subordinate Judges are not among the "few high functionaries" to whom alone Stephens' blue-black ink can be supplied. (G. R. No. 16, dated 4th January 1887.)

56. Eight bottles of Hakim Abdul Karim's blue-black ink should be supplied annually to District Superintendents of Police who may require it for their personal use and for writing cheques, bills and other important documents only. Three bottles

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\* Government Resolution No. 10, dated 4th January 1887, directed that all Heads of Departments and Offices who had been permitted to obtain Stephens' blue-black ink from the stationery stores or who had hitherto been purchasing the article from their contingent allowances in the local market should discontinue the use of that article and obtain in its stead the requisite quantity of Hakim Abdul Karim's blue-black ink from the Stationery Department, the proportion of three bottles of the latter to two quart bottles of Stephens' ink being observed in indenting for their supplies.

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should be supplied to Assistant Superintendents of Police for similar purposes. (G. R. No. 2118, dated 9th August 1887.)

57. A small quantity of blue-black ink fluid may be issued by the Superintendent of Stationery for the use of the Commanding Officers of Her Majesty's Indian Marine. (G. R. No. 3465, dated 16th November 1888.)

58. The following orders are in supersession of all previous ones regarding the supply of blue-black ink of Indian manufacture to Government officers.

This ink should ordinarily be bought locally and paid for out of the contract contingent grants of the officers who require it, being treated as an ordinary article of petty supply.

But each of the officers mentioned in the list given below are authorized to obtain a limited quantity of this ink, ordinarily sufficient for the personal use of a single officer, from the Stationery Stores free of charge. This quantity should be limited to four bottles per annum: and any quantity required in excess of four bottles should be bought locally and paid for out of contract contingent grants.

1. Commissioner in Sind, Commissioners of Divisions and Commissioner of Customs, Salt, Opium and A'bkári.

2. Assistant Commissioners.

3. Collectors of Land and Salt Revenue and Customs, and Deputy Commissioners in Sind.

4. Assistant and Deputy Collectors.

5. Survey and Settlement Commissioner, Superintendents of Survey, and Superintendent, Photographic Office.

6. Conservators of Forests, Divisional Forest Officers and Forest Settlement Officers.

7. Inspector-General of Registration, &c., and Assistant Superintendent of Stamps.

8. Superintendent of Horse-Breeding Operations.

9. Director of Land Records and Agriculture and his Personal Assistant.

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1. Accountant General and the gazetted officers subordinate to him. (Forty bottles to be annually supplied; *vide* G. R. No. 4283, dated 29th October 1892.)

2. Mint Master.

3. Assay Master, Bombay Mint.

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1. Surgeon General with the Government of Bombay and Secretary to Surgeon General.

2. Sanitary Commissioner.

3. Oriental Translator to Government.

4. Secretary to Civil and Military Examination Committee.

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5. Superintendent of Government Central Press.
6. Health Officer of the Port of Bombay.
7. Director of Records.
8. Deputy Sanitary Commissioners.
9. Superintendent of Vaccination, Western Gujarát Circle.

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1. Director of Public Instruction.
  2. Educational Inspectors.

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1. Political Agent, Káthiáwár, and nine gazetted Assistants.
  2. Political Agent, Kolhápur, and one gazetted Assistant.
  3. Political Resident, Aden, and six gazetted Assistants.
  4. Political Agent, Cutch.
  5. Political Agent, Mahi Kántha, and one gazetted Assistant.
  6. Assistant Political Agent, Rewa Kántha.

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1. Judge Advocate General.
  2. Commissary General and Assistant.
  3. Quarter Master General and Deputy.
  4. Controller of Military Accounts.
  5. Superintendent of Army Clothing.
  6. Adjutant General, and three gazetted officers subordinate to him.
  7. Inspector-General of Ordnance.
  8. Surgeon General, Her Majesty's Forces, and Secretary.
  9. Assistant to the Inspector-General of Ordnance.

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1. Presidency Magistrates, City Magistrates and Cantonment Magistrates.
  2. Judicial Commissioner in Sind.
  3. District and Assistant Judges and Judges of Small Cause Courts.
  4. Inspector-General of Police and Assistant District Superintendents of Police and Assistant Superintendents.
  5. Remembrancer of Legal Affairs.
  6. Commissioner and Deputy Commissioner of Police, Bombay.
  7. Advocate-General.

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1. Secretaries to Government, Under Secretaries and Assistant Secretaries.
  2. Private Secretary to His Excellency the Governor. (The annual supply to be 48 bottles; *vide* G. R. No. 2142, dated 3rd June 1889.)



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## 1. Chief and Superintending Engineers of Divisions.

1. Examiner of Public Works Accounts. (The annual supply to be 16 bottles; *vide* G. R. No. 1281, dated 14th April 1890.)
2. Executive Engineers.

(G. Rs. Nos. 1261, dated 25th March 1889; 2004, dated 22nd May 1889; 2141, dated 3rd June 1889; 2577 and 2578, dated 5th July 1889; 83, dated 11th January 1890; 650, dated 20th February 1891; 913, dated 13th March 1891; 3446, dated 27th August 1892, and 3790, dated 24th September 1892.)

The Superintendent of Stationery when giving out a contract for the supply of this ink, should be careful to limit his contract to the supply *required for the Stationery Stores*.

59. The supply of blue-black ink to the offices of the Inspector-General of Prisons and the Sanitary Commissioner for the Government of Bombay should be regulated in accordance with Government Resolution No. 1261, dated 25th March 1889, and subsequent Resolutions on the subject. (G. R. No. 2822, dated 24th July 1889.)

60. Rubber seals should last for at least 5 years, and the Accountant General should check any expenditure incurred on that account before the lapse of 5 years from the date of the old seal having been obtained. (G. R. No. 2635, dated 20th July 1882.)

61. Government officers should obtain their supply of rubber stamps and ink from the Superintendent of Stationery, who should enter into a contract with the Universal Rubber Stamp Company, Bombay. (G. R. No. 880, dated 25th February 1892.)

*Note.*—By Government Resolution No. 1654, dated 12th May 1896, the contract with the Universal Rubber Stamp Company, Bombay, has been renewed for a further term of 5 years commencing from 1st April 1897.

62. The following rules are to be observed in preparing indents for rubber stamps and ink :—

Indents for the supply of rubber stamps must be made on printed forms which will be supplied by the Superintendent of Stationery.

2. Indents must show the number, size and description of stamps required; also the quantity of ink wanted as a first supply. Inks are of five colours—red, violet, blue, green and black.

3. Indents should be submitted in duplicate to the Superintendent of Stationery. In no case should that be sent direct to the manufacturer or be handed to his agent.

4. The indents will be sent by the Superintendent of Stationery to the manufacturer, who, in

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forwarding the stamps as unpaid parcels direct to the indenter, will enclose receipts in duplicate, which the receiving officer will sign in acknowledgment of the indent being completed, and return, service paid, with as little delay as possible, to the manufacturer. The receipts must bear the impress of the seal to which they relate. The receipts will be attached by the manufacturer to his monthly bill on the Superintendent of Stationery.

5. Bills for rubber stamps are not to be paid for direct by indenting officers.

6. Each box containing the stamps will supply a paper giving directions for using the stamps.

(G. R. No. 1570, dated 5th April 1892, and circular by Superintendent of Stationery No. 1360, dated 30th March 1892.)

63. Rubber stamps and inks should be obtained from the Stationery Offices in the same way as other articles of stationery.

The Stationery Offices will invite tenders for the supply of the article on contract in the same way as for paper or other articles. When indents are to be complied with, the contractor should be instructed to send the articles direct to the indenting officer and obtain his acknowledgment which should bear an impression of the stamp supplied, and will form the voucher for the contractor's bill and be transmitted with it to the Superintendent of Stationery for adjustment.

(G. I., F. & C., No. 1005, dated 28th February 1890; *vide* G. R. No. 930, dated 17th March 1890.)

64. Country sealing-wax should be used for office purposes. Heads of offices should include the requisite quantity in their annual indents on the Stationery Office. (G. R. No. 1532, dated 23rd May 1885.)

65. The scale of nibs to be supplied to Government offices is 1 nib to 2 quills. Swan-quills may be supplied to the Separate Department of the Secretariat for the use of the members of Government, to the Adjutant General of the Army and to a few other high officials for whom the supply has been sanctioned by special orders. (G. Rs. Nos. 660, dated 23rd February 1891, 2942, dated 22nd August 1891, and 3036, dated 25th July 1892.)

66. The Superintendent of Stationery should keep in the stationery stores a stock of guard-books of the kind required by the Commissariat Officers and issue them with their annual supplies of stationery. (G. R. No. 1307, dated 11th April 1894.)

67. Local purchases of stationery may be made but only to the extent of actual pressing wants, and under supervision of the Head of the Office or Department. (G. R. No. 2234, dated 30th June 1879.)

68. The Judicial Commissioner in Sind is authorized to purchase from his office contingent

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allowance such articles as cannot be supplied by the Superintendent of Stationery. (G. R. No. 1311, dated 12th April 1878.)

**69.** The clerks to the Honourable Judges of the High Court are allowed to purchase such stationery as they may require direct from the local market, paying for it out of their fixed contingent allowances. (G. R. No. 3711, dated 13th October 1883.)

**70.** Chaplains in the mofussil are permitted to purchase their stationery out of their fixed allowances. (G. R. No. 3711, dated 13th October 1883.)

**71.** The Director, Government Observatory, is permitted to purchase locally paste-boards, India rubber and white blotting paper, when a suitable description of these articles cannot be supplied from the stationery stores. (G. R. No. 1414, dated 11th May 1888.)

**72.** The Accountant General should pass the charges included in the contingent bills of the Revenue, Financial and General Departments on account of articles of stationery purchased by those Departments. (G. R. No. 1582, dated 5th May 1894.)

1. Paper fasteners.
2. Black sealing wax.
3. Glass inkstands.
4. Elastic bands.
5. Paper knives.
6. Gum bottles and brushes.
7. Pin papers.

**73.** The articles of stationery noted in the margin may be obtained by the Private Secretary to His Excellency the Governor direct from the local market. (G. R. No. 3957, dated 20th November 1895.)

**74.** The previous sanction of Government should be obtained by the Superintendent of Stationery to the purchase by him in the local market of articles of European manufacture in cases in which the value exceeds Rs. 10. (G. R. No. 3808, dated 26th September 1892.)

**75.** The Superintendent of Stationery should supply the officers of the Educational Department with any articles of stationery of European manufacture that they may absolutely require, the value of such stationery being deducted from their fixed allowance. (G. R. No. 1297, dated 6th April 1882.)

**76.** The suggestion has been adopted by the Government of Bengal, that special kinds of stationery, which are not ordinarily kept in stock, should not be obtained by the Superintendent, except under the special orders of the Government concerned in the Financial Department. The Governor General in Council is pleased to adopt this suggestion for all offices immediately under the Government of India, and commends it to the consideration of all the other Local Governments. It is rarely economical to employ the machinery of the stationery office for the local purchase of small quantities of exceptional articles which it does not keep in stock. The Superintendent will often be able, in cases of demand for such articles, to suggest the

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substitution of some other suitable article, which will answer the purposes for which the demand is made, and, being kept in stock, will be more economical. But in any case, it seems inexpedient that the Superintendent should make small and special purchases, save under the express orders of Government. (G. I., F. & C., No. 4674, dated 3rd September 1887; *vide* G. R. No. 1212, dated 3rd May 1888.)

77. The Superintendent of Stationery, Bombay, is authorized to obtain red tape from England for issue from his office. (G. I., F. & C., No. 2556, dated 15th May 1888; *vide* G. R. No. 1664, dated 31st *idem*.)

78. Such articles as tryptographs (copying apparatus), stencil paper, &c., should be obtained through the Stationery Departments in India, provision being made for them in the indents periodically submitted by those Departments. No separate indents for such articles should be made. (S. of S. No. 7, dated 11th February 1892, and G. I., F. & C., No. 3572-S. R., dated 6th September 1892; *vide* G. R. No. 3885, dated 29th *idem*.)

79. Each Local Government should invite the Superintendent of Stationery to reduce excessive indents and to report to the Local Government all officers who may make excessive demands. (G. I., F. & C., No. 1949, dated 21st March 1878; *vide* G. R. No. 1190, dated 3rd April 1878.)

80. There is no more reason for complying in full with excessive indents by the Superintendent of Telegraphs than for so complying with indents from any other official. The Superintendent of Stationery should exercise his discretion in this as in other cases. (G. I., F. & C., No. 1977, dated 14th December 1881; *vide* G. R. No. 4845, dated 22nd *idem*.)

81. The Superintendent of Stationery should keep a progressive detailed account of expenditure on account of purchases of stationery by means of which a watch may be kept on the charges as they occur and the probability of excess expenditure under any head or of its causes may be at once noticed. He should furnish to Government as soon as possible after the close of each year a comparative statement showing in detail for each office the value of the stationery supplied to the various offices, with a brief review comparing the consumption in kindred offices and bringing to notice any points that seem to merit further enquiry. The review should also be useful to the Superintendent when checking the indents for the next year. (G. R. No. 1212, dated 3rd May 1888.)

82. The attention of all Departments of the Secretariat and the heads of offices subordinate to them is drawn to the necessity of a proper control over the demands for stationery on the Stationery Department. The Superintendent of Stationery

should adopt the procedure prescribed by the Government of Bengal on the various points mentioned in the following extract paragraph 10 of the Resolution of the Government of India, Department of Finance and Commerce, No. 4674, dated 3rd September 1887 :—

“10. The Government of Bengal has taken steps to render more effectual the further check applied in the Superintendent's office ; and nothing further seems at present to be required in this respect.

The principal points on which orders have been issued to the Superintendent are—

(1) that in the absence of explanation, no demand shall be admitted which is in excess of the average consumption of the past three years :

(2) that in the case of durable articles lasting for more than one year, for which a fixed scale is laid down, no demand shall be met, unless—

(a) the indent shows on its face the title to the new supply (*e.g.*, the date of former supply, &c.),

(b) the head of the office or some other responsible officer certifies that he has personally ascertained that the articles are required, and that the renewal is not necessitated by any want of care in preservation, &c.,

(3) that checks should be applied by the Superintendent to the indents of Secretariat and other high offices as much as to those of other offices.

“As regards this last point, the Governor General in Council desires to express his entire concurrence in the orders issued by the Bengal Government. The Superintendent should certainly not relax his scrutiny of the indents of large and important offices, but should rather take it for granted that the heads of the offices concerned would willingly receive from him any criticisms or suggestions regarding consumption of stationery, which his own detailed knowledge of the subject and the better means he has of making comparisons enable him to offer.”

(G. R. No. 1212, dated 3rd May 1888.)

**83.** The duty of checking excessive demands must rest primarily with the controlling officers of Departments. The Government of Bengal has directed the Board of Revenue to lay down, after consulting Commissioners of Divisions and heads of departments, a rough scale for the various offices with which indents can generally be compared. This scale is to be based on the average consumption of past years after a comparison of kindred offices ; it is not to be worked up to in every case, but should not be exceeded without special explanation approved and admitted by the controlling officer ; and, in applying the scale, due attention is to be paid to the stock in hand. The orders issued by the Bengal Government appear sufficient at present ; but it is necessary to invite the attention of controlling officers in other Provinces to the necessity of control in this respect ; and each Local Government, or in the case of offices immediately under the Government of India the Department to which such offices are subordinate, is requested to issue such orders as will ensure an intelligent check being applied to demands on the Stationery Office. (G. I., F. & C., No. 4674, dated 3rd September 1888 ; *vide* G. R. No. 1212, dated 3rd May 1888.)

## STATIONERY.]

**84.** The charge of stationery in each Department is to be entrusted, under the head of the Department, to one individual who shall be held responsible for it.

*2nd.*—The head clerk, or one whose knowledge of the duties and whose character points him out as fittest for the duty, is alone authorized to sign orders for stationery expressly required for the Public Service by any of the other clerks, and every order shall specify the name of the person requiring stationery, the quantity and description, the date and the specific purpose for which it is to be used. These orders shall be filed by the clerk in charge of the stationery.

*3rd.*—Knives, inkstands, rulers, &c., &c., durable articles, shall only be issued on an order countersigned by the head of the office or senior assistant present, which must specify that the worn-out article has been produced, or must otherwise account satisfactorily for the demand.

*4th.*—Ink should be prepared and distributed in a small tin pot; a sheet of paper folded should never be used for this purpose.

*5th.*—Instead of the larger sized papers, such as Imperial, Royal, Medium and Demy, which are required chiefly by the Account Department, Foolscap should be used whenever practicable.

*6th.*—On the last day of each month, entries are to be made in the Stationery Book, from the orders filed by the clerk in charge of the stationery, of the total quantity issued during the month, and the balance in hand is to be checked with that shown in the book. The book is then to be signed by the head of the office or one of his Assistants or Deputies.

(Circular from Superintendent of Stationery, Bombay, No. 570, dated 5th August 1867; *vide* G. R. No. 2789, dated 9th September 1874.)

**85.** The Superintendent of Stationery should see that the lists of stationery allowed to various officers are not allowed to get out of date. They should be revised periodically at intervals of a year. (G. C. No. 2789, dated 14th September 1874.)

**86.** Local Governments should continue to impress upon their officers the necessity for economy and economical arrangements in the use of stationery. (G. I., F. & C., No. 371-S. R., dated 22nd January 1895; *vide* G. R. No. 425, dated 5th February 1895.)

**87.** Officers to whom boxes are sent from the Government Central Press are requested, after boxes have been emptied, to have them sold by auction, and the proceeds credited to the Press under "Printing." If all the boxes that are received are sold once a year, it will be sufficient.

The Accountant General should intimate at the end of each year to the Superintendent of the Press the aggregate amount credited to the Press under this order.

(G. R. No. 2771, dated 11th September 1874.)

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88. Elaborately constructed inkstands with compartments for different coloured inks, gum and sand, appear altogether unnecessary for ordinary use in a Mámlatdár's kacheri or by a Mámlatdár's clerks. A pewter office inkstand can ordinarily be purchased for a considerably less sum, and with care such articles would last as long as the brass inkstands costing six times as much.

The maximum charge which should be allowed for the purchase of inkstands for supply to officers of lower rank than Collector or Assistant or Deputy Collector should be fixed at one rupee per inkstand. No charge in excess of this figure should be passed, and Government expect that as a rule it will not be necessary to pay more than about ten annas each for inkstands.

If it is absolutely necessary that kárkúns should have sand-boxes and gum-bottles, such articles can be obtained at the cost of a few annas.

(G. R. No. 2617, dated 18th July, and 3228, dated 24th August 1882.)

89. All State Railways should be charged with the cost both of the stationery and of the printed forms supplied to them. When despatching a supply of stationery or printed forms for the use of a railway, the despatching officer should intimate the cost of the supply to the consignee, who should at once remit the amount to the nearest Civil Treasury by cheque or cash, with a chalan showing the nature of the payment and the designation of the officer by whom the articles were supplied. The treasury receipt should be sent to the officer who supplied the stationery or forms in adjustment of the bill received. These orders apply to open lines under construction, and surveys. (G. I., F. & C., No. 213, dated 16th January 1886, and 1692, dated 5th July 1886; *vide* G. Rs. Nos. 321, dated 8th February 1886, and 2273, dated 31st July 1886.)

90. When submitting to Government statement of the rates of tenders received by him for the supply of miscellaneous articles of stationery stores, the Superintendent of Stationery should insert therein a column showing the rates in force during the preceding year. (G. R. No. 1376, dated 23rd April 1890.)

91. To minimize the commission of errors, the entries in the issue statements should be checked once with the indents and again with the acknowledgments received from the officers. (G. R. No. 1415, dated 28th April 1890.)

92. The entries of the quantities or amounts in value in all receipts passed by officers for supplies of stationery furnished to them should be made both in figures and in words. The officers should have all the articles supplied to them numbered consecutively in the receipts.

The indenting officers should enter the quantities in words.

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A foot-note should be printed on the forms of vouchers requesting the officers concerned to see that the totals are specified in words before signing the vouchers.

(G. Rs. Nos. 913, dated 26th February 1892, and 3999, dated 23rd November 1895.)

93. The charge on account of table-cloths may be considered to be an item of petty supplies and may be met from an officer's contract grant.

Officers who have contract grants should not be supplied with table-cloths by the Stationery Department.

(G. R. No. 2205, dated 28th June 1890.)

94. The Superintendent of Stationery is authorized to order from Messrs Alcock, Ashdown & Co. the number of copying machines\* required from time to time for issue to Government officers. (G. R. No. 3895, dated 30th September 1892.)

95. Approved samples should be kept in the Bombay Stationery Office and all consignments of stationery from the local mills should be compared with them as to colour, strength, flexibility, power of retaining ink, &c. The standard samples should be marked as such and kept in sealed packets, which should be resealed and initialled by the Committee at each meeting after they have compared the samples with the goods received from the mills. The samples of the consignments received should be examined by the Committee, which should consist of—

the First Assistant Collector,  
the Assistant Superintendent of Stationery, and  
either  
the Assistant Superintendent of Stamps, or  
the Assistant Collector of A'bkári, or  
the Assistant Collector of Income Tax, or  
the Second Deputy Superintendent, Government Central Press, or  
a Superintendent in the Financial Department of the Secretariat.

One or other of the latter five officers should attend every meeting of the Committee. It will be sufficient if the Committee meets weekly, but if possible fortnightly meetings should be substituted for weekly meetings. The Assistant Superintendent of Stationery should inform the officer whose turn it is to serve, not later than the previous day, if his services are not required owing to no new consignments having been received.

(G. R. No. 2043, dated 6th June 1893.)

\* For the directions to be observed in using these machines *vide* Government Resolution No. 54, dated 6th January 1891.

*Note.*—The subject "Stationery" has now been transferred from the Financial to the General Department of the Secretariat (*vide* G. R., F. D., No. 4324, dated 16th September 1899).



## STORES.

1. The Governor General in Council having had under consideration the existing orders regarding the supply of articles of European manufacture required for the public service in India, and the preparation of the annual returns of expenditure on stores, required for transmission to Her Majesty's Secretary of State for India, is pleased to direct the publication in a consolidated form of the existing rules on the subject, and at the same time to prescribe modified forms for the submission of the annual statements required by the Secretary of State. Accordingly, in supersession of previous orders, the Governor General in Council prescribes the following rules. These rules apply to stores required for Imperial and Provincial services and Incorporated Local Funds, but not to those required for Excluded Local Funds:—

### *Articles of European Manufacture.*

2. All articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained by indenting on the Secretary of State. The Store Department at the India Office constitutes a special agency, which is maintained for the express purpose of purchasing stores in England on account of the Government of India, and, save in the special cases hereafter mentioned, stores of European manufacture must not be bought in India or obtained direct from Europe independently of the India Office.

3. The special cases in which, with the previous sanction of the Government of India or of the Local Government as the case may be, stores of European manufacture may be obtained in India are—

*1st*, when for any special reason it may be more economical to do so;

*2nd*, when stores indented for from England have not arrived, or when a sudden emergency has arisen, and, in either case, only if serious inconvenience to the public service would be caused by waiting for the stores from England;

*3rd*, when the articles are perishable.

It should be clearly understood that orders must not be given to agents or firms in India for stores to be procured from England, and that local purchases of European stores are to be restricted to articles which are actually procurable in India, and can be delivered promptly.

4. Indents must be prepared in the following form and transmitted to England in duplicate, accompanied by a letter from the Secretary to Government direct to the address of the Assistant Under Secretary of State for India or of the Departmental Secretary at the India Office with an intimation that the supply has been authorized by the responsible Government. All indents for military and marine stores, &c., are, however, to be transmitted

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through the Government of India in the Military Department (see para. 5). The grant to which the cost of stores required for Imperial Service is chargeable should be specified in the indent, and all necessary particulars should be inserted in the proper columns; if in any case a column is left blank, the reasons for not filling it up should be stated:—

Column 1.—Name of article.

- „ 2.—Revenues to which cost is chargeable (Imperial, Provincial, Local, or Berár).
- „ 3.—Imperial head of account or grant to which chargeable.\*
- „ 4.—Established proportion.
- „ 5.—How established proportion is calculated.
- „ 6.—Number or quantity in store on.
- „ 7.—Number or quantity due on previous indents.
- „ 8.—Number or quantity now indented for.
- „ 9.—Rate.
- „ 10.—Value { of number or quantity due  
on previous indents.  
„ „ now indented for.
- „ 11.—Remarks,
- „ 12.—Shipped or under provision. } †
- „ 13.—Proposed to be provided. }
- „ 14.—Remarks by the Director }  
General of Stores.

5. This form is not applicable to departments, such as the Ordnance Department, for which a special form has been prescribed by the Secretary of State or the Government of India, or to indents for stamps and currency note forms. All indents for military, marine, and medical stores (whether Provincial or Imperial) must be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State for compliance. Indents for chemicals and scientific apparatus required for colleges and schools should be forwarded by the Local Government direct to the India Office.

6. The established proportion is, as a general rule, three years' supply, and is, unless otherwise specially ordered, based on the average of the previous three years' consumption. Demands in excess of the established proportion should be explained. In the column "Remarks" should be entered the names of the last two or three vessels whose consignments have been included in the quantity in store, as shown in column 6.

7. Patterns or samples of articles should accompany the indent in cases where the description of

\* This column will be blank if the charge is not debitable to the Imperial Revenues.

† These are to be left blank for the Director General of Stores to fill up.

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the article given in the indent is unavoidably vague or too general for guidance without the help of samples; and when paper is required, it should be explained whether it is wanted for drawing, writing, or printing.

8. Indents for stores required for Provincial Services, with the exception mentioned in paragraph 5, or for Incorporated Local Funds, should be forwarded to England direct by the Local Government concerned, a copy of each indent being simultaneously transmitted to the Local Accountant General. But in the case of stores required for Provincial Public Works, indents should be forwarded in triplicate through the Director General of Railways, who will retain the triplicate copy and forward it to the Government of India in the Financial Department for perusal. Indents for chemicals and scientific apparatus, &c., required for colleges and schools should be forwarded by the Local Government direct to the India Office.

9. Indents for stores required for Imperial Services should be forwarded as follows :—

Nature of Stores.	To be forwarded to England by the—
Military, Marine and Medical ...	...Military Department.
Public Works, includ- ing Railway and Telegraph ...	...Public Works Department.
Stamps, Post Office, Mint, and Paper Currency Depart- ment ...	...Department of Finance and Com- merce.
Other Civil Stores for use in Bombay ...	...Government of Bombay.
„ „ Madras ...	„ Madras.
„ „ Hyderabad..	Foreign Department.
„ „ elsewhere ...	The Department of the Supreme Government concerned.

10. The Governments of Madras and Bombay, and the several departments of the Supreme Government, will furnish a copy of each indent to the Government of India in the Department of Finance simultaneously with the transmission of the original indents to the India Office; in the case of Military and Public Works Stores, the Governments of Madras and Bombay will forward a copy of each indent to the Government of India in the Military and Public Works Department, respectively, and not direct to the Department of Finance. In the case of the Departments of the Supreme Government, the Department of Finance will return the copies of the indents after perusal with any remarks that may seem called for.

11. With each indent, whether for Imperial or Provincial Services, an explanatory memorandum or statement should be transmitted to the India Office when practicable, in the form \* published with Finance and Commerce Department Circular No. 1620, dated 21st March 1882, giving the reasons for

\* Not printed.

retaining in the indent any articles included in Appendix C to this Resolution, or such articles as are to any extent manufactured in India, instead of substituting for them articles procurable locally.

*Books, Newspapers, &c.*

12. Books and newspapers are exempted from the general rule requiring all articles of European manufacture to be obtained by indenting on the Secretary of State, and in regard to them the following procedure is prescribed.

13. Books, maps, and newspapers, or other periodicals published in Europe or America, whether required for Imperial or Provincial Services or for Local Funds, shall be procured independently of the India Office, either through local book-sellers or by direct orders to agents or publishers in Europe or America.

14. For official publications, other than Parliamentary papers, whether periodical or not, requisitions should be forwarded by the Departments of the Supreme Government, and by the Local Governments and Administrations requiring them for their own use and for use of the officers subordinate to them, direct to the address of the Assistant Under Secretary of State for India; the revenues (Imperial, Provincial, or Local) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

15. Parliamentary papers required for departments and officers elsewhere than in the Madras and Bombay Presidencies 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 13th January 1876. Any communications regarding their distribution should be made to the Government of India in the Home Department.

16. Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

17. Government does not undertake to supply books and newspapers indiscriminately; and supplies must be confined to what is found actually necessary for the public service. Books for regimental schools, regimental and prison libraries, and Military offices will, so far as the requisitions are in accordance with the rules in force in the Military Department, be bought under the orders of the Government of India, Military Department, for the Bengal Army, and of the Governments of Madras and Bombay for the Armies in those Presidencies. Books for the Educational Department should be obtained under the rules and usage of the several Local Governments concerned. Purchase of other works should be confined strictly to those books, principally of reference, which are of obvious practical necessity to the office for which it is proposed to purchase them, independ-

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dently of the desire of officers for improvement on subjects connected with their duties. Purchases of other than hand-books, manuals, practical guides, and the like should be rarely, if ever, made for executive officers, but mainly for officers charged, among other duties, with important deliberative duties of advising Government on special or important subjects.

18. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended.

19. Payment for books, newspapers, &c., procured from abroad should, by preference, be made in India, either through an agent or a bank, on bills drawn by the supplier. When this is not practicable, the remittance should be made invariably through the local Accountants General and the accounting officers of the Military and Public Works Departments, who should be responsible for the purchase of the bills.

*Annual Estimates of Stores required from England.*

20. In order to facilitate the preparation by the India Office of the estimates of expenditure on stores, the Secretary of State has desired \* that forecasts shall be annually forwarded by the various indenting departments of the value of probable requirements in respect of stores from England during the ensuing financial year. All officers submitting indents for stores from England shall prepare and forward to the Local Government, or the Department of the Supreme Government concerned, as the case may be, for transmission to the Secretary of State, statements in the annexed form (Appendix A†), showing in groups of principal articles the estimated gross quantities, rates, and value of stores required for the ensuing financial year.

21. Separate estimates should be prepared of stores required for Imperial Services and for Provincial Services or Incorporated Local Funds, and they should be carefully framed on the basis of previous experience, modified to meet the known or probable requirements of the service for the year which they may represent; those relating to Imperial services should be sent to the Government of India in the Department concerned, and those relating to Provincial Services to the Local Government; and all should be despatched so as to reach the Local Government or the Government of India not later than the 1st of August in the year preceding that to which they relate. They should then be transmitted to the India Office so as to arrive there not later than

\* *Vide* S. of S. Nos. 464, dated 23rd December 1867, 186, dated 22nd June 1882, and 39, dated 19th July 1883, circulated with G. Rs. Nos. 321, dated 2nd March 1868, 3303, dated 29th August 1882, and 3192, dated 1st September 1883.

† G. R. No. 2963, dated 19th July 1892, directed that this form should be printed at the Government Central Press and copies thereof supplied on indent to all officers required to submit the estimates.

the 1st of October in each year. The Public Works and Military Departments of the Government of India will arrange for the submission of the estimates by indenting officers in those Departments.

*Annual Returns of Expenditure on Stores.*

22. The existing system provides for the proper accounting for stores received from Europe and for the audit of store expenditure. For the Civil Departments of Government, instructions as to the account procedure are contained in Rule 15 of Chapter 72 and Rule 29 of Chapter 73 of the Civil Account Code; the latter rule refers to the annual report of the expenditure on stores prescribed in the Resolutions of this Department, No. 1267, dated 21st July 1871, and No. 5487, dated 10th September 1874 (for the Military and Marine Departments), and reproduces the form of the annual statement prescribed in the Resolution of this Department, No. 3574, dated 3rd November 1880, for transmission to the Secretary of State through the Government of India in the Department of Finance, showing to what extent and in what respects the intervention of the Store Department of the India Office has been dispensed with, distinguishing in groups of principal articles the stores procured in India from those imported from Europe, and giving financial results, as far as possible, whenever the system of local purchase has been adopted.

23. It is of great importance that the Secretary of State and the Government of India should have the means of observing the financial effect of the change which is being made in the mode of obtaining stores by substituting articles of local manufacture for imported stores, and also that sufficient information should be supplied to the Secretary of State to admit of a comparison between the rates of India Office purchases and those for corresponding articles of Indian manufacture purchased in considerable quantities. The Governor General in Council accordingly requests that returns for each province and department (including Military and Public Works) may be prepared commencing from the year 1882-83, in the form annexed as Appendix B to this Resolution, and submitted to the Government of India in the Department of Finance for transmission to the Secretary of State. The statements, it should be observed, are intended merely to be returns of stores received or purchased as the case may be, and it is not necessary that they should be agreed with the books of the departmental account officers, but each statement should be complete for the province or department to which it relates.

24. In future similar returns should be submitted\* by the 31st August in each year, and all returns, including those of the Military and Public Works Departments, should be forwarded to the Government of India in the Finance Department, in order

\* *Vide* also G., I., F. & C., No. 1993, dated 12th May 1892; G. R., F. D., No. 2407, dated 10th June 1892.

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that before transmission to the India Office, an abstract statement may be compiled showing the total value of stores procured of local manufacture and of stores imported, so as to set forth, in a convenient form, the progress made during the year in substituting local manufactures for imported articles.

25. A few remarks are offered in explanation of the form in which the statements are to be submitted and of which a specimen is annexed (Appendix B). The statement should be prepared in three parts, *viz* :—

1. European stores obtained through the Secretary of State.
2. European stores specially purchased in India.
3. Articles manufactured in India, or of Indian origin, and substituted for stores hitherto imported through the Secretary of State.

In the second and third parts the average price or rate for each class of article, as well as all incidental charges, should be shown as far as possible in the prescribed columns, and also the estimated cost as far as can be given of similar articles if obtained through the India Office, and the gain or loss, being the difference between the actual and the estimated cost. Such observations as may seem necessary in regard to variations in quality should be noted in a column of remarks. When the exact proportion of incidental charges cannot be ascertained, an approximate percentage charge may be made.

26. In the case of stores manufactured in Europe and obtained through the Secretary of State, no details are required; the articles should be grouped under a few main headings, in the manner indicated in the first column of the form, and the total value only should be given against each heading. In the case of articles of European manufacture purchased in India under the conditions stated in paragraph 3 of this Resolution, as well as in the case of articles of Indian manufacture substituted for articles previously obtained from England, details must be given of the different kinds of articles included under each major heading. The purchases of European articles in the local market being restricted to special cases, the items should not be numerous, and therefore no separate headings need be laid down for them. They should be shown under appropriate headings in the prescribed column of the statement. As regards articles manufactured in India and purchased in lieu of stores hitherto imported, it is necessary that a uniform classification under major headings should be adopted in view to the compilation ultimately of an abstract statement; accordingly, a list has been prepared of the articles which can be procured of Indian manufacture, and is annexed as Appendix C. In this list the articles have been arranged under appropriate major headings which have been shown in alphabetical order; it is important that in furnishing details in the pre-

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scribed column of Appendix B of the classes of articles of Indian manufacture substituted for articles hitherto imported, officers should follow as closely as possible the classification given in Appendix C. This classification as now published is, however, intended principally for the guidance of officers in the Civil Departments of Government; it is not in all respects applicable in its present form to the Public Works and Military Departments, and in re-issuing this Resolution the Government of India in those Departments will circulate a revised Appendix C for the guidance of Public Works and Military officers in the preparation of the annual statements. Those Departments will also prescribe the major headings to be adopted on the principle above stated, in classifying in Appendix B the expenditure on European stores obtained through the Secretary of State.

27. The statement should include articles of importance only, that is to say, articles of which the consumption is considerable: petty articles as well as all stores which have been invariably obtained in India should be excluded. The major headings should invariably be placed in alphabetical order. Any articles not falling under one of the prescribed major headings, but which may have been received from England or purchased in the local market in considerable quantity, should be separately entered; but no articles of which the aggregate value purchased or received during the year does not exceed Rs. 1,000 should be so entered. The Governor General in Council requests that the necessary steps may be taken in the Public Works and Military Departments to ensure a uniform classification by officers in those Departments in the preparation of the statements now prescribed, and that instructions may be issued in those Departments on the principles laid down in this Resolution as to the limits of values, which should be observed in determining what articles should be included in the returns.

28. The orders of the Secretary of State make it incumbent on all officers of Government requiring stores of European manufacture to obtain them by indenting on the Secretary of State, and permit of the purchase in the local market of articles made in Europe or America only under the special circumstances mentioned in paragraph 3 of this Resolution. The Governor General in Council therefore desires again to invite the special attention of Local Governments to the expediency of supplying the wants of Government by the purchase in the local market of articles of *bonâ fide* local manufacture. The Government of India is desirous to give the utmost encouragement to every effort to substitute for articles now obtained from Europe articles of *bonâ fide* local manufacture or of indigenous origin; and where articles of European and of Indian manufacture do not differ materially in price and quality, the Government would always be disposed to give the preference to the latter; and the Governor General in



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Council desires to remind all officers of Government that there is no reason why articles manufactured in India should not be obtained locally even although the raw material necessary to their manufacture may have been originally imported from Europe. It is most desirable to bear in mind the distinction between articles of European manufacture and articles produced or worked up in India from imported material; the former should not, save in exceptional cases, be purchased in the local market, while the latter should by preference be purchased locally whenever the quality is sufficiently good, and the price not higher than the cost of laying down the imported article. There are many articles which may not be immediately obtained in the local market, but which can be made in the event of Government encouraging the manufacture.

29. The list (C) appended to this Resolution is not to be understood to enumerate all the articles which should be obtained of Indian manufacture. It merely contains, for the information of the officers concerned, a list of the articles which, so far as has been yet ascertained by the Government of India, can be manufactured in India, and specifies the various sources, so far as at present known, from which the articles can be obtained of local manufacture; some of the articles named in the list, though they can be manufactured in India, are at present only made on a small scale on special order, but the Governor General in Council believes that, in the event of a constant demand arising for them, there is no reason why they should not become articles of regular manufacture in India. The list is also intended to serve as a guide to ensure that uniformity of classification which is necessary to serve as a guide for the compilation ultimately of a single annual statement. Other articles which may be procurable of *bonâ fide* local manufacture should be included under the appropriate headings, or separately, in preparing the annual statement.

(G. I., F. & C., Nos. 185,\* dated 10th January 1883, 300, dated 16th April 1883, and 2586, dated 23rd May 1889; *vide* G. Rs. Nos. 595, dated 13th February 1883, 1638, dated 3rd May 1883, 2393, dated 20th June 1889, and 2468, dated 11th July 1891.)

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\* *Vide* Article 1294 of the Civil Account Code.

## APPENDIX A.

[See para. 20 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 185, dated 10th January 1883.]

*Estimate of the probable quantity and value of Stores required from England for the use of during the official year 1884-85.*

Description of Class of Stores.	ACTUAL EXPENDITURE FOR THREE YEARS.			PROBABLE ESTIMATED REQUIREMENTS FOR 1884-85.							
	1880-81.	1881-82.	1882-83.	Quantity.	Rate.			Value.			
	Rs.	Rs.	Rs.		£.	s.	d.	£.	s.	d.	
Iron ... ..											
Copper ... ..											
Machinery ... ..											
Canvas ... ..											
Ironmongery ... ..											
Ordnance ... ..											
Shot and Shell ... ..											
Anchors ... ..											
Cable, &c. ... ..											
Stationery * ... ..											
&c., &c. ... ..											

\* It is necessary to specify the principal items of stationery, as the columns for quantity and rate cannot be filled in, but the sub-division should not be carried further than is necessary for this purpose. (G. R. No. 823, dated 1st March 1882.)

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**APPENDIX B.**

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[STORES,

APPEN

[See para. 23 of the Resolution of the Government of India

*Annual Statement of Expenditure on Stores in the*

(1) STORES MANUFACTURED IN EUROPE AND OBTAINED THROUGH THE SECRETARY OF STATE.		(2) STORES MANUFACTURED IN EUROPE BUT PURCHASED IN INDIA UNDER PARAGRAPH 8 OF GOVERNMENT OF INDIA FINANCIAL RESOLUTION No. 186, DATED 10th JANUARY 1898.							
Description or Class of Stores.*	Total cost, including charges.	Description or Class of Stores.	Number or quantity.	ACTUAL COST IN INDIA.			ESTIMATED COST IF OBTAINED THROUGH INDIA OFFICE.		
				Average price or rate.	Incidental charges, carriage, &c.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, &c.	Total cost.
	Rs.				Rs.	Rs.		Rs.	Rs.
Chemicals ... ..									
Coal ... ..									
Machinery ... ..									
Mint Stores ... ..									
Printing Materials ..									
Stationery ... ..									
Other articles should be grouped under appropriate headings.									

Any stores imported from England or purchased in the local market in considerable quantities which do not fall under

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DIX B.

in the Department of Finance and Commerce, No. 185, dated 10th January 1883.

[Here enter Presidency, Province or Department] for the official year 188 .

(3) STORES MANUFACTURED IN INDIA AND SUBSTITUTED FOR STORES FORMERLY IMPORTED THROUGH SECRETARY OF STATE.

Description or Class of Stores.*	Number or quantity.	ACTUAL COST IN INDIA.			ESTIMATED COST IF OBTAINED THROUGH INDIA OFFICE.			DIFFERENCE	
		Average price or rate.	Incidental charges, carriage, &c.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, &c.	Total cost.	Gain.	Loss.
			Rs. Rs.		Rs. Rs.		Rs. Rs.	Rs. Rs.	
<b>AGRICULTURAL IMPLEMENTS—</b>									
Axes ... ..									
Bill hooks ... ..									
<i>(as in Appendix C.)</i>									
<b>BUILDING AND ENGINEERING MATERIALS—</b>									
Portland cement ...									
<i>(and so on as in Appendix C.)</i>									

any of the headings given in this column or in Appendix C should be separately entered under appropriate heading.

## APPENDIX C.

(See para. 26 of the Resolution of the Government of India, Department of Finance and Commerce, No. 185, dated 10th January 1893.)

## List of Articles which can be procured of Indian manufacture.

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.
<b>A.</b>		<b>CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—</b>	
<b>AGRICULTURAL IMPLEMENTS—</b>		Acid, boracic ... ..	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie. Hyoseyamus can be procured from the Botanical Gardens at Saharanpur, North-Western Provinces, and from the Botanical Gardens at Ganeshkhind, Poona. Jalap and pepper-mint can be procured from the Government Gardens at Ootacamund.
Axes ... ..	Canal Foundry and Workshops, Roorkee, Jessop and Company, Calcutta.	" hydrochloric, pure.	
Baskets, wire ... ..		" hydrochloric, commercial ... ..	
Bill hooks ... ..		" hydrochloric, Purvis', tested.	
Buckets ... ..		" nitric, pure ... ..	
Forks ... ..		" " commercial.	
Harrows ... ..		" sulphuric, pure ... ..	
Knives ... ..		" " common.	
Kodolies ... ..		Aloe, socotrina... ..	
Pick-axes ... ..		Alum ... ..	
Pots, watering ... ..		Ammoniacum ... ..	
Rakes ... ..		Ammoniac chloride, sal-ammoniac ... ..	
Rollers ... ..		" liquor ... ..	
Scythes ... ..		" " acetatis.	
Shears ... ..		" " fortissimus.	
Shovels ... ..		Antimony, black ... ..	
Spades ... ..		" metal ... ..	
<b>APPAREL—</b>		" oxide ... ..	
Badges ... ..	Largely made at Delhi, Agra and Lucknow, and in Calcutta.	" sulphide ... ..	
Buttons* ... ..		" sulphuric ... ..	
Caps, forage (for police)... ..		Arsenic ... ..	
Coats and caps, water-proof.	Extensively manufactured in the North-Western Provinces and Punjab.	Assafœtida ... ..	
Lace, gold ... ..		Blistering flies (mylabris cichorii).	
" silver ... ..		Borax ... ..	
<b>ARMS—</b>		Calcium, chloride of ... ..	
Scabbards ... ..	Extensively manufactured in the North-Western Provinces and Punjab.	Calumba root ... ..	
Swords ... ..		Camphor ... ..	
<b>B.</b>		" oxide, black ... ..	
<b>BUILDING AND ENGINEERING MATERIALS—</b>		Cardamom seeds ... ..	
Compasses ... ..	Canal Foundry and Workshops, Roorkee.	Caraway seeds ... ..	
Gypsum ... ..	Indian Portland Cement Company, Calcutta (Messrs. Burn & Co.)	Cassia pulv. ... ..	
Portland cement... ..		Catechu ... ..	
<b>C.</b>		Chloroform, methylated ... ..	
<b>CABINETWARE AND FURNITURE—</b>		Cinchona ... ..	
Envelope stands... ..	United Spinning and Weaving Company, Bombay, and other Cotton Mills at Bombay.	Cinnamon bark ... ..	
Stationery cabinets ... ..		Cloves ... ..	
Brooms ... ..		Copper, black, oxide of.	
CANVAS ... ..	United Spinning and Weaving Company, Bombay, and other Cotton Mills at Bombay.	" nitrate of ... ..	
<b>BUILDING AND ENGINEERING MATERIALS—</b>		" oxide, pure ... ..	
Compasses ... ..		Canal Foundry and Workshops, Roorkee.	" " granulated.
Gypsum ... ..			" sulphate* ... ..
Portland cement... ..		Indian Portland Cement Company, Calcutta (Messrs. Burn & Co.)	Coriander seed ... ..
<b>C.</b>		Cubebs ... ..	
<b>CABINETWARE AND FURNITURE—</b>		Ether, rectified ... ..	
Envelope stands... ..		United Spinning and Weaving Company, Bombay, and other Cotton Mills at Bombay.	" sulphuric ... ..
Stationery cabinets ... ..			Ferri, sulphas ... ..
Brooms ... ..			Gamboge ... ..

\* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured, were there any regular demand for them.

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List of Articles which can be procured of Indian manufacture—*continued.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.	
<i>C—continued.</i>		<i>C—continued.</i>		
<b>CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—<i>continued.</i></b>		<b>COAL AND COKE, &amp;c.—<i>continued.</i></b>		
Ginger, dry ... ..	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie. Hyoseyamus can be procured from the Botanical Gardens at Saharanpur, North-Western Provinces, and from the Botanical Gardens at Ganeshkhind, Poona. Jalap and peppermint can be procured from the Government Gardens at Ootacamund.	Charcoal, animal ... ..	Messrs. Ahmuty & Co., and W. H. Harton & Co. of Calcutta.	
Gold, chloride of... ..		"    pure ... ..		
Gum, acacia ... ..		"    wood ... ..		
"    benzoin ... ..		<b>CORDAGE AND ROPE OF VEGETABLE FIBRE—</b>		
"    mastiche ... ..		Cord ... ..		Messrs. Ahmuty & Co., and W. H. Harton & Co. of Calcutta.
"    myrrh ... ..		Fishing line ... ..		
"    tragacanth ... ..		House " ... ..		
Hyoseyamus, extract of... ..		Log " ... ..		
"    leaves ... ..		Rat " ... ..		
Iron, oxide of ... ..		Oakum ... ..		
"    perchloride (crystallized) ... ..		Rope ... ..		
"    peroxide of ... ..		"    Coir ... ..		
"    persulphate ... ..		"    Hemp, tarred ... ..		
"    sulphate ... ..		"    Manilla ... ..		
Jalap ... ..		Roping, twine ... ..		
Kameyla ... ..		Twine ... ..		
Koussou ... ..		<b>COTTON AND LINEN GOODS—</b>		
Liquorice root ... ..		Braids ... ..		The Cotton Mills in Bombay and Cawnpore.
Morphia acetat ... ..		Calico ... ..		
"    hydrochloras ... ..		Chintz ... ..		
Narcotine... ..		Cloth, cotton, of sorts... ..		
Nitre ... ..		Coats, drill (blue and khaki) ... ..		
Nutmegs ... ..		Cord, cotton ... ..		
Nuxvomica ... ..		"    shoulder ... ..		
Oak bark ... ..		Cotton thread for sewing ... ..		
Oil, cajeputi ... ..		Cotton packing ... ..		
"    poppy ... ..		"    twist ... ..		
"    chaumugra ... ..		Dhories, grey, cotton ... ..		
"    croton ... ..		Drills, unbleached and dyed... ..		
Opium, cake, medical ... ..		Duck ... ..		
"    powder ... ..		Dungri cloth ... ..		
Peppermint ... ..		Dusters ... ..		
Petroleum ... ..		Jumpers, drill ... ..		
Plaster of Paris ... ..		Khaki cloth ... ..		
Rose confect ... ..		Long cloths ... ..		
Rose-water ... ..	Mule twist thread ... ..			
Saltpetre ... ..	Mulmul ... ..			
Senna leaves ... ..	Muslin ... ..			
Silver, cyanide of ... ..	Putsoes or dhories ... ..			
"    nitrate of, crystal ... ..	Rumals ... ..			
"    "    common ... ..	Saloo, red ... ..			
"    "    fused ... ..	Sheeting ... ..			
Spirit ether nitrosi ... ..	Shirtings ... ..			
Ununtamul ... ..	Tape ... ..			
Wax (vegetable), white ... ..	Towels ... ..			
Zinc, chloride of ... ..	Turbans ... ..			
<b>COAL AND COKE, &amp;c.—</b>		Wicks for lamps of all descriptions ... ..		
Coal * ... ..				
Coke * ... ..				

\* Applicable at present only to places where it is advantageous to obtain supplies from the coal mines in Bengal.

List of Articles which can be procured of Indian manufacture—*continued.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.		
E.		H— <i>continued.</i>			
<b>EARTHENWARE AND PORCELAIN—</b>		<b>HARDWARE AND CUTLERY—<i>continued.</i></b>			
Basins, porcelain... ..	Raniganj Pottery Works (Messrs. Burn & Co.), Mercara Pottery, Coorg (Mr. H. B. East).	Pestles and mortars ... ..	Canal Foundry and Workshops, Roorkee; Postal Workshop, Aligarh; Messrs. Apear & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas, of Bombay.		
Cups ... ..		Pineers... ..			
Dishes ... ..		Planes ... ..			
Filters ... ..		Pliers, assorted ... ..			
Jugs ... ..		Rings, iron and brass ... ..			
Pans ... ..		„ for keys ... ..			
Pots, earthen ... ..		Rules, foot * ... ..			
Saucers, colour ... ..		Safes, iron * ... ..			
Slabs „ ... ..	Scales and weights (all sizes) ... ..				
G.		Scissors ... ..		Canal Foundry and Workshops, Roorkee; Postal Workshop, Aligarh; Messrs. Apear & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas, of Bombay.	
<b>GLASS AND GLASSWARE—</b>		Screw drivers ... ..			
Gum bottles ... ..	Canal Foundry and Workshops, Roorkee; Postal Workshop, Aligarh; Messrs. Apear & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas, of Bombay.	Sieves (assorted) ... ..			
Ink pots ... ..		Spatula ... ..			
Retorts ... ..		Stoves ... ..			
H.		Taps and dies * ... ..			
<b>HARDWARE AND CUTLERY—</b>		Trowels ... ..			
Adzes ... ..		Canal Foundry and Workshops, Roorkee; Postal Workshop, Aligarh; Messrs. Apear & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas, of Bombay.			Tweezers ... ..
Anvils, small, watchmaker's ... ..					Vices, bench * ... ..
Badges ... ..			„ hand ... ..		
Balances ... ..	„ pin with screw ... ..				
Bayonets ... ..	Weighing machines, for letters and parcels ... ..				
Bells ... ..	Weights ... ..				
Blocks, single and double ... ..	Wheels, punkah, brass ... ..				
Bodkins ... ..	Wrenches ... ..				
Bolts, brass and iron ... ..	HEMP—				
Bradawls* ... ..	Spun yarn ... ..		} See Cordage.		
Bradawls* ... ..	„ tarred ... ..				
Brass hands, punkah „ lamps ... ..	HIDES AND SKINS—				
Call bells ... ..	Hides ... ..		} See Leather.		
Candlesticks ... ..	Skins ... ..				
Candlesticks ... ..	L.				
Coach screws, for brackets * ... ..	LEATHER AND LEATHER GOODS—				
Cocks, brass (delivery) ... ..	Messrs. Tuck, Harvey & Co., Foy Brothers, and Cooper, Allen & Co., of Cawnpore; Mr. F. Rowland, of Bombay; Messrs. Maurice, Fielman & Co., Tangra Tannery, Calcutta.				
Crucibles ... ..					
Hammers (all kinds) ... ..					
Handles, brass ... ..					
Hatchets ... ..					
Hinges ... ..					
Hooks for carbines ... ..					
Knives ... ..					
Lamps of sorts ... ..					
Lanterns „ ... ..					
Locks * „ ... ..					
„ pad ... ..					
Nippers ... ..					
Nuts * ... ..					
Oil-feeders ... ..					
			Bull's-eye lanterns are made at Delhi.		
			Good locks are made by A. Sankaralingam Achari, Dindigul, Madura district, Madras, and by Das & Co., Chitpore Lock Manufactory, Calcutta.		

\* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured, were there any regular demand for them.



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List of Articles which can be procured of Indian manufacture—*continued*.

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.
<i>L—continued</i>		<i>M—continued.</i>	
<b>LEATHER AND LEATHER GOODS—<i>continued</i>.</b>		<b>METALS, IRON—<i>cont'd.</i></b>	
Leather ... ..	Messrs. Tuck, Harvey & Co., Foy Brothers, and Cooper, Allen & Co., of Cawnpore; Mr. F. Rowland, of Bombay; Messrs. Maurice, Fieldman & Co., Tangra Tannery, Calcutta.	filings ... ..	} See Hardware, &c.
Pads ... ..		Grapnels ... ..	
Patees ... ..		Handcuffs ... ..	
Pataras ... ..		Hand-saws ... ..	
Postal bags ... ..		Jumpers, iron ... ..	
Pouches, ammunition ... ..		Marlin spikes ... ..	
" cap ... ..		Pipes, gas * ... ..	
Saddlery, camel ... ..		Pipes and tanks, iron ... ..	
" horse ... ..		"  " galvaniz- ed iron* ... ..	
Slings for carbines ... ..		Pulleys, cast iron ... ..	
"  " muskets ... ..		Rivets* ... ..	
Talwar, frog ... ..	Spears ... ..		
Writing cases, leather ... ..	Stand, iron tripod ... ..		
		Thimbles, iron ... ..	
		Washers ... ..	
<b>LIQUORS, &amp;c.—</b>		<b>METALS, TIN—</b>	
Beer ... ..	The several Indian breweries. Messrs. Ahnauty & Co., Calcutta; Rosa Factory (Messrs. Carew & Co.,) Shahjahanpore; Aska Distillery, Ganjam.	Boxes, tin ... ..	} Largely made in the Indian bazars.
Rum ... ..		Cans, tin ... ..	
Spirits, methylated ... ..		Cases, tin, for maps ... ..	
" of wine rectified ... ..		Ingots, imported from the Straits Settlements ... ..	
		Sand boxes, tin ... ..	Ditto.
<b>M.</b>		<b>O.</b>	
<b>METALS, BRASS—</b>		<b>OILS—</b>	
Hoops, Brass ... ..	} See Hardware, &c.	Castor oil ... ..	} The Gourepore Co., Limited, Calcutta; Messrs. Tuck, Harvey & Co., Cawnpore; and the Punjab Steam Mills Co., Lahore.
Pipes " ... ..		Cocoanut " ... ..	
Taps " ... ..		Linseed " (boiled) ... ..	
	" (raw) ... ..		
	Mustard " ... ..		
	Sweet " ... ..		
		Turpentine " ... ..	
<b>METALS, COPPER—</b>		<b>P.</b>	
Copper leaf (books) ... ..		<b>PAINTS AND COLOURS—</b>	
<b>METALS, IRON—</b>		Lamp, black ... ..	
Anchors, small ... ..		Lead, red ... ..	
Chains, galvanized, with arrows ... ..		" white ... ..	
" iron ... ..		Paint, black ... ..	
" all other sorts (galvanized or not galvanized) ... ..		Polish ... ..	
Clip hooks ... ..		Varnish, copal, Japan &c.* ... ..	
Compasses ... ..			
Crowbars ... ..			
Drums, iron, galvanized or not (for oil) ... ..			

\* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured, were there any regular demand for them.

List of Articles which can be procured of Indian manufacture—*continued.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.
<i>P—continued.</i>		<i>P—continued.</i>	
<b>PAPER AND PASTE BOARD—</b>		<b>PROVISIONS—</b>	
Paper, brown ... ..	Bally Paper Mills, Calcutta.	Hog's lard ... ..	
" blotting ... ..		Vinegar ... ..	
" cartridge ... ..			
" packing ... ..	Scindia Paper Mills, Gwalior.	S.	
	Upper India Paper Mills, Lucknow.	<b>SCIENTIFIC INSTRUMENTS AND APPARATUS—</b>	
	Girgaon Paper Mills, Bombay.	Ring-gauges ... ..	Canal Foundry and Workshops, Roorkee.
Paste boards ... ..	Kurreem Bux Brothers, Calcutta.	Spirit levels ... ..	
Straw " ... ..		A. B. DeNigri, Calcutta.	
<b>PRINTING AND LITHOGRAPHING MATERIALS—</b>		<b>SILK—</b>	
Case racks ... ..		Ribbon... ..	Alliance Cotton and Silk Manufacturing Company, Bombay.
Centre pieces, brass ... ..		Tape ... ..	
Chases ... ..		Goung-boungs or turbans ... ..	
" cast-iron ... ..		Head-bands ... ..	
Composing sticks (gun-metal) ... ..		<b>SOAP—</b>	
Cylindrical inking tables		Soap ... ..	North-West Soap Company, Meerut; Tuck, Harvey & Co. Cawnpore; Calcutta (Garden Reach) Soap Works; Bombay Steam Soap and Candle Works.
Footsticks, iron ... ..			
Forme racks ... ..			
Galleys, brass, with wooden rims ... ..			
" large, brass bottomed... ..			
Imposing slabs ... ..			
" " wooden frames for ... ..			
Imposing table, iron ... ..			
Lye ... ..			
" jars, portable, cast-iron, with false bottom .			
Mallets, book ... ..			
Plainers ... ..			
Pressing boards ... ..			
Shooting sticks, iron ..			
Side " " binder's ... ..			
Tools, Book-binder's ... ..			
" stereotype picker's .			
Trough (for galley washing) ... ..			
" for lye ... ..			
Wood-bearers ... ..			
		<b>STATIONERY—</b>	
		Envelopes ... ..	See Hardware, &c., and Penknives.
		" linen lined ... ..	
		Erasers... ..	
		File boards ... ..	
		Glue, best, for binding .	
		" pots ... ..	
		Gum Arabic ... ..	

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## List of Articles which can be procured of Indian manufacture—concluded.

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.	
<i>S—continued.</i>		<i>S—continued.</i>		
<i>STATIONERY—continued.</i>		<i>STONE AND MARBLE—</i>		
Ink, writing, black ...	Dr. Waldie, Calcutta; Babu Amrito Lal Roy, Calcutta. G. D. Iyah Pillai; M. Narasimooloo Chetty; Gooerdondoss, Birjibookondoss & Co., & Theogoroya Moodelily, Madras; Mr. Kelkar of Poona; Pranalal Achrablal of Bombay.	Grindstones ... ..		
” ” blue-black ...		Jars, stoneware, for battery ... ..		
” ” registration, black ...		Marble ... ..		
” ” powder, black ...			T.	
” ” red, not for registration ...			<i>TALLOW—</i>	
” for seals ... ..			Candles ... ..	Bombay Steam Soap and Candle Works.
” printing ... ..				
				W.
				<i>WAX—</i>
Inkstands, wooden ...			Bees ... ..	
” pewter, round ...		Candles ... ..		
” brass ... ..				
” glass ... ..				
Knives (paper folder) ...				
Note-books ... ..				
Paper-cutters (ivory, bone or wood) ... ..				
” weights ... ..				
Penholders (ivory) ...				
” (other kinds) ...				
			<i>WOOLLEN GOODS—</i>	
Penknives... ..	Premchund Mishtry of Kachannugger, Burdwan, Bengal.	Blankets ... ..	Woolen Mills Co., Cawnpore; Woolen Factory, Bangalore (Mr. S. Lee); Egerton Woolen Mills, Amritsar, Punjab.	
Scissors ... ..		Braid ... ..		
		Broadcloth ... ..		
		Bunting, assorted ... ..		
		Capes ... ..		
		Carpets ... ..		
		Cloth, baize ... ..		
		” serge ... ..		
		” woollen ... ..		
		Cords, woollen ... ..		
Portfolios... ..		Felt ... ..		
Rulers, flat ... ..		Flannel ... ..		
” parallel ... ..		Jerseys... ..		
” round ... ..		Lace, woollen ... ..		
Sand ... ..				
Wax-cloth ... ..				
” sealing ... ..				

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2. Some misconception appears to have arisen regarding the application of paragraph 28 of the Resolution of the Government of India, No. 185, dated 10th January 1883, to manufactured articles of iron and steel. The term "raw material" used therein, the import of which from Europe for the purpose of being worked up into finished articles was declared to be unobjectionable, was held in some quarters to apply to the bars and plates of iron and steel which are made up into bridges, roofs and other finished engineering structures. This, however, was not the intention of the Resolution. It was considered by the Government of India, in regard to manufactured articles of iron and steel, that they were classes of stores to which the objections to local purchase applied in the highest degree, mainly on the grounds: (1) that much of the material imported into India was of inferior quality; (2) that the delays that unavoidably occur even in England on account of the rejection of material would be aggravated in India with consequences ruinous to the contractor and most injurious to Government; (3) of the absence in India of the necessary mechanical and chemical appliances required for testing iron and steel; and (4) of the loss of the economical advantage secured by free competition, which could not be obtained in India owing to the limited number of capable firms.

On these grounds the purchase in India or the public service of manufactured articles of iron and steel was prohibited, except under the special circumstances mentioned in paragraph 3 of the Resolution in question as amended by Resolution No. 2586, dated 23rd May 1889.

Having regard, however, to the representations contained in a memorial from the representative Manufacturing Engineers and Iron Founders in India and with the view of encouraging local industries and the development of technical education, His Excellency the Governor General in Council has now resolved to modify, as a tentative measure, the existing orders prohibiting the local purchase of manufactured articles of iron and steel made up from imported materials. In so doing, the Governor General in Council desires it to be clearly understood that this relaxation of existing rules is sanctioned solely in the hope of thereby effecting economy in the public administration, both by actual saving in the cost of articles purchased locally and by avoiding the delays that are sometimes inevitable when the articles have to be procured by indent on England. It is not intended to sanction thereby a procedure in any degree of a protective nature, and firms that may obtain orders under this Resolution must be distinctly warned that no claim for compensation of any sort will be admitted in the event of its being found necessary to discontinue the practice of inviting tenders in India.

In the annexure to this Resolution is a list of articles, tenders for which may, in the opinion of

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the Governor General in Council, be invited in future from local firms. It is not necessary that there should be an absolutely rigid adherence to the items specified. Tenders for any articles of the nature indicated in the list may be invited, but it should be understood that articles on which very little labour in India is required, can be best procured through the Secretary of State. It is also intended that the relaxation of the rules regarding local manufacture shall be limited to the less important supplies, *e.g.*, bridges and roofs of *small* span required for the Buildings and Roads and Irrigation Branches of the Public Works Department, and for Municipalities and District Boards. In the case of Railways under construction, the whole of the necessary supplies, as far as can be foreseen, will continue as heretofore to be procured by indent on the Secretary of State. The relaxation of the rules will refer only to articles the certain want of which could not be anticipated, and delay in supply of which would involve loss in some respect.

The following restrictions must also be rigidly enforced in all cases in order to ensure—

- (1) that the articles locally supplied are not imported into India in a finished or partly finished state;
- (2) that the price is not in excess of that at which similar articles could be obtained by indent on the Secretary of State; and
- (3) that the quality is not inferior to that of English supplies.

*I.—Firms that may be permitted to tender.*—It is evident that a most careful selection must be made of the firms allowed to tender, and only firms of recognised standing and whose shops are fitted with the necessary plant will be considered eligible. Local Governments and Administrations are therefore directed to furnish the Government of India with a list of the firms within their jurisdiction that they consider should be entitled to the privilege of tendering. The lists should state the principal machines in the shops of each firm, and the means possessed for testing both the raw material and the finished product.

*II.—Checks to ensure that the articles are manufactured in India from the raw material.*—Raw material may be understood to mean wrought-iron and steel in the form of plates and bars, cast-iron in the shape of pig, and steel forgings in the shape of bars and ingots. Local manufacture from raw material imported in these shapes may be permitted, but the contracts for all local supplies of articles of iron and steel should contain a clause insisting that the articles, with the exception of the raw material thus defined, must be made wholly in India. A certificate from the firms to which orders may be given should also accompany the delivery of each order to the effect that this clause of the contract has been

complied with. With this object in view Local Governments and Administrations should also arrange for periodical or other inspections of the Government orders under execution by the selected firms.

III.—*Check as regards the relative prices of English and Indian supplies.*—The best check will be furnished by a comparison of tenders received from Indian firms with the quartely rate lists

\* Either direct or through the Government of India according to the rules regulating the despatch of Foreign State messages.

issued by the Director General of Railways. In cases of doubt Local Governments and Administrations might ask the Director General of Stores at the India Office by telegram\*

for approximate rates, including the prevailing rates of freight.

IV.—*Testing of the raw material employed and when necessary of the finished product.*—With the system of careful selection that is prescribed, the Government of India is convinced that the selected firms would be careful to employ material of none but the best quality. To ensure this, however, the contracts should also provide for the employment of steel in the majority of cases in preference to wrought-iron, and the specification should stipulate for steel made in England by approved makers and by an approved process. In the case of articles of any importance it will be necessary, however, to test the raw material employed. It is believed that some of the engineering firms interested in local manufacture either possess or are prepared to erect the necessary testing plant. This should be insisted upon so far as possible. Another means of testing the raw material will be by sending samples for the purpose to the Railway workshops, which exist in all the large centres, and which are generally provided with some testing plant. Enquiry will be made by the Government of India in what Railway shops the necessary tests could be carried out, and the scale of fees that would be charged. Such fees would be payable by the manufacturing firms in all cases. The tests will invariably be carried out in the presence of a competent officer of the Public Works Department, and all specifications for articles to be locally supplied will specify the tests which the material employed is to undergo. To assist Local Governments and Administrations in preparing such specifications and in the carrying out of the tests, they will be furnished with copies of Professor Unwin's handbook on "The Testing of Materials of Construction." Should it subsequently be found necessary, Government will be prepared to arrange for the erection of adequate testing machinery at selected centres.

In cases where structures, such as roofs and bridges of small span, are locally manufactured, the contract should in all cases provide for the efficient testing of the finished structure before delivery, either in the shops of the manufacturer or else in those of the nearest Railway Company.

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## (Annexure.)

*List of articles which may be made up in India from imparted raw materials, subject to the restrictions specified in paragraph 5 of the Resolution.*

## ROOFING.

Roof trusses under 30 feet span with purlins, &c.

•Ironwork for timber trusses.

Cast-iron columns of small size.

## BRIDGE-WORK.

Bridges of simple design and of small span, also bridges of which only a small number of such spans of similar design are required.

Well-curbs.

Suspension rods and bond rings for wells.

Straps and bolts for timber bridges.

Pile shoes and rings.

Cast-iron cylinders and screw piles.

Petty ironwork, such as holding down bolts, &c., sizes of which cannot be known until works are started.

## MISCELLANEOUS.

Cast-iron sleepers.

Cast-iron pipes, special lengths, such as are required for closers, special bends, &c.

Wrought-iron signals.

Signal winches.

## PLANT.

Workshop stores, except tool steel and varnishes.

Trolley wheels and axles.

Ironwork for trollies.

Mining tubs and buckets.

Ironwork for tip wagons.

Asphalte boilers.

Iron cisterns.

Dobbin carts.

Hand pile driving engines (all necessary ironwork.)

Grappels.

Small mortar mills.

Concrete skips.

Wall boxes for shafting

Small cupolas.

Hand foundry ladles.

Cold and hot sets or chisels.

Snaps for rivetting.

Fire buckets for rivetting.

Dollies

(G. I., F. & C., Nos. 2650, dated 25th June 1891, and 5178, dated 30th December 1891; *vide* G. Rs. Nos. 2498, dated 15th July 1891, and 383, dated 26th January 1892.)

3. All heads of offices should apply to the Accountant General for any information they may require regarding the mode of preparing the annual returns of expenditure on stores in the Civil Department prescribed in paragraph 23 of the Resolution of the Government of India, No. 185, dated 10th January 1883, and forward the returns to that

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officer not later than 31st July in each year. (G. N. No. 2270, dated 19th June 1883.)

4. Fuel for locomotive purposes should be included in all the returns submitted annually to the Finance and Commerce Department of the Government of India in accordance with the Resolution in that Department No. 185, dated 10th January 1883. (G. I., F. & C., No. 5968, dated 5th November 1887; *vide* G. R. No. 56, dated 9th January 1888.)

5. In Part 3 of the annual return of expenditure on stores required by the Resolution of the Government of India, No. 185, dated 10th January 1883, column 5 (Total Cost) should be sub-divided into two columns in which should be shown separately (a) the total cost of goods obtained from Government factories and (b) the total cost of goods obtained from private dealers. (G. I., F. & C., No. 1407, dated 16th March 1889; *vide* G. R. No. 1494, dated 12th April 1889.)

6. In the annual returns of stores purchased in India, materials should be furnished for a comparison between local prices and prices of paper obtained through the stores office, and stores procured from Government factories should be distinguished from those obtained from private dealers. (S. of S. No. 285 (Finl.), dated 18th December 1890; *vide* G. R. No. 500, dated 12th February 1891.)

7. Care should be taken that all stores included in the column 'Stores manufactured in India and substituted for imported stores' in the annual returns of expenditure in India on stores are *bonâ fide* manufactured in India.

European stores should not be purchased in India merely to avoid the lapse of a grant. (S. of S. No. 1, Finl., dated 7th January 1892; *vide* G. R. No. 848, dated 24th February 1892.)

8. Although the figures in the annual returns of expenditure on stores purchased in India cannot be taken as absolutely correct, they ought to be so far reliable as to permit of the assumption that the general results show the extent and directions in which the instructions issued respecting the local purchase of stores are being carried into effect. (S. of S. No. 62, Finl., dated 7th April 1892, and G. I., F. & C., No. 1993, dated 12th May 1892; *vide* G. R. No. 2407, dated 10th June 1892.)

9. Samples of articles should not be forwarded with the estimates of stores required from England, which are documents connected with matters of account only. (S. of S. No. 493, dated 21st November 1872; *vide* G. R., R.D., No. 680, dated 6th February 1873.)

10. As regards articles charged to 'Provincial Revenues,' the annual estimates of stores should be forwarded by the Government of Bombay direct to the India Office instead of through the Government of India. (G. R., F. & C., No. 770, dated 6th



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May 1884 ; *vide* G. R. No. 2046, dated 16th June 1884.)

11. The attention of heads of departments submitting indents for stores from England is invited to the orders contained in paragraphs 20 and 21 of the Resolution of the Government of India, No. 185, dated 10th January 1883, regarding the preparation and submission of the estimates of stores. The attainment of the object for which these estimates are required depends on their being submitted in time. The officers concerned should therefore observe great punctuality and explain the cause of delay in any case in which the estimates are submitted after the prescribed date, *viz.*, the 1st of August. All estimates should be forwarded direct to the Financial Department and not to the departments to which the officers submitting them are immediately subordinate, nor through the Accountant General.

Great attention should be paid to the preparation of these estimates. They should not be confounded with the returns showing expenditure on stores, which are quite distinct and which are to be submitted annually in accordance with paragraph 23 of the Resolution of the Government of India above quoted. Estimates of woollens for Police or peons' clothing should not be entered in the estimates pending the result of the enquiry now being made under the orders of the Secretary of State as to the possibility of procuring these supplies from Indian manufactories. Similarly mathematical instruments and other articles which can be procured from the Mathematical Instrument Depôts at Bombay and Calcutta should not be included in the estimates. All articles of stationery supplied to public offices from the stationery stores are included by the Superintendent of Stationery in the consolidated estimate submitted by him and they need not therefore be entered by officers in their estimates.

It is not compulsory on Excluded Local Funds to obtain stores required by them through the Home Government, but if they desire to avail themselves of Government Agency, estimates in the regular form should be submitted.

(G. C. No. 2119, dated 20th July 1886, and G. R. No. 1974, dated 7th June 1890.)

12. The following instructions should be observed by the various indenting departments in the preparation of the forecasts of their probable annual requirements in respect of stores from England :—

(a) The forecasts are intended to show the probable amount to be expended in England in the next ensuing financial year, *i. e.*, from the 1st April to the 31st of March following the date of their receipt. As an interval must of necessity elapse between the receipt of an indent and the payment for the stores therein demanded, it may, as a general rule, be assumed that stores for which

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the indents are received in this office between the 1st of January and the 31st of March will not be paid for until the following financial year.

(b) The cost of the stores only should be estimated, as an addition will be made in this office to cover cost of freight.

(c) A forecast of the annual indent may not always be sufficient. An addition, based on the experience of former years, should be made, when necessary, to cover supplementary demands.

(d) The forecast should not contain a number of unpriced items. As far as circumstances will allow, the probable cost of the stores should be given.

(e) No elaborate details are required, the essential point being the total amount of contemplated expenditure. This should be clearly shown, and any sub-division or explanation that is necessary may be appended. Attention should be specially drawn to any large and exceptional anticipated expenditure.

(f) The amount should be given in English currency, so that there may be no misunderstanding as to the cost in sterling money in this country, on which the estimate is based.

(g) Each forecast should show clearly the head of service to which the stores are to be charged in the Home Accounts.

(h) The forecasts for the financial year (which should be written on foolscap paper) should reach the India Office not later than the first week in November of the preceding year.

These instructions have reference to the annual forecasts only. But it is further desirable, for the same reasons as are given above in clause (f), that indenting officers should be instructed to state the estimated prices in their indents in English currency. The detailed prices should be exclusive of freight; but it appears desirable, for guidance as to the provision to be made in the Budget in India for the total cost of stores sent from England, that, when practicable, a lump sum should be added to that estimate on account of freight.

(S. of S. No. 100, dated 31st March 1887; *vide* G. R. No. 1381, dated 1st June 1887.)

13. In all cases when the prices of articles indented for from England are not known in India, and the supply thereof is not to be dependent on the estimate of the cost, a note to that effect may be made on the indent. (S. of S. No. 524, dated 21st October 1875; *vide* G. R. No. 12, dated 3rd January 1876.)

14. Officers indenting for stores are reminded that a full and accurate description of each article should be given in the indent itself, and that, as a rule, it should not be left either to the superior authorities in India or to the Secretary of State to ascertain what is wanted by reference to ac-

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companying correspondence. Usually such correspondence need not be sent with the indent ; but if in any case its transmission appears necessary, then there should be a particular reference to it upon the face of the indent so as to ensure that it shall not be overlooked. (G. I., F. D., No. 1089, dated 27th June 1876 ; *vide* G. R. No. 2886, dated 10th July 1876.)

15. It is most important that complaints of the delays involved in obtaining stores, through the Store Department of the India Office, should be specifically communicated to the Secretary of State for investigation as they arise. When complaints are made of the quality of the stores it is desirable that samples of the articles complained of should be also forwarded, and when a comparison is instituted between local purchases and those of the India Office it is essential that the particulars regarding the former should include samples showing the quality of the articles purchased locally. (S. of S. No. 27, dated 18th August 1881 ; *vide* G. R. No. 4017, dated 29th October 1881.)

16. The cost of the indents for stores required for schools and colleges should be charged to Provincial services. (G. I., F. & C., No. 282, dated 18th January 1882 ; *vide* G. R. No. 394, dated 3rd February 1882.)

17. When practicable, explanatory reports similar to those from the Superintendent, Mathematical Instrument Department, and the officer in charge of the Photographic Branch Office, which accompanied the despatch from the Government of India to the Secretary of State, No. 1, dated 31st October 1881, should be transmitted with indents for European stores. (S. of S. No. 6, dated 19th January 1882 ; *vide* G. R. No. 1527, dated 26th April 1882.)

18. In indents for stores from England the necessary particulars should be inserted in the columns of the indent headed 'Established proportion,' 'Number or quantity in store,' 'Number or quantity due on previous indents,' 'Rate and value of the number or quantity now indented for,' or an explanation furnished of the reason for their omission. (S. of S. No. 48, dated 28th September 1882 ; *vide* G. R. No. 4482, dated 22nd November 1882.)

19. In indents on the India Office for stores English weights and measures should be quoted (S. of S. No. 8, dated 7th February 1884 ; *vide* G. R., No. 1266, dated 4th April 1884.)

20. As provided in the Resolution of the Government of India, Finance and Commerce Department, No. 185, dated 10th January 1883, the various columns in indents for articles of European manufacture should be duly filled up, or the reasons for the omission explained. (Letter from the Director General of Stores, India Office, No. 499, dated 15th February 1886 ; *vide* G. R., R. D., No. 2653, dated 7th April 1886.)

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**21.** As regards stores required from England, articles of the same description or stores of the same character should not be indented for in separate indents at very short intervals, as such a course leads to a multiplication of the work of the Store Department of the India Office, and is not conducive to economy. It should, therefore, be avoided in future, unless rendered necessary by some emergency, in which case an explanation should be given in forwarding the indent. (S. of S. No. 21 (Finl.), dated 29th August 1889; *vide* G. R., R. D., No. 7872, dated 18th October 1889.)

**22.** Indenting officers in India are authorized to correspond direct with the Director General of Stores at the India Office in all matters of detail connected with the supply of the articles required by them. It must be clearly understood that such correspondence is to be restricted to giving or seeking information connected with entries in indents, such as would not properly require a reference to the Local Government or Secretary of State for India in Council. (G. L., F. & C., No. 3512 dated 16th October 1885; *vide* G. R. No. 3074, dated 4th November 1885.)

**23.** It is not desirable that any communications should be directly addressed by officers in India to engineers or manufacturers in England with a view to obtaining their assistance in the supply of any stores. Their effect may be to hamper the action of the India Office in taking the steps of which the Secretary of State may approve for the supply of stores, and any preliminary enquiry which may be thought desirable should therefore be addressed to the Secretary of State or to the Director General of Stores. (S. of S. No. 3, Finl., dated 7th February 1889; *vide* G. R. No. 1431, dated 5th April 1889.)

**24.** Indents on the India Office for stores chargeable to "Provincial" should be submitted to Government through the Accountant General, who will furnish, in addition to the report usually made by him, a certificate that budget provision exists to meet the charge. The 15th of May in each year is fixed as the date on which indents for the India Office should be submitted. The Accountant General should communicate the budget allotments for stores required from England to estimating officers by the 15th April of each year. (G. R. No. 2816, dated 10th September 1888.)

**25.** It is the practice to insert in the packing accounts of stores shipped in England for India, the weight of the packages on shipment.

The principal object of giving this information is in order that, by weighing the packages on arrival, any deficiency in the contents may be discovered and a column is provided in the form of the packing account for the insertion of the weight of the packages upon receipt in India.

This column is very rarely filled up in the packing accounts returned to this office, as it is probably

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found inconvenient or impracticable to weigh every package on arrival. But it is thought that cases or packages containing either articles of value, or stores especially liable to theft, such as wine and bottled beer, or printed documents, in which deficiencies have of late been most frequently reported, might be weighed without difficulty, and that an additional means of tracing or accounting for any loss or deficiency would thus be afforded.

The attention of the officers concerned is drawn to the desirability of weighing all packages on arrival, whenever practicable, and of inserting the weight in the column left in the duplicate packing account for that purpose.

It is important that the packages should be opened in the actual presence of the members of the Committee of Survey, as directed in paragraph 3 of the Regulations in the packing account, in order to ensure that there may be no tampering with the contents in the interval which elapses between the opening of the packages and the examination of the stores by the Committee.

When it is considered advisable that stores which have been lost or damaged should be at once replaced, a special indent should be submitted, as otherwise steps will not be taken to resupply such stores.

(S. of S. No. 3, dated 13th April 1882 ; *vide* G. R. No. 1847, dated 17th May 1882.)

26. The last paragraph of the foregoing order was intended specially to deal with cases of loss or damage detected after the arrival of the ship, which it was necessary to make good at once. But in all instances where losses occurring on the voyage are known in England, steps will at once be taken to replace the stores. Should any loss, however, be reported in India, which may be thought not to be already within the knowledge of the India Office, a special indent should, when necessary, be submitted, care being taken to specify the reason of the fresh demand in order that the possibility of a duplicate supply may be avoided. (S. of S. No. 7, dated 24th August 1882 ; *vide* G. R. No. 3975, dated 18th October 1882.)

27. When recoveries are made in India for damage to, or short deliveries of, Government stores, the packing accounts returned to the India Office should bear the following stamped certificate :—

Office of Accountant General,	}	Bengal. Bombay. Madras. British Burma.
Recovered Rs. _____		
Date _____		_____ <i>Accountant General.</i>

When no freight is payable in India, and no recoveries can therefore be made, a certificate to that effect should similarly be stamped on the packing accounts.

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(G. I., F. & C., No. 1685, dated 27th June 1883; *vide* G. Rs. Nos. 2770, dated 31st July 1883, and 705-A., dated 22nd February 1884.)

28. In consequence of frequent complaints having been made, in returned packing accounts, of the non-receipt of packages despatched by parcel post, the charges for postage will no longer be prepaid in England. These orders do not apply to presentation books, the postage on which will continue to be prepaid. (S. of S. No. 5, Finl. (Stores), dated 4th May 1882; *vide* G. R. No. 2087, dated 7th June 1882.)

29. The duplicate packing accounts should be returned to the India Office as soon as possible for the information and guidance of the Store Department and for audit purposes. (S. of S. No. 14 (Stores), dated 10th September 1885; *vide* G. R. No. 284, dated 4th February 1886.)

1. Port Store-keeper, Bombay.
2. Do. Karáchi.
3. Executive Commissariat Officer, Presidency.
4. Do. do. Karáchi.
5. Do. do. Aden.
6. Superintendent of Stationery, Bombay.
7. Do. of Stamps, do.
8. Do. Government Central Press.
9. Curator, Government Central Book Depôt.
10. Mint Master, Bombay.
11. Superintendent, Government Observatory.
12. Comptroller of Military Accounts, Poona.
13. Superintendent of Army Clothing.
14. All the Departments of the Secretariat.
15. Officer in charge Constructions, Stores, Telegraph Department, Bombay.
16. Commissioner, Central Division.
17. Do. Northern do.
18. Do. Southern do.
19. Master Attendant, Karáchi.
20. Superintendent, Gin Repairing Factory Department, Dhárwár.
21. Meteorological Reporter, Bombay.
22. Post Master General.
23. University Registrar.
24. Principal, Elphinstone College, Bombay.
25. Director of Public Instruction, Poona.
26. Marine Store-keeper, Bombay.
27. Executive Engineer, Presidency.
28. Private Secretary to His Excellency the Governor.

*Note.*—The officers and departments enumerated in the margin who usually receive packing accounts should allow no delay to occur in their offices in the return of the packing accounts to the Accountant General. In the case of Aden, the Political Resident should, as usual, send the packing account direct to the Secretary of State for India. (G. R., G. D., No. 3592, dated 28th October 1881.)

30. Officers of all Departments should bear in mind the importance of the early transmission to the Accountant General of delivery reports, duplicate packing accounts and advices intimating the value of any damaged articles which is to be deducted from the freight claim. (G. R. No. 2947, dated 5th August 1889.)

31. The following are the conditions for freight and conveyance of stores despatched to India by the India Office:—

*Note.*—The term 'Owner' used in the following conditions is to be understood as signifying the registered owner or owners, or the person or persons on whose behalf the vessel is tendered.

1. The vessel is to be tight, staunch, strong, fully equipped, efficiently manned, and in every way fitted for the voyage, and must sail under the British flag. She must be properly laden, and to a safe draught of water.

2. No vessel which is not classed A1 at Lloyd's, or red or black in the Liverpool registry, or which

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does not hold a Board of Trade passenger certificate, will be accepted without survey. The Secretary of State for India in Council, however, reserves to himself the right of having any vessel surveyed, and of rejecting any vessel without assigning a reason.

3. Should the vessel not be ready to load or to sail by the dates stated in the tender, the owner will be liable to pay to the Secretary of State in Council the sum of £10 as liquidated damages for each day's delay in either event, provided the delay shall not have been caused by any default on the part of the Government. The Secretary of State in Council may deduct these damages from the amount payable for freight.

4. The stores will be sent alongside the vessel in the loading-dock mentioned in the tender as soon as practicable after the day fixed for loading but not later than 14 days after the acceptance of the tender. The owner will receive and ship the stores as they are sent alongside, and will hold the Secretary of State in Council free from all claims for demurrage on steamer, craft, or wagon alongside.

5. The owner is to provide all necessary machinery, tackle, &c., and to bear any other expenses (including enlargement of hatchways, &c.) that may be required for taking and showing the stores on board and delivering the same overside in India.

6. Acids or other stores to be kept on deck must be stowed to the satisfaction of the officers of Store Department.

7. Vessels carrying malt liquor must be ventilated to the satisfaction of the Surveyor appointed by the Secretary of State in Council. Malt liquor is not to be stowed by night, except with the sanction of the Surveyor. In iron vessels it must be stowed in the lower hold, and in steam vessels forward of the engines. The coals for its proper stowage and all the dunnage wood used on board the vessel must be approved by the Surveyor.

8. Gunpowder, ammunition, or other explosives as defined by Section 3 of the Explosives Act, 1875, must be stowed in accordance with Admiralty Regulations; and all magazines provided by the owner under these Regulations must be approved by the Surveyor appointed by the Secretary of State in Council.

Notice in writing must be given to the Superintendent, India Store Depot, Belvedere Road, Lambeth, three clear days before the vessel will be ready to receive the stores mentioned in the clause.

9. No petroleum, guano, green hides, creosote or creosoted goods, or other deleterious cargo, are to be shipped on private account in vessels engaged to carry malt liquor, provisions, or medical stores. No gunpowder, ammunition, or other explosives, as defined by Section 3 of the Explosives Act, 1875, matches, fuzes, or dangerous chemicals,

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are to be shipped in any vessel on private account except under a certificate from the Surveyor appointed by the Secretary of State in Council permitting the shipment of such explosives or dangerous stores which must be stowed to the satisfaction of such Surveyor, and in accordance with Admiralty Regulations. Coals or coke are not to be taken in vessels carrying malt liquor, except under like permission and certificate of the Surveyor, unless they are stowed in a separate compartment in iron vessels. In the event of a breach of all or any one of the provisions of this clause, the owner will be liable to forfeit the freight, and to make good all loss or damage sustained by the Secretary of State in Council.

10. Bills of lading, in the annexed India Office form, shall be signed by the master, or other competent person producing the master's written authority to sign on his behalf. In London they are to be signed at the office of the Superintendent, India Store Depôt, Belvedere Road, Lambeth.

11. Should the owner fail to take by the vessel named the stores contracted for, or any portion thereof sent alongside, as provided in Clause 4, the Secretary of State in Council shall have the right to forward the stores so not taken by any other vessel or route, and to charge to the owner, or deduct from the amount payable for freight, any demurrage and additional freight he may incur by so doing, and also all other additional expenses of whatsoever kind caused by or arising out of the owner's default.

12. The stores will be taken from alongside the vessel in India by the officers of Government upon notice being given to them by the master that he is ready to deliver, but it shall be optional for the officers of the Government not to take delivery, until twenty-four hours after receipt of such notice, in which case the master shall be informed accordingly; and the stores shall be delivered as the officers of Government may direct and into boats alongside or on to wharves or jetties as they may require.

13. Subject\* to the performance of the contract in accordance with the foregoing provisions and with the annexed tender, freight will be payable as follows: *viz.*, four-fifths thereof in England within 21 days after the bills of lading are signed and the vessel has left the port; and the remaining one-fifth shall, subject to the deductions hereinafter mentioned, be payable in India in Indian currency (at the rate of exchange† of 1s. 7½d. per rupee) to

\* This clause leaves to the officers of Government the right determining what is the amount of loss, if any, *prima facie* be deducted from the freight payable in India, but of course it would in any case be open to the owners to appeal in a proper manner against any decision so come to. (S. of S. No. 2, dated the 3rd February 1881; *vide* G. R. No. 779, dated 1st March 1881.)

† This is subject to alterations at the commencement of each financial year. (*Ibid.*)



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the master or his order on production of a certificate of the officers of Government of the due delivery of the stores, according to the tenor of the bill of lading, and in accordance with these conditions. In the event of any loss being sustained by Government by reason of any injury to the stores, or of any deficiency in the quantity delivered, not covered by the printed exceptions in the bill of lading, the Government may deduct the value of such loss, at the above rate of exchange, from the portion of the freight payable in India, or, if necessary, recover the same from the owner. If the freight, together with any other freight payable in respect of any other stores shipped by the Secretary of State in Council on board the vessel, for the same voyage and port, does not exceed £50, the whole will be paid in England. No charge will be allowed under the head of 'Primage.'

14. Any claim for average is to be settled according to the custom at Lloyd's.

15. The owner is not to be a member of the House of Commons, such person being by Act 22, Geo. 3, Cap. 45, neither alone nor jointly with any other person, competent to enter into the contract, which will be made upon the condition that no such member is to be admitted to any share or part thereof, or to any benefit or advantage to arise therefrom. This will not, however, extend to any incorporated trading company tendering in its corporate capacity for the benefit of such company.

*N.B.*—The Secretary of State for India in Council reserves the right of rejecting any and all tenders without assigning a reason.

[All blanks must be filled up by the Tenderers.]

## TENDER FOR FREIGHT AND CONVEYANCE OF STORES.

From \_\_\_\_\_ to \_\_\_\_\_ vid \_\_\_\_\_

Name of vessel, and of owner.	Class, and in what register.	If Board of Trade certificate, date when it will expire.	Gross register tonnage.	Nominal horse-power.	Dock where now lying, and where to load.	WHEN VESSEL WILL BE READY.			Intermediate ports, if any, at which vessel will call.
						For survey.	To load.	To sail.	

On behalf of the owner,\* we do hereby offer to convey, for the Secretary of State for India in Council, upon the above

\* The words "On behalf of the owner" are to be struck out, and the words "Owner" substituted for "Brokers," if the vessel is tendered directly by the owner.

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conditions, the under-mentioned estimated quantities of stores by the above\*  
 \*Steam or Sailing. vessel from \_\_\_\_\_ to \_\_\_\_\_, via \_\_\_\_\_,  
 at the following rates :—

TONS ESTIMATED.		Description of Stores.	RATE OF FREIGHT PER TON.	
Weight.	Measurement.		Weight.	Measurement.

And we agree to abide by this tender, should its acceptance be signified to us within *three days* after the day appointed for its receipt.

Should we withdraw this tender before the expiration of such three days, we agree to pay, as liquidated damages by reason thereof, the sum of 5 shillings per ton for every ton of the above estimated quantities of stores.

Signature \_\_\_\_\_, Brokers.†

Address \_\_\_\_\_

Dated the \_\_\_\_\_ 188

† To be signed by the owner unless the broker attaches to the tender an authority from the owner to sign on his behalf.

and conveyance of the above stores on the above terms and conditions.

Signature \_\_\_\_\_, Owner.

Address \_\_\_\_\_

Dated the \_\_\_\_\_ 188

To the Secretary of State for India in Council,  
 India Office, London.

India Office Form of Bill of Lading.

Shipped in good order and condition, by the Secretary of State for India in Council, on board the vessel called the

\_\_\_\_\_ whereof is Master  
 for this present voyage \_\_\_\_\_  
 and now lying in \_\_\_\_\_, and bound for

being marked and numbered as in the margin, and are to be delivered in the like good order and condition at the aforesaid port of \_\_\_\_\_ (the act of God, the Queen's enemies, fire, and all and every other dangers and accidents of the seas, rivers, and navigation, of what nature and kind soever during the said voyage, always excepted), unto the \_\_\_\_\_ there resident, or to their assigns, *freight* being payable at the rate and upon the terms mentioned in the agreement for the conveyance of the stores.

† The words "On behalf of the owner" are to be struck out, and the word "Owner" substituted for "Brokers," if the vessel is tendered directly by the owner.



however, it may be impracticable to assemble an efficient Committee, and provision to meet such exceptional cases has been made in the revised regulations for the receipt and examination of stores in India appended below. Special care should be taken to ensure the examination by a Committee, whenever practicable, of all Government stores when they are landed.

*Regulations for the Receipt and Examination of Stores in India.*

1. The stores are to be examined immediately on their being landed, in the presence of a Committee of officers or other surveying authority appointed on behalf of the Secretary of State in Council. The columns marked \* should be filled up and signed by the surveying authority, with explanatory remarks when there has been damage or short delivery.

2. Each package should be inspected, and if any are received from the vessel in a defective state, or appear to have been tampered with, they should be immediately opened, due notice having first been given to the master to attend, or to depute some person to do so on his behalf, in order that the amount of any damage, for which the vessel is liable, may be deducted from the freight, in conformity with the undermentioned provision in Clause 13 of the conditions for freight and conveyance of stores :—

“In the event of any loss being sustained by Government by reason of any injury to the stores, or of any deficiency in the quantity delivered, not covered by the printed exceptions in the Bill of Lading, the Government may deduct the value of such loss from the portion of freight payable in India, or, if necessary, recover the same from the owner.”

3. All articles not enclosed in packages are held to have been counted or weighed by the master of the vessel, on shipment, and consequently any loss is chargeable to the owner.

4. Should any articles appear to have original defects, samples, upon which a judgment may be formed, should in all cases be sent home with the complaint, whether it relate to quality or to pattern.

5. When cloths are short in measure, or hides deficient in quality or weight, the lead seal stamped on the piece should be returned with the Packing Account.

6. Condemned stores are not to be disposed of locally at a loss to Government until a reference has been made to the Secretary of State in Council, unless the stores are of such a perishable nature as to render it desirable to dispose of them at once to prevent further loss.

7. If any article, not herein described, be received, full particulars thereof should be entered in the Packing Account. If it belong to another

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Presidency, intimation should immediately be sent to such Presidency.

(S. of S. Nos. 3, dated 12th February 1885, 3, dated 12th February 1891, and 7, dated 16th April 1891, and G. I., F. & C., No. 1346, dated 21st March 1885; *vide* G. Rs. Nos. 1214, dated 27th April 1885, 1254, dated 4th April 1891, and 1807, dated 20th May 1891.)

**37.** The following arrangements are in force as regards the safe carriage of chronometers, barometers, and similar instruments of great delicacy shipped from England to Bombay and their delivery to the officers and departments for whom they are intended :—

The Stores Department will place chronometers, barometers and similar instruments of great delicacy that are to be shipped to Bombay in charge of the master of the export vessel and arrange that he shall receive a gratuity upon the delivery of the instruments in good order to the authorities at Bombay. The instruments will be delivered to the Superintendent, Victoria and Prince's Docks, Bombay, who will pay the authorized gratuity to the masters of vessels on the safe delivery of the instruments.

(S. of S. Nos. 2 and 11 (Finl.), dated, respectively, 26th January and 17th August 1883; *vide* G. Rs. Nos. 2064, dated 7th June, and 3377, dated 28th September 1893.)

**38.** The allocation of charges incurred under one indent to various heads of service and the separate packing of small supplies entail considerable inconvenience and expense. Such supplies of stores for stationery and drawing materials required for the several districts and departments should be included in the general requirements of the Bombay Stationery Department and issued by it, on repayment, to the various departments requiring them. (S. of S. No. 11, Finl., (Stores), dated 26th September 1895; *vide* G. R. No. 3762,\* dated 4th November 1895.)

**39.** When packages are sent to the India Office, the bill of lading and a letter of advice should be forwarded to the Superintendent of India Store Department, Belvedere Road, Lambeth, S. E., so as to anticipate the arrival of the packages. (G. R. No. 1453, dated 16th May 1885.)

**40.** The English gross weight of each package addressed to the Stores Office, London, should be marked on the outside. (G. R. No. 1499, dated 18th May 1888.)

**41.** The Government of India further particularly desires that no articles for the stationery stores may be indented for from Europe which can be procured of local manufacture, and looks to the Local Government carefully to strike out of indents

\* *Vide* also G. R. No. 1619, dated 8th April 1897.

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passing through its hand all items which may be found on consideration capable of manufacture in India. Careful enquiries should be made in regard to all such articles, and not until it is satisfactorily shown that local manufactures cannot compete with the imported articles should such indents be accepted.

It is not desired that in regard to any articles the Local Government should confine its orders to any particular firm or locality herein named. Further enquiry may elicit the fact that similar manufactures are carried on in other localities under more favourable conditions. As a rule, the best course to adopt will be to ascertain where certain articles can be, or are, made, and then to call for tenders from all the ascertained localities.

In all cases where native workers in the bazar are employed, it is desirable that if the work is to be done elsewhere than in Calcutta, the arrangements should be made through the district authorities, who will generally be in a position to secure better rates and workmanship than if the artisans were employed direct or through other agency.

(G. I., F. & C., No. 1923, dated 22nd July 1881; *vide* G. R. No. 2899, dated 9th August 1881.)

42. The Government of India expects the heads of departments to take special pains to carry out the policy declared by that Government that, wherever practicable, articles of Indian manufacture shall be substituted for imported goods, and hopes that the Local Governments shall insist that they shall do so. The Local Governments should pass no indent for stores upon the Secretary of State without satisfying themselves in each case that the articles entered in the indent cannot be procured of Indian manufacture at a price not higher than that of imported goods of the same class. (G. I., F. & C., No. 3511, dated 11th October 1881; *vide* G. R. No. 3978, dated 27th *idem*.)

43. Lanterns and swords should be procured of Indian manufacture. Lanterns are made in Calcutta by such firms as Jessop & Co., and also by native workers, and they can perhaps be locally made by natives. Swords of better quality than the swords ordinarily made for trade purposes in England are manufactured by native armourers in the Punjab and the North-Western Provinces. (G. I., F. & C., No. 3780, dated 21st October 1881; *vide* G. R. No. 4174, dated 9th November 1881.)

44. Bull's eye lanterns are made at Delhi of good quality, and cheap in price. When such lanterns are required for the public service, the Local Governments and Departments concerned should ascertain from the Deputy Commissioner of Delhi the names of the manufacturers and their rates. Lanterns of the ordinary kind are made in most, if not all, large towns in India. (G. I., F.

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& C., No. 2059, dated 21st December 1881; *vide* G. R. No. 57, dated 5th January 1882.)

45. Leather belting, suitable for all ordinary driving purposes, and quite equal to the average of imported belting, is being made of Indian leather by Messrs. Foy, Brothers & Co., of Cawnpore, amongst others. When belting is required for the public service in India, the Local Governments and Departments concerned will make careful enquiry of local manufacturers of leather before indenting upon the India Office. Whenever such Indian-made belting is obtainable of quality suited to the work required and at a price not higher than that of imported belting, it should be purchased, and no indents for this article on the India Office should be allowed. (G. I., F. & C., No. 750, dated 7th February 1882; *vide* G. R. No. 655, dated 22nd idem.)

46. Swords required for the Police and other Departments may be procured of Indian manufacture in communication with the Inspector-General of Police in the Punjáb, if they cannot be made within the local limits of the Presidency concerned. (G. I., F. & C., No. 1065, dated 21st February 1882; *vide* G. R. No. 891, dated 11th March 1882.)

47. It has been ascertained that swords can be extensively manufactured in the North-Western Provinces as well as in the Punjáb, and skilled workmen can now be found in almost every district in the North-Western Provinces. When it is found more convenient to obtain swords from the North-Western Provinces than from the Punjáb, the necessary steps to procure them should be taken in communication with the Inspector-General of Police, North-Western Provinces. (G. I., F. & C., No. 1101, dated 18th May 1882; *vide* G. R. No. 2041, dated 5th June 1882.)

Acid, sulphuric.  
Alcohol, ordinary.  
Hydrosulphuret of ammonia.  
Protosulphate of iron.  
Turpentine, best spirits.  
Nut galls.  
Sand, fine.

48. The articles specified in the margin should, if possible, be obtained of Indian manufacture, whether required in large or small quantities.

The fact that an article is only required in small quantities for use in any Government office is an additional reason for attempting to procure it of Indian manufacture.

(G. I., F. & C., No. 2488, dated 20th July 1882; *vide* G. R. No. 5403, dated 11th August 1882.)

49. Before indenting on the Secretary of State for iron safes, enquiry should be made of Messrs. Jessop & Co. and T. C. Thomson & Co., Calcutta, who manufacture these articles, as to the price of the safes made by them and the cost of their conveyance from Calcutta to Bombay. (G. I., F. & C., No. 3176, dated 15th August 1882; *vide* G. R., R. D., No. 5963, dated 31st idem.)

**50.** Country-made safes should generally be used in all Departments.

1. Harichand Mancharam, 1st Bhoi-wada Lane.
2. Ranchod Harichand, Dawood Kaji Mohla.
3. Pragji Keshavji, Bhandi Bazar Road.
4. Walji Shamji, Pydhavni.
5. Aga Haji Mahamad Husein, Pydhavni.
6. Manji Kanji, Kumbharwada Lane.
7. Naran Dayal, Kumbharwada Lane.
8. Nigardas Parbhudas, Pydhavni.

Iron safes of good quality are manufactured in Bombay by the native dealers named in the margin. Those manufactured by the first two named dealers are equal in

finish to those imported from Europe. Small iron safes are also manufactured to order by Messrs. Richardson and Cruddas, Nesbit Lane, Byculla. (G. R. Nos. 1991, dated 31st May 1883, 1076, dated 15th April 1885, and 1763,\* dated 21st June 1886.)

**51.** Country-made safes should be generally used in all Departments. (G. R. No. 1991, dated 31st May 1883.)†

**52.** The Government of India has repeatedly said that Indian goods must be bought in the most advantageous markets wherever those are to be found. It is for local officers to ascertain where such goods may best be obtained. The addresses of certain manufacturers have been given, simply to serve as a guide to officers unacquainted with existing conditions of manufacture. There is no reason why those manufacturers should be given the preference over others making the same goods on equally favourable terms. (G. I., F. & C., No. 3600, dated 3rd October 1883; *vide* G. R. No. 3763, dated 19th idem.)

**53.** Whenever type and printing materials are required, the Superintendent, Government Printing, India, should invariably be communicated with, and it should be ascertained how far the requirements may be met from the resources of the type foundry and press workshops, or by workmen employed under orders from him, before an indent is sent to England. (G. I., F. & C., Nos. 1004, dated 8th March 1886, and 2769, dated 24th May 1887; *vide* G. R., G. D., No. 1077, dated 23rd March 1886, and G. R., R. D., No. 3648, dated 14th June 1887.)

**54.** The employment of locally-made type should be generally adopted by all Government Presses. (S. of S. Nos. 219 (Finl.), dated 3rd October 1889,

\* With this Resolution copies of the price list of locks and iron safes manufactured by M. Kandasamy Asary & Co., of Dindigal, were circulated to all Departments and Heads of Offices for information.

† The Government of India suggested in their letter No. 3176, dated 15th August 1882 (*vide* Government Resolution, Revenue Department, No. 5963, dated 31st idem), that before indenting on the Secretary of State enquiry should be made of Messrs. Jessop & Co. and T. C. Thomson & Co., Calcutta, as to the price of safes made by them and the cost of their conveyance from Calcutta. With Government Resolutions Nos. 1991, dated 31st May 1883, 1076, dated 15th April 1884, and 1763, dated 21st June 1886, a list of other manufacturers of iron safes was circulated.



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and 285 Finl., dated 18th December 1890; *vide* G. Rs. Nos. 4818, dated 6th December 1889, and 500, dated 12th February 1891.)

55. If the Departments in India can be accustomed to use articles made in this country when of an ordinary character and not needing special inspection during manufacture, they might be procured of sufficiently good quality, even though somewhat inferior to those which would be obtained by paying a higher price in England; and thus a perceptible diminution might be made in the payments in England. The desirability of introducing and extending the use of stores manufactured in India in preference to imported stores should be always borne in mind and the substitution should be effected whenever feasible. (S. of S. No. 144, Finl., dated 4th July 1889, and G.I., F. & C., No. 5973, dated 29th November 1889; *vide* G. R. No. 5052, dated 24th December 1889.)

56. Large stocks of pig lead, suitable for nearly all purposes, are available at the various Arsenals and Ordnance Depôts throughout India. Indenting officers should utilise these sources of supply, where practicable, in preference to indenting on the India Office. (G. I., F. & C., No. 3232, dated 6th August 1891; *vide* G. R. No. 3930, dated 21st idem.)

57. In the Resolution\* by the Government of India in the Finance and Commerce Department, No. 185, dated 10th January 1883, the rules on the subject of the supply of articles of European manufacture required for the public service in India and the preparation of annual returns of expenditure on stores and their transmission to Her Majesty's Secretary of State for India were published in a consolidated form and applied to stores required for Imperial and Provincial services and Incorporated Local Funds, but not to those required for Excluded Local Funds. In these rules it was laid down that all articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained on indent through the Secretary of State.

In their Resolution † No. 2650, dated 25th June 1891, Finance and Commerce Department, the Government of India, after due consideration of the representations made from time to time by the leading engineering and other firms in India, with reference to the prohibitions against obtaining stores in India, relaxed the rules as a tentative measure. With a view to the encouragement of local industries and the development of technical education, and in the hope of effecting economy in the public administration both by actual saving in the cost of articles purchased locally and by avoiding the delays that are sometimes inevitable when the articles

\* *Vide* G. R. No. 595, dated 13th February 1883.

† *Vide* G. R. No. 2498, dated 15th July 1891.

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have to be procured by indent on England, they authorized, in certain cases, the local purchase of the less important manufactured articles of iron and steel made up in India from imported materials and ordinarily required for Public Works other than Railways. This relaxation of the then existing rules referred only to articles, the certain want of which could not be anticipated, and the delay in the supply of which might involve loss. The following conditions were pointed out as necessary ones :—

(a) that the articles locally supplied were not imported into India in a finished or partly finished state ;

(b) that the price was not in excess of that at which similar articles could be obtained on indent through the Secretary of State ; and

(c) that the quality was not inferior to that of English supplies.

In the same Resolution it was mentioned that only firms of recognised standing and whose shops were fitted with the necessary plant would be considered eligible to tender for the supply of the class of articles which it was decided to obtain locally, and Local Governments were requested to furnish lists of those firms within their jurisdiction which they considered should be entitled to the privilege of tendering, together with lists of the principal machines in the shops of each firm and the means possessed for testing both the raw material and the finished product. The Resolution also proceeded to lay down certain checks which were considered essential to insure that the articles were manufactured in India from the raw material, that the relative prices of English and Indian supplies were properly compared and ascertained, and that the raw material employed and, when necessary, the finished product were properly tested.

These orders were duly approved and confirmed by Her Majesty's Secretary of State for India.

In the Resolution \* by the Government of India in the Public Works Department, No. 226-M., dated the 14th June 1892, the conditions as regards the tests to be applied to the raw material and, when necessary, to the finished product which were previously mentioned were re-stated. Attention was at the same time drawn to the reasons already stated which induced Government to relax, as a tentative measure, the rules previously in force, and to this Resolution was appended a list of the firms recommended by the various Local Governments as eligible to tender for the local supply of the class of articles previously mentioned, and specifications showing the conditions as regards test and manufacture that are prescribed by the Director General of Stores, India Office, in the case of iron and steel work procured from England for use in India.

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\* *Vide* G. R., P. W. D., No. 267 A.-1035, dated 1st July 1892.

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The manufacture in India of articles of the kind alluded to has, it is believed, extended since the date of the orders above quoted, and it is understood that several of the principal engineering firms in India now possess the apparatus necessary for the proper testing both of the raw material and of the finished product. It is possible that indenting officers are not aware of the full extent to which the orders permit them to supply themselves from Indian sources, or the extent to which the capacities of Indian engineering firms have been developed; and the Governor General in Council, continuing to realize the advantages, *cæteris paribus*, of obtaining supplies in India, desires again to draw the attention of Local Governments and Administrations to the subject. It is understood that the engineering firms in question are willing to give all necessary information to indenting departments and to Local Governments as to the classes of articles which they are prepared to supply under existing rules and under due guarantee as regards the application of sufficient tests as to quality of material and workmanship; and the Government of India are desirous that the fullest use should be made, subject to the prescribed precautions, of the liberty which the Resolutions give to procure supplies in India.

The Local Governments are requested also to bring to the notice of the Government of India the names of any other firms which they consider to be qualified, both from their position as engineering firms of recognised standing and also from their possessing the necessary testing plant, to be entitled to tender for the supply of articles procurable locally under the existing rules. Such recommendations of the Local Governments will be duly considered by the Government of India with a view to the names of the firms in question being added to the list appended to Public Works Department Resolution \* No. 226-M., dated 14th June 1892.

(G. I., F. & C., No. 1426-S. R., dated 25th March 1895; *vide* G. R. No. 1378, dated 27th April 1895.)

58. Articles of European manufacture should invariably be obtained by indenting on the Secretary of State, but this restriction does not apply to petty purchases in the local market of articles not exceeding ten rupees in value. The previous sanction of Government should be obtained in cases in which the cost of the article required exceeds Rs. 10. (G. I., F. & C., Nos. 439, dated 24th January 1884, and 3870, dated 13th October 1884; *vide* G. R. Nos. 620, dated 16th February 1884, and 3571, dated 4th November 1884.)†

59. The limit of Rs. 10 to the purchase of articles of European manufacture in the local market does not apply to expenditure from the contract grant. (G. R. No. 1663, dated 9th May 1884.)

\* *Vide* G. R., P. W. D., No. 267 A.-1035, dated 1st July 1892.

† *Vide* also Article 98 (k), Civil Account Code.

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**60.** Articles of European manufacture should not be purchased from the local market, but obtained on indent from the Superintendent of Stationery. (G. R. No. 2202, dated 15th June 1882.)

**61.** Government officers in Aden are authorized to purchase articles of petty supply of European manufacture required by them from the local market. (G. R. No. 3935, dated 16th October 1882.)

**62.** The Superintendent of Stationery, Bombay, should obtain the previous sanction of Government before purchasing in the local market any article of European manufacture exceeding Rs. 10 in value.

As a special case the Principal of the College of Science, Poona, is authorized to purchase European stores locally without the previous sanction of Government, up to a maximum of Rs. 500 a year.

(G. I., F. & C., No. 1879, dated 10th July 1885; *vide* G. R. No. 2248, dated 6th August 1885.)

**63.** The Accountant General should pass charges incurred by the Separate Department on account of candles. (G. R. No. 1849, dated 17th May 1882.)

**64.** Matches which cannot be kept with safety in large quantities, and which are liable to be spoiled by damp, may be purchased as they are required in the local market, preference being given to those of Indian manufacture which may be procurable, if they are of a suitable quality. (G. R. No. 4013, dated 20th October 1882.)

**65.** Having regard to the principles laid down in the Resolution of the Government of India in the Home Department, No. 20-1406—19, dated 22nd September 1882, for regulating the action of Government in this country in the matter of jail manufactures, no relaxation of the rules relative to the procedure to be observed in procuring stores of European manufacture appears to be necessary in the case of articles required for jail factories. The rules in question do not contemplate a general sanction being given to the purchase of petty articles of European manufacture in the local market by particular departments, but require that special sanction of the Local Government shall be obtained in *each* case in which it is desired to make such purchases. (G. I., F. & C., No. 4439, dated 20th October 1882; *vide* G. R. No. 4558, dated 28th November 1882.)

**66.** The Photozincographic Office at Poona may obtain European and American stores, books, &c., direct from Europe or America, provided that the value of the stores thus obtained does not exceed Rs. 75 a month on an average of the whole year. Under this order stores of the value of Rs. 900 may be purchased in any one year without the separate sanction of Government. The sanction of Government should be obtained for charges in excess of that sum. (S. of S. No. 103, Finl., dated 22nd March 1877; *vide* G. R. Nos. 2670, dated 11th June 1877,

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1638, dated 13th May 1879, and 3479, dated 19th December 1885.\*)

67. Articles of European manufacture required for the Kánara Saw-mills should be annually indented for from England in the usual manner with the exception of belting which may be purchased locally. (G. R., R. D., No. 5503, dated 14th August 1888.)

68. The general rules regarding the purchase of stores of European manufacture need not be held to apply to seeds, which may be obtained direct, whether from Europe or elsewhere, without the intervention of the India Office. (G. I., F. & C., No. 3636, dated 28th July 1890; *vide* G. R. No. 2741, dated 16th August 1890.)

69. Chubb's locks should not be purchased in the local markets, but obtained through the Stationery Office and included in the general stationery indent.

The attention of heads of offices is drawn to the

No. 2023, dated 2nd June 1883.	Resolutions noted
„ 4629, dated 24th December 1883.	in the margin,
„ 3397, dated 16th October 1884.	which direct the
„ 1763, dated 21st June 1886.	use of country
„ 1957, dated 9th May 1892.	locks for all ordi-

nary purposes, and they are informed that the above order is not intended to interfere in any way with the existing rules on the subject of country locks.

(G. I., F. & C., No. 4075-S. R., dated 18th September 1893; *vide* G. Rs. Nos. 3426, dated 3rd October 1893, and 4468, dated 19th December 1893.)†

70. Sub-treasuries in which it may be found necessary to keep balances in excess of one lách of rupees should be supplied with Chubb's locks through the Superintendent of Stationery in accordance with the orders of the Government of India conveyed in Government Resolution No. 3426, dated 3rd October 1893. (G. R. No. 4146, dated 6th December 1895.)

71. Secretariat Departments and heads of offices are authorized to obtain from the Agent of the Pioneer Lock Works, North-Western Provinces, locks at the following prices:—

Description.	2"	2½"	3"	3½"	4"	REMARKS.
4 Lever ... ..	1/14	2/6	3/4	5	...	Per each.
4 „ Locket ... ..	2/4	2/12	3/10	5/8	...	„
Galvanised ... ..	1/14	2/6	3/4	4/4	5/8	„
„ Locket ... ..	...	...	3/8	...	...	„

(G. R. No. 1558, dated 14th May 1895.)

\* The Survey and Settlement Commissioner reported in his memorandum No. 2175, dated 21st November 1885, that the Superintendent, Photozincographic Office, had been enjoined not to obtain European stores direct without the special sanction of the Commissioner in each case, and that the periodical examination by the Commissioner of the monthly expenditure returns of that office was a sufficient safeguard against the authority given to the Superintendent being abused.

† *Vide* also paragraph 44 of the Accountant-General's Circular regarding contingent charges.

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**72.** As a general rule, in the few cases where it is impossible to forward stores direct to an officer, and an agent at an intermediate station is required, the Huzúr Deputy Collector—or at stations where a Deputy Collector is not located, the Mámílatdár—should be employed as the forwarding agent. (G. R. No. 148, dated 15th January 1883.)

**73.** Stores intended for officers whose head-quarters are located at Bombay and Kárwár as well as for those who have not a branch office at either of these ports, should be sent through the Collector of Customs at the former, and the Port Officer at the latter station. (G. R. No. 2957, dated 13th August 1883.)

*Note.*—These orders do not supersede the arrangement under which boxes and parcels from the Government Central Press for officers at Kárwár and Dhárwár are sent to the care of the Deputy Collector, Kárwár: *vide* G. R., G. D., No. 3165, dated 30th August 1883.

**74.** Stores indented for from England by officers in Sind will be forwarded direct to Karáchi to the care of the Collector of Customs at that port, and those indented for by each officer will be packed separately. (G. R. No. 2858, dated 4th August 1883; and S. of S. No. 18, Finl., dated 11th October 1883; *vide* G. R. No. 4101, dated 15th November 1883.)

**75.** In all indents for Police stores for Sind, the quantity for each district should be entered separately with the address of the Superintendent of Police of the district. (G. R. No. 2858, dated 4th August 1883, and G. M., J. D., No. 5630, dated 16th idem.)

**76.** It is desirable in order to avoid possible expense for dock rent, &c., as well as delay in obtaining possession of packages intended for the India Office and despatched from Bombay, that advice for their despatch should be received before their arrival. In every case, therefore, timely advices should be sent to the Superintendent, India Store Depôt, Belvedere Road, Lambeth, S. E. (S. of S. No. 28, dated 6th December 1883; *vide* G. R. No. 148, dated 14th January 1884.)

**77.** As the steamers of the P. and O. Steam Navigation Company proceed direct to London and no longer touch at Southampton, the clearance of all packages forwarded from India by this route is now effected by the Store Department of the India Office. Advices of the packages, in the form of manifest papers, should therefore be forwarded to the Superintendent, India Store Depôt, Belvedere Road, Lambeth, S. E. Each package should be distinctly marked with a number, which should be shown in the 'manifest paper' or 'advice,' and in the 'lists of packet' forwarded to the India Office. (S. of S. No. 16, Finl., dated 9th March 1882; *vide* G. R. No. 1632, dated 3rd May 1882.)

**78.** As a rule, the vessels of the British Indian Steam Navigation Company, who are under contract

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with Government for the conveyance of the mails and Government stores, should alone be employed for the conveyance of Government stores by steam vessels from port to port in India otherwise than by a Government vessel; and whenever a steamer not belonging either to Government or to British Indian Steam Navigation Company is employed, a report should be submitted to the Government of India in the Financial Department with the reasons for such deviation. Any grounds of complaint against the Company should be reported, but the Company should not be deprived of the legitimate support of the Government.

This Resolution does not apply to stores which can be more economically, and without any injurious delay, shipped by sailing vessel.

(G. I., F. & C., Nos. 1404, dated 7th July 1876, and 2966, dated 30th September 1880; *vide* G. Rs. Nos. 3040, dated 22nd July 1876, and 3763, dated 22nd October 1880.)

79. The agency of the Commissariat Department need not be employed for sending the opium required for the supply of British depôts and Native Chiefs from Bombay to its destination. The Mám-latdárs of Chálisgaon, Sholápur and Vengurla, the Treasury Officers at Poona and Karáchi, and the Port Officer, Kárwár, are appointed forwarding agents at their respective stations. (G. R. No. 148, dated 15th January 1883.)

80. In all cases in which stores are supplied in India for the use of Her Majesty's Imperial Government, a percentage for departmental expenses should be added to the rates charged for the articles supplied. In the case of stores supplied to the Admiralty, the rates laid down in Lord Salisbury's Despatch to the Government of India, No. 517\*,

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\* \* \* \* \* the Lords Commissioners of the Admiralty and the Secretary of State for India in Council have come to an agreement respecting the rates of percentage to be mutually chargeable on the naval stores supplied and the services rendered to and by the Admiralty and the Government of India.  
\* \* \* \* \*

"2. The several points agreed to are as follows:—

(1) That in order to cover the fair proportion of establishment and contingent outlay for dockyard labour and materials, 10 per cent. shall be charged in addition to the actual disbursements.

(2) That for victualling, yard labour, and materials, 2½ per cent. shall be charged in addition to actual disbursements.

(3) That 10 per cent. shall be charged in addition to the actual cost of coals.

(4) That on supplies obtained from or work done by contractors or otherwise specifically for the Government of India, or for the Indian Troopships, no percentage shall be charged on the actual cost price.

(5) That similar arrangements shall apply to naval stores and labour supplied in India to Her Majesty's Government.

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(S. of S. No. 517, Finl., dated 14th October 1875; *vide* G. Rs., M. D., Nos. 210, dated 17th February 1876, and 1069, dated 28th February 1883.)

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Finl., dated 14th October 1875, should invariably be followed. In all other cases the rate should be 5 per cent. The claims on account of stores supplied to Her Majesty's Imperial Government should be drawn up in such a manner as to show separately the amount claimable on account of the value of the stores and the account charged for departmental expenses. (S. of S. No. 59, Finl., dated 14th September 1882; *vide* G. R. No. 4514, dated 24th November 1882.)

81. The following report by Dr. Macnamara, Examiner of Medical Stores in the Stores Department of the India Office, regarding the necessity for great caution in the purchase of drugs, to which special attention was drawn by the Secretary of State in his Despatch No. 213, dated 26th July 1883, was forwarded to all Departments of the Secretariat and to all heads of offices for information and guidance:—

\* \* \* \* \*

“My very extensive official dealings with the London drug market during the past seven years has convinced me that as regards no kind of stores can there be greater necessity for caution in the purchase than that of drugs. The range of prices for almost every drug and preparation is immense, and corresponds with as great a range of quality, with the degree of care exercised in making the preparations, and with purity or otherwise of the ingredients. I very much fear that if the purchase of drugs be left to local committees necessarily ignorant of the ways of the trade, they may be tempted by low prices to purchase almost worthless drugs, or even if paying fair prices will very probably have drugs of poor quality foisted on them. Nor is it an answer to this objection that the drugs will be inspected by the medical officers in charge of the dispensaries, for not one medical officer in a hundred is educated to distinguish good from bad drugs; and if he has the training, it will not be of much use to him unless he has also a laboratory and a museum of standard samples to aid him in his examination. The following is an example which has come to my knowledge of the practices by which a dispensary committee may be victimised. Not long since one of the leading firms in London received from a Calcutta (Native) firm of druggists an order for one thousand ounce bottles of citrate of iron and cinchonidine, with the provision that the bottles were to be labelled ‘Citrate of iron and quinine’ (the two preparations can be distinguished only by a chemical expert, and the price of one is about one-third that of the other); the London firm refused to label as required, and the result was the withdrawal of the order. The preparation in question must have been needed for supply to dispensaries. No firm could possibly need such a supply for its



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own dispensing, or would think of keeping a stock of the drug, as it is very apt to spoil, and the medicine is not a domestic one. I am satisfied it was required for the supply of public or private dispensaries.

“Another reason which appears to me to militate against the local purchase of medical stores is that a very large class of preparations, such as tinctures and liniments, ought unquestionably to be prepared under official superintendence, not only because being very bulky the cost of importing them would be great, and because they can be made, as in Government medical stores in India, at prices vastly cheaper than those at which they can be brought, but because it is impossible for any one, short of experiment on the living subject, to decide whether they have been carefully manufactured from pure materials.

“I think I may find another reason against the change in the method of drug supply in the fact that the plant of the Government depôts in India has lately been considerably increased by the addition of machinery, and that the cost of the outturn will, of course, increase if supplies are obtained from other sources.”

(G. R. No. 3991, dated 6th November 1883.)

**82.** All packages for Baghdád, whether sent as freight or by parcel post, should be consigned and addressed to Her Britannic Majesty's Consul-General at Baghdád and should be marked ‘On Her Majesty's Service’ and sealed with the Government seal. (G. I., F. & C., No. 2818, dated 16th August 1884; *vide* G. R. No. 2950, dated 3rd September 1884.)

**83.** The seal to be used under the above orders is the official seal of the office or department despatching stores. (G. R. No. 3385, dated 16th October 1884.)

**84.** By Government Resolution No. 1323, dated 20th March 1876, civil officers were directed to forward to the Accountant General annual and quinquennial returns of valuable ordnance and other stores and movable property in their charge to enable that officer to exercise audit and check over such stores. The Government of India having desired that such returns should be submitted to the proper administrative officers instead of to the Accountant General as hitherto, the following rules are prescribed for the guidance of officers in preparing and submitting the returns in future:—

I.—All articles acquired by purchase or otherwise except articles of petty value not exceeding Re. 1 should be duly entered in the following return:—

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1	2	3	4	5	6	7	8	9
Number of articles.	Name and description of articles.	Authority under which received.	Date of receipt.	Cost.	Authority for sale or transfer or disposal otherwise.	Amount realized.	Amount written off.	Remarks.

II.—Elephants in the custody of civil officers should also be included in the return.

III.—No article for the audit of which independent arrangements already exist, *e.g.*, books, stores supplied for consumption (such as stationery), stamps, opium, and other stores supplied for sale, should be entered in the return.

IV.—In the column of “remarks” note should be made of surplus articles or articles which have fallen out of use, so that they may, if necessary, be transferred to other departments needing them or be sold if not so required, before they depreciate in value.

V.—Nothing should be written off the return without the sanction of the Head of the Department. In the case of the Revenue and Police Departments, however, District Collectors and the Inspector-General of Police, respectively, may be authorized to write off articles, the cost of which does not exceed Rs. 100.

VI.—Each officer should submit the return to the Head of his Department, and the latter should submit the return for his own office to the Department of Government to which he is subordinate or in the case of officers in Sind to the Commissioner of that Province. The Heads of the Secretariat Departments, with the exception of the Public Works Department, should exercise the necessary check over stores in their offices.

VII.—A complete return should be submitted every fifth year, a memorandum showing increase or decrease being submitted annually.

2. The form of return should be printed and kept in stock at the Central Press as a standard form.

3. The Administrator General need not render the returns of stores, &c., required by the foregoing orders.

(G. Rs. Nos. 1906, dated 21st July 1887, and 1202, dated 22nd March 1889.)

85. The District Judges and the Inspector-General of Prisons are authorized to write off the returns of valuable ordnance and other stores and moveable property articles the cost of which does

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not exceed Rs. 10. (G. R. No. 2559, dated 16th September 1887.)

86. Superintendents of Police are authorized to write off from their dead-stock such articles as become unserviceable, the original cost of which does not exceed Rs. 10. (G. R. No. 4043, dated 12th October 1892.)

87. In the rare cases in which elephants are kept up merely for conveyance of baggage, such elephants should ordinarily be obtained from the Commissariat Department through the Military Department. If there are any departments immediately under the Government of India which keep elephants for conveyance of baggage, they should be retained only upon the responsibility of the Military Department, which is best able, through the Commissariat Department, to judge whether it is in any case good economy to keep such elephants. Failing this check, a full report justificatory of the measure must be obtained and considered in each case by the Administrative Department before it is submitted to the Financial Department for final orders. (G. L., F. D., No. 2040, dated 13th April 1877; *vide* G. R. No. 2025, dated 23rd idem.)

88. Government will cease to furnish medicines, &c., from their stores to Native States. There is now a large market in Bombay where every drug required can be obtained without difficulty. (G. R., R. D., No. 6261, dated 19th October 1877.)

89. Having created bodies such as Port Trusts with duties which involve distinct obligations and responsibilities, it is on the whole desirable that they should be left to carry out their own arrangements, including the supply of materials from England, subject to the general powers of control which the Acts of the Local Legislatures may confer on the Government. It is, however, desirable in all such cases that publicity should be given to their proceedings, which should be regularly recorded, and that periodical reports should be rendered to show how their duties are performed. In the event of agents being appointed in England, it may also be desirable that the instructions given as to the system of inviting tenders and so forth should be communicated to the Local Government.

Subject to these conditions Port Trusts and similar corporations should be allowed to make their own arrangements for the supply of stores, unless they should at any time be expending Government revenues on behalf of Government, or the Government should in any special case in which it may advance to them funds for particular works, think proper to make a condition on the subject.

(S. of S. No. 33, dated 23rd June 1887; *vide* G. R. No. 2046, dated 29th June 1888.)

90. It is expedient that a system of inviting tenders for materials required for all important

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works, or for the supply of plant, &c., should, as far as possible, be followed by all public bodies; and it is also desirable that, in the annual report of the public body concerned, a brief statement of the extent to which during the year the system has been followed should be included. (G. I., H. D., No. 174, dated 10th May 1888; *vide* G. R. No. 2046, dated 29th June 1888.)

91. The Accountant General may accept the debits which may be raised in the accounts of the Military Department against the Civil Department for supply of stores. (G. R. No. 4119, dated 3rd December 1895.)

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*Note.*—The subject "Stores" has now been transferred from the Financial to the General Department of the Secretariat (*vide* G. R., F. D., No. 4324, dated 16th September 1899).

## TRAVELLING ALLOWANCES.

### PART I.—PRINCIPLES OF CALCULATION.

1. The following rules are prescribed under Article 1091 of the Civil Service Regulations as regards the point in each station from and to which journeys should be held to commence or end :—

I.—If the Post Office (or if there are more than one the Principal Post Office) is permanently located in a Government building specially assigned for the purpose and not situated in a very outlying part of the station, it shall be considered the starting and terminal point.

II.—If the Post Office is either located in a hired building or is situated in a very outlying part of the station, the Chief Revenue Officer's kacheri shall be the point fixed ; or

III.—If there is no such kacheri the point fixed shall be that from which measurement is now taken for the mile-stones erected on the roads leading out of the station.

IV.—In other cases, if there are any, the controlling officers should fix the point in the manner least expensive to Government.

(G. R. No. 991, dated 18th April 1887.)

2. As regards Aden, the following points are fixed as those from which mileage allowance is to be calculated :—

(1) At the Crater Position, the Court of the Resident (the Post Office, which is just opposite, being only a hired building).

(2) At the Tawáhi, the Post Office.

(3) At Shaikh Othmán, the Clock Tower situated in the centre of the main Police chauki.

The distances as certified by the Executive Engineer and officer in charge Shaikh Othmán are—

	Miles.	fur.	yds.
From the Crater to Shaikh Othmán	...	8	5 147
From Tawáhi to Shaikh Othmán	...	10	0 96
From the Crater to Tawáhi	...	...under 5 miles.	

Officers residing at Steamer Point, Tawáhi and Maala will be all treated as residing at Tawáhi. Officers residing at the Crater and Isthmus will be treated as residing at the Crater for the purpose of calculating mileage.

(G. R. No. 2210, dated 17th August 1887.)

3. When an officer has to proceed direct from Gogha to Ahmedabad or *vice versa*, he should travel by sea and rail *via* Surat, rather than go by the land route. (G. R. No. 4680, dated 15th November 1876.)

4. The Poona and Kárwár routes to Dhárwár may both be recognized as the routes which travellers habitually use, but extra joining time by the

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## [TRAVELING ALLOWANCES.

Kárwár route will not be allowed when an officer could have joined within joining time by the Poona route. (G. R. No. 3149, dated 27th August 1881.)

5. For the purposes of the Travelling Allowance Code the route *viâ* Wathár should be considered the "shortest route" between Poona and Mahábaleshvar. (G. R. No. 385, dated 7th February 1888.)

6. The power of special sanction under Article 1093 of the Civil Service Regulations is delegated to the Commissioners of Divisions, the Commissioner in Sind, the Commissioner of Customs, Salt, Opium and A'bkari, the Sanitary Commissioner for the Government of Bombay, the Surgeon-General with the Government of Bombay, the Inspector-General of Prisons and to all Political Agents. These officers should submit by 15th January and 15th July in each year a return of sanctions given by them with brief notes, explaining the circumstances of each case.

There is nothing in Article 1094, which makes the prescription of limitations a necessary antecedent to the delegation of the power of special sanction under Article 1093. The sanctioning officer will, however, be held responsible that in each case the number of horses and tents conveyed is strictly limited to what is necessary for the performance of the service to be done, or to the position of the officer who is deputed to do it. In no case should the number of horses conveyed at Government expense exceed two. Unless there is some probability that an officer will be required to travel soon after reaching a new station, it cannot be held to be in the public interest that he should send horses, &c., by steamer or railway.

(G. Rs. Nos. 292, dated 24th January 1883, 1052, dated 20th March 1894, 1310, dated 11th April 1894, 2312, dated 10th July 1895, and 4928, dated 22nd November 1897.)

7. In the half-yearly returns of sanctions given under Article 1093 of the Civil Service Regulations, the dates of the journeys performed should be given. (G. R. No. 3543, dated 14th October 1893.)

8. 'Camp equipage' is essentially different from 'camp equipment.' The latter term is not exhaustively defined in the Civil Service Regulations, but has been allowed by the Government of India in letter No. 3342, dated 24th September 1886\* (Government Resolution No. 3147, dated 18th October

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\*The question having been raised as to whether the term 'camp equipage' includes carriage for moving tent furniture as well as that required for moving tents, Government in Resolution No. 2067, dated 18th July 1886, decided that every thing necessary to an officer to enable him to live in camp was camp equipment for the transport of which travelling allowance was given. The Government of India in letter No. 3342, dated 24th September 1886, expressed concurrence in this view.

1886) to include 'every thing necessary to an officer to enable him to live in camp.' But 'camp equipage' is distinctly defined in the Civil Service Regulations as the 'apparatus for moving a camp.' The first three words of this definition distinctly prove that nothing is meant except *moving apparatus* or 'carriage' which can only include camels, pack-bullocks, carts (together with the necessary bullocks or horses, &c.,) and the like; and also drivers of the bullocks, &c., coolies who carry camp equipment and possibly servants employed as tent pitchers. Any private or extra servants cannot be held to be included. (G. R. No. 3153, dated 18th September 1890.)

9. Government have decided not to prescribe any limitation regarding the weight of camp equipment which may be carried. The term "camp equipment" is defined in the Civil Service Regulations, and the Commissioners may fairly be expected to see that any claim is in view of that definition reasonable. No satisfactory limitation of weight is possible, but if a claim is *prima facie* too high, the Commissioners can readily satisfy themselves whether articles which do not fall within the definition of camp equipment as reasonably construed are included. (G. R. No. 2928, dated 27th August 1895.)

10. The limitation\* regarding the maximum weight of camp equipment and number of horses prescribed for Superintending Engineers is also prescribed, under Article 1094 of the Civil Service Regulations, in the case of the members of the Sanitary Board. This limitation will not, however, entitle the members of the Board to recover the actual cost of their carriage, except under the special orders of Government in *each* case: *vide* Article 1093. (G. R. No. 458, dated 3rd February 1893.)

11. The application of Article 1093 of the Civil Service Regulations is not confined to journeys on transfer. It applies to *all* journeys, including journeys on tour, in which it may be necessary in the interests of the public service for an officer travelling on duty to send or take with him, by rail or steamer, his horses or camp equipment. It does not, therefore, follow that because the proviso to the article does not apply to journeys on transfer, it becomes a dead letter.

But the object of the article is not merely to save the pocket of the officer concerned. In deciding as to its application due regard should be had to the question whether or not it is necessary in the public interests that the delay in going into camp or in reaching his point of destination which might be entailed on an officer by his being forced to send horses and camp equipment by road or country craft, or to sell off and replace them, should be avoided. It is only when such necessity can be

## PART I.]

## [TRAVELLING ALLOWANCES.

established that the cost of conveyance of horses and camp equipment by rail or steamer, in addition to authorized travelling allowance, should be sanctioned. It can rarely be pleaded in the case of journeys on transfer for which full joining time is allowed, except perhaps now and then when officers are sent suddenly to distant stations during the touring season.

(G. R. No. 3697, dated 12th November 1894.)

12. It has been brought to the notice of the Government of India that the provisions of Article 1093 of the Civil Service Regulations are sometimes applied to cases in which it does not appear that the interests of the public service require officers to send their horses or camp equipment by steamer or railway. In framing the rule contained in Article 1093 and in allowing Local Governments to delegate their powers under that rule to Heads of Departments and other authorities it was not the intention of the Government of India that officers should, when making ordinary journeys on tour or transfer, be entitled, in addition to drawing travelling allowance, to convey their horses or camp equipment at Government expense, even when the nature of their duties requires them to maintain horses or camp equipment. The rule was intended to meet the more or less exceptional case of an officer requiring, for the discharge of his official duties, to make use of his horses or camp equipment in one place immediately or very shortly after having had to use them in the public service in another place, and who is therefore obliged in the interests of the public service to convey them by railway or steamer. It is only, therefore, when it is shown that public interests would suffer if an officer sent on his horses or camp equipment by road or country cart, or (in cases of distant transfers) if he sold and replaced them, instead of despatching them by the quickest means at his command, that the cost of their conveyance by rail or steamer should be sanctioned. It also follows that the concession should not be made to an officer who sends forward his horses in order to avoid the expense of hiring the means of conveyance on a journey for which he draws travelling allowance, for that is the very charge which the travelling allowance is in such a case meant to defray. Nor can the rule be applied to meet the charges for conveyance to the officer's station of a horse or of equipment purchased from a place at a distance.

(2) The Government of Bombay have from time to time issued orders with a view to restrict the application of Article 1093 to the cases which it is intended to meet, and they require the authorities, to whom they delegate the powers conferred on them by Article 1093, to submit twice a year a return of sanctions given with brief notes explaining the circumstances of each case. They also prohibit these authorities from sanctioning the conveyance at Government expense of more than two horses.



(3) The Government of India do not desire to lay down a hard-and-fast rule limiting the powers at present conferred on Local Governments for the sanction of the conveyance of horses or camp equipment at Government expense. But in future Local Governments should confine the application of the existing rule to those cases to which the first clause of this paragraph shows they are meant to apply, and they should issue any instructions which may appear necessary to ensure that the authorities subordinate to them do not grant the concession in cases when the officers themselves should properly bear the charge of conveyance.

(G. I., F. C., No. 1603-Ex., dated 10th April 1896 ;  
*vide* G. R. No. 1649, dated 12th May 1896.)

PART II.] TRAVELLING ALLOWANCES.

PART II.—CLASSIFICATION OF OFFICERS.

1. Local Funds establishments should be allowed travelling allowances at the same rates as those admissible to similar Imperial and Provincial establishments. (G. R. No. 3657, dated 23rd August 1877.)

2. The Local Fund clerks on the establishments of the Commissioners, C. and S. Divisions, and the Deputy Commissioner, Thar and Párkar, should be allowed the same rates of travelling allowance as would be admissible under the Travelling Allowance Code, if they were paid from Provincial Revenues. (G. R. No. 4198, dated 26th November 1883.)

3. Hakdár Kárkúns in the Salt Department on pay exceeding Rs. 10 per mensem should for the purposes of the Civil Travelling Allowance Code be treated as officers of the 3rd Class, and all others as officers of the 4th Class. (G. R. No. 1561, dated 30th April 1884.)

4. The officers in charge of the Working Plans Branch should be held to be Divisional Forest Officers within the meaning of the Travelling Allowance Code, and the clerks employed under them should be allowed to draw the travelling allowance admissible to them under the Code. (G. R. No. 18, dated 3rd January 1889.)

5. Officers required to attend meetings of Local or Municipal Boards cannot be allowed travelling allowances. When, however, an officer of the Educational Department has to travel to a place where he has to attend a meeting of the Local or Municipal Board in addition to discharging inspection or other duties pertaining to his office, he can draw the travelling allowance admissible to him under the rules. (G. R., R. D., No. 3220, dated 1st May 1889, and G. Rs. Nos. 2395, dated 20th June 1889, and 3338, dated 2nd September 1889.)

6. For the purposes of the Travelling Allowance Code the Dáng Diván in Khándesh is not a ministerial officer. Aval Kárkúns are clearly members of an office establishment and their duties cannot be said to be of an administrative or executive character. Magisterial work is not duty of an administrative or executive character. (G. R. No. 1774, dated 17th June 1885.)

7. All Mámlatdárs' Kárkúns, including the Magisterial Kárkúns, should be treated as General Duty Kárkúns as regards the payment of travelling allowance when they are entrusted with general duty work under Government Resolution, Revenue Department, No. 5077, dated 22nd September 1874.\*

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\* It is true that the Mámlatdárs' establishments are barely sufficient for the duties required of them; but a great saving and economy of labour can be effected by insisting that a particular class of work is done at a particular season of the year. Thus, during the months of November, December and January,

The Resolution of 22nd September 1874 was not intended to prohibit altogether general duty work in the hot weather and the rains. It was only meant as a general admonition to Mámíatdárs to make their arrangements with forethought. It may often be useful to send a man out on inspection, measuring or other touring work after the month of January, and if he is sent, he is entitled to his travelling allowance, which the Accountant General should pass. General Duty Kárkúns need not be required to produce in support of their travelling allowance bills a certificate of having kept up camp equipage.

(G. Rs. Nos. 3161, dated 20th September 1890, and 3433, dated 13th October 1890.)

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Mámíatdars, by a little fore thought and arrangement, will be able to depute extra hands on out-door inspection work; while, during the rains, the General Duty Kárkúns might profitably be employed on indexing and sorting records and other employment of a sedentary nature." (Extract from paragraph 6 of G. R., R. D., No. 5077, dated 22nd September 1874.)

**PART III.—MILEAGE ALLOWANCES.**

1. Civil and miscellaneous passages to India (1st and 2nd Class) will be provided in the vessels of the Peninsular and Oriental Steam Navigation Company at the Government contract rates. Payments on account of all passages provided to England, whether military, civil or miscellaneous, will be made in India and the cost of all similar passages provided to India will be paid in England. (S. of S. Nos. 220 (Finl.), dated 21st November 1872, and 221 (Military), dated 9th September 1875; *vide* G. Rs. Nos. 4048, dated 24th December 1872, and 3503, dated 1st November 1875.)

2. A claim to the benefit of Article 1105 (c) (ii) of the Civil Service Regulations should be determined with reference to the actual pay of the officer. (G. I. No. 504-G., dated 22nd March 1886; *vide* G. R. No. 1122, dated 19th April 1886.)

3. The attention of Commissioners and other heads of offices is specially drawn to the necessity of carefully checking the mileage bills of their subordinates. (G. R. No. 1393, dated 4th June 1887.)

4. Sind should be exempted from the operation of the rule about mileage rates, and in special cases, such as transfers or journeys made when permanent carriage is not maintained, actual expenses should within reasonable limits be drawn on bills signed by the controlling officers. (G. R. No. 136, dated 18th January 1888.)

5. In no case should the table-money under Article 1116 of the Civil Service Regulations be passed if the officer disembarks before 7 P.M. To an officer disembarking after that hour it should be passed on his certifying that he took his evening meal on board the vessel. (G. R. No. 2533, dated 16th August 1888.)

6. Under Article 1113 of the Civil Service Regulations, all European officers travelling by Messrs. Shepherd & Co.'s steamers are authorized to draw first-class fare. (G. R. No. 2778, dated 7th September 1888.)

7. Mileage is inadmissible to an officer who proceeds on duty to a place not more than 20 miles from his head-quarters, and returns thereto on the following day, the whole journey by road not occupying more than 24 hours, and the distance travelled up to midnight on the first day not being more than 20 miles. (G. I., F. & C., No. 4029, dated 27th August 1890; *vide* G. R. No. 3188, dated 24th September 1890.)

**PART IV.—TRAVELLING ALLOWANCES FOR  
JOURNEYS ON TOUR.**

(a). *Title to Allowance.*

1. Forest apprentices, while in charge of ranges or on out-door duty, are exempted from the operation of Appendix 22, entry 18, of the Civil Service Regulations, subject to the conditions prescribed in clause (a) in the column headed "Limitations and Exceptions." (G. R. No. 2437, dated 30th July 1895.)

2. When foresters, who are exempted from the operation of Appendix 22 of the Civil Service Regulations, are transferred to other stations, the exemption should continue to apply to them subject to the conditions that the duties of their new appointments are similar and require as much travelling to be done as in their former appointments and that they continue to maintain a pony or other means of conveyance. (G. R. No. 3606, dated 22nd October 1895.)

3. The words 'keeping a horse or pony or the maintenance of other carriage' used in entry 18, Appendix 22, Civil Service Regulations, do not necessarily imply that such maintenance must be *permanent*, but that during the period for which travelling allowances are claimed such maintenance has actually been necessitated. (G. R. No. 3606, dated 22nd October 1895.)

(b) *Journeys within or beyond Jurisdiction.*

1. Taláti are not entitled to travelling allowance when deputed on duty within the limits of the talukas in which they serve. (G. R. No. 2536, dated 31st May, 1877.)

2. For the purposes of the travelling allowance rules, the jurisdiction of the Taláti of British villages does not include inám villages of the talukas in which they serve. (G. R. No. 1482, dated 13th June 1887.)

3. The jurisdiction of Taláti of British villages in the Thána and Kolába Districts does not include farmed or khoti villages of the talukas in which they serve, but they should not be granted travelling allowance for visiting such villages unless they proceed there under the special orders of the Mamlátdár of the taluka for reasons which should be recorded, or for the performance of such duties as those of seeing that the births and deaths registers are regularly written up, of taking an annual census of the village, in connection with inquests, &c. (G. R. No. 99, dated 8th January 1889.)

4. For the purpose of the travelling allowance rules the head-quarters of the Mamlátdár of Haveli should be defined as the area lying within the Poona City Municipal limits. (G. R. No. 1188, dated 16th March 1898.)

## PART IV.]

## [TRAVELLING ALLOWANCES.

5. The jurisdiction of Taláti does not extend to talukdári and patábandi villages which are beyond their legitimate charge. It does not extend also to udhad jamábandi villages. (G. Rs. Nos. 2370 and 2668, dated, respectively, 8th and 30th June 1892.)

6. The jurisdiction of Taláti in British villages does not include shilotri villages. (G. R. No. 3149, dated 11th September 1893.)

7. The taluka of which a Chief Constable has charge should be regarded as his circle of duty for the purposes of the rules relating to travelling allowances for journeys on tour. (G. R. No. 4040, dated 12th November 1883.)

8. The ordinary jurisdiction of a Police Constable for the purposes of the Travelling Allowance Code is the district, and not the taluka in which he serves. (G. R. No. 3065, dated 9th October 1886.)

9. The Inspector-General of Police is authorized to sanction the deputation of a policeman beyond the limits of his district so long as he does not go beyond the limits of the Presidency. (G. R. No. 1121, dated 25th April 1888.)

10. For the purposes of the Travelling Allowance Code, the jurisdiction of Assistant Superintendents of Police extends only to that portion of the district of which they are in charge. (G. R. No. 1436, dated 12th May 1888.)

11. The Accountant General should pass charges on account of the travelling allowance of the men of the Hyderabad Police proceeding on duty to the Kotri distillery. (G. R. No. 782, dated 25th February 1889.)

12. Under Section 17 of Act IV of 1890, a Commissioner's supervising authority is strictly limited to the Police of the districts forming his division, and the Commissioner, C. D., has accordingly no power of control over any part of the G. I. P. Railway Police which is employed in a district outside of his division. (G. R. No. 2868, dated 14th August 1891.)

13. The jurisdiction of the subordinates of the Superintendent of Police, Káthiáwár, except his Assistant, should be the civil station or the Thána Circle to which they belong. (G. R., P. D., No. 3067, dated 24th May 1894.)

**PART V.—JOURNEYS ON TOUR.**

1. Peons on the establishments of Assistant Collectors of Salt Revenue should not be allowed to draw travelling allowances for journeys within their own district. (G. R. No. 1408, dated 17th April 1884.)

2. Peons on the establishment of the Assistant Collector of Salt Revenue in charge of the Surat Range, which extends over four districts and some Native territory, should be allowed to draw travelling allowance when on tour. (G. R. No. 3925, dated 4th December 1884.)

3. A peon who accompanies an officer deputed on a special duty for which he has to travel beyond the circle of his ordinary jurisdiction is travelling under authority, and is under Article 1132 of the Civil Service Regulations entitled to travelling allowance. (G. R. No. 1188, dated 24th April 1885.)

4. The circle of duty of the peons of the Collector of Surat does not include the Native States under the Agent to the Governor at Surat. (G. R. No. 3256, dated 27th September 1890.)

5. The Accountant General is authorized to pass the travelling allowance of peons in the Alibág Mámlatdár's office sent to Thána to deliver records, &c., of cases decided by the Joint Sessions Judge, Kolába, to the Sessions Judge, Thána. (G. R. No. 1738, dated 22nd April 1892.)

6. In the case of a Forester in charge of a depôt a distance of five miles from the locality in which such depôt is situated should be considered as the limit of his ordinary jurisdiction for the purposes of the Civil Travelling Allowance Code. (G. R., R. D., No. 3981, dated 3rd June 1886.)

7. For the purposes of the Civil Travelling Allowance Code the jurisdiction of Assistant Collectors extends only to the talukas of which they are in charge. (G. R. No. 1227, dated 13th May 1887.)

8. The Accountant General may pass travelling allowance, without special reference to Government, to a bailiff required under the provisions of Section 688 of the Civil Procedure Code to proceed beyond the circle of his ordinary jurisdiction. (G. R. No. 3286, dated 1st November 1888.)

9. The Accountant General is authorized to pass the travelling allowances of officers of the Department of Land Records and Agriculture when proceeding on duty to Native States in the Bombay Presidency (other than Baroda) with the cognizance of the Director of Land Records and Agriculture. Cases of deputation to Baroda should be dealt with as they arise. (G. R. No. 2478, dated 15th June 1892.)

10. The Government of Bombay are specially empowered to depute officers and subordinates of the Forest and other Departments in the Bombay Pre

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sidency to Goanese territory on duty, when occasion arises, without reference to the Government of India. (G. I., R. & A., No. 1012-201-2 F., dated 5th November 1896; *vide* G. R. No. 667, dated 15th February 1897.)

11. Officers of the Salt Department are authorized to proceed on duty to Marmagao and intermediate stations in Goanese territory, whenever occasion may arise, without an application under Article 1137 of the Civil Service Regulations to Government for each journey. (G. I., F. & C., No. 1055-Ex., dated 6th March 1897; *vide* G. R. No. 1808, dated 26th April 1897.)



## PART VI.—TENTS AND TENTAGE.

1. Commissioners and Collectors and Magistrates may be allowed to purchase tents for the accommodation of their office at a cost not exceeding Rs. 1,000 every six years. The style and size of tents is left to their discretion.

. Whenever owing to exceptional circumstances tents may become worn out before the expiration of six years, Government will be prepared to relax the rule on due representation being made and special sanction obtained.

Commissioners should see that the loads of records taken into the districts are reduced to what is absolutely required for use in each locality.

(G. Rs. Nos. 873, dated 15th October 1861, -1503, dated 14th September 1871, 2236, dated 9th June 1873, and 93, dated 8th January 1880.)

2. The Director of Agriculture may expend every six years a sum not exceeding Rs. 400 on the purchase of tents for the accommodation of his travelling office. (G. R. No. 1052, dated 13th April 1885.)

3. The following tents, at the prices mentioned, will be furnished by Government for the offices of the Forest Department officers of various grades in the Presidency proper:—

(2) For Divisional Forest Officers (except Ratnágiri) and Officers in charge of Working Plans Branches—

Rs.

1 Hill tent, 13 feet square, complete, with two extra sywans... 433

(3) For the Divisional Forest Officer, Ratnágiri—

Rs.

1 Ten feet square sleeping pal, with 4 feet walls and outer fly. 215

(4) For Extra Assistant Conservators in charge of Subdivisions and all other Extra Assistants who have to travel on duty in the forests—

Rs.

1 Field Officer's Cabul pal, 9' x 8', with bath room (which will serve for storage of records and office boxes) carpeting and resais ... .. 130

A quinquennial grant of Rs. 600 as a maximum may be allowed to Conservators and Deputy Conservators of Forests in charge of circles for the purchase of tents for their office. Each Conservator may be allowed to get the tent he prefers from the maker who in his opinion can best supply it within that limit. New tents are not to be purchased so long as the old ones are serviceable (G. R. No. 1000, dated 4th March 1897).

All the tents should be required to last for 5 years.

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The figures given above do not include the cost of carriage. This necessarily must be independent of the cost price of the tents at the place of manufacture and must vary in every instance. The cost of the transport of the tents from Jabalpur to the place of their destination would not be identical in the case of any two districts. When travelling by rail, tents would of course be forwarded by goods train.

The scale given above for Circle and Divisional Officers should be applied to Sind also. Sub-divisional Officers in Sind may possibly require double fly tents, and the smallest size of hill tent (say, 10' x 10') might be allowed for them.

(G. Rs. Nos. 3988, dated 20th November 1893, and 2357, dated 21st July 1894.)

4. Tents cannot any more than district furniture be considered as part of an officer's personal luggage. They would not be regarded as such were he in transit from one appointment to another, and equally in moving from one district to another they must be excluded from the category of personal luggage. (G. R. No. 2693, dated 7th August 1879.)

5. Government do not consider it advisable to pass a general order that repairs to tents are always to be met from "general contingencies," as there are certain cases in which such charges should be defrayed from petty contingencies. (G. R. No. 3053, dated 9th September 1879.)

6. No charges on account of pails for Collectors' peons can be sanctioned, and the Commissioners should warn accordingly all Collectors in their respective Divisions. (G. R. No. 4790, dated 19th December 1881.)

7. It is objectionable that officers who receive allowances on a liberal scale in the shape of tentage for the purchase and maintenance of tents, and who draw permanent travelling allowances of amounts intended to be sufficient to provide for the conveyance of the full scale of tents purchased and maintained by officers from their tentage allowance, should also be allowed to charge for the carriage of tents when used for office purposes. In Bombay as in the Mdras Presidency no such charges should be admitted.

At the time when the existing rule regarding payment of the cost of carriage of tents was framed, the Government of India was aware of the fact that in the Bombay Presidency an Assistant Collector furnishes at his own cost tents for the sole use of his office establishment and the accommodation of his records, and that the tent so furnished is not at all used by the Assistant Collector for his personal accommodation. But as the permanent travelling

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allowances in Bombay are believed to be sufficient to cover the cost of conveyance of all tents provided from the tentage allowance, it has not been considered necessary to make any change in the rule.

(G. I., F. & C., Nos. 2196, dated 15th July 1884, and 1037, dated 26th February 1885; *vide* G. Rs. Nos. 2720, dated 9th August 1884, 808, dated 19th March 1885, and 2392, dated 14th July 1890.)

8. The Governor General in Council has decided to maintain the tentage system in Madras and Bombay, provided that it is economically and properly managed; this condition is fulfilled only if the Government settles what it considers the proper expenditure to be met from the allowances and regulates their amount accordingly. The allowance should be regarded as received for disbursement in a particular way, and not as intended to be a source of personal profit by reason of its not being disbursed in the way in which Government intends that it should be; a certain equipment of tents should be prescribed, and it should be clearly understood that an officer is bound to maintain tents on this scale in good and serviceable order. (G. I., F. & C., No. 5527, dated 17th October 1887; *vide* G. R. No. 3433, dated 19th December 1887.)

9. Officers should provide themselves with tent area exclusive of servants' tents on the following scale:—

Commissioners of Divisions ..	}	932 square feet.
Commissioner of Customs, Salt, Opium and A'bkari ...		
Survey and Settlement Com- missioner ... ..		
District Collectors in Presi- dency proper and Sind ...	}	740 "
Assistant to Commissioner in Sind ... ..		
Collector and Deputy Collector of Salt Revenue ... ..		
Inspector-General of Police ...)		
Director of Land Records and Agriculture ... ..	}	544 "
First and Second Assistant Collectors ... ..		
Assistant Collectors in charge of Divisions in Sind ...		
Talukdari Settlement Officer..		
Assistant Collectors of Salt Revenue, First and Second Classes ... ..		
Deputy Sanitary Commission- ers ... ..		
Superintendent of Vaccination. Assistant Political Agent, Mahi Kantha ... ..		
Assistant and Deputy Collec- tors in Presidency proper and Sind ... ..	}	288 "
Assistant Collectors of Salt Revenue, Third and Fourth Classes ... ..		

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Assistants to Divisional Commissioners and Commissioner of Customs, Salt, Opium and A'bkári	... ..	} 288 square feet.
Educational Inspectors	... ..	
Assistant Political Agent, Rewa Kántha	... ..	
	... ..	

It is to be clearly understood that expenditure on this account is apart from the cost incurred by Government for the provision of office tents for Commissioners, Collectors and the Director of Land Records and Agriculture, for whom tents for this purpose will be supplied as heretofore. The tentage allowance to Superintendents and Assistant Superintendents of Survey is to cover the cost of office tents with furniture, office rents, &c., as formerly. Assistant Collectors are expected to provide from their tentage allowances the cost of a small office tent as previously.

(G. R. No. 3433, dated 19th December 1887.)

**10.** It is not a part of the duty of the Principal, Bombay Veterinary College, to proceed on tour into districts on outbreaks of cattle disease, and he has also been relieved of the necessity of travelling in order to inspect Veterinary Dispensaries in the mofussil. It is not therefore necessary for him to maintain tents. (G. R. No. 2491, dated 15th July 1893.)

(a) *Permanent Allowances.*

**1.** Permanent monthly travelling allowance is, as a rule, granted to officers who are permanently employed on any duty, and it is inconvenient to grant permanent monthly travelling allowance to officers employed on special and temporary duties. (G. I., H. D., No. 729F., dated 17th September 1883; *vide* G. R., R. D., No. 47, dated 5th January 1884.)

**2.** The practice of restricting the members of the office establishments of the Divisional Commissioners acting in higher appointments on those establishments to the travelling allowance of their substantive appointments is correct. (G. I., F. & C., No. 992, dated 26th May 1886; *vide* G. R. No. 1777, dated 22nd June 1886.)

**3.** The grant of a monthly allowance all the year round to ministerial officers in re-imbusement of expenditure which ordinarily is confined to a particular six or seven months of the year, is opposed to the ordinary principles of travelling allowance; and though the system of fixed travelling allowances exists in the Bombay Presidency and has been allowed to continue, the Government of India are not prepared to sanction its extension. (G. I., R. & A., No. 1387-43-2, dated 15th May 1895; *vide* G. R. No. 1863, dated 1st June 1895.)

**4.** Mámlatdárs deputed to examine the revenue accounts of districts in which there is neither a Deputy Collector nor a Daftardár are entitled to

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continue to draw their fixed travelling allowance of Rs. 25 a month. (G. I., F. & C., No. 3238, dated 4th July 1890; *vide* G. R. No. 2514, dated 25th *idem*.)

5. The grant of the following allowances to Survey Mámíatdárs in the Bombay Presidency is sanctioned on the understanding that these Mámíatdárs are within the sanctioned establishment of the Presidency :—

(i) travelling allowance of Rs. 25 per mensem to all Survey Mámíatdárs ; \*

(ii) a local (settlement) allowance of Rs. 25 to those Mámíatdárs who have attained such seniority as would entitle them to the pay and allowances of an ordinary Mámíatdár, but whom it is desirable to retain in the Survey Department.

(G. I., R. & A., No. 1717-95-2, dated 13th June 1895; *vide* G. R. No. 2250, dated 4th July 1895.)

6. The allowances of Rs. 75 and Rs. 60 admissible under Article 1151(a) of the Civil Service Regulations should be passed to Extra Assistant Conservators when in charge of divisions and subdivisions or ranges, respectively. (G. R. No. 3898, dated 15th November 1895.)

7. The following officers and subordinates may be allowed the benefit of Article 1147 of the Civil Service Regulations :—

- (1) Commissioner of Customs, Salt, Opium and Akári.
- (2) Personal Assistant to Ditto.
- (3) Collector of Salt Revenue.
- (4) Deputy Collectors of Salt Revenue.
- (5) Members of office establishments of Ditto.
- (6) Assistant Collector of Salt Revenue in charge seashore salt works and ports in Gujarát.
- (7) Members of the office establishment of Ditto.
- (8) Native Assistant Collector of Salt Revenue.
- (9) Members of the office establishment of Ditto.
- (10) Members of the office establishment of the Assistant Collector of Salt Revenue in charge Ran Salt Works.

(G. R. No. 2543, dated 12th July 1883.)

8. The Tálukdári Settlement Officer may be allowed the benefit of Article 1147 of the Civil Service Regulations. (G. R. No. 2916, dated 10th August 1883.)

9. The members of the establishment of the Tálukdári Settlement Officer who are in receipt of permanent travelling allowance may be allowed the benefit of Article 1147 of the Civil Service Regulations when travelling outside the limits of the Ahmedabad District. (G. R. No. 1500, dated 9th May 1895.)

\* *Vide* entry 11, Appendix 24, Civil Service Regulations.

**10.** The concession provided in Article 1147 of Civil Service Regulations is extended to the Survey Commissioner and Director of Land Records and Agriculture. (G. Rs. Nos. 3006, dated 16th August 1883, and 952, dated 11th March 1884.)

**11.** The provisions of Article 1147 of the Civil Service Regulations are extended to the officers of the Survey Department and to Divisional Inspectors of the Land Records and Agricultural Department. (G. Rs. Nos. 3753, dated 17th October 1883, and 1886, dated 3rd May 1892.)

**12.** The provisions of Article 1147 of the Civil Service Regulations are extended to the Divisional Commissioners, and their Assistants and establishments. (G. Rs. Nos. 4437, dated 12th December 1883, and 1638, dated 7th May 1884.)

**13.** The Conservators of Forests, Northern and Southern Circles, are allowed the benefit of Article 1147, Civil Service Regulations. (G. Rs., R. D., Nos. 3493, dated 1st May 1884, and 7427, dated 17th September 1884.)

**14.** The benefit of Article 1147, Civil Service Regulations, is conceded to the Chikhli Range Forest Officer, Surat Division. (G. R. No. 653, dated 10th March 1886.)

**15.** The concession referred to in Article 1147 of the Civil Service Regulations is granted to the Shirastedár attached to the office of the Divisional Forest Officer, Working Plans, N. C. (G. R. No. 2571, dated 19th September 1887.)

**16.** The benefit of Article 1147, Civil Service Regulations, is extended to the Inspector-General of Police. (G. R. No. 2837, dated 17th September 1886.)

**17.** The Inspectors of Registration and Stamps and their clerks may be allowed the benefit of Article 1147 of the Civil Service Regulations. (G. Rs. Nos. 4028, dated 10th November 1883, and 3830, dated 13th December 1888.)

(b) *Daily Allowances.*

**1.** In their note on Travelling Allowances the Finance Committee made the following remarks regarding daily allowances:—

‘These allowances can only be drawn during absence from head-quarters on tours on duty. In their case also we think that a revision of the list is called for. There are many cases in which, on a comparison of the rates drawn by officers of equal official position and standing, a reduction appears to be feasible. The general rule should, we think, be that, except in localities in which travelling is for any reason specially expensive, no officer, whose tours do not extend to more than one district, should receive travelling allowance at a higher rate than Rs. 5 per diem; that the rate of Rs. 10 per diem should be confined to heads of Departments, and that of Rs. 15 per diem shall

continue to be granted to the high officers to whom it is now applicable. There can be no reason why District Judges should receive so high a rate as Rs. 10 per diem, when Collectors are, perhaps, in receipt of Rs. 5 only; nor can we see why officers, so junior as Assistant Judges and the Judicial Assistant to the Political Agent in Káthiáwár, should be placed on the same footing, as respects travelling allowance, as Members of the Board of Revenue. The allowances granted to officers, who are provided with carriage (elephants, &c.), at the expense of the State, seem to us to need especially careful scrutiny. Some such officers appear to receive exceptionally high rates of travelling allowance, presumably because of the difficulty and expense of travelling in particular localities; while the deduction from their travelling allowance, which is provided for by the rule in Section 13, has not been enforced by the Local Government. We may instance the Land Revenue Officers of the Ganjam and Vizagápatam districts in the Madras Presidency; and there are other cases in which, though Extraordinary rates are not granted, expenses must be materially reduced by the supply of elephants, steam-launches, &c.

The Finance Committee were not able to submit a report on these allowances in detail, but they made some enquiries from Local Governments; and as regards the allowances of officers of the 1st Class, they suggested the adoption of the two following principles in determining the rates of daily allowance to be granted:—

- (i) That Rs. 5 a day should be fixed as an appropriate rate for an officer of some standing, moving about within the limits of a district in places which are not specially expensive.
- (ii) That for an officer, who has to move about over a large area (a division or a province), the allowance should be—

Rs. 10, if the officer has to move with a camp;

Rs. 7½, if he ordinarily travels only from head-quarters to head-quarters and moves without tents.

The Governor General in Council is disposed to accept these principles, provided that in the second case the allowances of Rs. 10 and Rs. 7½ are considered as the maximum allowances, and not as the allowances to be given necessarily to every officer who has a larger area of touring than a district. The following principle must also be kept in view in fixing these allowances, namely, that an officer, who has only very seldom to leave his head-quarters on tour (e.g., a District Judge), may fairly be granted allowances at a higher rate than an officer of similar status who spends a considerable portion of his time on tour.

(G. I., F. & C., No. 6254, dated 25th November 1887; vide G. R. No. 153, dated 20th January 1888.)

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2. There is no objection to the payment of daily batta to a non-gazetted member of an office establishment on tour whilst absent on casual leave. (G. R. No. 760, dated 25th February 1881.)

3. As an officer on casual leave is considered to be on duty, it is unnecessary to insert a rule in the Travelling Allowance Code providing that he shall, if he takes casual leave when on tour, be held to be entitled to draw daily allowance during the period of such leave. (G. I., F. & C., No. 2123, dated 14th July 1884; *vide* G. R. No. 2613, dated *idem*.)

4. It is open to an officer, if there be no other objection, to leave his district during holidays without forfeiting his daily travelling allowance. (G. R. No. 2368, dated 9th July 1884.)

5. All officers in the Presidency proper and in Sind, who are entitled to travelling allowance at daily rates, may be permitted to draw the actual expense (not exceeding the daily allowance) of keeping up camp equipage for the period intervening between their departure from, or arrival at, their head-quarters and of their camp equipage.

All officers in receipt of daily travelling allowance may be permitted to draw, during a halt at head-quarters, the actual expense (not exceeding the daily allowance) of keeping up camp equipage when it is necessary to do so during the halt for periods not exceeding in each case twenty-one days in Sind and ten days in other parts of the Presidency.

Officers in Sind in receipt of daily travelling allowance may be permitted to draw the actual expense (not exceeding the daily allowance) of keeping up camp equipage for the period intervening between the engagement thereof and of their departure from head-quarters.

But with a view to ensure that the allowance drawn shall be merely a re-imbusement of expenditure actually incurred, details of the expenditure sufficient to enable the countersigning officer to ascertain whether the expenditure has really been incurred on *keeping up camp equipage* should be given in the certificate prescribed by Article 1164 (b) of the Civil Service Regulations.

With a view to obviate the possibility of the allowances in question being drawn by such clerks or other Government servants as do not really incur any expenditure on *keeping up camp equipage*, the attention of heads of offices should be drawn to the necessity for close scrutiny of bills of this kind before passing them or granting certificates in the matter.

(G. Rs. Nos. 1874, dated 29th June 1885, 4477, dated 11th November 1889, and 3638, dated 18th October 1893.)

6. The grant of allowances under the orders contained in Government Resolution, Public Works



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Department, No. 366-E.—1624, dated 26th September 1891, is subject to the conditions laid down in the last two paragraphs of the preceding entry. (G. R. No. 3638, dated 18th October 1893.)

7. In the case of all munshis and clerks attached to Government offices in Sind, riding camels and horses may be treated as camp equipage for the purposes of Articles 1156 (b) and 1164 of the Civil Service Regulations.

The special reason for which this concession has been granted to munshis and clerks is that they are required while on tour to travel and keep pace with the Assistant Collector, or other superior officer, and consequently have to provide themselves with means of comparatively rapid locomotion. This reason does not apply to the same extent to the case of Deputy Inspectors of Schools and superior officers, and the concession cannot be extended generally to all officers in Sind drawing daily allowance.

(G. I., H. D., No. 67, dated 12th January 1893, and 999, dated 14th July 1893; *vide* G. Rs. Nos. 369, dated 27th January 1893, 2709, dated 5th August 1893, and G. I., H. D., No. 89, dated 21st January 1897; *vide* G. R. No. 878, dated 24th February 1897.)

8. The Governor General in Council attaches considerable importance to the observance of the rule under which travelling allowance is refused to an officer for journeys within a radius of five miles from his head-quarters. (G. I., F. & C., No. 32, dated 4th January 1883; *vide* G. R., No. 312, dated 25th *idem*.)

9. Travelling allowance for halts within 5 miles of head-quarters under Article 1158 (b) of the Civil Service Regulations should be allowed to a *karkun* in each *taluka* specially placed on general duty in addition to the authorized number of Circle Inspectors. (G. R. No. 3362, dated 1st October 1895.)

10. The establishment of the Political Agents, Mahi *Kantha* and Rewa *Kantha*, should come under the same rule as establishments of Collectors, and the Commissioner, N. D., should be the supervising and controlling authority, who will decide in each case whether the rule prescribing that *batta* shall not be given for halts beyond ten days may be relaxed or not. (G. Rs. Nos. 3445, dated 8th October 1879, and 3665, dated 21st *idem*.)

11. It cannot be admitted that, if halts in excess of 10 days is refused, the tendency will be to move the office more frequently than is absolutely necessary. Establishments are to be moved, not that they may draw travelling allowance, but because travelling is necessary on public grounds, and the heads of Departments will be wanting in their duty if they allow the abuse referred to. (G. R. No. 4633, dated 31st December 1879.)

12. Secretariat establishments are subject to the general rules regarding halting allowances except

when excluded from their operation by the Sanitaria Rules. (G. R. No. 1461, dated 19th April 1882.)

13. The establishments (including peons) of the Divisional Commissioners are exempted from the operation of Article 1159 of the Civil Service Regulations subject to the production of certificates to the effect prescribed in Article 1164 (b) as regards periods of halts exceeding 10 days. (G. Rs. Nos. 3574, dated 5th October, and 4482, dated 14th December 1883.)

14. The concession granted in Government Resolution No. 3574, dated 5th October 1883, is extended to the members of the office establishments of the Commissioner of Customs, Salt, Opium and A'bkári, and the Collector of Salt Revenue, Bombay, under the condition therein stated. (G. R. No. 4348, dated 6th December 1883.)

15. The peons and menial servants on the establishments of the Commissioner of Customs, Salt, Opium and A'bkári, and the Collector of Salt Revenue, Bombay, are exempted from the operation of Article 1159 of the Civil Service Regulations. The certificate that during such halts they were obliged to maintain camp equipage, need not be required in their case. (G. R. No. 696, dated 22nd February 1884.)

16. The establishments of Political officers are exempted from the operation of Article 1159 of the Civil Service Regulations in cases in which the controlling officer certifies that the expenses (for locomotion only) incurred by an officer are greater than the whole allowance for the journey in the course of which the halt occurs. This exemption does not extend to the establishment of a Collector who is also Political Agent of a small Native State. (G. Rs. Nos. 3785, dated 21st November 1884, and 2815, dated 1st October 1885.)

17. The táluka peons when accompanying táluka karkuns who go to the Huzúr Station to compare táluka with Huzúr accounts are exempted from the operation of Article 1159 of the Civil Service Regulations during their stay at the headquarter station. (G. R. No. 1555, dated 2nd June 1886.)

18. The Assistant Collector of Salt Revenue in charge Coast Guard Service and his establishment should be exempted from the operation of Article 1159 of the Civil Service Regulations whenever they are employed on light-house duty, on condition that camp equipage is kept up by them. (G. R. No. 2619, dated 1st August 1895.)

19. Under Article 1161 (b) of the Civil Service Regulations power is delegated to the Survey Commissioner to sanction full or half travelling allowance to the subordinates of the Revenue Survey Department for a halt of more than 10 days at one place. (G. R. No. 4427, dated 11th December 1883.)

20. Travelling allowance is not to be allowed under Article 1160 and entry (f) of Appendix 26A to the Civil Service Regulations for halts of more than 10 days to the Police Constables and Bhil Corps sepoy of the Khandesh District when detached for duty at the Máheji and other fairs in that district. (G. I., H. D., No. 201, dated 4th March 1890; *vide* G. R. No. 977, dated *idem*.)

21. It is clearly intended that no daily allowance shall be drawn during halts at head-quarters save under circumstances of a quite exceptional nature. Officers whose duty is to scrutinize travelling allowance bills should bear this in mind and should ordinarily refuse to pass daily allowance for halts at head-quarters. (G. R. No. 3153, dated 18th September 1890.)

22. The limit of 21 days fixed in Article 1164 (a), Civil Service Regulations, applies only to halts at head-quarters. The limit for halts other than at head-quarters is governed by the rules in Articles 1159. and 1160. (G. I., P. W. D., No. 3101-G., dated 25th November 1895; *vide* G. R. No. 4233, dated 12th December 1895.)

23. The effect of Article 1164 (b) of the Civil Service Regulations is that full daily allowance may be drawn when camp equipage is maintained and when the cost of maintaining it is not less than the daily allowance. But when the cost of maintaining camp equipage is less than the daily allowance, actual expenses only, as provided by the regulations, should be allowed. (G. R. No. 2956, dated 25th August 1893.)

24. For the purposes of Article 1165 of the Civil Service Regulations the head-quarters of Assistant Collectors in Sind are the sadar stations of the districts to which they are attached. (G. R. No. 407, dated 15th February 1886.)

25. The head-quarters of the Sindhi Translator's office are the same as those of the office to which it may be, for the time being, attached. (G. R. No. 575, dated 21st February 1887.)

26. Poona should be regarded as the head-quarters of His Excellency the Commander-in-Chief even in his capacity as Member of Council; and the head-quarters of the jamádár and peons allowed to him in his latter capacity should be considered the same as those of His Excellency. (G. Rs. Nos. 722, dated 26th February 1891, and No. 1560, dated 2nd May 1891.)

27. The powers contemplated in Sections\* 33 and 40 of the Civil Travelling Allowance Code are delegated to the Conservators of Forests. (G. Rs., R. D., Nos. 6443, dated 7th August 1885, and No. 6444, dated 7th August 1885.)

28. An officer in receipt of permanent monthly travelling allowance, travelling within his jurisdic-

\**Vide* Articles 1166 and 1216 of the Civil Service Regulations.

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tion, is not entitled to draw, under Article 1166 of the Civil Service Regulations, the actual expenses of maintaining his camp in addition to his permanent travelling allowance. (G. I., F. & C., No. 845, dated 22nd February 1886; *vide* G. R. No. 667, dated 11th March 1889.)

29. The maximum number of servants which the Surgeon-General with the Government of Bombay, the Sanitary Commissioner, the Director of Public Instruction, and the Superintendent, Civil Veterinary Department, may charge for under Article 1166 A of the Civil Service Regulations, is limited to three in addition to grass-cutters if these are taken and the maximum quantity of personal luggage to be charged for by them under that article is limited to 5 maunds. (G. R. No. 3067, dated 13th August 1889.)

30. The Mahálkari of Mahábaleshvar who is not paid from general revenues, should be granted travelling allowance at the rate prescribed in Article 1167 (iii) of the Civil Service Regulations. (G. R. No. 2759, dated 31st July 1883.)

31. The tapedár employed for the collection of the land tax in Karáchi should be granted travelling allowance at the rate of six annas per diem under Article 1167 (iii) of the Civil Service Regulations when required to travel beyond a distance of five miles from head-quarters. (G. R. No. 3238, dated 30th September 1884.)

32. Exception (b), Article 1168, of the Civil Service Regulations merely authorizes a Local Government to grant to any inferior servant accompanying an inspecting or controlling officer, whose circuit of inspection or control extends beyond the limits of a single district, travelling allowance at a higher rate than that prescribed in clause (iv) of Article 1167. It does not authorize the grant of travelling allowance to inferior servants who, like forest guards, are debarred from claiming it by the rule contained in Article 1133 (a) of the regulations. (G. R. No. 1176, dated 27th April 1886.)

33. Under Article 1168 (b) of the Civil Service Regulations the peons of Commissioners should be allowed a daily allowance of annas 2. (G. R. No. 2228, dated 16th June 1883.)

34. The peons attached to the offices of the Sanitary Commissioner, the Deputy Sanitary Commissioner and the Superintendent of Vaccination, Gujarát Circle, may, when accompanying those officers on tour, be allowed a daily allowance of 2 annas. (G. R. No. 2978, dated 14th August 1883.)

35. Peons belonging to the offices of Conservators of Forests and accompanying them on circuit may be granted a daily allowance of annas 2 under Article 1168 (b) of the Civil Service Regulations. (G. R. No. 3301, dated 11th September 1883.)

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36. The boy-peons attached to the travelling office of the Commissioner of Customs, Salt, Opium and A'bkári should be allowed a daily allowance of annas 2 under Article 1168 (b) of the Civil Service Regulations. (G. R. No. 4285, dated 3rd December 1883.)

37. The peons accompanying the Divisional Inspectors, Land Records, and Agriculture, N. D. and S. D., should be granted a daily allowance of annas 2. (G. Rs. Nos. 3451, dated 4th October 1893, and 18, dated 3rd January 1894.)

38. The temporary protective and office establishments of the Forest Department are not to receive permanent travelling allowance. They should be granted travelling allowance at the ordinary daily rate. (G. R., R. D., No. 5006, dated 19th June 1885.)

39. In the case of appointments, the pay of which is progressive, the travelling allowances under Section 31<sup>st</sup> of the Civil Travelling Allowance Code, 2nd edition, should be calculated on the maximum pay. (G. I., P. W. D., Nos. 157-R.E., dated 26th February 1885, and 504-G., dated 22nd March 1886; *vide* G. R., P. W. D., (Railway), No. 527, dated 11th March 1885, and G. R. No. 1122, dated 19th April 1886.)

\* Cf. Articles 1167, 1168, &c., Civil Service Regulations.

40. The Judicial Commissioner in Sind should be allowed a daily travelling allowance of Rs. 10 *plus* the actual cost of moving the necessary office tents and records. The tour of this officer and his establishment should be limited to a maximum period of three months, which should not be exceeded except with the special prior assent of Government. (G. R. No. 3991, dated 24th December 1888.)

41. Article 1168 (h) of the Civil Service Regulations does not restrict the grant of allowance to any particular class of village accountants. (G. R. No. 2119, dated 20th May 1892.)

42. The daily allowance of book-binders in superior service in the Bombay Presidency should be restricted to 2 annas. (G. I., F. & C., No. P.-4131, dated 7th October 1892; *vide* G. R. No. 4253, dated 27th *idem*.)

43. Local Fund Maistries in the Sholápur and Bijápur Districts may be granted travelling allowance on the superior scale, although their pay is less than Rs. 25. (G. Rs. Nos. 605, dated 13th February 1893, and 2808, dated 12th August 1893.)

(c) *Mileage in lieu of Daily Allowances.*

1. Under Article 1170-A. of the Civil Service Regulations, Hospital Assistants and Medical Pupils are permitted to draw the allowances admissible under Chapter 48 of the Regulations for the whole period of any absence from head-quarters on condition that no daily allowance is drawn for such period. (G. R. No. 4286, dated 23rd October 1889.)

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2. As regards the interpretation of the word 'Station' as used in Article 1171 of the Civil Service Regulations, the Railway Station should be considered the point for calculation, and the absence from head-quarters should be calculated from the advertised time of the train starting to the actual time of arrival of the return train. (G. I., F. & C., No. 1925, dated 7th May 1892; *vide* G. R. No. 2192, dated 27th *idem*.)

3. An officer, who avails himself of the option allowed by Article 1148 of the Civil Service Regulations and exchanges his permanent travelling allowance for the allowances admissible under Article 1170 of the Regulations, forfeits his permanent travelling allowance for the entire period of his absence, and is entitled to no daily allowance for days on which he does not actually travel. The only allowances that can be drawn under Article 1170 are certain allowances admissible under Chapter XLVIII of the Civil Service Regulations, and these allowances may be drawn only 'in lieu of daily allowance;' it is in consequence of this last quoted expression that it is necessary in Article 1148 to define what is to be considered the daily allowance for an officer who draws permanent travelling allowance. An officer who receives permanent travelling allowance draws it throughout the year, for several months of which he may be stationary; and it is not, therefore, reasonable to allow such an officer to exchange his permanent travelling allowance for other allowances on the terms which apply to an officer who draws daily allowances.

The ordinary rules for the grant of travelling allowance for journeys on tour are not intended to provide for all the extra expense that is involved in such an exceptional case as that of a Bombay officer called upon to visit Simla and to remain there for some days on duty. The extra expense to which an officer is put in such a case is not merely that which is incurred on account of travelling, but also that which is involved by a change of station. The latter is not met, and is not intended to be met, by allowances admissible under Article 1148 of the Civil Service Regulations, and for it a deputation allowance is the most suitable form of compensation.

(G. I., F. & C., No. 3161-P., dated 23rd June 1894; *vide* G. R. No. 2400, dated 24th July 1894.)

(d) *Conveyance Allowances.*

1. It must be understood that an officer's salary is supposed to include the cost of keeping up such means of conveyance as are requisite for his ordinary duties, if he is of the same standing as persons who in this country ordinarily use such means of conveyance. It is only when an officer's duties involve an extraordinary amount of moving about within a limited area, that a claim for conveyance allowance can be recognised by Government; and even this rule is not without exceptions; for, in many cases,

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the salaries of officers have been fixed with special reference to the expenditure involved in the performance of their duties, and in such cases no further claim for a conveyance allowance can be admitted. Such cases are those in which the pay of the appointment has been fixed at a specific amount peculiar to itself, and is not determined by the rate fixed for a group of appointments to some of which only the special duties are attached.

Further, it is only in a few exceptional cases that any claim for an allowance on account of a carriage should be admitted. Officers on high pay may be presumed to possess a carriage, and in their case the conveyance allowance should merely represent the cost of keeping one, or, if the requirements of the case are altogether special, two additional horses. On the other hand, officers on low pay, who do not ordinarily use carriages, are sufficiently provided for when the cost of maintaining a horse or pony is granted to them.

In accordance with the principles above stated, the allowances may be classified as follows :—

- (i) Where the duties are such as to necessitate the keeping of a horse specially for them.
- (ii) Where the duties are such as to necessitate the keeping of two horses specially for them.
- (iii) Special cases in which the allowance should include the cost of keeping a horse and carriage.
- (iv) Where the duties are such as to necessitate the keeping of a pony specially for them.
- (v) Cases of occasional conveyance in and about a large town.

The amount of the allowance should of course vary in different localities, and the Governor General in Council considers that the following is a suitable scale :—

## Case (i) one horse—

	Rs.
In Bombay, Calcutta, or Rangoon ...	35
In other expensive places ...	30
In ordinary cases ...	25
(ii) Two horses—	
Expensive places ...	60
Ordinary places ...	50
(iii) Horse and carriage ...	50
(iv) A pony—	
Expensive places ...	20
Ordinary places ...	15
(v) Occasional conveyance in and about a large town—	
Officers on salary over Rs. 300 ...	<i>Nil.</i>
Chaplains and officers on salaries of Rs. 100 and not exceeding Rs. 300.	20
Officers on salaries below Rs. 100 ...	15
Boat allowances according to circumstances.	

The amounts stated above are intended as maximum amounts; the allowance granted in any particular case may be of such smaller amount as

the Government, in consideration of the circumstances, may judge to be adequate, but it should never exceed the limits above laid down. The Governor General in Council desires to lay down the principle that conveyance allowances are given to enable officers to meet certain specific expenditure, and that the Government is entitled, in every case in which the allowance is given at the maximum rate applicable, to see that it is spent in the way intended. If an officer gets Rs. 20 towards the keep of a horse, it would not be necessary to enquire in what precise manner he spent it, so long as the duties for the performance of which it is paid did not suffer. But the maximum amount of allowance prescribed should in no case be drawn except upon a certificate that the necessary means of conveyance are maintained.

(G. I., F. & C., No. 1705, dated 30th March 1888; *vide* G. R. No. 405, dated 29th January 1889.)

2. For the purpose of the Civil Service Regulations (Entry No. 36, Appendix 26) the Sankheda Mewás may be considered as a district consisting of more than two *tálukás*. (G. R., R. D., No. 7155, dated 27th October 1888.)

3. For the purpose of the Civil Service Regulations (Entry No. 36, Appendix 26) the Dángs may be considered as a district consisting of more than one *táluka*. (G. R. No. 1267, dated 18th March 1892.)

4. The Bhádarva State and Pándu Mewás should for the purposes of the Civil Service Regulations (Entry No. 36, Appendix 26), be considered as two separate *tálukas*. (G. R. No. 4319, dated 11th December 1893.)

5. The Sháháda and Nandurbár *tálukás* and Navápur *Táluka*, Zilla Khándesh, should for the purposes of Article 1181 and Appendix 26 (Entry No. 36) of the Civil Service Regulations, be considered to be more than 2 *tálukás*. (G. R. No. 1281, dated 7th April 1894.)

6. The Taloda *Táluka*, including the Mewás Estates, should, for the purposes of Article 1181 and Appendix 26 (Entry No. 36) of the Civil Service Regulations, be considered to be more than 2 *tálukás*. (G. R. No. 3167, dated 28th September 1894.)

(e) *Conveyance Hire.*

1. Charges on account of conveyance hire to bailiffs and clerks included in the bills of law charges preferred by the Solicitor to Government should be passed if supported by a certificate from that officer to the effect that the duty was urgent and could not have been satisfactorily performed if conveyance had not been taken. (G. R. No. 1839, dated 15th May 1883.)

2. Conveyance allowance at the rate of Rs. 3 per diem may be drawn by the Educational Inspectors, N. and S. Divisions, while staying on inspection



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duty in Bombay. (G. R. No. 1601, dated 26th May 1888.)

3. The Junior Inspector of Steam Boilers and Prime Movers for the districts in the Bombay Presidency should receive the actual conveyance expenses incurred by him in making inspections in the City of Bombay during the absence of the Senior or City Inspector. (G. I., H. D., No. 1507, dated 6th August 1890; *vide* G. R. No. 2751, dated 18th *idem*.)

4. The Chief Inspector and Inspector of Explosives under the Indian Explosives Act may be allowed the actual expenses incurred by them on conveyance hire when on inspection duty in the Bombay Presidency in addition to detention allowance. (G. I., H. D., No. 2661, dated 27th December 1897; *vide* G. R. No. 789, dated 21st February 1898.)

5. The five-mile radius should be allowed as being "in the neighbourhood" of an office within the meaning of Article 1185 of the Civil Service Regulations. (G. R. No. 4104, dated 15th October 1892.)

6. The charge of Re. 1-8-0, for a single journey, incurred by the Hospital Assistant attached to the European General Hospital at Aden, when he has to shift his quarters to the Small-pox Hospital, in engaging a vehicle for himself and a cart for his kit, and of Re 1-12-0 for the double journey for himself when, as occasionally happens, he has to pay daily visits, is sanctioned. (G. I., H. D., No. 353, dated 29th June 1893; *vide* G. R. No. 2511, dated 18th July 1893.)

7. The practice under which certain members of the A'bkari establishment employed in preventing the smuggling of liquor by railway into the City of Bombay are provided with railway passes is sanctioned by the Government of India. (G. I., F. & C., No. P.-5670, dated 15th November 1894.)

## PART VII.—OTHER JOURNEYS.

*(a) Joining first appointment.*

1. Travelling allowances are inadmissible for journeys for obtaining medical certificates of physical fitness for the public service. It is the duty of a candidate for employment or retention in employment to prove his fitness for service. (G. R. No. 1594, dated 10th June 1872, G. R., P. W. D., No. 456-E.-1901, dated 13th November 1888, and G. M. No. 3621, dated 29th idem.)

2. There is no rule or order under which an officer who is thrown out of employment owing to reduction of establishment and is appointed to a new office after an interval of non-employment, can be allowed travelling allowances for journeys intermediately undertaken with the view of acquainting himself with the routine work of his new duties before he joined the appointment to which he was nominated, a preparation which is not contemplated by the Codes and which like other preparations for employment may well be undertaken at the candidate's expense. (G. R., R. D., No. 7669, dated 19th December 1881.)

3. "Having regard to the promise already made to Lieutenant Bor by the Government of Bombay, His Excellency the Governor General in Council is pleased to sanction the grant to that officer of his actual travelling expenses while employed on special duty in introducing into the Bombay Presidency the system adopted in Cyprus for the destruction of locusts.

"I am at the same time to state that it will avoid inconvenience if, in future, travelling allowance is granted or promised in accordance with the rules in the Travelling Allowance Code, and not otherwise, unless with the previous sanction of the Government of India."

(G. R., R. D., No. 5355, dated 19th July 1888.)

4. Under Article 1191 (a) of the Civil Service Regulations, travelling allowance may be passed to forest apprentices for journeys undertaken by them when joining first appointments. (G. R. No. 3827, dated 13th December 1888.)

5. Articles 1191 (a) and 1243 of the Civil Service Regulations should be applied to unpaid candidate vaccinators. These articles will meet the case of these subordinates for journeys made by them when sent to relieve vaccinators who have fallen ill or are otherwise temporarily absent from duty. (G. I., H. D., No. 155, dated 21st July 1892; *vide* G. R., No. 3584, dated 6th September 1892.)

*(b) Journeys on Transfer.*

1. The powers of a Local Government under Article 1216 of the Civil Service Regulations in regard to servants in the Jail Department are delegated to the Inspector General of Prisons, on the

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understanding that the powers should be exercised by him only in special cases. (G. R. No. 1878, dated 16th June 1888.)

2. In construing Article 1205 of the Civil Service Regulations, Sind may be considered to be a distinct and separate province. (G. I., F. & C., No. 6655, dated 17th December 1888; *vide* G. R. No. 312, dated 23rd January 1889.)

3. The Departments named in the margin should be considered to be the Departments by the conditions of service in which a non-gazetted officer whose salary after transfer does not exceed Rs. 400 per mensem is liable to transfer from the Presidency to Sind or *vice versa*. (G. R. No. 4315, dated 26th October 1889.)

<p>The Police and Jail Departments. The District, Subordinate and Small Causes Courts. The Educational Department. The Public Works Department. The Medical Department. The Customs, Salt and A'bkári Departments.</p>	<p>should be considered to be the Departments by the conditions of service in which a non-gazetted officer whose salary after transfer does not exceed Rs. 400 per mensem is liable to transfer from the Presidency to Sind or <i>vice versa</i>. (G. R. No. 4315, dated 26th October 1889.)</p>
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4. Aden may be considered a separate and distinct province for the purpose of Article 1205 of the Civil Service Regulations. (G. I., F. & C., No. 2373, dated 14th May 1890; *vide* G. R. No. 1940, dated 6th June 1890.)

5. The Public Works and Medical Departments should be considered to be the Departments by the ordinary conditions of service in which a non-gazetted officer whose salary after transfer does not exceed Rs. 400 per mensem is liable to transfer from the Presidency to Aden or *vice versa*. (G. R. No. 1940, dated 6th June 1890.)

6. Paid candidate vaccinators should be allowed to draw travelling allowance under Article 1216 of the Civil Service Regulations. (G. R. No. 2095, dated 19th May 1892.)

7. Sub-Registrars in Sind, who are remunerated entirely by fees, may be given travelling allowance when, on public grounds, they are transferred from one station to another. (G. I., H. D., No. 1866 dated 2nd September 1892; *vide* G. R. No. 3727, dated 19th idem.)

8. The journeys performed by members of the Northern Frontier Force when ordered to join the Camp of the Commissioner of Customs or the Collector of Salt Revenue for escort duty should be treated as journeys on transfer. (G. R. No. 3858, dated 23rd November 1894.)

(c) *Journeys to Hill Stations.*

1. The grant of house-rent under the Bombay Hill Allowance Code to the clerk or clerks of a Secretary to Government should not exceed in any given year the maximum annual amount sanctioned under the rules. If during the year a change of clerks occurs, as for instance if the clerk who attends the Secretary at Mahábaleshvar is not the clerk who is with him on duty at Poona, the Secretary should determine what proportion of the maximum house-

rent admissible for the entire year should be paid to one clerk and what to the other. (G. R. No. 4523, dated 25th November 1882.)

2. It has been the practice to grant the maximum rent admissible under the Bombay Hill Allowance Code only in the case of a clerk accompanying Government to three Stations, *viz.*, 1 Mahábaleshvar, 2 Poona and 3 Mahábaleshvar again, and in the case of two stations only not more than three-fourth house-rent has been claimed or admitted; but in future, provided that more than one station is visited and two visits occupy the whole period of the absence of Government from Bombay, the full house-rent should be granted. (G. R. No. 1409, dated 17th June 1887.)

3. Instead of paying at the beginning of the first Mahábaleshvar season the whole of the house-rent allowance due for residence at the head-quarters of Government during the whole year, the Accountant General should pay a quarter of the allowance in April, and the remaining half and quarter at the beginning of the Poona and the second Mahábaleshvar seasons, respectively. (G. R. No. 3717, dated 25th October 1893.)

4. All clerks, &c., required to leave Bombay and to go to any of the Sanitaria in consequence of the removal of the head-quarters of the Government of Bombay from Bombay, are entitled to the allowances prescribed in the Sanitaria Allowances Rules, with reference to the period for which they are required to remain on duty at any of the Sanitaria, irrespective of the question as to whether that period coincides with the period during which His Excellency the Governor of Bombay resides at the same station. (G. I., F. & C., No. 1402, dated 13th March 1884; *vide* G. R. No. 1113, dated 24th *idem*.)

5. No travelling allowances are given on account of families to gazetted officers in Madras, Bengal, the North-Western Provinces and Oudh, or the Punjab for journeys to, and from hill stations on Government duty; and no exception should be made in this respect in favour of officers above the grade of clerks in Bombay. (G. I., H. D., No. 1092, dated 3rd June 1890; *vide* G. R. No. 2110, dated 20th *idem*.)

6. The Surgeon-General with the Government of Bombay may accompany Government to Mahábaleshvar and Poona, but Government will not bear any expenses on account of his establishment at either place. (G. Rs. Nos. 1100, dated 30th April 1887, and 2087, dated 4th July 1888.)

7. Government are willing to pay the Surgeon-General's actual travelling expenses for himself when he proceeds to Mahábaleshvar in the hot season when the head-quarters of Government are moved to that station, but can sanction no expenses on account of establishment. (G. R. No. 2629, dated 2nd August 1888.)

8. The Surgeon-General with the Government of Bombay is *not* required to proceed to Mahábaleshvar when the head-quarters of Government are moved there, but Government have no objection to his going to Mahábaleshvar in the hot season if no additional charge is thereby caused to the State. (G. Rs. Nos. 2996, dated 1st October 1888, and 3277, dated 31st October 1888.)

9. The Survey and Settlement Commissioner is permitted to reside at Mahábaleshvar or any other hill stations within his charge on duty for six weeks during each hot season. (G. R., R. D., No. 6577, dated 1st October 1888.)\*

10. Poona is declared to be the head-quarters of the Sanitary Commissioner for the Government of Bombay, his office establishment continuing to have its head-quarters in Bombay. No part of the establishment is to be permanently stationed at Poona. The Sanitary Commissioner should keep at Poona, when he himself is there, the smallest possible establishment of clerks and peons. (G. R., G. D., No. 1558, dated 18th April 1889, and G. R., F. D., No. 2217, dated 18th June 1889.)

11. Panchgani and Mahábaleshvar should be regarded as two distinct stations for the purposes of Article 1225 of the Civil Service Regulations. (G. R. No. 2252, dated 1st July 1890.)

12. Mátherán, Poona, Mahábaleshvar, Lanowli, Khandála, Igatpuri and Panchgani are hill stations for the purposes of Articles 1224 and 1225 of the Civil Service Regulations. (G. R. No. 383, dated 2nd February 1891.)

13. In dealing with cases of officers staying at a hill station for their own convenience it is not necessary to go beyond the letter of Articles 1221, 1224 and 1225 of the Civil Service Regulations. Such cases are of two kinds, those of officers who have no duty in itself justifying their visiting a hill station, but who are permitted by Government to reside there for their own convenience, and those of officers, who having proceeded to a hill station on duty remain there longer than is necessary. In cases of the first class, Article 1221 makes it an antecedent condition of the permission being given

\* This order was not one merely permitting the Survey and Settlement Commissioner, for his own convenience, to conduct his duties at Mahábaleshvar or any other hill station within his charge, such as is contemplated in Article 1221 of the Civil Service Regulations. It was distinctly passed after consideration of the fact that the presence of the Survey Commissioner during the hot season at Mahábaleshvar or any other hill station within his charge which he might find most convenient for the work of his Department with reference to the locality in which its operation might be going on, as also with reference to the occasional need for his presence with Government, tended to facilitate the despatch of business, and was in consonance with the provisions of the Travelling Allowance Code corresponding to what is now Article 1225 of the Civil Service Regulations. Its effect is to declare that the Survey Commissioner should be regarded as required on duty for the purposes of that Article for six weeks. (G. Rs. Nos. 2809, dated 12th August 1893, and 2863, dated 5th September 1894.)

that no additional charge is to be thereby thrown on Government and no audit questions are likely to arise. It is, however, in such cases obviously the duty of the officer to whom the permission is given to see that the members of his establishment are not put to any undue expense or loss, and if either from receipt of claims for travelling allowance for the establishment or otherwise the Accountant General should see reason to think that this condition is being neglected, he will be justified in reporting the circumstances with a view to consideration of the question whether the permission ought not to be withdrawn. In cases of the second class, it rests with the head of his department, or with the Local Government, to punish an officer who stays at a hill station longer than his duty warrants, by refusing him travelling allowance under Article 1224, and this power, which extends to the retrenchment of all travelling allowances, permanent or other, to which the officer might otherwise have been entitled for the journey and for the period of his stay provides a sufficient check on any abuse of the right of visiting hill stations on duty. The function of an audit officer in this connection is limited by Article 1225 to the retrenchment of allowances for the journey to and from the hill station where the period of halt exceeds 10 days, in the case of any individual who is not certified by the head of his department, or by Government, if he is himself the head of his department, to have been required on duty throughout the whole period. Such a certificate may properly be given in the case of ministerial establishments whose duty requires them to remain in attendance on their superior, even though the superior himself may have incurred the penalty of retrenchment. But it will in any such case rest with Government or the head of the department by whom the certificate is given to pass such further order under Article 1225 in regard to the travelling allowance of the officer in fault as the circumstances may appear to demand. (G. Rs. Nos. 2805, dated 12th August 1893, and 2863 dated 5th September 1894.)

14. Copies of the following letter No. 3876-P., dated 2nd August 1894, of the Government of India and its accompaniments were circulated to the officers and Departments concerned for information :—

“I am directed to acknowledge the receipt of your letter No. 3992, dated 20th November 1893, submitting for orders certain points arising out of the application of Articles 1221, 1224 and 1225 of the Civil Service Regulations.”

“2. The Government of Bombay have issued two Resolutions\* under these Articles, to each of which the Accountant General has taken exception. The first Resolution contains a ruling to the effect that, if an officer proceeds to a hill station on duty and remains there longer than his duty warrants

\* Nos. 2805 and 2809, dated 12th August 1893.

and thus incur the penalty of forfeiting travelling allowance, his subordinates may nevertheless be granted travelling allowance on a certificate by their superior that they were required on duty at the hill station. By the second Resolution the Survey Commissioner and Director of Land Records and Agriculture, Bombay, is permitted to reside on duty at Mahábaleshvar or any other hill station within his charge for six weeks during each hot season.

“3. In reply, I am to communicate the following remarks and orders. When an officer in the course of an ordinary tour visits, for the purpose of inspection or the like, a place within his ordinary jurisdiction, the fact that the place is a hill station does not take the case out of the travelling allowance rules applicable to tours, or bring it within the operation of Article 1221, Civil Service Regulations. Articles 1224 and 1225 of the Civil Service Regulations are, however, intended for the purpose of restricting an officer in such a case from converting an ordinary tour visit into a temporary residence at a hill station by limiting the grant of travelling allowance to an officer who so converts it, the travelling allowance of the establishments of such an officer being subject to the same limitations as apply to the officer's own travelling allowance.

“4. The main question which arises out of the reference contained in your letter was considered and decided by the Government of India in 1889, and I am to enclose, for the information of His Excellency the Governor in Council, a copy of a letter No. 15, dated 6th January 1890, addressed to the Government of the Punjab on the subject. It will be seen from the decision in that letter that the question of an officer's halt at a hill station is treated, as suggested in paragraphs 5 and 6 of your letter under reply, as a question of control. In the matter of allowances, however, it is not deemed right that an officer should obtain at the charge of the public revenues compensation for extra expenditure which he has incurred for his own convenience and comfort and which is not imposed upon him by the discharge of the duties of his office. On this principle, therefore, there is no objection to the General Order of the Government of Bombay authorizing the Survey Commissioner to carry on his duties at Mahábaleshvar or any other hill station within his charge for six weeks during each hot season, whether that order was passed under Article 1221 or Article 1225 of the Civil Service Regulations. But, as regards the question of travelling allowances, the rule in the North-Western Provinces to which allusion is made in the letter to the Government of the Punjab is more fully stated in paragraph 3 of the letter of the Government of the North-Western Provinces, No. 51-H., dated 8th October 1889, of which a copy is enclosed.”

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## [PART VII.]

No. 51-H.—6, dated 8th October 1889  
(Confidential).

From—J. WOODBURN, Esq., Chief Secretary to the Government of the North-Western Provinces and Oudh ;

To—The Secretary to the Government of India, Home Department.

“ I am directed to reply to your confidential letter No. 1657, dated the 13th September 1889, regarding the transfer of a portion of certain Government establishments in the North-Western Provinces and Oudh to Naini Tal during the hot season.

“ 2. Attention is invited to Article 1221 of the Civil Service Regulations, and it is suggested, for the consideration of this Government, that

<p>Members of Board of Revenue. Inspector-General of Police. Inspector-General of Prisons. Inspector-General of Civil Hospitals.</p>	<p>on the principle there laid down the expenditure on the hill establishment of the officers named on the margin should not be debited to Government. This expenditure amounted in 1887 to Rs. 8,034 and in 1888 to</p>
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Rs. 7,730. A similar question, I am to observe, was raised in 1876, when, in view of the more stringent principle then enunciated, the heads of departments accompanying the Government to the hills on duty were required to pay their own personal expenses. It was not, however, admitted then, because it was not, and never has been, the case that these officers were permitted for their own convenience to conduct their duties at Naini Tal. On the contrary, it was carefully explained that their attendance on the Government at Naini Tal was essential in the interests of the public service ; and the case of the establishments which accompany them does not, therefore, come within the terms of Article 1221 of the Civil Service Regulations.

“ 3. My confidential letter No. 15, dated 7th March 1889, communicated to the Government of India the opinion of Sir Auckland Colvin that the efficiency of the public service would seriously suffer if the officers in question were not allowed to be in attendance on the Government at Naini Tal for the limited period which is now prescribed ; and, after further experience and full consideration of the subject, Sir Auckland Colvin, for the reasons which I am to explain, entirely adheres to the views expressed in that letter. The Members of the Board of Revenue, the Inspectors-General of Police, Jails, and Hospitals are the Heads of the most important of the Departments of the public business in these Provinces, in regard to which the Lieutenant-Governor is in close and constant correspondence. In Provinces like these, where the Lieutenant-Governor has no Council, he alone deals with all Departments ; and it is essential to the efficient



conduct of the Administration that he should be, for a part at least of every year, in immediate personal communication with the Heads of Departments. During the whole cold weather and for two months in the rains the Departmental Heads are on tour; and during that time the Lieutenant-Governor cannot consult them personally unless he summons them. Discussion by letter is always far less efficient than personal communication; but it is extremely undesirable to interrupt the important work of the season of departmental inspections by frequently summoning these officers to the head-quarters of Government, whether at Allahabad or Lucknow, or in Camp. While, therefore, the Lieutenant-Governor is in the hills, it is of the first importance to the public service that these officers should, for a period of three or four months, be there also; that during so much of the year at least they should be at the Lieutenant-Governor's side, and should equally with himself benefit by an exchange of views. Sir Auckland Colvin considers this beyond all possibility of question to be necessary, if the public service is not most seriously to suffer. It is his deliberate opinion that the very small cost incurred on the small office establishments which accompany these officers to the hills is covered many times by the greater efficiency with which, for the reasons explained, the presence of the chief officers of Government at its head-quarters for a short period of each year enables the public service to be performed. But if the Heads of Departments remain at Naini Tal without their clerks, the despatch of their business will seriously suffer, owing to the time required in references backwards and forwards to Allahabad or Lucknow. To ask these officers themselves to pay the expense of the movement of the few clerks who accompany them, and whose presence in the hills is necessary for the prompt despatch of their work, or to call on the clerks themselves to submit to pecuniary loss, is, in the circumstances I have explained, unjust. The only alternative, in order to effect this disproportionate saving of Rs. 8,000 per annum, is that the Government should itself, to the entire prejudice of its efficiency, reside all the year at Allahabad or Lucknow.

“ 4. It seems evident to the Lieutenant-Governor and Chief Commissioner that the dissimilarity of the circumstances in Bengal and Madras, as in other parts of India, renders profitable comparison with the procedure in the North-Western Provinces and Oudh improbable. In Bengal the Board of Revenue have duties and functions, as the controlling authority, for example, of the Opium Department, which require their presence in the Presidency capital. Owing, moreover, to the peculiarities of the climate of Darjiling and of the Bengal plains, respectively,

during the rainy season, the touring which in these Provinces is performed by the Lieutenant-Governor during the cold weather is, in Bengal, carried out in July, August and September, and the Lieutenant-Governor spends his cold weather ordinarily in Calcutta, at which season, it is believed, the Heads of Departments are mostly with him. In Madras the Governor while in the hills has the assistance of a Council with a Revenue Member.

“ 5. The endeavour to economise small sums by separating the Government from Heads of Departments, or the Heads of Departments from their establishments, must be considered with reference to the circumstances in which the business of each Province is carried on during the several months of the year. The comparative method is by no means a sufficient guide in arriving at a conclusion of this subject: and Sir Auckland Colvin trusts that he has sufficiently explained why, during, at the least, four months of the year, it is, essential to the Administration that in these Provinces the Heads of Departments should be near him; and that—such necessity demonstrated—it is not equitable to call on them to bear the extra charges incurred by the presence in the hills of the small establishments which necessarily accompany them.

“ 6. In your third paragraph the Lieutenant-Governor is again invited to consider whether it is not possible to effect a reduction, similar in amount to that carried out by some other Governments, in the clerical establishments which accompany the Government to the hills. I am to recall to the consideration of His Excellency in Council that in this Government letter No. 2340—x.-882, dated 25th April 1887, to the Secretary to the Government of India, Department of Finance and Commerce, in reply to the suggestions of the Finance Committee, it was said that it was not possible, without serious administrative inconvenience, to reduce the Secretariat establishment accompanying His Honour to the hills to the entire extent, *viz.*, Rs. 24,000, asked by the Committee; but, after a review of all possible economies consistent with the maintenance of prompt execution of the business of the Government, it was proposed to effect a saving of Rs. 17,000 in the cost. These proposals were formally accepted by the Government of India in letter No. 2586, dated 6th May 1887, Department of Finance and Commerce, and a saving of even more than the estimate was subsequently effected by a revision of rates and other economies as they have been found practicable. After a careful analysis of the expenditure and a comparison with the charges in Bengal and the Punjab, where in some instances concessions are permitted which find no place in the Naini Tal Code, the revised Code for these Provinces was

finally sanctioned in letter No. 1005, dated 23rd February 1889, Department of Finance and Commerce. Nevertheless, a further reduction is now, seven months later, proposed in your letter. Sir Auckland Colvin will again, in compliance with the wishes of the Government of India, consider whether it is possible to effect a reduction in the number of clerks who are brought to the hills. No one, I am to remark, is more interested than he is in exercising economy, for the money spent is from Provincial revenues; but His Honour is bound to see that in endeavouring to secure the highest efficiency to the public service he does not do so to the prejudice of the clerks who accompany him to the hills, by whose aid that efficiency is largely obtained; or secure small apparent saving at the risk of reducing the strength of establishments below the number requisite for the despatch of business with the promptness and completeness without which efficient administration cannot be ensured."

No. 15, dated 6th January 1890 (Confidential).

From—A. P. MACDONNELL, Esq., Secretary to the Government of India, Home Department,

To—The Secretary to the Government of the Punjab.

"I am directed to acknowledge the receipt of your letter No. 597-s., dated the 2nd October 1889, conveying the observations of His Honour the Lieutenant-Governor on the subject of the migration to the hills of certain Heads of Departments under the Government of the Punjab.

"2. In reply, I am to say that, after a careful consideration of the views of His Honour the Lieutenant-Governor, the Governor General in Council has come to the decision that the discretion of His Honour as to the Heads of Departments who should accompany him to Simla shall not be further interfered with, provided that the rule in force in the North-Western Provinces and Oudh that the officers concerned should visit the hills at their own expense is also adopted in the Punjab. I am to add that the expenses of the clerks who accompany the Heads of Departments to the hills will be paid by Government."

(G. R. No. 2863, dated 5th September 1894.)

15. The upper subordinate attached to the Bombay Public Works Department, Secretariat, who accompanies the Chief Engineer and Secretary to Government in the Public Works Department to and from the sanitarium, may be treated as a 'clerk' for the purposes of the Bombay Hill Allowance Code, (G. I., P. W. D., No. 2690-G., dated 17th November 1893; *vide* G. R., P. W. D., No. 460-E.-1859, dated 27th *idem*, and G. M. to the Accountant General No. 4284, dated 8th December 1893.)

*(d) Journeys to attend Examinations.*

1. Daily allowance is inadmissible to officers appearing for a compulsory examination for the days of halt at the place of examination (G. I., F. & C., No. 2915, dated 20th August 1834; *vide* G. R. No. 3330, dated 9th October 1884.)

2. It is not obligatory on kárkúns and other subordinates, who seek to qualify for promotion to higher posts in the Revenue Department, to pass the Lower or Higher Standard Departmental Examinations. (G. Rs. Nos. 2736, dated 30th July 1880, and 1225, dated 13th May 1887.)

3. Clerks and kárkúns employed in the Revenue Department are not entitled to travelling allowance for journeys for appearing at the Revenue Departmental Examination. (G. Rs., R. D., Nos. 4403, dated 11th June 1883, and 1977, dated 13th March 1889.)

4. Paragraph 15 of the Rules sanctioned under G. R. No. 7105, dated 2nd September 1885, does not make it compulsory on graduates to pass the Lower Standard Departmental Examination. If a graduate fails to pass the examination, he does not forfeit or lose his appointment: so the orders contained in G. R. No. 1225, dated 13th May 1887, are applicable to subordinates who have graduated as well as to those who have not graduated. (G. R. No. 1708, dated 13th May 1891.)

5. The Sub-service Departmental Examination is an obligatory examination within the meaning of Article 1226 of the Civil Service Regulations. (G. R., R. D., No. 5079, dated 5th July 1895.)

*(e) Other occasions.*

1. When witnesses are sent by the Police to the Magistrate's Courts by which they will be granted batta under the rules, the Chief Constables may, when necessary, make an advance of batta to count from the date on which the witness left the place where the summons reached him, intimating to the Magistrate how much has been paid. (G. R. No. 2492, dated 13th August 1874.)

2. The Commissioner of Police, Bombay, is authorized to disburse charges on account of railway fare and batta paid to informants, provided they do not aggregate more than Rs. 25 per mensem and budget provision is not exceeded. (G. Rs. Nos. 3048, dated 8th September 1879, and 245, dated 27th January 1888.)

3. The Accountant General is authorized to pass charges on account of buggy-hire and tram-fare paid to jurors for attending inquests. (G. R. No. 1277, dated 6th April 1882.)

4. The Accountant General is authorized to pass charges on account of travelling allowances to assessors for attending the Thána Sessions Court. (G. R. No. 3565, dated 16th September 1882.)

\* These orders are in effect as follows :—  
That reasonable expenses are to be paid, if applied for ; that when they do not exceed Rs. 10, the Accountant General is authorized to pass them without reference to Government under the authority of Government Resolution, Financial Department, No. 675, dated 25th February 1879 ; and that when they exceed Rs. 10, sanction of Government must be obtained in each case.

are sufficient and should be held to be applicable to Government servants as well as to private individuals. (G. R. No. 2480, dated 9th September 1887.)

6. It must be understood to be the duty of a person who has attained the age of 55 years to satisfy his departmental superior that he is fit for further service, and Government cannot undertake to bear any charge incurred on this account. It is, however, the duty of those departmental superiors who have to form an opinion regarding the efficiency of men who have attained or are about to attain that age, to arrange the times and places of such inspection in such a way as to reduce to a minimum charges of the kind indicated. (G. R. No. 3413, dated 12th November 1888.)

7. Travelling allowance is admissible under the Civil Service Regulations to an officer proceeding to a Police Station to lodge a complaint or give information of an offence, but under the orders of the Government of India, No. 1163\*, dated 14th September 1874, no allowance is admissible to an officer summoned by a Police officer to give evidence before him. There is a real distinction between the case of an officer proceeding to the Police Station *suo motu* to make a complaint, and that of an officer summoned by a Chief Constable. The former is a necessary step towards setting the law in motion, but

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\* "I am directed to acknowledge the receipt of your letter No. 4825, dated 25th ultimo, recommending that Chief Constables of Police in the Bombay Presidency may be permitted to grant batta in special cases to witnesses who are summoned before them under Section 118 of the Criminal Procedure Code.

"In reply, I am to say that the intimation of the Code of Criminal Procedure was clearly that reasonable expenses should be paid only where persons are summoned to attend a Criminal Court for the purposes of a trial, and the Governor General in Council sees no reason for travelling in this respect beyond the limits allowed by the law. Indeed it seems to His Excellency in Council that there are material objections against extending these limits. To do so in the manner proposed would probably tend to encourage the Police in the practice of sending for witnesses and trying cases at the Police Station instead of proceeding to the spot where the crime was committed. It would also open a door to grave frauds which would be almost certain to abound, and which it would be nearly impossible to check. It would be likely also to cause a heavy increase to the charge for Police, for, although the proposal has not been urged by any other Government, its nature is such that, if sanctioned for one Province, would require to be extended to all India.

"Under these circumstances, His Excellency in Council is not inclined to comply with the recommendation of the Bombay Government."

(G. L., H. D., No. 1163, dated 14th September 1874 ; *vide* G. R., J. D., No. 5409, dated 25th *idem*.)

5. The existing orders\* regarding the payment of travelling expenditure to jurors and assessors in special cases

the latter is not. In the latter case, for the reasons explained in the orders of 14th September 1874, it is very desirable to adhere to those orders and to refuse travelling-allowance for such journeys. (G. I., F. & C., No. 6170-P, dated 19th December 1894; *vide* G. R. No. 2307, dated 10th July 1895.)

(f) *Procedure.*

1. The bills for the travelling allowance of Inspectors of Registration should be countersigned by the Inspector-General of Registration and Stamps. If the Inspectors have been inactive, it is better to retrench their travelling allowance than to fine officers of their position. (G. R. No. 3965, dated 7th November 1873.)

2. Bills for daily batta to Huzúr and Táluka establishments should be countersigned by the Collector, but those for periods in excess of 10 days' halts should be countersigned by the Commissioner. (G. R. No. 3269, dated 24th September 1879.)

3. The Conservator of Forests has clearly the power as countersigning officer to pass or to refuse to pass wholly or in part the travelling allowance bills of the officers subordinate to him. In fact, the reason why these bills have to be countersigned by the Conservator is to ensure a proper supervision by him of the movements of the various officers under him. If he finds that an officer serving under him has failed in his duty in respect to travelling, it is for the Conservator to decline to countersign his travelling allowance bill or to pass it only for a portion of its amount. The Conservator must, in each instance, determine what the deduction to be made from the full sum admissible should be, after consideration of all the circumstances. (G. R., R. D., No. 1343, dated 15th March 1888.)

4. The permanent travelling and tentage allowances of gazetted officers may be drawn in one bill with the officer's salary without the countersignature of the Commissioner or Head of Department. The officers should submit simple diaries to the Commissioner or Head of Department, who should intimate to the Accountant General monthly, after scrutiny of the diaries, the names of those officers whose travelling allowance he has disallowed. The Accountant General will take steps to have the amount which may have been disallowed by controlling officers recovered from the officers' next bill.

The officer's bill for salary, &c., should contain a certificate that a diary of his movements during the month for which the bill is drawn has been forwarded to the Commissioner or Head of Department. (G. R. No. 2677, dated 22nd July 1882).\*

5. As the movements of the Assistant Commissioners are directed by the Commissioners, the diaries prescribed in the foregoing order need not be re-

\* For the form of monthly diary to be submitted by Collectors, Assistant Collectors and Deputy Collectors, *vide* G. R. Nos. 703, dated 17th February, and 1037, dated 13th March 1883.

quired in their case and the Accountant General should pass the bills for the salary and allowances of the Assistant Commissioners although they do not contain a certificate of the nature indicated in that order. (G. R. No. 652, dated 3rd March 1885.)

6. The Deputy Surgeon General, Sind Circle, may countersign travelling allowance bills of officers of the Medical Department in Sind. (G. R. No. 848, dated 25th March 1886.)

7. The Deputy Collector of Salt Revenue, S. D., and the Assistant Collectors of Salt Revenue, Northern Frontier, Khárághoda, and Surat Ranges, are authorized, under Article 1288 of the Civil Service Regulations, to pass the travelling allowance bills of their subordinates. The bills of coast guard and other inspectors may be examined and passed by the Collector of Salt Revenue, Bombay, who should also pass the bills of all officers on the subordinate establishments who draw permanent travelling allowance. (G. R. No. 3831, dated 13th December 1888.)

8. Claims for travelling allowances on behalf of classers of the Survey Department should be admitted on the authority of the Superintendent, Sind Revenue Survey, in Sind, and of the Survey Commissioner in the Presidency Proper. (G. R. No. 2038, dated 13th June 1890.)

9. The Collectors of Districts should be declared, under Section 1288 of the Civil Service Regulations, to be the controlling officers for the travelling charges of the A'bkári Police, and authorized to grant portions of their permanent advances for the purposes of such expenditure to the A'bkári Inspectors concerned. (G. R. No. 3485, dated 9th October 1895.)

10. The nature of the public duty should "be briefly stated in the column headed "Purpose of journey" in the form of travelling allowance bill of gazetted officers prescribed on page 268 of the Civil Account Code, Vol. I, Fifth Edition. The term "on public duty" is too vague and applies equally to all officers on all occasions. The entry in the column in question should be something like the following: "inspection," "examination of record," "local investigation," "conference with —," &c., &c., so as roughly to indicate the nature of the public duty that necessitated the journey. (G. R. No. 2700, dated 22nd July 1882.)

11. As regards the question whether it is open to the Accountant General to refuse to admit a charge for travelling allowance passed by the departmental controlling officer on the ground that the journey was not necessitated by public duty, it should be pointed out that it is the duty of the controlling officer, and not of the Accountant General, to decide whether the journey was actually on public duty, but it is the duty of the Accountant General to see that the bills are drawn up in accordance with orders, and he would be within his right in refusing to pass a bill which is not so

drawn up. (G. R. No. 4464, dated 21st November 1882.)

12. Exception (*d*) to the general rule contained in Article 824-A of the Civil Account Code is permissive and not compulsory. The general rule that the travelling allowance of an officer is debitable to the same head as his salary should be applied, unless there is a specific order of Government to the contrary prescribing that the travelling allowance of an officer paid from General Revenues shall be recovered from a Local Fund in any particular case in which the officer may travel on duty connected with such a fund. (G. R. No. 2396, dated 31st July 1888.)

13. An officer is on duty during transit from one appointment to another provided he does not overstay the joining time allowed by the rules. The case of a medical officer proceeding to join a Charitable or Local Fund dispensary is therefore governed by the rule contained in the first clause of Article 824-A of the Civil Account Code. Article 824-B refers only to transfers between the different departments of the Government and not to transfers from Government service to service under a Local Fund. (G. I., F. & C., No. 865, dated 16th February 1889; *vide* G. R. No. 840, dated 2nd March 1889.)

14. The general rule contained in Article 824-A of the Civil Account Code should be applied to all medical officers attached to grant-in-aid dispensaries, whether the committees thereof have been appointed by Local or by Municipal Boards. (G. R. No. 4522, dated 14th November 1889.)

15. To all travelling allowance bills a certificate should be attached by the officer concerned that the distances charged for are correct so far as he has been able to ascertain from District officers. (G. R. No. 2392, dated 9th June 1892.)

16. The Government of Bombay is empowered to issue orders on all points connected with the travelling allowances of officers in foreign service of the third kind, without reference to the Government of India. In exercising this power, the Government of Bombay should bear in mind the objections which exist to the system of granting permanent travelling allowances. (G. I., For. Dept., No. 1606-G., dated 27th September 1892; *vide* G. R., P. D., No. 6685, dated 26th October 1892, and G. M. No. 4402, dated 8th November 1892.)

17. Claims of officers to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding two years, cannot be investigated by an Accountant General except under the special orders of the Local Government, and heads of offices should bring this rule to the notice of *all* their subordinates who are in a position to be affected thereby, so that the plea of ignorance may not hold good. (G. R. No. 1189, dated 16th March 1896.)



## PART VIII.—MISCELLANEOUS RULINGS.

1. Local officers, when they are required to visit Bombay City on duty, should not bring with them any portion of their establishment unless with the permission of the Government of Bombay. (G. I., F. D., No. 779, dated 8th June 1876; *vide* G. R. No. 2646, dated 22nd idem.)

2. There are strong objections to the admission of special personal exceptions to rules of the Travelling Allowance Code. Travelling allowance is not a part of salary, but is an allowance made to cover certain defined expenses. The allowance admissible to an officer under the general rules being difficult to cover those expenses, the fact that the officer had in the past received an allowance more than sufficient is not considered to justify the making of a personal exception in his favour in order to continue to him the higher allowance. (G. I., F. & C., No. 3246, dated 18th September 1883; *vide* G. R. No. 3815, dated 22nd October 1883.)

3. The allowances admissible under the Civil Travelling Allowance Code are sufficient to meet the expenses entailed on karkúns and peons accompanying treasure consignments to Bombay and no increased rate of batta can be granted to them for the period of their residence in that city. (G. R. No. 715, dated 12th March 1885, and 2830, dated 17th September 1886.)

4. The question of the number of ministerial subordinates that an officer on tour requires to take with him depends upon various considerations, and must be determined according to the circumstances of each case. It is a matter which must be left to controlling officers, who should clearly understand that it is regarded as a part of their duty, in passing the travelling charges of ministerial officers, to see that officers proceeding on tour do not take with them more ministerial officials than are necessary. Ministerial officers, including menial servants, when on tour, are generally entitled to draw only the daily allowances admissible for their class. For any day on which they travel 20 miles or more they are allowed to draw the actual expenses incurred, not exceeding the mileage of their class. The Finance Committee drew attention to the absence of any scale or limit of actual expenses, within the general limits laid down by the Travelling Allowance Code. After full consideration the Government of India have arrived at the conclusion that it is impossible to lay down any general subsidiary scale which should have force throughout India. It is left to each Local Government or Administration to determine whether, owing to local peculiarities, or special causes, any such scale is practicable either for their jurisdictions, generally, or for any portions of them; and it is merely ruled generally that the actual expenses for which ministerial officers or menial servants may on certain occasions exchange daily allowance, besides being subject to the general

## PART VIII.]

## [TRAVELLING ALLOWANCES,

mileage limits prescribed in the Code, shall also be subject to any further restrictions or limits which the Local Government may from time to time think fit to prescribe. Such restrictions or limits may, if considered advisable, amount to an absolute prohibition of the exchange of daily allowance for mileage in certain cases, or they may consist only in the prescribing of a subsidiary scale. (G. I., F. & C., No. 6355, dated 1st December 1887; *vide* G. R. No. 136, dated 18th January 1888.)

5. Peons are ordinarily expected to walk and are not entitled to boat-hire, if they adopt this means of transit for their own convenience. Those peons of the three southern talukas of Kolába, who may, in order to save time, be ordered to proceed by boat to the head-quarter's offices of the Collectorate at Alibág, may, however, be allowed boat-fares within a limit of 4 annas per man for each trip. The boat fares should be charged as contingencies. (G. I., R. & A., No. 198 R.-45-2, dated 13th March 1889; *vide* G. R. No. 1357, dated 30th idem.)

6. The Assistants to the Political Resident, Aden, should be allowed each 10 camels when travelling in the interior away from the sea coast, and in Arabia, when places beyond British territory are visited. (G. R. No. 587, dated 8th February 1882.)\*

7. The rules regulating travelling allowance have not been framed with the intention of securing to an officer in every instance the exact sum which he spends. Their object is to recoup to an officer on an average the extra expenditure which he incurs by travelling. Officers therefore sometimes get a little more than they have spent and sometimes a little less; and they should not be encouraged to put forward claims for small amounts, on occasions when the rules give them a little less than they have actually spent. Such claims are not only objectionable on the ground above stated, but their consideration involves an expenditure of time out of all proportion to the sums regarding which they are usually made. (G. I., H. D., No. 221 (Education) and 1389, Public, dated 18th July 1890, and 170 (Establishments), dated 23rd March 1892; *vide* G. R. Nos. 3153, dated 18th September 1890, and 1721, dated 21st April 1892.)

8. The condition precedent to holding tongas and carts to be public conveyances within the meaning of Article 54 of the Civil Service Regulations is that they shall ply regularly for hire and shall \*run a regular course whenever engaged, even though they do not necessarily run at fixed intervals. It does not necessarily follow from the fact that conveyances plying on a certain road are regulated under Bombay Act VI of 1863, as amended by Act

\*Government Resolution No. 4089, dated 14th November 1883]

\**Vide also* Appendix 26-G., Civil Service Regulations:

V of 1887, that they run a regular course whenever engaged, while, on the other hand, the definition of a public conveyance as given in Article 54 may be fulfilled, whether the Act is in force or not, if there is any recognized arrangement by which means of conveyance are offered to the public to take passengers and luggage from one fixed point to another at a certain fixed rate. (G. R. No. 3205, dated 1st October 1894.)

9. The tongas plying between Sátára Road Station and Sátára and between Násik Road Station and Násik are public conveyances within the meaning of Article 54 of the Civil Service Regulations. (G. R. No. 3350, dated 13th November 1894.)

10. The Collector of Land Revenue, Customs and Opium, Bombay, is authorized to draw on account of the travelling charges incurred by the detectives employed in Bombay for the detection of offences under the Opium Act and to expend at his discretion a lump sum not exceeding Rs. 6 a month, being the difference between the total cost of the Preventive Establishment and the amount recovered from the opium farmer. (G. I., F. & C., No. Ex.-2540, dated 29th May 1895; *vide* G. R. No. 2041, dated 17th June 1895.)

## THE BOMBAY UNCOVENANTED SERVICE FAMILY PENSION FUND.

1. No increase of the rates of subscriptions and no decrease of benefits should be adopted by the Managers of the Fund without the previous sanction of the Government of India. (G. I. F. D., No. 2617, dated 16th August 1877; *vide* G. R. No. 3893, dated 10th September 1877.)

2. While it is necessary that the Government of India should be made acquainted with any proposed alterations in the Regulations in order to ascertain whether such alterations would have the effect of increasing the amount of capital on which interest is allowed by the Government, the sole responsibility for the management and solvency of the Fund rests with the subscribers, and Her Majesty's Government will abstain from interference with the Regulations and management of the institution. (S. of S. No. 387 (Finl.), dated 14th November 1878; *vide* G. R. No. 548, dated 14th February 1879.)

3. Government have no intention of interfering with the management of the Fund beyond seeing that the basis on which a privileged rate of interest is granted is adhered to, but for this purpose it is necessary, as decided by the Secretary of State in his Despatch No. 387, dated 14th November 1878, that all alterations in the rules should be reported to Government, who will be guided in their approval or disapproval of them solely by a consideration of the principle above stated. (G. R. No. 4118, dated 5th November 1881.)

4. The position of the Government with reference to the Fund is confined to seeing that it is managed with sufficient attention to actuarial principles and actuarial advice to warrant the Government in recognising it so far as to aid it by the grant of privileged interest and in other ways, and they cannot interfere in disputes between different sections of the subscribers to the Fund as to the comparative distribution of benefits. (G. I., F. & C., No. 75-P., dated 8th January 1897; *vide* G. R. No. 335, dated 25th idem.)

5. The orders contained in the following letter of the Government of India in the Department of Finance and Commerce, No. 2694, dated 9th September 1879, to the Directors of the Bengal Uncovenanted Service Family Pension Fund apply also to the Bombay Uncovenanted Service Family Pension Fund:—

“I am directed to acknowledge the receipt of your letter No. 5603, dated 2nd November 1878, regarding the admission, as subscribers to the Uncovenanted Service Family Pension Fund, of persons who were not eligible for such admission.

“2. The Fund was instituted for the benefit of Uncovenanted Public Servants only; but, in the absence of a precise definition of the phrase ‘Uncovenanted Officers,’ you have allowed persons who are in any proper sense

## [THE BOM. U. S. FAMILY PENSION FUND.]

public servants, and others who have quitted the public service, otherwise than on retirement, to subscribe to the Fund.

"3. Your action has imposed upon the State an outlay of privileged interest for purposes not contemplated in the original concession, and for which the appropriation of public money is not justifiable, and the Governor General in Council cannot acquit you from responsibility for having taken the course which has led to this objectionable result, without first obtaining his specific sanction. His Excellency in Council will not, however, now demand a refund of any of the privileged interest which you have erroneously drawn, or even cease to allow privileged interest on the assets necessary to cover the liabilities of the Fund for any existing subscribers.

"4. But, in order to prevent the recurrence of such irregularities, His Excellency the Governor-General in Council has determined that, in future, privileged interest shall not be allowed upon assets to cover the liabilities of the Fund for any person whose admission has not been authorized by the Comptroller General, and it will be the duty of that officer to refuse to authorize the admission of any person who is not an 'Uncovenanted Officer,' as defined in the Civil Pension Code, whose service qualifies for pension from the General Revenues.

"5. His Excellency in Council has further determined that if any future subscriber leaves the public service, otherwise than under the Rules of the Civil Pension Code, on pension or gratuity, he must pay to the State such additional subscriptions as the Government may consider necessary to cover the cost to the State of privileged interest upon the assets which must be maintained in the Fund to cover the subsequently accruing liabilities on his account. This additional subscription is fixed, for the present, at one-fourth of the rate which the subscriber would pay if he had not left the public service. Unless the Directors will undertake to recover such additional subscriptions, and deduct their amount from their claim for interest on the Public Treasury, the Government must decline to allow privileged interest on the assets required to cover the liabilities for persons who have thus left the public service.

"6. I am to take this opportunity of saying that if the Directors think proper to admit persons not in the public service to become subscribers to the Fund, the Government will, till further notice, grant simple interest at 4 per cent. on the assets deposited in the Public Treasury necessary to cover the liabilities of the Fund on account of such non-official subscribers."

(G. I., F. & C., No. 2694, dated 9th September 1879; *vide* G. R. No. 3289, dated 25th idem.)

"6. Members of Imperial Departments under the Government of India, whose employment is not restricted to any particular Presidency, but who are liable to serve in any part of India, are eligible for admission to the Bengal Uncovenanted Service Family Pension Fund, and there is no objection to members of such establishments being eligible for admission to the Bombay Fund also, but no officer should be entitled by subscribing to both the Bengal and Bombay Funds to acquire the maximum benefits twice over. No officer who is actually subscribing to the Bengal Uncovenanted Service Family Pension Fund can be admitted as a sub-

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scriber to the Bombay Fund and *vice versa*. (G. I. F. & C., Nos. 3981, dated 4th November 1881, 2038, dated 19th December 1881, and 4618, dated 25th September 1890; *vide* G. Rs. Nos. 4256, dated 15th November 1881, 48, dated 5th January 1882, and 3455, dated 15th October 1890.)

7. The Bombay Uncovenanted Service Family Pension Fund is not intended for Warrant Officers, (G. I., F. & C., Nos. 3408, dated 29th December 1882, and P.-2726, dated 30th June 1893; *vide* G. Rs. Nos. 245, dated 20th January 1883, and 2469, dated 14th July 1893.)

8. The Government of India are not disposed to reconsider the rule which prohibits the admission of non-pensionable servants to the Uncovenanted Service Family Pension Funds. (G. I., P. W. D., No. 2234G., dated 28th August 1893; *vide* G. R., P. W. D., Railway, No. 1902, dated 13th September 1893.)

9. The Directors of the Bombay Uncovenanted Service Family Pension Fund should forward copies of the annual report of the Fund regularly to the Accountant General, Bombay. They should send with the reports a corrected copy of the rules, drawing attention to all changes made since the submission of the last previous report. The Accountant General should carefully review these reports in the interests of the public revenue and forward copies with his review to the Comptroller General, who, after careful consideration of these reports and of the Accountant General's review, will submit them to the Government of India with any remarks that he may have to make. (G. I., F. & C., Nos. 169, dated 21st April 1880, and 1519, dated 31st March 1890; *vide* G. Rs. Nos. 1516, dated 1st May 1880, and 1335, dated 19th April 1890.)

10. The Chairman of the Managing Committee of the Bombay Uncovenanted Service Family Pension Fund should forward two copies of the Rules of the Fund in force with the annual reports, to the Accountant General, who will forward the copies to the Comptroller General for transmission to the India Office through the Government of India. (G. R. No. 4518, dated 29th October 1897.)

(*Note*.—Under instructions conveyed in the Comptroller General's letter to the Accountant General, No. 2019, dated 7th January 1898, four copies of the Rules and Reports are supplied by the latter to the former officer in addition to the two copies supplied to him direct by the Fund Office.)

11. The orders of the Government of India regarding the payment of subscription by deduction from allowances of subscribers admitted to the Bombay Uncovenanted Service Family Pension Fund, after the 9th September 1879, are applicable to pensioners also.

When subscribers leave the service of Government, otherwise than on pension, the rule of deducting subscription from allowances cannot be enforced, and it would, therefore, follow that in such cases both the ordinary and additional 25 per cent. subscription should be recovered in cash.

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Rule 37 of the Fund requires that a person, on admission, shall pay a month's subscription in advance within 14 days from the date of the letter admitting him. If a person is admitted after the pay abstracts of the office in which he may be employed are closed, the subscription may be paid in cash. Members absent on leave may also make the payment in cash.

Rule 59 requires full 12 months' subscription to be paid up, either monthly, or in advance, to entitle a subscriber's widow to the pension subscribed for. To prevent risk, subscribers generally pay on admission 12 months' subscription in advance. A person whose month's salary will not cover the amount of 12 months' subscription may make the payment of his subscription in cash. (G. R. No. 3163, dated 27th August 1881.)

12. In the case of a subscriber to the Fund who is on Foreign Service, and who, under Article 841 of the Civil Service Regulations, is required to pay to the British Government an additional contribution of one-fourth of the premium which he pays to the Fund, the additional contribution should be calculated upon the premium as it stands after any abatement to which he may be entitled under the rules of the Fund, and not upon the original tabular rate. (G. I., F. & C., No. 1773, dated 30th June 1883; *vide* G. R. No. 2693, dated 24th July 1883.)

13. A privileged rate of interest at 6 per cent. a year shall be granted on a reserve not exceeding one-tenth of the net liabilities of the Bombay Uncovenanted Service Family Pension Fund (excepting always the Life Assurance Branch), the excess carrying interest at the market rate. The rate of interest allowed under the designation of "market rate" shall, until further orders, be  $3\frac{1}{2}$  per cent. per annum. (G. I., F. & C., Nos. 4096, dated 31st October 1883, and A.-5657, dated 28th December 1893; *vide* G. R. Nos. 4233, dated 29th November 1883, and 132, dated 11th January 1894.)

14. The Secretary of State has the right to alter the privileged rate of 6 per cent. interest and has asked the Government of India to examine carefully the yearly reports of the Fund in order to ascertain what effect the continuance of the privilege has upon it. The continuance of the privileged rate must not be held to guarantee the stability of the Fund, or to involve any responsibility for its proper management and maintenance. (S. of S. No. 12 Fin., dated 19th November 1896; *vide* G. R. No. 1150, dated 13th March 1897.)

15. The balances of the Life Assurance Branch of the Bombay Uncovenanted Service Family Pension Fund, which banks with Government at Savings Bank rates, will be held by Government at the rate of  $3\frac{1}{2}$  per cent. per annum. (G. I., F. & C., No. A-534, dated 31st January 1894; *vide* G. R. No. 600, dated 13th February 1894.)