

Manual of Revenue Accounts.

EXPLANATION.

The numbers prefixed to the paragraphs are those of the Articles of the Civil Account Code, fifth edition. But when S. O. is prefixed the number is that of the Standing Order in the Compilation of 1890 (corrected to September 1895).

TABLE OF CONTENTS.

SECTION I.

TREASURY PROCEDURE.

	PAGE
Payments into Treasuries ; Chalans	1
Payments by Post Masters, Telegraph Officers, Forest Officers	<i>ib.</i>
Payments by Salt and Customs Officers	2
Fractions of a Pie	<i>ib.</i>
Payment of money ; Receipts ; Receipt stamps ; Exemptions	2-3
Vouchers	3-4
Validity of claims	4
Cashing bills for officers at a distance	<i>ib.</i>
Issue of duplicates	5
Responsibility for over-charge	<i>ib.</i>
Audit objections	<i>ib.</i>
Payments at Sub-Treasuries direct	6
Payments by transfer. Paid stamp	7
Treasury Staff forbidden to present Bills	<i>ib.</i>
Transfer of office	8
Defalcations. Erasures. Notices. Supply of Funds	<i>ib.</i>
Rules for the custody of treasure and verification of balances	9-12
Treasurer's Daily Balance Sheet (C. A. C. Form 38)	13

SECTION II.

INCOME TAX.

Income-tax deductions	14-16
Table for calculating Income-tax	16

SECTION III.

DEPOSITS, &c.

Fines	18
Rewards	<i>ib.</i>
Refunds	<i>ib.</i>
C. A. C. Form 13 (refund voucher)	19
Deposits	20
C. A. C. Form 31 (deposit voucher)	21

CONTENTS.

	PAGE
Notes to C. A. C. Art. 2 (no department may require funds kept apart)	22
Cheques	<i>ib.</i>
Letters of Credit	22-23
————— Forest Department	23-24
————— Public Works Department	24
————— Post Office	<i>ib.</i>
————— Telegraph Department	25
————— Salt or Customs Department	<i>ib.</i>
————— Bombay Survey Parties (Pay and Allowances)	26

SECTION IV.

ESTABLISHMENT.

Establishment under different major heads	27
Service books	<i>ib.</i>
Salary bill of non-gazetted officers whose salaries are personal	27-28
Charge report	28-29
Payment of arrear claims	29
Advances	29-30
Deductions how charged	30
Travelling allowance of officers summoned to give evidence	30-31
Last-pay certificates	31
Leave statement (C. A. C. Form 7)	31-32
Detailed statement of permanent establishment	33
C. A. C. Form 4 (Detailed statement of new names, leave, &c.)	<i>ib.</i>

SECTION V.

PENSIONS.

Bill for pensions (C. A. C. Form 40)	34
Rules for payment of pensions	34-35
Payments to Native Military pensioners	36
Military Accounts Department Circular 177	36-38
————— Circular 29	38-40

SECTION VI.

PERMANENT ADVANCE AND CONTINGENT EXPENDITURE.

Mámledár's contingent expenses	41-42
Miscellaneous advance	42

CONTENTS.

iii

SECTION VII.

LOANS AND ADVANCES.

	PAGE
Interest on a loan	43
Irrecoverable advances	ib.

SECTION VIII.

STAMPS.

Receipt for stamps issued from Treasury	44
Remittance of stamps	44-45

SECTION IX.

COIN, CURRENCY NOTES, AND REMITTANCE.

Kinds of coin	46
Exchange of small coin	46-47
Uncurrent silver coin	47-49
Uncurrent copper coin	50
Currency notes ; receipt ; payment ; issue and exchange	50-51
Custody of notes ; disposal of non-issuable notes	51
Stopped notes. Defective notes	52
Specie Remittances	52-54
Remittances of currency notes	54-55
Entry in cash-book	55
Receipt of remittance	56-57
Additional rules for remittances by railway	58-59

SECTION I.

Treasury Procedure.

Payments into Treasuries.

3. Any person paying money into a Government treasury will present with it a memorandum (chalan), which will show distinctly the nature of the payment and the person or officer on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange.

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

510. Money paid into a sub-treasury (tehsil or taluk) by a postmaster or sub-postmaster will be accompanied by receipts in duplicate. The Sub-Treasury Officer will return the original duly signed.

543. Whenever money is sent to the sub-treasury office, the Telegraph Officer who sends it must forward with each remittance a pass-book, on which the Sub-Treasury Officer will note his initials as a receipt, and a "chalan," or memorandum of particulars of payment, which will be retained at the sub-treasury and forwarded with its accounts to the district treasury. The Sub-Treasury Officer will furnish the telegraph officer with a separate receipt as his voucher for the payment. The pass-book will be a simple memorandum book with date, particulars, and amount of remittance, and place for initials of the Treasury Officer.

Authority for receiving Forest Revenue.

S. O. 101. Para. 7. Unless some previous general or special authority has been given by the Forest Officer, revenue will always be accompanied by the prescribed chalan *in duplicate*, these should not be accepted unless presented by or countersigned by a Forest Officer or Civil Officer authorised to collect forest revenue. As a rule Forest Officers will not receive forest revenue, but will countersign a chalan in duplicate and send it to the treasury by the person who has to pay the revenue; to this person the treasury receipt (duplicate chalan) will be given, and he will be left to take it back to the Forest Officer, who will then deal with it in accordance with paragraph 156 of the Forest Code (third edition).

8. The above arrangement does not justify a Treasury Officer in refusing to receive a remittance in cash from a Forest Officer or in interfering in a matter which relates entirely to the work of the Forest Department.

S. O. 49. Para. 1. Collecting officers of the Salt and Customs Department will ordinarily pay the whole of the moneys which pass through their hands into the most convenient Revenue treasury or sub-treasury, the only exception being that the cheque of an officer having a letter of credit on the treasury may be received instead of cash.

2. A chalan in duplicate in the following form must be sent with each remittance. One copy will be signed and returned as a receipt in the usual manner.

CHALAN.			
From	To	Treasury.	
(Name of Salt or Customs Office)			
Please receive—			
Customs Revenue
Salt Revenue
Excise Revenue
Land Revenue
Miscellaneous Revenue
Debt or Deposit
		Total	...
Signature of Remitting Officer.			
Received—			
In cash
In cheques against letter of credit
		Total	...
and credited in accounts for		(month).	
Signature of Treasury Officer.			

3. The amounts received should be recorded in a register in Civil Account Code Form 28, with columns arranged according to the details given in the above chalan form.

The original chalans received at sub-treasuries must accompany the daily sheets.

Editor's Note.—C. A. C. Form 28 is Táluka Form 3.

6. When a cheque is sent instead of cash the cheque must be "paid by transfer" and the full amount entered in the chalan must be credited.

Fractions of a Pie.

317. Fractions of a pie are not to be credited in the Treasury accounts, and they should neither be received nor paid.

Payment of Money.

309. The bill or other voucher presented as a claim for money will be received and examined by the accountant, and then laid before the

Treasury Officer, who, if the claim be admissible, the authority good, signature true and in order, and receipt a legal acquittance, will sign the order for payment at foot of the voucher. Care should be taken that all bills and vouchers passed for payment are paid on the same day, and that no payment is made except under the written order of the Treasury Officer.

Editor's Note.—For "Accountant" Mámledárs should read "Treasury Kárkun."

4. The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

5. No payment is to be made without the orders of the Accountant-General to an officer transferred from another province.

6. Any person having a claim against Government will present his voucher duly received, and, if necessary, bearing a stamp.

7. Receipts for all sums exceeding Rs. 20 must be stamped; but the following are exempt:—

- (a) Receipts given by, or on behalf of, Government.
- (b) " on cheques sufficiently stamped or exempt from stamp duty.
- (f) " granted by a Railway Company for freight and fares.
- (g) " for pay and allowances of non-commissioned officers and soldiers of Her Majesty's or the Indian Army when serving in such capacity, or for their pensions.

Cheques drawn by Government officers on Government account, for example, Public Works or Commissariat cheques, and Remittance Transfer Receipts and Supply Bills are exempt from stamp duty.

(See also the list of exemptions in schedule 2 of the Stamp Act.)

8. The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp duty under the general rule⁽¹⁾:—

- (a) Cheques or receipts drawn by a Railway Company, including a company to which a State Railway has been leased, or by a Municipality.
- (b) Cheques or receipts signed by a Government officer as Chairman of a Municipality.
- (c) Cheques or receipts drawn on account of Cantonment and other Excluded Local Funds.
- (d) Cheques or receipts drawn on account of Incorporated Local Funds and District or Local Boards established under the scheme of Local Self-Government.
- (e) Receipts for advances taken by Government officers.
- (g) " for refund or repayment of deposits.
- (h) Receipts on Acquittance Rolls of Establishments.

(1) S. O. 93, Para. 5. Receipts of payees for sums paid on telegraphic orders issued in lieu of a supply bill should be stamped, whether the receipt be taken on the back of the telegram or a separate receipt be given.

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

- (a) Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstance, a vernacular voucher is

unavoidably necessary, a bi-lingual form should be used. A specimen which will serve as a general guide is given as Form 31 for deposit vouchers, and may be obtained from the local Accountant General.

- (b) When the use of a purely vernacular voucher is unavoidable, a brief abstract should be endorsed in English, stating the amount, the name of the payee, and the nature of the payment.
- (c) The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount in words should be "Rupees only" or "Rupees annas &c.," the written amount filling the *whole* space between "Rupees," and "only" or "annas."
- (d) All corrections and alterations in vouchers should be attested by the initials of the person signing the receipt; any in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted.
- (e) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill.
- (f) Unless the Local Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of the head of an office, although in the absence of the latter the clerk be in the habit of signing letters for him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal, it should be attested by some known person.
- (g) Bills requiring *previous* countersignature should be returned unpaid, if presented without such countersignature.

10. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

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

Editor's Note.—For "Accountant General" Mámledárs should read "Huzur Treasury Officer."

11. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Article 9. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

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

the actual cash or drafts delivered to him ; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

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

Issue of Duplicates or Copies of Documents.

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

Responsibility for Overcharges. •

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

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

Audit Objections.

14. When the Accountant General disallows a payment or an allowance as unauthorized, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Accountant General authorises the payment to be resumed ; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern.

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

2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the officer placed under retrenchment ; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to his remedy in ordinary course.

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

**Payments at Sub-Treasuries direct without the Bills being
endorsed by the District Treasury Officer.**

S. O. 92.]

No bill may be paid at a sub-treasury without being first submitted to, and payment directed by, the District Treasury Officer, save in cases of certain local exceptions.

2. These local exceptions have not hitherto been clearly and authoritatively defined in this Presidency. The following classes of payments shall, therefore, be the only local exceptions referred to by the Code, all other bills being endorsed by the District Treasury Officer before they can be paid at a sub-treasury :—

I.—The pay and *fixed* allowances (including permanent travelling allowance) of Mámledárs and their establishments.

II.—Pay and *fixed* allowances of Assistant Collectors, Deputy Commissioners, District Superintendents of Police, Civil Surgeons, Assistant Political Agents, Káthiáwár, and District Deputy Collectors, *only when their permanent head-quarters are established at the head-quarters of a táluka (e. g. at Málegaon).*

NOTE to Nos. I and II.—Bills for travelling allowance, other than Permanent Travelling allowance, must be submitted to the District Treasury Officer before they are presented at a sub-treasury.

N.B.—Panch Maháls being without a District Treasury, the officers stationed at Godhra may have their bills cashed at the sub-treasury there without endorsement by the Treasury Officer, Kaira.

III.—Discount on the sale of stamps.

IV.—Cash allowances to district and village officers, allowances to temples and mosques, varshásans, compensations, Ináms, and all cash allowances recorded in sub-treasury registers, except establishment charges in Sind.

V.—Remuneration to pound-keepers, except establishment charges in Sind.

VI.—Refunds of revenue when the Mámledár has the power to order the refund.

VII.—Pensions including Political, in cases in which the permanent pay orders or descriptive rolls have been transferred by the Collector for payment at the sub-treasury.

VIII.—Deposits which have been received at the sub-treasury under the orders of the Mámledár, and for which a register is kept at the sub-treasury, provided that such deposits are not payable also at the Huzúr Treasury.

The Treasury Officer will be responsible for seeing that these conditions are fulfilled.

IX.—Compensation for lands paid on receipts in Form prescribed when the compensation is awarded by the Collector or other special officer.

X.—Payments to the following Departments :—

Forest, Public Works, Post Office, Telegraph, Customs and Salt, Survey.

XI.—Cheques of Táluka Local Boards and Municipalities banking at Táluka Treasuries.

XII.—Cheques drawn by a Pension Paymaster against a fixed amount, to be communicated by the District Treasury Officer to the Sub-Treasury Officer.

XIII.—Salary, Travelling allowance, and Contingent Bills of Establishments of Commissioners, N. D., C. D., and S. D.

XV.—The pay of peons of the District and Travellers' Bungalows.
Sub-Jail and Toll and Ferry Establishments (if permanent).

4. When a bill is paid direct from a sub-treasury, the order for payment must be filled in there, and signed by the officer in charge of the sub-treasury, whose designation, with the name of the sub-treasury, should be entered below his signature. The bill should also be stamped 'paid' at the sub-treasury.

Note.—(1) Head Kárkúns of tálukás may sign pay-bills in the absence of Mámledárs (Government Resolution, Financial Department, No. 2589, dated 26th August 1886.)

S. O. 93. Para. 2. As some instances have occurred in which Treasury Officers have made payments from the treasury, under the assumption of a general authority to deal with demands presented at the treasury, it seems necessary to explain that the authority of a Treasury Officer to make payments is strictly limited to the rules in the Account Code; and that if a demand of any kind is presented at the treasury, which is not provided for by the rules in the Code, or is not covered by a special order received from the Account Office, the duty of the Treasury Officer is to decline payment for want of authority.

3. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless it is an express order *to him* to make the payment. But all such special orders should, in the absence of urgency, be sent through the Accountant General.

S. O. 82. Para. 1 (2) (Extract.) Payments by transfer at a sub (táluka) treasury should be confined to transfers from deposits to Revenue.

Para. 2. (Extract.) When vouchers are paid in cash at a sub-treasury the "paid" stamp should be used at the sub-treasury at the time of payment. When by transfer, no stamp should be used at the sub-treasury.

Treasury Staff forbidden to present Bills.

S. O. 88.]

C. A. C.—17.
[New.

Treasury clerks are forbidden to undertake the encashment of bills or vouchers on behalf of payees.

2. Treasurers are forbidden to make payments through Treasury clerks or office servants sent to them by the clerks.

3. When a bill is presented for payment by a person who is not the actual payee, he should be required to produce a letter authorizing him to take payment.

4. A copy of these rules should be hung up in a conspicuous place in the treasury, in order that they may be known as widely as possible to the public.

Transfer of Office.

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

Defalcations.

20. Whenever any defalcation or loss of public money, stamps, or opium is discovered in a Government treasury, or other office or department which is under the audit of the Accountant General, the fact should be immediately reported to the Accountant General; and, when the matter has been fully inquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors, or neglect of rules, by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

Erasures.

21. Erasures in any account, register, schedule, or cash-book, are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry interlined: the head of the office should set his initials to each of such corrections in authentication. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity.

Notices.

337. Notice should be painted up conspicuously in the office of the hour at which the treasury closes for receipt and payment of money, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts.

338. Treasury Officers should themselves see that the notices which they are required to exhibit regarding the encashment of currency notes, the supply of small coin and copper, and the like (Art. 569, note 1 and Art. 609), are really exhibited conspicuously in places which the public enters freely, and that no favouritism is shown in the conveniences which the treasury can offer.

Supply of Funds.

637. (Extract) it is the duty of the district officer, while leaving at his sub-treasuries the smallest sum necessary for their current expenditure, to see that each has a sufficient supply of copper and small silver to answer all demands for change.

Custody of Treasure and Verification of Balances.

Rules for the guidance of Sub-Treasury Officers.

Adapted from the Civil Account Code.

1. The Mámledár or, in his absence, the Head Kárkun 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 Mámledár and of the other by the Shroff Kárkun. In the absence of the Mámledár from the Táluka station, his key of the treasury door shall be kept by the Head Kárkun, the other key being always kept by the Shroff Kárkun.

3. The Mámledár shall be responsible for the security of the receptacles for treasure and other treasury furniture.

4. The Mámledár 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 Mámledár 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 Mámledár or, in his absence from the office, his Head Kárkun 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.

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 Mámledár and the other in that of the Shroff Kárkun. During the absence of the Mámledár 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 Kárkun, who should retain possession of it only so long as the Mámledár is absent from head-quarters or is unable to attend office.

7. After the close of the day's business, the Shroff Kárkún 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 Mámledár should record orders consistent with these rules, specifying the precise arrangements 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 Kárkún 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 Kárkún'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-pies 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 Mámledár 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 Mámledár or, in his absence, the Head Kárkún. Each bag should then be tied up and sealed

in the presence of the Mámledár or Head Kárkun. Lastly the bags should be placed in the receptacle for treasure.

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 Mámledár in person or, during his absence, by the Head Kárkun 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 Kárkun and the Mámledár or, in his absence, the Head Kárkun 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 Kárkun's balance-sheet (which shall be kept in the Civil Account Code Form 38) *at the time* by the Mámledár with his own hand or, during his absence, by the Head Kárkun.

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 Kárkun 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 Kárkun's balance-sheet, the Mámledár or, in his absence, the Head Kárkun should satisfy himself—

- (i) that no uncurrent coins are left in charge of the Shroff kárkun ;
- (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 Kárkun 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 Mámledár in person or by the Head Kárkun when the Mámledár 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 Mámledár 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 the 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 weightment 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 weightment 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 Mámledár 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 Mámledár'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 kárkuns, &c. The Mámledár 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 kárkuns, &c., should not be persons who are responsible for the correctness of the bundle, and the Mámledár 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.

17. A copy of these rules shall be kept hung up in the Treasury room.

C. A. C. FORM 38.
Treasurer's Daily Balance Sheet.

DATE _____ 189

Balance brought forward from	18	...	...	...	...	...	...	...	...
Received this day as per Treasurer's Cash Book	...	...	...	...	...	...	...	...	...
Total Rs.										...	...	...
Expended this day as per Treasurer's Cash Book	...	...	...	...	...	...	...	...	...
Balance Rs.										...	...	...

Particulars of Balance.

SPECIFICATION.	UNDER JOINT KEYS OF TREASURY OFFICER AND TREASURER.				Closing balance in the hands of the Treasurer.	TOTAL.
	Opening balance.	Taken out.	Placed under joint locks.	Closing balance.		
Government Currency Notes, Home Circle.						
@ Rs. 10,000	...					
" 1,000	...					
" 500	...					
" 100	...					
" 50	...					
" 20	...					
" 50	...					
" 1	...					
Total Rs.	...					
Government Currency Notes of other Circles	...					
Bank Post Bills	...					
SILVER.						
Rupces	...					
Half-Rupces	...					
Quarter-Rupces	...					
Two-anna pieces	...					
Total Rs.	...					
COPPER.						
Double Piece	...					
Single "	...					
Half "	...					
Pie pieces	...					
Total Rs.	...					
UNCURRENT.						
Gold, Silver, Copper...	{ The detail of kind, tale, and value must be given on the reverse— (1) every day for the amounts received that day; (2) on the last working day of each month.					
Total Rs.	...					
GRAND TOTAL Rs.	...					
Grand Total (in words)	...					

Agreed with the Accountant's daily balance sheet, and balance in the hands of the Treasurer inspected.

Treasurer.

Officer in charge of Treasury.

Date of Signature _____

1. No uncurrent coins to be left in charge of Treasurer.
2. No more small silver and copper to be so left than is required for current use.
3. The whole balance in sole charge of Treasurer is never to exceed his immediate current requirements.
4. This balance sheet is to be signed on the evening of the day itself to which it refers.

SECTION II.

Income Tax.

Income Tax Deductions.

32. All salaries, annuities, pensions, bonuses, and gratuities falling due on and after the first April 1886 are liable to Income Tax.

1. 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.

2. A capital sum paid in commutation of the whole or a portion of a pension is exempt from Income Tax.

The tax is also leviable upon interest on Government securities.

33. For Income Tax purpose, salary includes allowances, fees, commission, and perquisites or profits received in lieu of or in addition to a fixed salary, in respect of an office or employment of profit. It does not include the following:—

1. Travelling allowance.
2. Tentage „
3. Horse „
5. Any allowance granted to meet specific expenditure, such as house-rent, compensation for dearness of provisions.

NOTE.—Local and exchange compensation allowances are, as a rule, subject to the tax, and no part of a consolidated pay is exempt.

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

- (1) is deducted under the authority or with the permission of Government for the purpose of securing a deferred annuity for the officer himself, or a provision for his wife or children after his death;
- (2) is paid by the officer to an Insurance Company, Service Fund, Mutual Benefit Fund, Friendly Society, or other legally established Association in respect of an insurance or deferred annuity on his own life or on the life of his wife;
- (3) is paid into any Provident Fund established under the authority or with the permission of Government, and is not repayable to the officer at his option so long as he remains in the service;
- (5) is deducted as fine inflicted by the head of an office or department, or by Government.

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

Provided that—

- (a) the total amounts deducted under (1), (2), and (3) do not exceed one-sixth of the salary for the year;
- (b) the claim to exemption on account of premium paid to an Insurance Company, &c.; is made within six months from the last day of the financial year during which the premium was paid.

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

NOTE 2.—The amount of premium paid to a Life Insurance Company should be deducted in one sum from the salary bill to which the receipt for the premium is attached, before the calculation for the Income Tax is made.

3. Income Tax is not to be deducted from advances of pay made under Article 137, page 29, clauses (a) and (b) of this Code and under Article 81 of the Civil Service Regulations, the deductions being made from the gross amount of the salary bills from which the advances are recovered by instalments.

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

35. A deduction made from the amount of salary, pension, or annuity liable to assessment on account of a payment made to a Life Insurance Company or to a Family Pension Fund if the payment is made otherwise than by deduction from salary must be supported either—

- (1) by the original receipt of the Insurance Company; or
- (2) (in the case of a deduction claimed by a servant of the Government or of a local authority) by a copy of the same, presented along with the original to the officer who pays the salary, and attested by that officer, who should after such attestation return the original with a note endorsed upon it that it has been produced and allowed for, the copy being attached to the bill sent with the list of payments; or
- (3) by a duplicate receipt or certificate of payment given by the Insurance Company.

In cases (1) and (3) the receipt or certificate should be forwarded with the bill to the Account Office, whence it will be returned as soon as the fact of payment is admitted in due course of audit.

36. If the salary, annuity, or pension amounts to Rs. 166-10-8 per mensem, the amount recoverable is five pies in the rupee, or, if less than the above but not less than Rs. 41-10-8 per mensem, the rate is four pies in the rupee. The amount due on a fraction of a rupee should be neglected. Thus the tax to be realized on a monthly salary of Rs. 166-10-8 is Rs. 4-5-2 only. The tax is calculated in accordance with the Table printed as Appendix (page 17).

37. If the salary drawn in any month is less than Rs. 41-10-8, 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.

Income Tax deducted from the salary of an officer whose total income during the year is found to be less than Rs. 500 may be refunded at the end of the year, but the refund should be made by the officer through whom the tax was originally collected on the certificate of the Collector to the effect that the total income of the officer for the year did not amount to Rs. 500.

38. The tax should be levied on a gratuity with reference to the total of the gratuity and salary drawn by the gratificant in the year of payment,—i. e., the gratuity should be exempt, taxable at four pies, or taxable at five pies in the rupee, according as the above total is less than Rs. 500, Rs. 500 or more but less than Rs. 2,000, or Rs. 2,000 or more respectively. This rule, however, will not modify the previous application of Art. 37 above to any salary already drawn during the year.

39. The head of an office when paying a salary or gratuity should not question the recipient as to his other income. He should deduct the tax solely with reference to the month's salary, or the total of salary and

gratuity paid during the year, as the case may be, unless the Collector brings to his notice that the recipient has other income.

[S. O. 10. Para. 2 (7) (c).] Allowances 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, are ordinarily exempt.

N.B.—Sabotra Amal to the Pant Sachiv of Bhor and other similar allowances are liable to income tax as they are shares of revenues of lands subject to British laws. The general rule does not apply to these. (*G. R. (Pol. D.) No. 6779, dated 9th October 1889*)

3. (1) A salary of less than Rs. 500 per annum is taxable under Part I. if the total income of the recipient of the salary exceed Rs. 500; but income under Part IV. is not taxable unless it exceed Rs. 500, irrespective of any salary or income comprised in Parts I. II. or III. payable to the recipient.—*Adv. Genl.'s opinion published with Bom. Govt., 787, dated 19th March 1886; and G. I., F. D., 810, dated 20th May 1886.*

Illustrations—

(a) A. draws a salary of Rs. 400 per annum and derives an income of Rs. 300 under Part III. from Government securities. He should be taxed at 4 pies on his salary and at 4 pies on his interest.

(b) B. draws the same salary as A., and derives an income of Rs. 300 under Part IV. He should be taxed at 4 pies on his salary, but his income under Part IV. would be exempt.

(c) C. draws an annual salary of Rs. 200, and derives an income of Rs. 500 under Part IV. He should be taxed at 4 pies on the former and should pay Rs. 10 on the latter.—*Bom. Govt. F. D., 1238, dated 3rd May 1886.*

(2) It follows that salary of less than Rs. 2,000 per annum, if so supplemented by income under any other part as to raise it to Rs. 2,000 or upwards, should be taxed at the higher rate.

(3) A salary of less than Rs. 500 per annum drawn by a member of a Hindu undivided family is taxable under Part I. if the Collector brings to notice that his proportionate share of the income of the undivided family, of which he is a member raises his yearly income to Rs. 500 or more.—*Bom. Govt. F. D., 1846, dated 26th June 1886; 2175, dated 24th June 1886; 2352, dated 6th August 1886.*

Note.—'Hindu' may here be interpreted in its wider sense, and may be taken to include Jains and even Sikhs.—*Bom. Govt., 2854, dated 20th September 1886.*

(a) if the salary drawn for the month does not amount to Rs. $41\frac{2}{3}$ rds it is not taxable;

(b) if it amounts to Rs. $41\frac{2}{3}$ rds and is below Rs. $166\frac{2}{3}$ rds, the tax should be levied at 4 pies; or

(c) if it amounts to Rs. $166\frac{2}{3}$ rds or upwards, the tax should be levied at 5 pies.

The officer making the deduction should be guided solely with reference to the month's salary, unless the Collector brings to his notice that the recipient has other income.—*G. I., F. D., No. 810, dated 20th May 1886.*

[S. O. 10. Para. 10.] The following table may be found useful for calculating the tax under Act II. of 1886:—

Income.	At 4 Pies in the Rupee.	At 5 Pies in the Rupee.	Income.	At 4 Pies in the Rupee.	At 5 Pies in the Rupee.	Income.	At 4 Pies in the Rupee.	At 5 Pies in the Rupee.
Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
1	0 0 4	0 0 5	51	1 1 0	1 5 3	100	2 1 4	2 9 8
2	0 0 8	0 0 10	52	1 1 4	1 5 8	200	4 3 8	5 3 4
3	0 1 0	0 1 3	53	1 1 8	1 6 1	300	6 4 0	7 13 0
4	0 1 4	0 1 8	54	1 2 0	1 6 6	400	8 5 4	10 6 8
5	0 1 8	0 2 1	55	1 2 4	1 6 11	500	10 6 8	13 0 4
6	0 2 0	0 2 6	56	1 2 8	1 7 4	600	12 6 0	15 10 0
7	0 2 4	0 2 11	57	1 3 0	1 7 9	700	14 9 4	18 3 8
8	0 2 8	0 3 4	58	1 3 4	1 8 2	800	16 10 8	20 13 4
9	0 3 0	0 3 9	59	1 3 8	1 8 7	900	18 12 0	23 7 0
10	0 3 4	0 4 2	60	1 4 0	1 9 0	1,000	20 13 4	26 0 8
11	0 3 8	0 4 7	61	1 4 4	1 9 5	1,100	22 14 8	28 10 4
12	0 4 0	0 5 0	62	1 4 8	1 9 10	1,200	25 0 0	31 4 0
13	0 4 4	0 5 5	63	1 5 0	1 10 3	1,300	27 1 4	33 13 8
14	0 4 8	0 5 10	64	1 5 4	1 10 8	1,400	29 2 8	36 7 4
15	0 5 0	0 6 3	65	1 5 8	1 11 1	1,500	31 4 0	39 1 0
16	0 5 4	0 6 8	66	1 6 0	1 11 6	1,600	33 5 4	41 10 8
17	0 5 8	0 7 1	67	1 6 4	1 11 11	1,700	35 6 8	44 4 4
18	0 6 0	0 7 6	68	1 6 8	1 12 4	1,800	37 8 0	46 14 0
19	0 6 4	0 7 11	69	1 7 0	1 12 9	1,900	39 9 4	49 7 8
20	0 6 8	0 8 4	70	1 7 4	1 13 2			
21	0 7 0	0 8 9	71	1 7 8	1 13 7		At 5 Pies in the Rupee.	
22	0 7 4	0 9 2	72	1 8 0	1 14 0			
23	0 7 8	0 9 7	73	1 8 4	1 14 5			
24	0 8 0	0 10 0	74	1 8 8	1 14 10			
25	0 8 4	0 10 5	75	1 9 0	1 15 3		Rs. a. p.	
26	0 8 8	0 10 10	76	1 9 4	1 15 8	2,000	52 1 4	
27	0 9 0	0 11 3	77	1 9 8	2 0 1	3,000	78 2 0	
28	0 9 4	0 11 8	78	1 10 0	2 0 6	4,000	104 2 8	
29	0 9 8	0 12 1	79	1 10 4	2 0 11	5,000	130 3 4	
30	0 10 0	0 12 6	80	1 10 8	2 1 4	6,000	156 4 0	
31	0 10 4	0 12 11	81	1 11 0	2 1 9	7,000	182 4 8	
32	0 10 8	0 13 4	82	1 11 4	2 2 2	8,000	208 5 4	
33	0 11 0	0 13 9	83	1 11 8	2 2 7	9,000	234 6 0	
34	0 11 4	0 14 2	84	1 12 0	2 3 0	10,000	260 6 8	
35	0 11 8	0 14 7	85	1 12 4	2 3 5	15,000	380 10 0	
36	0 12 0	0 15 0	86	1 12 8	2 3 10	20,000	520 13 4	
37	0 12 4	0 15 5	87	1 13 0	2 4 3	25,000	651 0 8	
38	0 12 8	0 15 10	88	1 13 4	2 4 8	30,000	781 4 0	
39	0 13 0	1 0 3	89	1 13 8	2 5 1	35,000	911 7 4	
40	0 13 4	1 0 8	90	1 14 0	2 5 6	40,000	1,041 10 8	
41	0 13 8	1 1 1	91	1 14 4	2 5 11	45,000	1,171 14 0	
42	0 14 0	1 1 6	92	1 14 8	2 6 4	50,000	1,302 1 4	
43	0 14 4	1 1 11	93	1 15 0	2 6 9	60,000	1,682 8 0	
44	0 14 8	1 2 4	94	1 15 4	2 7 2	70,000	1,823 14 8	
45	0 15 0	1 2 9	95	1 15 8	2 7 7	80,000	2,083 5 4	
46	0 15 4	1 3 2	96	2 0 0	2 8 0	90,000	2,343 12 0	
47	0 15 8	1 3 7	97	2 0 4	2 8 5	1,00,000	2,604 2 8	
48	1 0 0	1 4 0	98	2 0 8	2 8 10			
49	1 0 4	1 4 5	99	2 1 0	2 9 3			
50	1 0 8	1 4 10						

SECTION III.

Fines, Refunds, Deposits, Cheques, and Letters of Credit.

Fines and Confiscations.

[S. O. 6. Para. 1.] All fines and confiscations imposed and *realised* by Courts of Justice should be credited in full to Law and Justice. Fines and Confiscations imposed for the breach of any Fiscal Law, such as the Land Revenue Code, and the Opium, Salt, Stamp, Excise, Customs, and Forest Acts, should, when *realised* by Courts of Justice, be credited in full to Law and Justice, but those imposed by Departmental Officers, as also those imposed by Courts of Justice and *realised* by Departmental Officers, should be credited to the Revenue Head to which they relate.

Rewards.

2. All rewards sanctioned under Fiscal Law, whether by Judicial or Departmental Officers, should form a charge of the Department in whose interests and on whose account the prosecution was undertaken, and will be paid by the Departmental Officers. In those cases, however, in which the fines have been credited to Law and Justice, the Treasury Officer will certify on the reward bill that the fine out of which the reward is to be paid has been credited to Government; and to prevent the reward being paid twice over, he will make a note as in the case of refunds of fines.

Editor's Note.—No fine should be placed in deposit on the ground that a reward is to be paid out of it.

Refunds of Revenue.

99. No useful check can be exercised over refunds of revenue in the account office except in cases where full details of the collections of such revenue are received in that office, either in the Treasury Accounts or other documents, *e.g.* Fine Statements. It is therefore essential that every refund should be noted against the original credit in the Departmental Accounts, where all sums are entered in detail. The voucher for refunds (Form 13) provides for a certificate of such note having been made. The officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate in column 10, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

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

C. A. C. FORM 13.

APPENDIX.]

DISTRICT OF		REFUND OF FINES.				Voucher No. _____ of _____
Head of Revenue chargeable.		3.—REFUNDS AND DRAWBACKS. MISCELLANEOUS REFUNDS—LAW AND JUSTICE. Other Fees and Fines.				List of payments for 189 .
Names of Offenders.	Amount of Fines realised.	Date on which remitted to Treasury and shown in the Fine Statement.	Name of Payee.	Amount to be refunded.	Authority for refund.	
			Total Rs. (<i>words</i>)		As per annexed copy* of order of Court.	

FINES, REFUNDS, DEPOSITS, &c.

Claimant's

The

189

Stamp, if required.

* i.e. copy of the order, not of the reasons.
Passed for payment. This order of refund has been registered and previous order for refund of the same sum has not been issued.

Signature.

Magistrate or other officer.

Pay Rupees

() only.

The

189

Examined.

Accountant.

Officer in charge of Treasury.

Deposits.

[S. O. 77. Para. 4.] Costs awarded by Mámledárs under section 17, clause 3, of Bombay Act III. of 1876, should be credited to Revenue Deposits, pending appearance of parties interested.

5. Besides the limitations elsewhere prescribed, the following items should be carefully excluded from the Deposit Registers:—

Receipts.

- (1) Sale-proceeds of occupancy rights.
 - (2) Auction sale (25 per cent.) deposit money.
 - (4) Fines out of which rewards are payable.
 - (5) Rewards to informers.
 - (6) Advances made by landholders to pay the surveyors engaged in the partition of their estates.
16. Receipts on account of lands in dispute, of which the Collector is receiver, should be credited to Personal Deposits.
17. Surplus revenue of attached villages should be credited to Government at the end of the year (*vide* section 162 of the L. R. C.) by debit to Personal Deposits.
21. Civil Courts Deposits or repayments should not be received or made without the presentation of the pass-book prescribed. The pass-book should be returned after each transaction. It should be balanced monthly, and the balance written in words as well as figures.

Form of Voucher.

251. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, the Government has directed that every order issued by a court or office for the payment of money from a Government treasury shall be in English, unless the presiding officer is unacquainted with that language. If the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the vernacular and in English.

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

[S. O. 77. Para. 24.] In the case of Earnest Money Deposits the return of the original receipt should be insisted on. The refund of such deposits should be made only on the authority of an order by the officer who directed the acceptance of the deposit, which should be endorsed on the original receipts passed by the Treasury Officer. No part repayment of earnest money should ever be made, except when a revenue demand has to be recovered from such deposit; in which case the amount should at once be credited to Government; leaving the balance, if any, to be re-paid to the depositor, from whom, however, the original receipt should be obtained. In cases in which a person deposits money on account of several contracts, separate receipts for deposits for each contract should be passed by the Treasury Officer, in order to enable the contractor to surrender the original receipt when he receives the refund of money in respect to each contract.

C. A. C. FORM 31.

Treasury, month of _____ 189 .

HEAD OF SERVICE } CHARGEABLE. } _____ DEPOSITS.	VOUCHER No. _____ OF _____ LIST OF PAYMENTS
Original } Number. } _____ Date of } Deposit. } _____	Name of } Depositor. } _____ Amount origin- ally deposited. } _____ Rupees
<p><i>In this space a translation of the receipt form into the current vernacular should be given.</i></p> <p>Examined and entered.</p> <p>_____</p> <p style="text-align: right;"><i>Accountant,</i></p> <p style="text-align: right;"><i>Treasury.</i></p> <p>Pay Rupees _____</p> <p>_____</p> <p style="text-align: right;"><i>Treasury Officer.</i></p>	<p>Received this _____ day of _____ 189</p> <p>the sum of Rupees _____</p> <p>Annas _____ Pies _____</p> <p>being the amount payable _____</p> <p>on account of the deposit described above.</p> <p style="text-align: right;">Claimant's } signature. } Stamp if required.</p> <p style="text-align: center;">Passed for payment.</p> <p>Rs. _____</p> <p style="text-align: right;"><i>Judge, Magistrate, or Collector.</i></p>

27. "Cash orders" require simply the "payee's receipt" (unstamped except in the case of those issued in favour of private individuals, in order to save the necessity of moving funds from sub-treasuries by actual cash remittances), and the sub-treasury stamp "paid" and will then be accepted as complete vouchers.

Notes to C. A. C., Art. 2.

No department may require that funds pertaining to it be kept apart from the General Treasury balance, &c.

(*vide* Manual, page 164, para. 15.)

NOTE 1.—If for special reasons Government direct the cash chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant General, and a register kept in the treasury, in which the receipt and return of the chests should be duly acknowledged; the key or keys of the chest must not be kept by the treasury. In case also of money arriving from a distance too late in the day for examination, it may be kept in sealed bags in the vault, but only until the following day, the fact being recorded in the register mentioned above.

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

Cheques drawn on Treasuries.

17. Cheque forms intended for the use of officers who are authorized to draw on treasuries by cheques should be bound in books with counterfoils. Each book should bear a number which should be repeated upon each cheque contained in it, together with a consecutive number of the cheque form, and the drawing officer should notify to the treasury upon which he draws the number of the cheque book which he from time to time brings into use. Outside the book there should be an order to keep it under lock and key in the personal custody of the drawing officer, who when relieved should take a receipt for the correct number of cheques made over to the relieving officer, a specimen of whose signature should be forwarded to the treasury concerned by the relieved officer.

Cheques and Letters of Credit.

314. When a cheque is presented, care should be taken to ascertain by examination of its printed number that it really was taken from the book notified as in use by the officer who is said to have signed it. Every cheque in favour of a Government officer must be made payable to order only; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer: Treasury Officers will therefore cash cheques payable to "A. B. or bearer," except when A. B. is a Government servant. If a cheque payable to a person not in Government employ, or payable to such a person "or order," is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the payee.

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

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

4. If the payee is unknown at the treasury, the Treasury Officer should make any enquiries he thinks necessary and should especially consider the date, serial number, and amount of the cheque as well as handwriting, and if suspicion arise he may defer payment until he has referred to the drawer.

5. Pass-books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day.

315. Every payment made on the authority of any letter of credit must, without fail, be noted against it at the time of passing it under the Treasury Officer's initials A note must be made and a balance struck each time a cheque is paid.

The Treasury Officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay, or the officer credited has authority to ask for, and any further payment is made at the Treasury Officer's risk: he should therefore be careful so to record the progressive total of his payments that there may be no risk of over-payment.

316. Letters of credit lapse at the close of the financial year in which they were issued, save in the cases mentioned in the table below. When a letter of credit lapses at the close of the financial year a cheque drawn before, but paid after, the end of the year, will be taken against the letter of credit of the year in which it was drawn.

Department.	Date of lapse of Letter of Credit.
Public Works Department ...	If not operated upon in the meantime, six months after expiry of financial year in which issued.
Post Office Department ...	At close of month for which issued.
Survey Department ...	After one month from date of issue.

Forest Department.

446. Funds may, if required, be obtained by Forest Officers from the sub-treasuries or tehsils subordinate to the district treasuries on which they hold letters of credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The Forest Officer will, in such cases, advise the District Treasury Officer from time to time of the probable amount of his drawings, in order that funds may be duly provided, and will communicate to the Sub-Treasury Officer, through the District Treasury Officer, the number of the cheque book to be used.

445. NOTE.—Cheques drawn on or before the 31st of March, and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter of credit of the official year in which the cheques were drawn. If presented for payment after the 30th of April, their amount will be taken against the letter of credit of the year succeeding that in which they were drawn.

447. An officer who is allowed credit on a Civil Treasury is also supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury; no cheque will be issued for a sum less than Rs. 10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, should be refused payment.

2. All cheques must be in the handwriting of the officers drawing them, and should have written across them in words, at right angles to the type, a sum a little in excess of

that for which they are granted: thus, "under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30, and similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

3. Cheques will bear printed serial numbers in each book, and the Conservator will supply cheque books in such forms and under such rules as the Comptroller-General may from time to time direct. All cheque books must be kept under lock and key.

4. Cheques drawn on sub-treasuries or tehsils will be written both in English and in the vernacular used in the Courts of the province in which they are situated.

Public Works Department.

454. Funds may be obtained by an Executive Engineer, or his sub-divisional officers, from tehsils or sub-treasuries, by means of cheques, which must be distinguished from those drawn on the head treasury by the use of different numbers and letters. Advice of the number of the cheque book to be used will be communicated to the Sub-Treasury Officer through the Treasury Officer. To avoid inconvenience, it has been arranged that the Executive Engineer shall send the necessary notice of the number of a new cheque book before the old one is exhausted; but in case of necessity he may notify the number of the new book to the Treasury Officer, and directly to the officer in charge of the sub-treasury simultaneously.

1. It has been ordered that the Public Works Department shall use bi-lingual cheques in drawing upon any sub-treasury or tehsil, the Treasury Officer in charge of which is ignorant of the English language.

2. The cheques should have written across them, in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus, "under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30, and similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

449. Note 1. The balance of a letter of credit does not lapse at the end of the official year; but if such balance is not operated on in the mean time, it will lapse six months after the expiration of the financial year in which the letter of credit was issued.

451. (Extract) No advice of the issue of a cheque need be sent to the treasury; none will be issued for a less sum than Rs. 10 and none will hold good for more than three months from the date of issue; any presented at a later date, or not bearing the distinguishing number of the book advised as in use, should be refused payment.

Post Office.

517. When money is placed in a sub-treasury (tehsil or taluk) at credit of a postmaster, the amount required will be drawn on presentation of receipts prepared in duplicate. The Sub-Treasury Officer will return the duplicate with a note of payment written across it.

Telegraph Department.

542. A sub-divisional officer may obtain funds, when necessary, from sub-treasuries by means of cheques, which should be distinguished by different numbers and letters from those drawn against the treasury. In such case the sub-divisional officer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on such sub-treasuries, in order that funds may be duly provided. The cheques drawn against sub-treasuries will be entered by the Treasury Officer against the letter of credit of the sub-divisional officer, just as if they had been drawn directly against the treasury. Bills of sub-divisions and offices may also be paid on presentation at sub-treasuries, by previous arrangement with the District Treasury Officers.

538. Each letter of credit, when granted, will remain available until the end of the official year in or for which it is issued, with the exception that undrawn balances will lapse at the expiration of six months from the date of the last payment made against the credit. The money will be drawn from treasuries by cheques which will be cashed as low as Rs. 10 each.

The officer drawing the cheques will use a separate cheque book for each treasury, and, before commencing to issue cheques from any cheque book will advise the Treasury Officer of the number of it and how many cheques it contains.

539. Cheques are current for three months only.

Salt or Customs Department.

S. O. 49.]

Para. 10. Payment to officers of the Salt or Customs Department will be made entirely on cheques drawn by them against letters of credit issued by the Accountant General in favour of the Commissioner of Customs under the rules printed in paragraph 12, who will notify to the Treasury concerned the names and designations of the particular officers who will draw against them.

11. Treasury officers will make the whole or any portion of such letter of credit available at such sub-treasury as the officer receiving the credit may desire on his giving sufficient notice.

NOTE.—As in the transactions with the Salt Department the receipts at the treasury will generally exceed the payments, it is not probable that there will ever be difficulty in providing funds when required, but if difficulty is found, the case must be reported to the Accountant General.

12. The issue of letters of credit are regulated by the following rules:—

I.—Letters of credit will be issued monthly by the Accountant General on treasuries to meet the cash requirements of officers of the Salt and Customs Department.

II.—All letters of credit will be issued in the name of the Commissioner of Customs, Salt, Opium, and Ābkāri.

VIII.—The letters of credit will be current for the month in which they are issued, and the undrawn balance, if any, will lapse at the close of the month.

Pay and Allowances of Bombay Survey Parties.

S. O. 50.]

C. A. C. 6-10.
[Com. Cr. R.]

The following detailed instructions for payment of the salary and allowances of Survey Parties of the Bombay Revenue Survey are based on Government Resolution, Revenue Department, No. 1777, dated 15th March 1882.

2. On receipt of an application from the Superintendent, Revenue Survey, of each division, a letter of credit will be issued monthly by this office on such treasuries as he may mention, in favour of the officer named by him.

3. The pay and allowances of the officer and of the establishment employed under him, including travelling allowances and contingencies, should be disbursed to the extent of the amount of the letter of credit, on submission of a receipt according to the form prescribed.

4. This receipt should be for the net amount required for disbursement, but on the reverse all Fund deductions should be detailed and Income Tax deductions shown in a lump sum, so that there may be no delay in carrying out the adjustments to be made in this office.

5. On receipt of information from a Superintendent of the sums he will require from sub-treasuries, the Treasury Officer will at once instruct the sub-treasury to disburse those sums, so long as the aggregate amount does not exceed the amount of the letters of credit issued in the Superintendent's favour by this office. The instructions to the sub-treasuries should be issued promptly, so that there may be no delay in making the required payments.

6. These payments should be noted on the reverse of the letter of credit; and should be entered in the Cash Book direct, the receipt granted being forwarded as a voucher in support of the debits made in the treasury list of payments. No advances or remittance transfer receipts will, under the new arrangements, be necessary in respect of pay and allowances; and none should therefore be granted.

SECTION IV.

Establishment.

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

Service Books.

67. Special attention is drawn to the rules regarding service books contained in Articles 876 to 885 of the Civil Service Regulations. The service book is a contemporary record in minute detail of a person's official career, and every entry is attested at the time by the head of the office whose orders have caused it. It should be possible to prepare the pay bill by checking the last pay bill with the service books.

The service books should be kept in the custody of the head of the office (Art. 881, Civil Service Regulations). When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave.

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

S. O. 20.] Personal Salaries of Non-Gazetted Officers.

The salaries of the following officers will be drawn from the treasury on their personal claims in the annexed form which is similar to that used by Gazetted Officers, which can be obtained on indent from the Central Press, *viz.* : Mámledárs and Mukhtyárkárs.

Salary Bill of Non-Gazetted Officers whose Salaries are personal.

Name _____

Audit No. _____

District of		Head of Service.		Voucher No. of List of Payments for 189 .					
* No.	dated			Monthly Rate.		Amount.			
				Rs.	a.	p.	Rs.	a.	p.
Received for the month of		189	...						
My Pay as		...	...				
Acting Allowance as		...	...				
Local do. as		...	...				
Personal do. as		...	...				
Total				...					
<i>Less</i> Fund and other deductions as detailed on reverse				...					
Net amount of Salary claimed				...					
<i>Add</i> —Fixed Travelling Allowance				...					
House-rent				...	...	...
Total amount payable (in words)									
				Rupees	...				

Certified that _____ was not absent with or without leave or under suspension or on deputation during the month of _____, and that all appointments and promotions have been recorded in his Service-Book under my initials.
The _____ 189 .

Stamp.

Dated Pay Rupees _____

Treasury Officer.

* Here put the No. and date of order sanctioning the appointment.

(The space marked thus † is for the signature and official designation of Head of Office.)

Reverse.

Deductions :							Rs.	a.	p.
U. S. F. Pension Fund subscription for	189	.	...	...	...	...
Income Tax at _____ pies in a Rupee on Rs.	...	...	...	...	...	...
Total							...		

S. O. 22.]

Charge Report.

C. A. C. 3-2.
[Cir. No. 8, dated 9-9-1887.]

In the case of appointments held by Gazetted Officers and the officers alluded to in Standing Order No. 20, reports of delivering over and receiving

charge should be furnished on the day the charge is delivered over and received in the subjoined printed form, copies of which will be supplied on application to the Superintendent, Government Central Press:—

Charge Report.

Certified that charge of the _____
 was made over by (name) _____
 to (name) _____
 on the (date)* _____
 Dated _____ } _____ Relieving Officer.
 The _____ } _____ Relieved Officer.

* Also state whether before noon or after noon. The reverse of this form should in all cases be filled up as far as practicable by the Relieving Officer.

[Reverse.]

Particulars connected with change of appointments.

1. Number and date of authority under which the relieving officer has been transferred.
2. Designation of appointment from which transferred or relieved.
3. Designation of appointment to which transferred.
4. Dates (in this month) from and to which the relieving officer held the appointment from which transferred or relieved.
5. Date up to which he has received salary &c., and rate of salary &c.

S. O. 3.] Payment of Arrear Claims.

No bill for any allowance not claimed *within six months* of its becoming due can be paid without the sanction of the Accountant General. In the case of bills which have remained unpaid for more than two years, special sanction of Government will be necessary if this office considers that very good reasons for delay have not been given.

2. In all other cases where no special orders exist, it will be left to the discretion of the Treasury Officer when he feels no doubt to make arrear payments without pre-audit; it need hardly be remarked that all claims in arrear require special care in examination, and it is always open to the Treasury Officer to send the bill to this office for pre-audit if he sees occasion to do so.

3. In cases of claims which are more than three months old, the preparing officer should be asked to state in the bill the reason for the delay.

"The six months should be reckoned in the case of travelling allowance bills from the date of return to head-quarters, or from the 1st of the month, if the tour continues over that date; and in the case of acting allowances, from the date of receipt of the order sanctioning the promotions, if the allowance is due for a past completed month or months, otherwise from next pay day."

Editor's Note.—These rules do not apply to allowances of Service Watandárs.

Advances.

66. Advances of pay to non-gazetted officers whose pay is less than Rs. 200 a month going on privilege leave (under Civil Service Regulations, article 297), are made, not as a matter of course, but on the authority of a separate order in each case signed by the head of the office; this order should be presented at the treasury in support of a separate bill, in the form

of an establishment bill for the single item, and will accompany that bill to the Account Office. No subsequent adjustment is required either by refund in cash or by deduction from bills, as the advance is treated as a final payment.

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

Miscellaneous Advances.

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

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

(b) To an officer under orders of transfer, to an amount not exceeding one month's pay, and also not exceeding the amount of expenditure which he is likely to incur by reason of his transfer, or to an amount not exceeding the travelling allowance to which he may be entitled under the rules in consequence of the transfer, when this exceeds one month's pay. Such advances may be sanctioned by any officer who is not lower in rank than the principal District Officer in the department concerned; and the advance should be recorded on the officer's last-pay certificate, and recovered from the salary of the officer in three equal instalments.

Deductions how charged in Accounts.

41. Amounts deducted from bills, &c., are not to be credited in the cash book, as the net amounts will be charged, but the deductions must be clearly recorded on the vouchers on which payment is made.

Travelling Allowance of Officers summoned to give Evidence.

S. O. 25. Claims on account of travelling allowance of officers summoned to give evidence must be supported by certificates from the Courts in the form given below:—

No. _____

versus

Certified that* _____
 appeared before me as a witness on behalf of _____
 in the above † _____ case for _____ days from _____
 189 to _____ 189 and that he has been
 paid by me the allowances mentioned below :

	Rs. a. p.
Travelling expenses
Subsistence allowance or compensation for days	...
from 189 to 189
Rupees (in words). _____	_____
Total	_____

dated _____ }
 _____ }

Judge.
 Magistrate.

* Name, designation, and office of employment.

† Civil or Criminal.

Note.—The amount admissible under the rules of the Court should be paid: when no allowances are admissible the fact should be stated.

(To be filled in by head of office on the reverse of the certificate.)
 Accompaniment to the travelling allowance bill of the Establishment of the _____ for the month of _____ 189 .

2. The allowances admissible under the rules of the Court must always be claimed from the Court and the amount must be deducted from the Travelling Allowance Bill. In cases governed by Article 1245, Civil Service Regulations, subsistence allowance must be repaid to Government before drawing full pay for the day or days of absence.

Last-pay Certificates.

29. Forms of last-pay certificates, to be granted in certain circumstances by the Treasury Officer, are set forth in the Civil Service Regulations, Appendix No. 2. A Treasury Officer must be careful not to pay salary to an officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

In all cases of transfer from one district to another, the last-pay certificate should specify the last regular or monthly payment; and the entire salary for the month in which transfer has been made should be paid in the new district.

S. O. 123, Para. 3. When granting a Last Pay Certificate to an officer occupying Government quarters, a Treasury Officer should invariably certify upon it that the officer has paid rent up to the date on which he vacated the building.

Leave Statement (C. A. C. Form 7).

60. (1) For an officer absent on deputation or transfer, columns 1 to 8 and 11 to 13 of the leave statement will be filled in, and the word "deputation" or "transfer" entered in column 5 with a note, in the column of remarks, of the particular appointment held. If the absentee is appointed substantively *pro tempore* to his new office under Article 110 of the Civil Service Regulations, sub. *pro-tem.* should be entered in column 5.

(2) If an officer is suspended, columns 1 to 14 should be filled in, and the word "suspended" entered in column 5; while in the last statement in which a suspended officer's name appears it should be noted in the column of remarks whether or not the period of suspension counts for pension. (Article 459, Civil Service Regulations.)

(3) The chain of appointments made consequent on each absence should be separated off by a line drawn across the leave statement after the name of the last acting officer.

Detailed Statement of Permanent Establishment.

(C. A. C. Form 3, Manual, page 169.)

55. (Extract) The detailed statement should be carefully checked with the service books save in the cases excepted in clause (a), as it will be the chief authority by which hereafter pension claims will be tested. A certificate of this comparison should be endorsed on the return thus: "Compared with Service Books and found to agree."

(a) The name, designation, and pay of every gazetted officer, clerk, or menial servant holding a permanent appointment, whether on duty or absent on leave or deputation, or under suspension, should be distinctly shown, with the exception of those exempted from keeping service books by Article 876 of the Civil Service Regulations, and any officials on non-pensionable establishments, who should be shown in detail of grades only.

(i) A detailed statement in Form 4 should be given at foot of the original return Form 3, showing new names of non-gazetted officers which are not found in the return of the previous year; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 4 for information required in regard to the names of non-gazetted officers which appeared in Form 3 of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave, other than privilege or casual, or under suspension during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (Article 459 of the Civil Service Regulations).

56. The return should be accompanied, first, by an abstract, which will link together the gross numbers shown in the budget estimate of each establishment and the nominal rolls in the book of establishment; and secondly, by a nominal roll, in triplicate, of European and East Indian employes excluding officers of the covenanted civil service and the army, with the names and salaries of their appointments, and period of residence of each in India while in the service of Government, distinguishing Europeans from East Indians.

FORM 4.

Detailed Statement of new Names, Leave, &c.

New names of non-gazetted officers.	From what Office and on what date transferred, or with what bill the health and age certificate was furnished.	Names of non-gazetted Officers which were in Form 3 of previous year, but are now omitted.	From what date ceased to be borne on the establishment, and why.	Non-gazetted Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. [Note.—In cases of suspension, state whether the suspension period will count towards pension, C. S. R. 459.]

N.B.—This form should either accompany the detailed Statement of the Permanent Establishment or be printed at foot of that form.

SECTION V.

Pensions.

346. Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash book and list of payments), or on a single bill (Form 40) for all on account of each kind. On the latter plan the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries (Civil Service Regulations 1034), or (in authorized absence) on life-certificates, note being made in the latter case on the separate receipts of the name of the person really receiving the money. On all such documents should be entered the number of the entry in the bill, and the certificate of non-employment prescribed for service pensioners [Civil Service Regulations 1035 (a)] should be printed at foot of Form 40.

FORM 40.

Bill for pensions chargeable to _____ (major head) paid at the
Treasury from _____ to _____ 189 .

We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted, under the order quoted in our respective permanent pay orders.

PAYMENT.		No. of permanent pay order.	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee, with stamp if payment exceed Rs. 20.
Date.	No.						

We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or an establishment paid from the Incorporated Local Fund, during the period for which the amount of pension claimed in this bill is due.

S. O. 94. Payment is to be made only to the pensioner in person with the following exceptions:—

- (a) To persons specially exempted by the Local Government. [Article 1027, C. S. R.]
- (b) To persons unable to appear on account of bodily illness or infirmity. [Article 1027, C. S. R.]

Payment in both cases (a) and (b) is made on production of a Life Certificate signed by a responsible officer of Government or other well known and trustworthy person.

- (c) To females unaccustomed to appear in public.

Payment in such cases is made on production of a Life Certificate signed by two or more persons of respectability in the town, village, or pargana, or by two or more responsible officers of Government. [Article 1027, C. S. R.]

(d) To any person sending a Life Certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who before retirement exercised the powers of a Magistrate. [Article 1028, C. S. R.]

Note 1.—In these cases the Disbursing Officer must take precautions to prevent imposition, and must, before the first payment in each year, require proof not only of the existence of the pensioner but also, if the pensioner is a male and has not been exempted from personal appearance by the Local Government, of his inability to attend in person to receive payment. [Article 1029, C. S. R.]

Note 2.—When sanction is given for the non-appearance of a male pensioner, a note will be made on the Permanent Pay Order of this sanction and of the form in which proof was given at the beginning of the year of the pensioner's continued existence: e.g., "Pensioner visited the Collector on _____;" and the initials of the Treasury Officer, or of the officer verifying the fact, should be put against the note.

Note 3.—Payment for a short time only is permitted without the production of a fresh life certificate in cases in which a guarantee for refund has been given.

Note 4.—When payment is made on a life certificate, it should be made only for months completed on or before the date of the certificate.

Note 5.—A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at a public Office. [Article 1029 (b) (2), C. S. R.]

Note 6.—A pensioner drawing pension in India is required to append to his bills a certificate as follows:—

"I declare that I have not received any remuneration for serving in any capacity, either in a Government establishment or an establishment paid from a Local Fund, during the period for which the amount of pension claimed in this bill is due."

In the case of a pensioner permitted to draw pension after re-employment, this certificate should be modified according to the facts. [Article 1035 (b) C. S. R.]

Note 7.—District officers should enquire immediately into the cause of the non-appearance of any pensioner to draw his pension. [Article 1046, C. S. R.]

Note 8.—Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.

A declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension for December and June:—

"I hereby declare that I am not married and that I have not been married during the past half-year.

Widow } of the late.
Daughter }

"We certify to the best of our knowledge and belief that the above declaration is correct."

(To be signed by two responsible officers or well known persons.)

Note 9.—The disbursing officer is personally responsible for any payment wrongly made. In case of doubt he should consult the Accountant General. [Article 1029 (b) (2) C. S. R.]

Note 10.—In cases in which political pensioners do not appear in person to receive payment of their pensions, if the Disbursing Officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

Note 11.—If the disbursing officer entertains any doubt as to the identity of a police pensioner, he may require the local Inspector of Police to identify the pensioner. The Inspector would then be responsible for the correct identification of the pensioner. [Article 1030 C. S. R.]

Note 12.—When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit.

*Regarding Arrear Payments.**Service Pensions.*

I. A pension should, under no circumstances, be paid for the first time in arrears for more than 6 months, without special orders of the Local Government. [Article 1025 (3), C. S. R.]

II. If a pension remains undrawn for more than 6 months the Permanent Pay Order must be returned to the Accountant General, and the pension ceases to be payable. If the pensioner afterwards appears, the disbursing officer may reclaim the Permanent Pay Order and renew his payments; but the arrears cannot be paid without the orders of the Accountant General. [Articles 1038 & 1039 C. S. R.]

III. On the death of a pensioner payment of any arrears actually due may be made to his legal heirs, provided that they apply within 6 months from his death; it cannot be paid thereafter without the sanction of the Local Government. [Article 1041 (a).]

Political Pensions.

Rules for the payment of Political pensions in arrears will be found at page 1022 of the *Bombay Government Gazette* dated 25th December 1879. The Treasury Officer should be careful to make percentage deductions in cases where the Rules require them.

• Native Military Pensioners.

503. Payments to native military pensioners, when made through the Civil Department, are made as follows:—

- (2) By the Treasury Officer, who is furnished with a descriptive roll and a parchment certificate for each pensioner, on receipt of which he will enter the necessary particulars in a check register, and retain the documents till the first payment of the pension is made. After making this first payment, he will hand over the parchment certificate to the pensioner, who should be warned to ask for it, and attach the descriptive roll to the treasury list of payments. These rolls will then be received by the Controller from the Civil Accountant General in support of the debits in the Civil Exchange Accounts.

MILITARY ACCOUNTS DEPARTMENT.

Circular No. 177, dated 19th March 1891.

**Disbursement by Civil Treasury Officers of the Stipends
of Native Military Pensioners.**

Pensioners of the Native Army.

4. Native commissioned officers, hospital assistants, non-commissioned officers and soldiers of the Native Army, now on the pension establishment will be paid their stipends by Treasury Officers as at present, quarterly, or the parchment certificates (Bombay Form A. 402) now in their possession.

5. Newly admitted pensioners will obtain their first pension payment in advance from the commanding officers of their regiments, in accordance with para. 5 of this office circular No. 29, dated the 20th March 1884.

6. Treasury Officers will make subsequent payments, guided by the last pay certificates signed by commanding officers, and the parchment certificates which will be forwarded to Treasury Officers by the Pay Examiner for delivery to the pensioners, and extract from Descriptive Register (Bombay Form A. 434) which they will also receive from that officer.

Pensioned Regimental Followers, Departmental Servants, and Family Pensioners.

7. These pensioners will also be paid by Treasury Officers, quarterly, at the rate shown in the parchment certificate (Bombay Forms A. 402 or A. 403) in possession of each pensioner.

8. A newly admitted pensioner will receive pension from the date following that to which he was last paid effective pay, upon a last pay certificate signed by the commanding officer or head of the department or office, as the case may be, under whom the pensioner last served, the parchment certificate which will be forwarded by the Pay Examiner to the Treasury Officer concerned for delivery to the pensioner, and extract from Descriptive Register (Form A. 434) to be also sent to him by that officer.

9. Each newly admitted family pensioner should obtain a certificate from the commanding officer of the corps, or head of the department, in which the deceased relative on whose account the pension was granted, last served, identifying the holder of the certificate as the person entitled to the pension. He or she, as the case may be, will be paid by the Treasury Officer upon this certificate, the parchment certificate (Bombay Form A. 403) which will be furnished by the Pay Examiner to the Treasury Officer for delivery to the pensioner, and extract from Descriptive Register (Form A. 435) which the Examiner will also forward to him.

Arrears of Pension.

10. Arrears of pension to native army pensioners, family pensioners, and departmental and regimental enlisted followers, whose pensions are granted under military rules, will be paid by the Treasury Officer if the period of the claim is not in excess of twelve months and the delay in applying for pension is satisfactorily accounted for; otherwise, the claim must be referred to the Pay Examiner for pre-audit, supported by the claimant's explanation of the delay.

11. Departmental servants and regimental followers can obtain from Treasury Officers payment of arrears of pension, if the period of the claim in each case is not in excess of six months and the delay in making the claim is satisfactorily explained; otherwise, the claim must be sent to the Pay Examiner for pre-audit supported by the claimant's explanation.

12. The extracts from Descriptive Registers on Bombay Forms A. 434 and A. 435 show what pensions have been awarded under the Civil Pension Code.

Heirs of Deceased Pensioners.

13. The rule in para. 11 above regarding the arrear claims that may be paid by Treasury Officers without requiring special authority to do so, apply to similar claims by heirs of deceased pensioners mentioned therein.

14. As regards the payment of pension due on account of deceased native military pensioners, Treasury Officers will be guided by the rules given in paras. 28 to 40 inclusive, of Controller of Military Accounts' circular No. 29 of the 20th March 1884.

15. The name of the heir entitled to receive the amount of pension due to a native pensioner on his death will be found noted in the extracts from Descriptive Registers, Bombay Forms A. 434 and A. 435.

16. In the case of every native pensioner admitted hereafter, the Treasury Officer concerned will be responsible that the necessary note of the heir's name is at once recorded opposite the pensioner's name in the Descriptive Register (Bombay Forms A. 434 and A. 435) kept in his office.

Transfers.

17. Applications from all native pensioners for transfer of their pension for payment at another station, may be sanctioned by the (District) Treasury Officer concerned, who will intimate the transfer to the Pay Examiner, on Bombay Form A. 428, stating thereon the date of last payment of pension and record the same on the reverse of the parchment certificates.

General Rules.

19. The Pay Examiner will furnish Treasury Officers with descriptive rolls of all pensioners requiring to be paid by them. In any case where this is not practicable, Treasury Officers will record the necessary particulars, for purposes of identification, on the first occasion that the pensioner comes to the Treasury for payment.

20. Discontinuance of any pension, or increase or decrease in the rate, will be duly notified to (District) Treasury Officers by the Pay Examiner.

21. Pensioners are responsible for the safe keeping of their parchment certificates, and will produce them for inspection whenever required by the Treasury Officer.

22. All forms referred to in this circular, which are necessary for the disbursement or record of pensions, will be supplied to (District) Treasury Officers direct by the Pay Examiner.

23. When the space on the reverse of a parchment certificate is filled up, the document should be taken from the pensioner and returned by the (District) Treasury Officer to the Pay Examiner, who will issue a fresh certificate for delivery to the pensioner.

Editor's Note.—Quarterly payments to pensioners of the Native Army and to pensioned Regimental followers are recorded in Form M. A. F. 457 and those of Family pensions in Form M. A. F. 458, printed forms of which are supplied.

MILITARY ACCOUNTS DEPARTMENT.

Circular No. 29, dated 20th March 1884.

**Pensions—Native Army—and Instructions to Pension
Paymasters.**

2. Pensions on account of the Native Army are of four kinds—

- (a) Pension or gratuities to combatants.
- (b) Pensions or gratuities to families and heirs of combatants.
- (c) Pensions or gratuities to followers.
- (d) Pensions or gratuities to the families of followers.

5. On receipt of a copy of the Controller's Pension Circular, which for this purpose will take the place of the pension roll hitherto furnished, the

officer commanding the regiment will pay the pensioner any 'pay' or allowances due to him, in accordance with the third clause of para. 620, Pay Code, Volume II., plus three months' advance of pension, and pension up to the end of the month in which he is struck off effective strength, including any allowance for the Order of Merit, or other Orders, and the brevet ranks of Subadar and Risaldar Major, at the same time furnishing him with a last-pay certificate (Bombay Form A. 427) showing these payments: he will further instruct the pensioner as to where he will receive his pension in future.

General Rules.

20. All pensioners must appear in person to receive their stipends, unless they reside at a great distance from a disbursing station, and are unable to attend from severe indisposition, age, or other infirmities. See next para.

21. Upon the production of a certificate from any public European officer of Government, civil or military, stating that a pensioner is alive, as appears by personal examination of the invalid and of his parchment certificate, but that to the best of the officer's judgment and belief he is unable, from severe indisposition, age, or great infirmity, to proceed to the paying station to receive his stipend, payment is permitted to be made without the exaction of personal attendance. The person bringing the certificate to the Paymaster and authorized to receive the stipend should be identified by one or more of the other pensioners, whose names should be recorded on the certificate. The life-certificate, and the pensioner's authority to the person sent to receive the stipend, must be attached to the Paymaster's schedule of payments sent to the Examiner.

Deceased Pensioners.

28. On the occurrence of the death of a pensioner a death report from the Civil District authorities will be required, in which the name and serial number of the pensioner (taken from his parchment certificate) and name of his village must be given.

29. A register will be kept in the Pension Office showing the serial number, name, village, and date of death of each pensioner, and the date of the death being reported to the Examiner.

30. The disbursing officer should make it known, both verbally and by means of printed notices in Hindustani, Marathi, and Guzerathi, hung up at some convenient place in or near the office, that the death of a pensioner must be immediately reported and payment of arrears claimed, failing which, all arrears lapse to the State at the end of six months in the case of civil pensioners, and of three years in the case of military pensioners, after the pensioner's decease.

31. Arrears due to deceased pensioners may be paid to an administrator appointed by a civil court, or as laid down in the following para.

32. Pensioners being allowed to register the names of their heirs in the Pension Pay Office or Treasury office, the arrears of pension due to their estates should be paid to the heirs so nominated on their surrendering in each case the deceased pensioner's parchment certificate, which must be produced by them along with the usual declaration on Bombay Form A. 426 and proof of the date of casualty; vide para. 28 ante.

32A. Pensioners should be encouraged by disbursing officers to make such registration during their lifetime. If such registration has not been made in any case, the Pension Paymaster or Treasury Officer will pay the arrears due to any person who shall produce a certificate from any of the undermentioned officers of the district in which the deceased pensioner resided, declaring such person to be entitled to such payment, *viz.*:—Collector, Deputy Collector in charge of a division or sub-division, or Assistant Collector of at least 3 years' standing, who will grant the certificate to such person as shall, upon enquiry, appear to him to be best entitled to receive payment, either as sole heir or principal representative of all the heirs. For example, if the pensioner has left a widow and sons, the certificate will be given to the eldest son if of full age, or to the widow as guardian of the sons if they are minors. Claims not submitted within the prescribed period (*vide para. 30*) will be considered barred by reason of delay in submission.

34. The claimant will be required to prove that he is the person nominated by the deceased as his heir, and to furnish at least two witnesses that he is the person he represents himself, to be. These witnesses should be either pensioners on the establishment, or some persons in the employ of Government, and security should be taken on Bombay Form A. 426.

35. The Paymaster having satisfied himself that the claimant is entitled to the arrears due to the estate, will pay the amount, initialling the schedule, and noting the date of payment in the check register, as in the case of an ordinary pensioner. The certificate in Bombay Form A. 426 will be attached to the schedule sent to the Examiner.

36. When arrears due to the heirs of deceased pensioners have to be disbursed, the name, number, rank and corps of the deceased, and the amount to be paid, are to be noted in *red ink* at the end of the appropriate schedule, a line being drawn through the name where it appears in the body of the schedule and the word "deceased" entered there in the column of remarks. In the column for remarks at the end of the schedule will be given full particulars regarding the date of decease, arrears claimed, and to whom paid.

37. On the back of the parchment certificate, which will not be returned to the heir, but be forwarded to the Pay Examiner, will be noted in red ink as follows:—

Died on the _____ day of _____ 18____
 Arrears claimed on the _____ day of _____ 18____
 Arrears from _____ day of _____ 18____ to the _____
 day of _____ 18____ amounting to Rupees _____
 paid to his heir _____ in my presence (or
 remitted to the _____ for payment to his heir _____).
Place and date. *Signature of Paymaster.*

38. The vernacular reports from district and police officers regarding the deaths of pensioners will be sent to the Pay Examiner in support of payments made to heirs, and will be destroyed three years after the pensioner's name has been struck off the strength of the pension establishment.

39. Pensioners who may have failed to appear for their stipends for three consecutive years will be treated as if they have died, and their names will be struck off the pension office registers.

40. Casualties among members of the Order of British India on the pension establishment should be at once reported by Paymasters to the Controller of Military Accounts and Adjutant-General.

SECTION VI.

Permanent Advance and Contingent Expenditure.

Permanent Advance.

78. Each officer who has obtained a permanent advance is required, on the 15th April in each year, to send to the Accountant-General a short acknowledgment that the amount is due from, and to be accounted for by himself; if any officer should fail to make such acknowledgment, the Accountant-General should demand it immediately. In case of transfer of charge of an office, a similar acknowledgment for the full amount must be sent by the relieving officer.

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

Contingent Expenses.

79. The Government of India "expects that every public officer will exercise the same vigilance in respect to petty contingent expenses that he would do if spending his own money".

84. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charges be actually incurred in one year and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

S. O. 36.] Mámledárs and other officers who incur contingent charges from the Collector's grants are more numerous in this Presidency than elsewhere and (with the concurrence of the Revenue Commissioners) the following arrangements exist for dealing with them in order to avoid the necessity of preparing the numerous bills which were formerly drawn.

2. The Collector should arrange that one officer only (the Huzár Deputy or any other officer who may be preferred) be allowed to draw up Contingent Bills, and that all bills be paid at the District Treasury only.

3. 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

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 into the existing contingent contracts.

4. To work this plan conveniently it should be arranged that each Mámledár 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 Mámledár, who have portion of the permanent advance should also send in a weekly list on the day arranged and the recouplement of the several advances will then be proceeded with.

6. 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.

7. Under this system, it will be noticed that the Mámledárs 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, thus saving the treasury establishment much trouble in incorporating from the táluka daily sheets the numerous entries which formerly appeared in them.

8. In the case of Government stallion charges one moiety of which is payable from the Local Fund, the full charge should be paid in the first instance from the permanent advance of the revenue officer incurring the charge and should be included in the weekly list submitted by Mámledárs and others in accordance with para. 3.

9. If from any unforeseen cause a Mámledár 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 would however be looked for by this office in justification of the advance.

Editor's Note.—A bill for a miscellaneous advance on account of expenses incurred in remitting treasure is submitted by a Mámledár on return of the man in charge. A bill for a miscellaneous advance on account of magisterial expenses is submitted at the end of the week.

SECTION VII.

Loans and Advances.

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

118. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year will be number of days \div 365 \times yearly rate of interest.

Irrecoverable Advances.

134. (b) It shall be the duty of the Revenue Authorities, as soon as any advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts of revenue advances, and to advise the Accountant-General, in order that he may charge off the amount as expenditure and direct its being written off the treasury plus and minus memorandum.

(c) Irrecoverable advances should nevertheless be registered by the Revenue Authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury plus and minus memorandum, and any recoveries will be taken as revenue.

SECTION VIII.

Stamps.

Receipt for Stamps issued from a Treasury.

308. NOTE 4. Receipts for money paid for service stamps should always be given upon a printed form entirely filled up by the clerks of the treasury and should always be signed by the Treasury Officer, whatever the amount may be; but such receipts should not be given to officers of Local Funds, or to Government officers in capacities connected with such funds, as the sale of service stamps to such officers is prohibited.

S. O. 59.] Government in their Resolution No. 4406, dated 4th July 1888, Revenue Department, have approved of the form of receipt (printed below) to cover the issue of stamps from the Treasury to Revenue Officers for sale, when on tour, and the Superintendent of the Government Central Press has been directed to print and keep it in stock to be supplied on indent. All issues of stamps from 1st April 1889 for the purpose mentioned above should be supported by receipts in this form for each denomination of stamp issued. Each receipt should be filed with the stock of labels from which the supply which it covers has been temporarily withdrawn.

[Referred to in G. R., R. D., No. 4406, dated 4th July 1888.]

[TREASURY FORM No. 174.]

Receipt for Stamps issued.

RECEIVED from the TREASURY OFFICER the undermentioned supply of stamps as per the terms of Government Resolution, Revenue Department, No. 6376 of 9th September 1886:

Number.	Description.	Denomination.	Value.

Dated 189 .

Signature and Designation
of Receiving Officer.

N.B.—A separate form of this receipt should be filled in and signed for each description or denomination of stamp issued to a Revenue Officer under the terms of the orders quoted above. The receipt on being received in the treasury should be placed among the stock of stamps from which the supply acknowledged has been withdrawn.

Remittance of Stamps, &c.

S. O. 119.]

Note.—The special orders given in the Civil Account Code regarding the remittance of currency notes to other treasuries are not interfered with by this circular.

1. Parcels of value should be securely made up and sealed in the presence of the officer in charge of the remitting treasury.

2. They should be packed in waxed cloth, cloth, or otherwise as he may think sufficient.

3. One copy of the invoice should be sealed up in the parcel and a duplicate sent by post.

4. Both copies should bear the signature of the Treasury Officer with a certificate that the parcel has been made up and sealed in his presence and that he has personally ascertained that its contents correspond with the invoice.

5. The receipt of the person conveying the parcel and of the receiving officer should specify that the parcel is in good order and the seals unbroken.

6. The parcel should be opened and receipt given for the contents as soon as it reaches its destination.

7. The parcel should be made over to the person conveying it in as short a time as possible before he starts. Meanwhile it should be kept under double locks.

8. Care should be taken so to time the despatch of a parcel that it may not arrive on a Sunday or other holiday.

SECTION IX.

Coin, Currency Notes, and Remittance.

(CIVIL ACCOUNT CODE, CHAPTER 29.)

Kinds of Coin.

566. Under the Indian Coinage Act (XXIII. of 1870) the following coins may be issued:—

- (a) GOLD.—Gold Mohur (or fifteen-rupee piece) weighing 180 grains; and also a thirty-rupee, a ten-rupee, and a five-rupee piece, of proportional weights. These pieces are not legal tender.
- (b) SILVER.—Rupee piece weighing 180 grains, half-rupee (or 8 annas), quarter-rupee (or 4 annas), eighth rupee (or 2 annas).

The rupee and half-rupee pieces are legal tender to any amount; the other pieces only for fractions of rupees.

- (c) COPPER.—Double pice (or half-anna) weighing 200 grains; single pice, half-pice, and pie (or one-third pice).

These coins are legal tender only for fractions of a rupee.

Silver and copper coined, the former under XVII. of 1835 and later Acts, the latter under XXI. of 1835 and later Acts, and declared by those Acts to be legal tender, are still legal tender under the new Coinage Act, which no other coins under former Acts are. They were of the same denominations as those under the present Act.

567. Sovereigns and half-sovereigns coined at any authorized Royal Mints in England and Australia of current weight may be received in all the treasuries of British India and its dependencies in payment of sums due to the Government as the equivalent of fifteen rupees and of seven rupees and eight annas respectively.

1. The current weight for sovereigns and half-sovereigns are 122.5 and 61.125 grains respectively.

2. Minimum weights for testing sovereigns and half-sovereigns are obtainable from the Calcutta mint on application to the local Accountant General. (*Stk List, 12-7-93.*)

568. Copper and small silver coin will be received in payments to Government to any amount, although they are legal tender only for fractions of a rupee.

Exchange of Small Coin.

569. Copper and small silver coin should be issued freely to persons wishing for either, either in payment of claims against Government, or in exchange for rupees or for currency notes which the treasury may be cashing. There should be no objection to issuing such coins so long as there

are any in stock, and a further supply should be asked for as soon as it is required.

1. Care is also to be taken to let it be openly known that all small coins are obtainable both at the district and sub-treasuries without obstacle and without charge for exchange, and to secure that they really are so obtainable.

570. The Government of India have also directed the free issue of silver in exchange for legal-tender copper coin in parcels of the value of not less than two rupees at every treasury, sub-treasury, and currency office throughout British India and Berar, and also at the Presidency Banks and their branches.

Wherever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply silver on the spot in exchange for the legal-tender copper coin which may be collected by the purveyors or foremen at such assemblages.

571. The object of the orders in the last rule is to prevent legal-tender copper coin from circulating at a discount; it is believed that, if they are carefully obeyed, such a state of things can never occur. If, nevertheless, legal-tender copper coin does, at any time, or anywhere, circulate at a discount or at a premium, the circumstance should be immediately reported to the Local Government, and by the Local Government to the Government of India, with full explanation of the supposed causes of it and of the measures taken to remedy it.

572. Care must be taken not to receive, whether under these orders or otherwise, at any treasury, sub-treasury, or currency office, any copper coin that is not a legal tender under the Indian Coinage Act, 1870.

1. Copper coin bearing the device of a pair of scales, or any coin which may have been ordered to be withdrawn from circulation, may however be received.

Uncurrent Silver Coin.

Conditions of Currency of Silver Coin.

573. Act XXIII. of 1870 provides that—

- (1) The rupee and half-rupee shall be a legal tender in payment or on account: Provided that the coin has not lost more than two per cent. in weight;

Provided also that it has not been clipped or filed, or defaced or diminished otherwise than by use.

- (2) The quarter-rupee and eighth of a rupee shall be legal tender only for fractions of a rupee, subject to the second proviso mentioned above.

574. The rules regarding the currency of coin and the treatment of uncurrent coin apply to all silver coin of the same weight and value as British Indian currency, coined under the Native Coinage Act, IX. of 1876, on behalf of Native States,

Persons authorized to cut or break Silver Coin.

575. Section 16 of Act XXIII. of 1870 provides that when any silver coin purporting to be coined and issued under the authority of the Government of India is tendered to any officer authorized by the Governor General in Council or the Local Government to act under this section, who has reason to believe it to have lost, by reasonable wearing, more than two per cent. in weight, or to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, or to be called in by any proclamation, he may, by himself or another (subject to the rules which the Governor General in Council prescribes in this behalf), cut or break such coin.

576. (Officers authorised to cut or break coin).

577. It has been found that in some treasuries coins are constantly cut or broken, while in neighbouring treasuries few or none are so dealt with, and that in some treasuries the cut coins consist solely, or chiefly, of eight-anna pieces, while in others rupees alone are cut; the attention of Treasury Officers is therefore called to the importance of that part of their duties which consists in the examination of coin presented by the public, and its withdrawal from circulation if tampered with or unduly worn.

578. In cutting or breaking any coin, officers should avoid completely dividing it, as it is often convenient to identify the parts of a particular coin. Such identification becomes practically impossible if the pieces are wholly separated. Care should, however, be taken that the destruction is complete.

Counterfeit or fraudulently reduced Coin.

579. When any silver coin purporting to be coined and issued under the authority of the Government of India is tendered to any officer mentioned in Art. 576, and the officer has reason to believe it to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, he shall cut or break such coin, and, under section 17 of the Act, return the pieces to the person tendering the coin.

580. Counterfeit coins found in a remittance should be broken and returned to the remitter, though, in the case of a remittance to a bank unaccompanied by a potdár, the bank might agree to realise the value of the metal and credit the remitting treasury.

581. Counterfeit coins should, after being broken, be sent to the Mint at Calcutta or Bombay, whenever it can be done with the consent of the tenderers. Each coin should be put in a separate wrapper bearing the name of the treasury, a mark and date, whereby it may be traced with certainty in the event of any correspondence.

Coin called in by Proclamation.

582. When any silver coin purporting to be coined and issued before 1st September 1835, under the authority of the Government of India, is tendered to any officer mentioned in Art. 576 he shall cut or break such coin, and, at the option of the person tendering the coin, return to him the pieces, or retain them and give credit for them at the rate of one rupee per tola (that is 180 grains troy weight).

Coin reduced by reasonable wear.

583. When any rupee or half-rupee, purporting to be coined and issued under the authority of the Government of India on or after the 1st September 1835 is tendered to any officer mentioned in Art. 576, who has reason to believe it to have lost by reasonable wearing more than two per cent. in weight, he shall receive such rupee or half rupee at its full nominal value, but shall immediately cut or break it.

584. A quarter-rupee or an eighth of a rupee issued by the Government of India should, when tendered to such an officer, be accepted under section 13 of the Act as legal tender for a fraction of a rupee, even though it may have lost, by reasonable wearing, more than two per cent. in weight; such a coin should not be withdrawn from circulation, unless, by reason of the obliteration of the device upon it, or for any other reason, it appears to be unfit for circulation, in which case it shall not be cut or broken, but shall be dealt with under Art. 588 or Art. 589 as the case may be.

585. For testing rupees and half-rupees, minimum weights, 178.4 and 88.2 grains, respectively, are obtainable from the Mint on application to the local Accountant-General. He will in the case of Madras, Central Provinces, and Berar send it on to the Accountant-General, Bombay. In the case of other provinces it will be sent on to the Comptroller-General.

1. These weights, being already two per cent. below the standard weight for such coins, show the exact weight below which the coin has to be destroyed. As the scales ordinarily used by native jewellers are sufficient for these tests, scales are not supplied by the Mint Masters.

Defaced and Shroff-marked Coin.

586. Silver coin issued by the Government of India which has been defaced otherwise than by shroff-marks should not be cut or broken, but should be returned to the tenderer. Silver coin issued by the Government of India which has been defaced or diminished only by shroff-marks should, when tendered to an officer mentioned in Art. 576, be received at its full nominal value; it should not be cut or broken, but should be withdrawn from circulation and disposed of under Art. 588 or Art. 589, as the case may be.

Defective Silver Coin.

587. Good silver coins of full weight are sometimes unfit for circulation by reason of defects in mintage; they may be split, scaled, bear the impress of one die only, or ring badly. Such coins should not be re-issued, but should be held apart as uncurrent and returned to the Mint at the first opportunity. They should not, however, be cut, as credit will be given for the value by tale.

Disposal of cut or broken Coin.

588. Silver coin received by Government officers under these rules and withdrawn from circulation shall, whether or not it has been cut or broken under these rules, be sent by the first convenient opportunity* to the Master of the Mint at Bombay, or to any principal treasury appointed.

* *Editor's Note.*—Mámledárs should read "to the Huzúr Treasury."

Uncurrent Copper Coin.

592. Officers in charge of Government treasuries and the Presidency Banks, wherever they act as bankers for the Government, will receive without objection any copper coin, however greatly worn, which bears any trace of Government mintage. No copper coin which was coined before Act XXI. of 1835 came into force shall be reissued either by the Presidency Banks or from any Government treasury, nor shall copper coin be reissued if the device upon it has become so faint as to make it likely that it will become obliterated before another opportunity arises for withdrawing it from circulation. All such coins which come into the *ex-officio* possession of any Government officer, or of the Presidency Banks, may, with the previous sanction of the Accountant General, be returned into store at the nearest dépôt or sub-dépôt. The Currency Department issues good copper coin in exchange both for silver and for worn copper coins.

(CIVIL ACCOUNT CODE, CHAPTER 30.)

Currency Notes.

Receipt.

606. Payment of Government dues can be made in Government currency notes of any issue, irrespective of presidency or circle.

1. The expression "payment of Government dues" should be noted. The order does not extend to deposit and remittance transactions, though objection should not be made, without reason, to occasional receipts of foreign circle notes in such transactions.

2. All Postmasters have been forbidden to receive currency notes of foreign circles as Savings Bank deposits; they may, however, be accepted for issue of money-orders.

To prevent counterfeit notes being substituted for genuine notes during transit, care should be taken, when currency notes form a portion of a remittance from a Post Office to any treasury or sub-treasury or to the Banks of Bengal, Madras, or Bombay, to impress on the back of each note the *Dated Stamp* of the remitting Post Office.

3. In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Treasury Officer considers it advisable to do so.

Payment.

607. Except at an office of issue, notes of the home circle are legal tender in satisfaction of any claim against Government, though ordinarily no person should be pressed to take notes in part or full of his demand.

Issue and Exchange.

608. A Treasury Officer may supply to all comers, without enquiry as to their intentions, such notes as he may have fit for issue.

609. Although no person has a legal claim to obtain cash for a note presented at a Government treasury, Government desires that this accommodation be given when convenient. Accordingly, whenever the Treasury Officer is satisfied that no inconvenience can be caused to the treasury by the encashment of any notes likely to be presented, a placard in English and the vernacular notifying that he is prepared to give cash for notes

should be exhibited in some conspicuous place. Care should be taken that no corrupt or undue preference be shown to any individual.

1. At deficit treasuries (of which the ordinary cash receipts are less than the expenditure) currency notes ought not to be cashed, except so far as it can be done without expense or inconvenience. If the Treasury Officer can spare cash for only a limited amount of notes, he is at liberty to notify that he is prepared to give cash for home notes only.

2. Notes, home and foreign, to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public; visitors to hill sanatoria, however, cannot be regarded as travellers.

3. Permission has, in some cases, been given for encashment of notes at sub-treasuries under the same conditions.

4. Cut notes should never be issued to the public without being first joined by a narrow strip of paper gummed across the whole breadth.

611. Government is not bound to make any special arrangements to pay its officers in currency notes when it may prove inconvenient to do so; but as the supply of notes to meet the wishes of officers who desire that their salaries should be paid in currency notes is not likely to entail any considerable loss, there is no objection to the supply of currency notes to a surplus treasury for this purpose. This in no way affects existing rules regarding the supply of currency notes for issue to the public.

Custody of Notes.

612. Home notes, if in good condition, may be re-issued as convenient. Those which require registration must be kept in the order of receipt, in bundles according to denomination, each bundle containing not more than 100; they must be re-issued to the public, or remitted to another treasury, in the same order. It follows from this that if any such notes are under double locks, the treasurer must hand over all his receipts to be placed under double locks, and may issue only such notes—namely, those which have been longest in the Treasury Officer's custody—as are delivered to him for the purpose.

613. Cut notes should, before receipt, be joined by a narrow strip of paper gummed across the whole breadth; but if they are received in a remittance by halves, the Treasury Officer will join them; they are re-issuable, if not otherwise defective. Damaged notes should be separated from the good ones, and should not be re-issued; and notes seriously mutilated, altered, or wrongly joined, should be refused.

Disposal of Non-issuable Notes.

614. Notes much soiled or worn should not ordinarily be issued to the public but sent to the treasury at the head-quarters.

615. Notes of other circles will not ordinarily be issued; if, however, special application is made for such notes, and those on hand are in good order, there is no objection to issue.

616. When there are in a treasury notes of other circles not fit for issue, or not likely to be applied for, they should be cut and remitted by halves (see Art. 657) to the Treasury Officer at the head-quarters.

Stopped Notes.

619. If a note be presented of which notice of stoppage has been received, the presenter should be asked his name and address, the name and address of the person from whom he received the note, and the circumstances under which he received it; but, unless his answer give ground for doubt that he came by it honestly, it should be accepted, though notice should be given to the police, and to the office of issue, that a certain lost note has been presented. That office will remove the note from the list of lost notes, and will place the loser in communication with the police, but then will leave him to take such action as seems to him good.

1. Treasury Officers are not required to keep the record of any notices of stoppage save those which they receive from losers; a file of the original notices will suffice, with the addition of an index.

620. The following opinion of the Advocate General, Calcutta, is published for reference:—

Opinion.—If any Government Treasury Officer receives a currency note of the alleged loss of which he has received notice, he should enquire of the person tendering it in payment as to the circumstances under which he got the note. If he gave value for it, and there is no reason to suppose from his statement that he received it otherwise than in good faith, it should be accepted by the Government officer as a good legal tender.

* * * * *

3. A person who takes the note in good faith, and for consideration, will have a title to it, notwithstanding he may have seen it enumerated in the list of lost or stolen notes. But if he takes the note with knowledge of its having been advertised, and does not make reasonable enquiry,—that is, if he takes it under such circumstances as would fix on him the suspicion of participation in the fraud,—he could not make a good title to the note. And it follows that, if he takes the note otherwise than in good faith, it is not a good payment, and he may, and ought to, refuse it as a legal tender, unless he has reason to believe that the person tendering it to him has come by it honestly.

Defective Notes.

621. Half, mutilated, mismatched, or altered notes should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Office of the Circle to which the notes belong for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

(CIVIL ACCOUNT CODE, CHAPTER 31.)

Specie Remittances.

642. Immediately on receipt of a remittance order from the Accountant-General, the police department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort, which it will supply according to the scale laid down by the local Government. Any officers on the line of march from whom assistance may be required should be advised by the despatching office, which should also warn the receiving office of the exact date of expected arrival, in order that any necessary arrangements may be made, such as provision of carts, or a guard of sufficient strength for treasure arriving by rail.

1. Care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on a Sunday or other authorized holiday.

Packing.

643. Treasure should be packed for remittance in stout bags, tied and sealed after a slip of paper has been placed in each, naming the treasury at which it was packed, the tale and description of the contents, and the name of the person who counted the contents; the Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

In case of a remittance sent without a potdár the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined, and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

652. Except in case of remittances despatched by a Bank and of remittances despatched from a treasury under the control of the Comptroller, India Treasuries, remittances of whole rupees not exceeding Rs. 50,000 and remittances of small silver and copper coin should be sent without a potdár.

644. For journey by road the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail or boat, and also (if convenient) for journeys by road they should be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross; every box should bear the name of the despatching treasury cut into, or painted on it with a number.

646. To each box designed for river conveyance or to cross any unfordable stream by a ferry, should be fastened a buoy, formed most easily of a piece of unsplit bamboo; the rope of the buoy should be at least ten yards long, and the police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel the despatching officer should remove the buoys after the boxes are shipped, and the receiving officer is responsible for attaching buoys when landing the treasure; if he is not also the Treasury Officer, he should obtain the buoys from that officer.

Invoices.

647. Invoices will be prepared in triplicate, and will state the marks on every tumbril or chest, the number and contents of each, and the marks, gross weight, and contents of every box; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer.

649. Remittances intended for the reserve treasury at Madras or Bombay should be despatched to the address of the officer in charge of the branch reserve treasury, and the Accountant-General, Madras (or Bombay), should be advised by the Treasury Officer of the despatch of each remittance.

Escort Officer's Duties.

650. The escort officer will count the bags as they are being stowed in tumbrils or chests, or will see the boxes weighed. He will sign the receipt at the foot of each copy of the invoice as responsible for "bags packed in tumbrils, or boxes of marks and weights detailed above, said to contain coin to the value of Rs. ;" the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received, in the vernacular, on the copy of the invoice to be retained by the Treasury Officer.

651. When the escort officer is relieved in the course of the journey, he will obtain a receipt for "tumbrils in good order said to contain coin to the value of Rs. in bags," or for "boxes, iron-hooped and in good order, said to contain coin to the value of Rs. ." When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for "bags said to contain coin to the value of Rs. ," or for "boxes of 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.

653. If any chest, tumbril, or wagon, be secured by double locks, one key should be held by the potdár, and the other by the escort officer; if there be only one lock, the key should be held by the potdár, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a breakdown, when the treasure must be moved to another chest or wagon in his presence.

Weight of Coins.

655. Some notes on the weight of coins may be useful for guidance in making remittances.

(a) A lách of full-weight rupees weighs net $31\frac{1}{2}$ maunds, and, packed for remittance, possibly a little less than 35 maunds. When there is a minimum rate of charge, a calculation on this basis will enable the officer concerned so to arrange that the full weight for the minimum charge be made up.

(b) Copper coin of the nominal value of Rs. 2-4 weighs one seer; of coin packed for remittance, one maund is found to contain the value of Rs. 82. When comparing the cost of remitting copper by sea and by land, pains should be taken to ascertain how freight will really be calculated. One line of steamers charges by the ton of 10 hundredweight, whereas another works by the ton of 20 hundredweight ($27\frac{2}{3}$ maunds).

Remittances of Currency Notes.*Whole Notes.*

656. When it is possible to send whole notes along with a specie remittance, or when notes not yet cut, to a considerable value, are being despatched between stations on the line of railway, or along a road on which means of rapid transit are available, they should be placed flat between boards, wrapped in paper, folded in waxcloth and then carefully sealed.

This parcel should be placed in a small wooden box, which should be securely fastened and sealed, and so secured, should be made over to the guard furnished by the District Superintendent of Police under the regulations of his own department. Whole notes should never be remitted by post.

If a packet of this kind be consigned to a treasury merely for despatch, along with some other remittance, to another treasury, the receiving treasury should give a receipt for a "sealed packet in good order said to contain Rupees _____ in notes," and should take a similar receipt from the escort officer when he forwards it. Meantime, the packet should remain under joint keys.

Cut Notes.

657. A small remittance, however, or one of notes already cut, may be sent by post. After completion of the invoices (Art. 659) the notes should be cut in half, the left-hand halves packed in paper and waxcloth, sealed, and despatched with the invoice by parcel post. The right-hand halves should be similarly packed at the same time and kept under double locks till receipt of acknowledgment of the left halves, when the packet containing the right-hand halves should also be despatched by parcel post.

Packing.

658. In packing parcels of notes for remittance from one treasury to another, great care must be taken. Those of each denomination must be arranged in order of series and number, and, when a large supply of any denomination is being sent, they should be stitched by one edge into books of 100. Notes of different circles should be put up in separate bundles. The bundles should then be bound together in parcels as large as is consistent with the Post Office Regulations (7,000 half-notes can easily go in one parcel), and a copy of the invoice, omitting the series and number of the notes, must be packed up with each parcel. (See next rule.)

1. If the remittance is made to the reserve treasury in Calcutta, or to the branch reserve treasuries in Madras and Bombay, the name of the treasury and the date of the invoice should be stamped on the back of each note.

Invoices.

659. The invoice should set forth the detail of series and number under each denomination and circle, and should bear at foot a certificate from the Treasury Officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice. The original invoice should be sent by post to the Treasury Officer to whom the notes are consigned, a copy being kept for record. Both original and copy should be signed by the police officer to whose care the parcel is entrusted, when notes are sent under charge of a guard; but the police officer has not to count the notes, and his signature is only a receipt for a packet *said to contain* certain notes.

1. Another [partial] copy of the invoice is included in the parcel. (See last rule.)

2. In invoicing the second halves of notes of which the first halves have already been acknowledged, the detail of number and series need not be filled in; a reference to the former invoice will be sufficient.

Entry in Cash Book.

660. A remittance, as soon as it is despatched from or paid out of a treasury, will be charged off in the cash book,—the words "Local Cash

6

Remittances" or "Foreign Cash Remittances" being the first words of the entry. Similarly, upon receipt, the whole invoiced amount (see Art. 653) will be credited in the cash book, the same heading being employed.

Notes will be charged off on despatch of the second halves, and credited on receipt of the second halves.

Advice to Accountant-General.

661. Except in the case of surplus notes remitted away under standing orders (for which see next rule), the Treasury Officer will advise the Accountant-General of every despatch or receipt of a remittance on the same day on which he charges it off, or brings it on, his cash book.

If he is at or near a telegraph station, he will telegraph:—

" $\frac{\text{Foreign}}{\text{Local}}$ Remittance $\frac{\text{Received}}{\text{Despatched}}$. (amount) { *Name of Treasury or "Bank"* }
 or "*Currency.*" }
 (*date in words.*)"

(E.g., "Foreign Remittance received one lakh Benares twenty-seventh.")

Otherwise, he will post the information in the following form:—

"Undersigned advises $\frac{\text{Receipt}}{\text{Despatch}}$ of a $\frac{\text{Foreign}}{\text{Local}}$ Remittance of (amount) $\frac{\text{from}}{\text{to}}$
 (*name of Treasury,*) which he has $\frac{\text{credited}}{\text{debited}}$ under date the "

—this advice being sent in addition to any required endorsement on the remittance order.

1. Telegrams should only be used where a saving of time will result; where, therefore, a letter can be sent so as to reach the Accountant-General within twenty-four hours, the report should be by post.

Surplus Note Remittances.

662. Standing orders for the remittance of surplus notes must be complied with in the first week of every month; that is, the first halves of the notes must be despatched within the first week, so that the remittance may be completed and adjusted within the month. If, for any reason, the despatch is too long delayed, it must be held over till the following month; unless, of course, the Accountant-General meantime send a remittance order, in which case it ceases to be a remittance "under standing orders."

In this case the advice to Accountant-General will always be sent by post, and will give detail of denomination and value. The advice must specify that the remittance is of "Surplus notes," and the receiving treasury must also be informed, in order that it may similarly advise the receipt of the remittance as "surplus notes."

Receipt of Remittance.

663. (a) Immediately on the arrival of a remittance of specie, credit for the invoiced amount should be given in the cash book, and advice (as prescribed in Art. 661) sent to the Accountant-General, the place whence the remittance is received being entered in the cash book, with the same specification as is prescribed for the advice. If the remittance be from a