FINANCIAL PUBLICATIONS OF THE
GOVERNMENT OF BOMBAY

No. 1

FINANCIAL RULES

UNDER

DEVOLUTION RULE 37 (c)

SECOND EDITION

(Corrected up to 31st July 1935)

[Price—Rs. 3 As. 5 or 5s. 9d.]

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FINANCIAL RULES

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PREFACE

These Financial Rules are framed in exercise of the powers conferred on the Finance Department of the Government of Bombay by Rule 37 (*e*) of the Devolution Rules to regulate the financial transactions of the departmental and Treasury officers subordinate to it. They are to be distinguished from :—

(1) the account rules of the Auditor General determining the form in which Government servants rendering accounts to the Indian Audit Department should render such accounts, and

(2) the rules relating to subjects administered by the Government of Bombay as Agent to the Governor-General in Council and issued by the latter under Rule 46 of the Devolution Rules.

2. These rules are based upon the Model Financial Rules framed under the supervision of the Auditor-General and they adopt many of the previously existing rules contained in the Civil Account Code, Forest Account Code, Public Works Account Code and Public Works Department Code, etc., with suitable modifications wherever necessary. They supersede the financial rules contained in the above-mentioned codes and their object is to ensure uniformity of procedure in financial matters. Those existing portions of the Codes which contain rules of the two classes referred to in paragraph 1, or rules which are not of a financial nature, remain in force after the introduction of the Financial Rules. The explanatory memorandum (pages 388 to 414) indicates the origin and the scope of these rules.

3. Certain financial rules, which could not suitably be incorporated in the body of these rules, have been included in appendices. The Subsidiary Rules under the Treasury Orders have been relegated to a separate publication. The forms which have been adopted in these rules will be found at the end of this volume.

4. As regards pensions no rules on the procedure to be followed will be issued until revised pension rules have been adopted by the Government of India. In the meanwhile the existing rules in the Civil Account Code should be followed.

MO-I Bk H 644—a

5. The Financial Rules came into force with effect from the 1st September 1926. This edition embodies amendments and changes made up to 31st July 1935. It is requested that any omissions or inaccuracies in these rules may be brought to the notice of the Finance Department.

C. G. FREKE,

Financial Secretary to Government,

FINANCE DEPARTMENT :

Bombay Castle, 31st July 1935.

INDEX OF CORRECTION SLIPS

No. of slip.	Date of slip.	Rule and page corrected.		No. of slip.	Date of slip.	Rule and page corrected.	
		Rule.	Page.			Rule.	Page.

INDEX OF CORRECTION SLIPS

No. of slip.	Date of slip.	Rule and page corrected.		No. of slip.	Date of slip.	Rule and page corrected.	
		Rule.	Page.			Rule.	Page.

INDEX OF CORRECTION SLIPS

No. of slip.	Date of slip.	Rule and page corrected.		No. of slip.	Date of slip.	Rule and page corrected.	
		Rule.	Page.			Rule.	Page.

TABLE OF CONTENTS.

INTRODUCTORY.

NOTE ON ABBREVIATIONS.

GENERAL.

CLAIMS ON THE TREASURY.

*Rules 90 to 102 have been transferred to the Manual of Contingent Expenditure—Financial Publication No. IX.

CHAPTER 10—WORKS—*contd.*

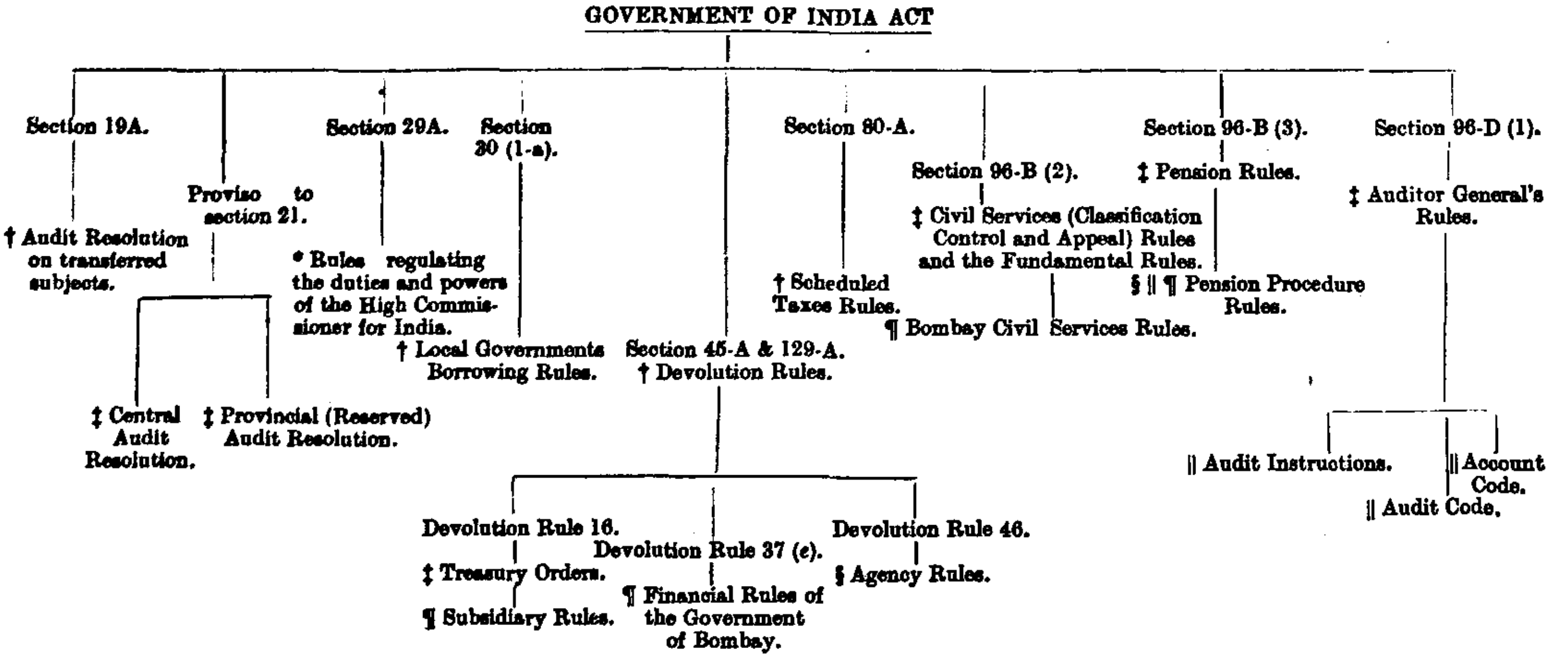
APPENDICES

*Appendices 3 and 4 have been transferred to the Manual of Contingent Expenditure—Financial Publication No. IX.

APPENDICES—*contd.*

INDEX

TABLE SHOWING HOW THE VARIOUS RULES HAVE BEEN DERIVED FROM THE GOVERNMENT OF INDIA ACT AND THE AUTHORITIES WHICH ISSUED THEM.



* Issued by the Privy Council.
† Issued by the Houses of Parliament.
‡ Issued by the Secretary of State.

§ Issued by the Government of India.
|| Issued by the Auditor General.
¶ Issued by the Government of Bombay.

NOTE ON ABBREVIATIONS.

F. R.	=	Fundamental Rule.
B. C. S. R.	=	Bombay Civil Services Rule.
Fin. R.	=	Financial Rule.
Sub. R.	=	Subsidiary Rule under the Treasury Orders.

INDEX.

MO-II Bk H 644—35

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Financial survey...