

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.]

20

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1934

Obtainable from the Superintendent, Government Printing and Stationery,
Bombay, or through the High Commissioner for India, India House,
Avery St., London, W.C.2, or through any recognised Bookseller.

Pur .

FINANCIAL RULES
UNDER
DEVOLUTION RULE 37 (e)

Dhananjayrao Gadgil Library



GIPE-PUNE-012143

FINANCIAL PUBLICATIONS OF THE
GOVERNMENT OF BOMBAY

No. I

SECOND EDITION

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1935

X7. 231

9 G5

12143

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.

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.

TABLE OF CONTENTS.

INTRODUCTORY.

NOTE ON ABBREVIATIONS.

GENERAL.

CHAPTER 1—DEFINITIONS.

CHAPTER 2—GENERAL PRINCIPLES AND RULES

..	Rules 1 to 40-A
Section I.—Receipt of Government Money ..	Rules 1 to 7
Section II.—Deposit of Cash chests and valuables in the Treasury ..	Rules 8 to 9
Section III.—Payments—	
(i) Drawing of money from the Treasury ..	Rules 10 to 12
(ii) Cheques ..	Rules 13 to 22-A
Section IV.—Vouchers for Departmental Payments ..	Rules 23 to 27
Section V.—Permanent Advance or Imprest Account ..	Rules 28 to 29-A
Section VI.—Claims to Arrears or Increases of Pay and Allowances ..	Rule 30
Section VII.—Issues of Duplicates or Copies of Documents ..	Rule 31
Section VIII.—Responsibility for Overcharges ..	Rule 32
Section IX.—Audit Objections ..	Rule 33
Section X.—Cash Book ..	Rules 34 to 37
(i) Cash Book of the Forest Department ..	Rules 35 to 36
(ii) Earnest Money Deposits ..	Rule 37
Section XI.—Financial Control over Departmental Accounts ..	Rules 38 to 39
Section XII.—Security Deposits ..	Rule 40
Section XIII.—Destruction of Accounts Records ..	Rule 40-A
Annexure A to Chapter 2.	

CHAPTER 3—REVENUE RECEIPTS AND THEIR CHECK

..	Rules 41 to 50
(i) Revenue Receipts of the Public Works Department ..	Rule 42
(ii) Irrigation Revenue collected in the Civil Departments ..	Rules 43 to 44
(iii) Recoveries of Rents on Buildings and Lands ..	Rules 45 to 50

CHAPTER 4—PAY AND ALLOWANCES—GENERAL RULES

..	Rules 51 to 53
(i) Due Date ..	Rule 51
(ii) Death of the Payee ..	Rule 52
(iii) Bond of Indemnity for drawing leave salaries, etc. ..	Rule 53

CLAIMS ON THE TREASURY.

CHAPTER 5—GAZETTED GOVERNMENT SERVANTS' BILLS

..	Rules 54 to 67
(i) Pay to Officers in England ..	Rule 57
(ii) Transfer of Office ..	Rules 58 to 59
(iii) Special rules for the Public Works Department ..	Rules 60 to 67

CHAPTER 6—ESTABLISHMENT					
	Section I.—Revision of Establishment	..	..	Rules 68 to 77	
	Section II.—Payment of Bills	..	..	Rule 68	
	(i) Special Rules for the Public Works Department	..	..	Rules 69 to 70	
	(ii) Special Rules for the Forest Department	..	..	Rules 71 to 73	
	Section III.—Recoveries from Establishment Bills	..	..	Rules 74 to 75-A	
	(i) Fines	..	..	Rule 74	
	(ii) Other recoveries	..	..	Rule 75	
	(iii) Attachment of pay for debt.	..	..	Rule 75-A	
	Section IV.—Custody of undischarged Pay	..	..	Rules 76 to 77	
CHAPTER 7—CONTINGENCIES					
	Section I.—Definition	..	..	Rules 78 to 106	
	Section II.—Classification	..	..	Rule 78	
	Section III.—General Rules	..	..	Rules 79 to 81	
	Recurring Contingencies	..	..	Rules 82 to 86	
	Section IV.—Purchase of Service Postage Stamps	..	..	Rule 86	
	Section V.—Responsibility of different Authorities	..	..	Rule 87	
	Responsibility of Controlling authority	..	..	Rules 88 to 89	
	Section VI.—Record of Contingent Expenditure	..	..	Rule 89	
	Section VII.—Inspecting Officers' Bills	..	..	Deleted*	
	Section VIII.—Inter-Departmental Transfers	..	..		
	Section IX.—Special Rules for the Public Works Department	..	..	Rules 101 to 106	
	(i) When Cheques are drawn on Treasuries for Contingent Charges	..	..	Rule 103	
	(ii) When bills are drawn on Treasuries	..	..	Rules 104 to 106	
CHAPTER 8—MISCELLANEOUS CHARGES					
	(i) Refund	..	..	Rules 107 to 111-C.	
	(ii) Compensation for Land	..	..	Rules 107 to 109	
	(iii) Acquisition of Land by Private Negotiations	..	..	Rule 110	
	(iv) Charges in connection with Anti-rabic treatment	..	..	Rule 111	
	(v) Refund of Lapsed Deposits	..	..	Rule 111-A	
		..	..	Rules 111-B & 111-C.	
CHAPTER 9—STORES					
	Section I.—General Rules	..	..	Rules 112 to 153	
	(i) Receipt of Stores	..	..	Rules 112 to 114	
	(ii) Issue of Stores	..	..	Rule 113	
	Section II.—Stock Accounts	..	..	Rule 114	
	Stock-taking	..	..	Rules 115 to 116	
	Section III.—Special Rules for the Public Works Department Stores	..	..	Rule 116	
	I.—General	..	..	Rules 117 to 153	
		..	..	Rules 117 to 119	

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

CHAPTER 9—STORES—*contd.*

II.—Acquisition of Stores—	
(i) Stores (other than Tools and Plant)	Rule 120
(ii) Tools and Plant	Rules 121 to 124
III.—Reserve of Stock	Rules 125 to 126
Stock Accounts	Rule 126A
I.—Quantity Accounts—	
(a) Receipts	Rules 127 to 128
(b) Issues	Rules 129 to 131
II.—Value Accounts—	
(a) Payment for stock received ..	Rules 132 to 133
(b) Recoveries for stock issued—	
(i) Issue Rates	Rules 134 to 136
(ii) Mode of Recovery	Rules 137 to 138
(iii) Fictitious Adjustments ..	Rule 139
(iv) Half-yearly Register of Stock	Rules 140 to 141
(v) Stock-taking	Rules 142 to 145
Tools and Plant—	
I.—Numerical Account—Receipts..	Rule 146
II.—Payment for Supplies	Rule 147
III.—Recoveries—	
(a) For use of Tools and Plant ..	Rule 148
(b) For Sales and Transfers	Rule 149
IV.—Verification	Rule 150
Road Metal	Rules 151 to 152-A.
Schedule of Rates	Rule 163

CHAPTER 10—WORKS

Section I.—Works executed by Civil Officers	Rules 154 to 266
(i) General	Rules 154 to 157-B.
(ii) Execution of Works	Rule 154
(iii) Sale of Government Land and Immoveable Property ..	Rule 155
Section II.—Special Rules for the Forest Department—Conser- vancy and works charges	Rules 158 to 164
(i) Muster Rolls for labourers ..	Rule 158
(ii) Contractors	Rule 159
(iii) Measurements	Rules 160 to 161
(iv) Advances to Contractors and Workmen	Rule 162
(v) Record of Sanction and Expenditure	Rules 163 to 164
Section III.—Special Rules for the Public Works Department	Rules 165 to 266
I.—Financial responsibilities of Officers	Rule 165
II.—Administrative Approval and Technical Sanction	Rules 166 to 171
III.—Requisition by Civil Officers ..	Rules 172 to 173
IV.—Preparation of Estimates	Rule 174
V.—Contracts	Rules 175 to 177
VI.—Tenders	Rules 178 to 181
VII.—Security for performance of Contracts	Rule 183
VIII.—Provision in Contracts for Imported Stores	Rule 183

CHAPTER 10—WORKS—*contd.*

IX.—Enforcement of Terms of Contract	Rule 184
X.—Officers empowered to execute Contracts	Rules 185 to 187
XI.—Commencement of Work	Rule 188
XII.—Alterations in Design during Construction	Rules 189 to 191-A.
XIII.—Supplementary and Revised Estimates—	
(i) Supplementary Estimates	Rule 192
(ii) Revised Estimates	Rules 193 to 194
(iii) Utilisation of Completion Report as Revised Estimate	Rule 195
XIV.—Initial Records of Accounts	Rules 196 to 201
(a) Muster Roll	Rules 197 to 199
(b) Measurement Books	Rules 200 to 201
XV.—Works Accounts—	
A.—General Principle	Rules 202 to 203
B.—Labour engaged through Contractor	Rule 204
C.—Bills and Vouchers—	
(i) Forms of Bills and Vouchers	Rules 205 to 212
(ii) Preparation, Examination and Payment of Bills	Rules 213 to 219
D.—Aid to Contractors	Rules 220 to 221
E.—Work-charged Establishment	Rules 222 to 229-A.
(a) Conditions of Employment	Rules 224 to 225-A.
(b) Pay Bills	Rules 226 to 227
(c) Unpaid Wages	Rule 228
(d) Travelling Expenses	Rule 229
(e) Rent of Residences	Rule 229-A
F.—Issues of Materials—	
(i) General	Rule 230
(ii) To Contractors—	
(a) General Conditions	Rules 231 to 233
(b) Accounts Procedure	Rules 234 to 235
(c) Return of Surplus Materials	Rule 236
(d) Tools and Plant lent for use	Rule 237
(iii) Direct to Works—	
(a) Control over Issue of Stores	Rule 238
(b) Disposal of Surplus Materials	Rule 239
(c) Verification of Unused Balances	Rules 240 to 244
G.—Works Abstracts and Working Estimates—	
(a) Records of Charges in the Works Abstracts	Rules 245 to 247
(b) Watch over Liabilities and Balances	Rules 248 to 249
(c) Record of progress	Rule 249-A
H.—Register of Works—	
(a) Closing the Accounts on Completion of Work	Rules 250 to 251
(b) Completion Reports and Statements	Rules 252 to 253
(c) Schedule of Rates	Rule 254
I.—Contractor's Ledger—	
Scrutiny of Accounts by Contractors	Rule 255

CHAPTER 10.—WORKS—*concl'd.*

J.—Sundry Rulings—Employment of Military Labour ..	Rule 256
K.—Workshop—	
(a) General	Rules 257 to 258
(b) Estimate	Rule 259
(c) Annual Review of Account ..	Rule 260
L.—Non-Government Works—	
(a) Estimates	Rules 261 to 262
(b) Local Loan Works	Rules 263 to 264
(c) Takavi Works—	
(i) Provision of Funds	Rule 265
(ii) Recovery through the Civil Department	Rule 266

CHAPTER 11.—PUBLIC BUILDINGS

(i) Fixtures and Furniture	Rules 267 to 274
(ii) Purchase and Sale of Government Buildings	Rules 268 to 269
(iii) Hire of Office Accommodation	Rules 270 to 271
(iv) Use of Government Buildings by Auxiliary Force	Rule 272
(v) Register of Buildings	Rule 273
	Rule 274

CHAPTER 12.—LOANS AND ADVANCES

(i) Sanctions and Estimates	Rules 281 to 292
(ii) Interest	Rule 281
(iii) Conditions of Re-payment	Rule 282
(iv) Calculation of Interest	Rules 283 to 284
(v) Defaults in Payment	Rule 285
(vi) Accuracy of <i>plus</i> and <i>minus</i> Memorandum	Rules 286 to 287
(vii) Revenue Department Returns	Rule 288
(viii) Irrecoverable Loans and Advances	Rule 289
(ix) Periodical Review	Rules 290 to 291
	Rule 292

CHAPTER 13.—MISCELLANEOUS ADVANCES

I.—House building Advances	Rules 293 to 300
II.—Advances for purchase of conveyances	Rules 294 to 295
III.—Other Advances	Rules 296 to 298
IV.—Conditions of Re-payment	Rule 299
	Rule 300

BUDGET AND POWERS OF SANCTION.

CHAPTER 14.—BUDGET—

Section I.—Responsibility for the preparation of the Budget Estimates	Rule 301
Section II.—Preparation and submission of Departmental Estimates	Rules 302 to 304
The form of the estimates	Rules 303 to 304
Section III.—Estimate of Expenditure in England	Rules 305 to 307
Section IV.—Grants and their distribution	Rules 308 to 311
Section V.—Powers of Re-appropriation	Rules 312 to 314.

CHAPTER 14—BUDGET—*contd.*

(i) Different kinds of re-appropriation	Rule 313
(ii) Expenditure not provided for	Rule 314
Section VI.—Watching of Actuals ..	Rules 315 to 316-D.
Section VII.—General Rules for payment against grants ..	Rules 317 to 321
Section VIII.—Special Rules for the Public Works Department ..	Rules 322 to 326
Watching of actuals in the Public Works Department ..	Rules 325 to 326

CHAPTER 15—POWERS OF SANCTION

(i) Classification of Charges	Rules 327 to 335
(ii) Powers of Sanction to Expenditure	Rule 327
(iii) Write-off of Losses	Rule 328
(iv) Communication of Sanction ..	Rules 329 to 330-A.
(v) Date of Effects of Sanction ..	Rules 331 to 332
(vi) Lapse of Sanction	Rule 333 to 333-A.
(vii) Special Rule for the Public Works Department	Rule 334
	Rule 335

CHAPTER 16—TREASURY PROCEDURE—

(i) Responsibility of the Collector ..	Rules 336 to 336-A.
(ii) Responsibility of the Treasury Officer	Rules 337 to 338
(iii) Receipt of Money in the Treasury	Rule 339
(iv) Cheques and Receipt Books ..	Rule 340
(v) Cash Chests and Valuables of other Departments ..	Rule 341
(vi) Letter of Credit	Rules 342 to 343
(vii) Sub-Treasury Accounts ..	Rule 344
(viii) Closing for the Day	Rule 345
(ix) Returns to the Principal Auditor	Rule 346
(x) Returns of Forms supplied to the Public Works Department ..	Rule 347
(xi) Notices	Rules 348 & 349

CHAPTER 17—TREASURIES BANKING WITH A BRANCH OF THE IMPERIAL BANK OF INDIA—

(i) Receipts of Public Officers ..	Rule 350
(ii) Civil Charges	Rules 351 to 352
(iii) Departmental Payments	Rules 353 to 354
(iv) Refunds	Rule 355
(v) Discount on sale of Postage and other Stamps	Rule 356
(vi) Interest on Public Debt	Rule 357
(vii) Currency of Payment Orders ..	Rule 358

CHAPTER 18—LOCAL FUNDS

(i) Receipts and Payments	Rules 359 to 367
(ii) Verification of Balances	Rules 360 to 364
(iii) Miscellaneous	Rule 365
(iv) Audit	Rules 366 to 367
	Rules 368 to 371

APPENDICES

APPENDIX 1—

Forms prescribed by Government for bonds of indemnity to be executed by an individual, a firm, or a registered company respectively when leave salaries, vacation pay or pensions are drawn by Agents.

APPENDIX 1-A—

Indemnity Bond.

APPENDIX 1-B—

Form of Personal Security Bond.

APPENDIX 1-C—

Form of agreement for tenancies of Government residences let to private individuals.

APPENDIX 1-D—

Form of Cash Security Bond.

APPENDIX 1-E—

Form of Security Bond, where security is taken in cash by monthly deductions from pay.

APPENDIX 1-F—

Form of Security Bond, where securities mentioned in Financial Rule 40 (2) (a) are taken as security.

APPENDIX 1-G—

Form of Security Bond where Deposits in Post Office Savings Bank are taken as security.

APPENDIX 2—

Rules for the supply of articles required to be purchased for the public service.

APPENDIX 3—

*Deleted.**

APPENDIX 4—

*Deleted.**

APPENDIX 5—

Rules for the payment of Compensation for land taken up under the Land Acquisition Act I of 1894 (Government of India, Finance Department, Resolution No. 2209-A, dated 10th May 1895—as modified by F. D. No. 3469-A, dated 12th August 1896, No. 4166-A, dated 21st September 1897, No. 1605-A, dated 3rd April 1900 and No. 289-A, dated 19th March 1914).

APPENDIX 6—

List showing the dates on which Budget Estimates are required to be submitted by District Officers to Controlling Officers and by them to the Finance Department and the Principal Auditor and by the other officers who are required to submit their estimates direct to the Finance Department and the Principal Auditor.

APPENDIX 7—

List of Major, Minor and Sub-heads and Primary units of appropriation under each.

APPENDIX 8—

Rules regulating the Furniture Funds of His Excellency the Governor and the Commissioner in Sind.

APPENDIX 9—

Concessions granted by Government to persons undergoing anti-rabic treatment.

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

APPENDICES—*contd.*

APPENDIX 10—
Deleted.

APPENDIX 11—
Forms for security bond for advances and agreements.

APPENDIX 12—
Rules for the custody, supply and sale of stamps of all descriptions.

APPENDIX 13—
Rules for the distribution of Establishment and Tools and Plant charges.

APPENDIX 14—
List of Authorities responsible for watching the progress of expenditure under each Head of Account against the budget provision.

APPENDIX 15—
Instructions regarding the information required for verification of validity of title to the land upon which the house is, or is proposed to be, built.

APPENDIX 16—
Rules regarding destruction of Accounts records in offices rendering accounts to Audit Offices.

APPENDIX 17—
Rules for the accounting of fees received by Government officers for work done for private bodies.

APPENDIX 18—
Rules for the exhibition of losses in the Government Accounts and in the Appropriation Accounts.

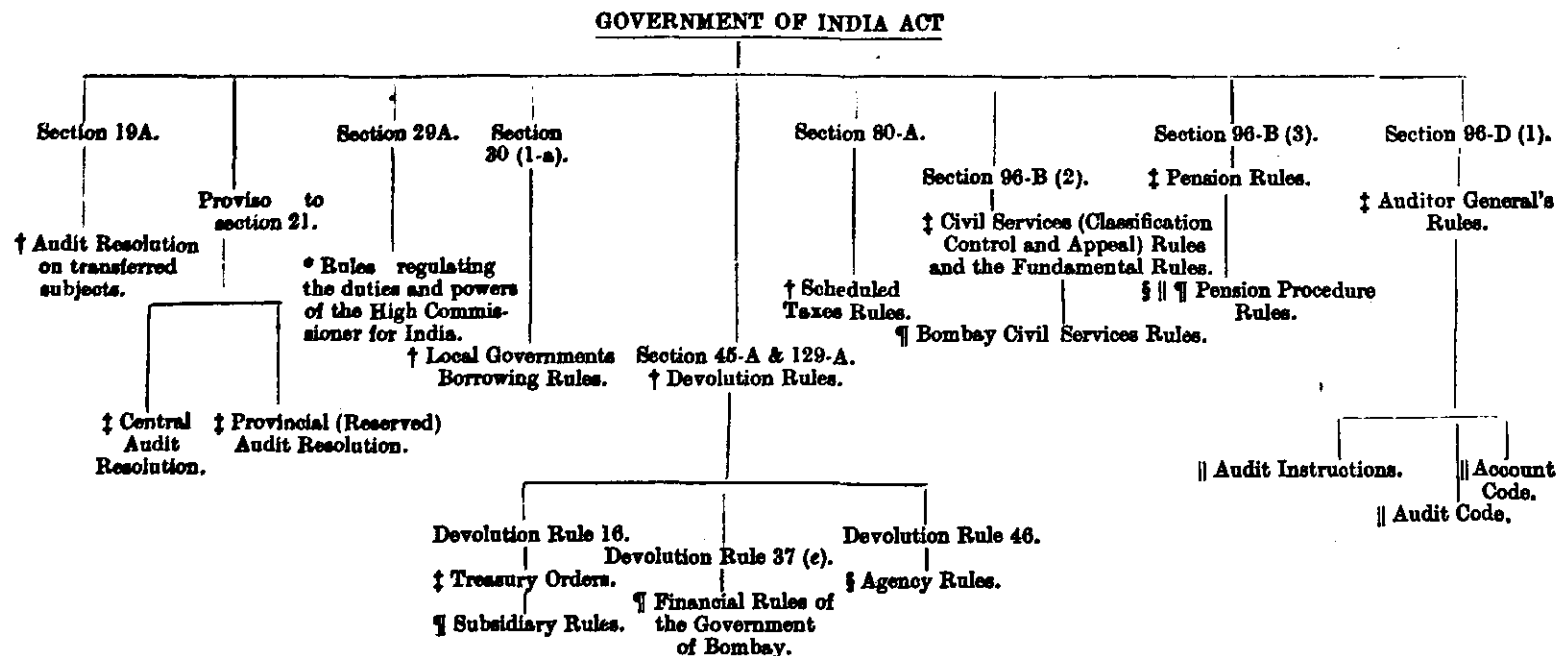
APPENDIX 19—
Rules for the guidance of local revenue officers in connection with the inspection of treasuries and sub-treasuries.

APPENDIX 20—
A Memorandum Explanatory of each rule in the Financial Rules of the Government of Bombay.

“ Financial Rules ” Series of Forms—Forms Nos. 1-42.

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

INDEX.

Subject.	Rules.	Pages.
A		
ACCOUNT OF PETTY CONTRACTORS—		
Form of —	205, 212	70, 71
ACCOUNTS—		
Chief Engineer exercises concurrent control with Audit Officers in — matters	39 (a), 165 (a) (1).	19 59
Closing the — of works on completion of work	250, 251	85
Control over — by Conservator	38	19
Destruction of — records	40-A and Appendix 16	21 and 323
Form and preparation of petty contracts —	212	71
Initial records of —	196	68
Responsibility of Superintending Engineers for —	39 (b)	19
Separate running — to be maintained for each contract or working estimate —	217 (c) and (d)	74
Sub-Treasury —	344	142
ADJUSTMENTS—		
Fictitious Stock — strictly prohibited	139	49
Inter divisional — in Forest Department.. ..	35 (a)	18
ADMINISTRATIVE APPROVAL—		
Applications for — to works costing less than Rs. 5,000	168	61
By whom given	166, 167, 171	61, 62
Revised — to alterations in original proposals when required	169	62
Revised — when necessary in cases of excesses over original estimates	169	62
Term — defined	167	61
ADVANCES—		
Certificate of availability of funds is required before grant of —	293-Note 2 294-Note 1 296-Note 5 297-Note 298-Note	96 100 103 104 105
Conditions for repayment of —	300	108
For house-building —	294 to 295	97, 100
Persons taking —, recovery of dues of local authorities from	294 (a)-VII, Note 1	98
Rules regulating drawing of —	293-A	96
To member of Co-operative Society	295	100
For law suits	299 (e)	107
For purchase of conveyances—		
Detailed rules for —	296 to 298	100-105
During period of deputation — should not be granted	296 (7) and 297 (7)	102 and 104
Motor cycle	297	103
Motor car or a motor boat	296	100
Other means of conveyance	298	104
Permissible after purchase of conveyance if application is made within one month of taking delivery	296-Note 3 293-A	103 96
Rules regulating drawing of —	296-Note 7	103
To temporary Government servants	294 (d)	100
For purchase of land		

Subject.	Rules.	Pages.
<i>A—contd.</i>		
ADVANCES—contd.		
For repairs or improvements to house	294 (b)—Note 1	99
Fresh — should not be sanctioned within three years of the previous advance except in special circumstances	296-Clause (4-A)	101
Instructions for information for verification of title to land while taking — for purchase, etc.	294 (a)—VII-Note 2 and Appendix 15 298-A	98 and 322
Interest chargeable on house-building, etc.		105
May be given to a subordinate officer of the Forest Department when not authorised to draw cheques	29	15
Miscellaneous —	293	96
Must not involve breach of the canons of financial propriety	293-Note 1	96
Not admissible to contractors employing Military labour	256	87
Payment of — on transfer to Public Works Department Subordinates from permanent advance	70	34
Payment of — to contractors : Form of bills and procedure	207, 208, 218, 219 28	71, 74 75 15
Permanent —		
Power of sanctioning to self cannot be exercised by officers in temporary service	299 (a)—Note 2	106
Responsible heads of branches or sections may keep if authorised	28 (a)—Note 1	15
Special passage — made in England by High Commissioner, how recoverable	299 (b)-Exception 28-Note 2	107
Temporary — to camelmen in Sind	299 (g)	15
To cart-owners in Kanara	220	167
To contractors prohibited : Exceptions		75
To non-gazetted Police Officers for travelling expenses, procedure for payment and adjustment of	29-A	15
To Officers proceeding on tour	299 (c)	107
To Officers— (i) appointed in England	299 (b)	106
(ii) on transfer	299 (a)	105
(iii) returning from long leave or deputation out of India	299 (b)	106
To persons bitten by rabid animals	299 (f) and Appendix 9	107 and 271
To Police Officers proceeding outside Indian waters with Government passage for extradition, etc. cases	299 (c)—Note 2	107
To students and candidates of Public Works Department under orders of transfer	299 (a)—Note 6	106
To temporary Government servants	293-Note 3	96
ALTERATIONS—		
Executive Engineers prohibited from making — in sanctioned designs	189	67
Previous approval of higher authority necessary to — in the sanctioned estimate likely to cause excess beyond the powers of the original sanctioning authority	190	67
Proposal for — of establishment	68	32
Rules regarding sanction in case of important structural —	191	67
APPROPRIATION—		
Expression — defined	311	123
Orders of — not permissible after close of the year	310	123

INDEX.

v

Subject.	Rules.	Pages.
<i>A—concl'd.</i>		
APPROPRIATION—cont'd.		
Public Works Department—	322 (a).	130
Cases in which — is not necessary	323	130
No — necessary in case of non-Government works ..	322 (b)	130
ARREARS—		
Of pay and allowances	30	16
AUDIT OBJECTIONS—		
Procedure regarding communication and recovery of amounts under —	33, 338 (5) and (6)-Notes	18, 139
AUDIT OF LOCAL FUNDS	368-371	152-153
B		
BILLS—		
First and final	206	70
Forms of — and vouchers	205-212	70-71
Form of pay — for work-charged establishment ..	226	78
Form, preparation, examination, and payment of works account —	205, 219	70, 75
Pay not due for payment before first working day of next month: Exceptions	51, 227	25, 78
Payment of —	69-73	34, 35
(i) In case of Public Works Department	69-70	34
(ii) In case of Forest Department	71-73	34, 85
Recoveries from Establishment —	74-75	35
Rules for the preparation, examination and payment of — of the Public Works Department ..	12 and (notes) 213-219	9, 72-75
Running Account —	207-210	71
When to be signed	51, 227	25, 78
BUDGET—		
Communication of sanction to —	308	122
Estimates—		
Civil	304-B	111
Debt Heads	304-D	119
Preparation of — of leave salary	304-B-Note 3	113
Public Works Department	304-C	114
Should not provide for posts held in abeyance ..	304-B-Note 2	113
Estimates for expenditure in England	305, 306, 307 and (Notes).	120, 121
Excess over grants voted by the Legislature requires the sanction of that body	314	125
Expenditure not provided in the — should rarely be incurred: Exceptions	314	125
Form of — estimates	303	109
Grants and their distribution	308	122
Inevitable payments for liabilities incurred ..	317	128
List of authorities responsible for control over expenditure against — provision	Appendix 14	283
Lump cuts in — to be distributed	308-Note-clause (c)	123
Procedure for surrender of savings in — grants ..	316-A to 316-D	127-128
Procedure for watching of actuals	315, 316, 325	125, 126, 131
Responsibility for — estimates	301	109
Responsibility of departmental officers for the progress of expenditure	316	126
Revised Estimates	304-A	110

Subject.	Rules.	Pages.
B—contd.		
BUDGET—contd.		
Rules for payments against grants	317-321	128-129
Rules for P. W. D.	322-326	130-132
Rules for preparation and submission of — ..	302-307	109-121
Rules for re-appropriations	312-313	123
BUILDINGS—		
Cost of portion of — dismantled without replacement, how adjusted	274	92
Hire of private — for office accommodation ..	272	91
How Municipal Tax on Government — is treated ..	272 (b)	91
How to deal with application for new — by Civil Officers in the Public Works Department ..	172	62
Interest should be charged when possession of — is taken before payment of price	156-A	54
May be sold or dismantled under orders of Government	271	91
Purchase and sale of Government —	270-271	91
Purchase of — requires sanction of Government ..	270	91
Register of — how maintained	274	92
Rules for provision of fixtures and furniture in public —	268	90
Rules regarding occupation of Government — by Auxiliary Force	273	91
Special rules regarding furniture in residences of Governor	260,	90
	Appendix 8	266
Temporary — may be sold or dismantled under the sanction of the Superintending Engineer ..	271	91
Term "Public" — defined	267	90
Transfer of — from one Department to another to be free of charge	156-B	54
BULLION, JEWELLERY, etc.—		
May be received in the Treasury in special cases ..	9 (b), 341 (c)	8, 140
C		
CASH BOOK—		
Form of — and its maintenance	34	18
Of the Forest Department	35, 36	18
Verification of—		
Certificate of cash	7	7
CASH CHESTS—		
Counting of money in —	6	7
Deposit of — in Treasury	8-9	8
Maintenance of —	5	7
Receipts into the treasury of —	9 (a), 341	8, 140
CASUALTIES—		
Procedure to be observed when charges fall vacant owing to sudden —	59 (3)	29
CHECK—		
Of Departmental Revenue	41	22
CHIEF ENGINEER—		
Control of — over expenditure	165 (a) (2) and (3)	60
Exercises concurrent control with audit officer over accounts matters, custody of stores, etc. ..	39 (a), 165 (a) (1)	19, 59

Subject.	Rules.	Pages.
<i>C—contd.</i>		
CHEQUES—		
Acceptance of — by branches of the Imperial Bank ..	4	6
Cancellation of —	13	12
Cheque Book	13 (a), 340	10, 139
Crossed — may be accepted by Treasuries specially authorized	4—Exception	7
Currency of P. W. expires after three months ..	17	12
Departmental officers to see that drawings on — are within budget grants and appropriations ..	13 (f)	11
For sums less than Rs. 10 allowed for return of deposits in the Presidency Magistrates' Courts in Bombay	13 (d)	11
Issued in payment of sums due to Government, when payment shall be deemed to be made	22-A	13
Limit on Public Works Department Sub-Divisional Officers' drawings on —	15	11
Loss of — books or forms to be notified promptly to the Treasury Officer	13 (c)	11
Marked not payable before a particular date not to be charged to account until that date	22-A—Note	13
May not be used for transfer of funds from one division to another	21	12
Petty sums payable in cash	13 (d), 14	11
Payment by —	13	10
Principal Auditor issues — in favour of the payee at provincial capitals	352	147
Procedure to be followed for lost —	22	13
Return of counterfoils to the Divisional Officer ..	20	12
Rules relating to —	13-22	10-13
Should not be drawn until intended to be paid away	19	12
COMPENSATION FOR LAND—		
Procedure regarding payment of —	110, Appendix 5	42, 189
Procedure for payment of — acquired by private negotiations	111	42
COMPLETION REPORTS—		
Utilisation of — as revised estimates	252 (a)	86
When required	252, 253	86
CONTINGENT CHARGES—		
Cash for — should not be mixed up with other cash balances	106	41
Classification of —	79, 80	37
Definition	78	37
Fixed allowances for contingent expenses are drawn in the establishment bills	80—Note	33
Manner of payments of —	103, 104	40
May be incurred and drawn within the amount allotted	82, 317, 318	38, 128
Mode of dealing with debits from other departments or provinces	105	41
Not payable from the grant of another year ..	318	128
Not to be drawn as an advance	319	128
Of Chief and Superintending Engineers, etc., how to be drawn	11, Note 1	9
'Other expenditure' defined	79—Note	37

Subject.	Rules.	Pages.
<i>C—contd.</i>		
CONTINGENT CHARGES—contd.		
Pay and fixed allowances should not be drawn as —:		
Exceptions	84	38
Payment of — in Public Works Department from		
imprest or regular cash	103	41
Powers of sanction regarding — and other ex-		
penditure	83	38
Recurring —	86	38
Recurring — should be reviewed from time to time ..	304-B—Note	114
	5—N. B.	
Responsibility of drawing officers for — ..	88	39
Responsibility of countersigning authority for — ..	89	40
Sanction required for recurring — ; Exceptions ..	86	38
Special rules for the Public Works Department in the		
matter of —	103-106	40-41
Supplies and services and contingencies defined ..	78	37
To be recorded as charges of the month in which		
disbursed from the Treasury	85	38
CONTRACTS—		
Agreements in K-2 form should be treated as — ..	186—Note	65
Authority for the acceptance of the original—sufficient		
to cover extra items of work in certain cases ..	186-A	65
By whom contract deeds should be prepared ..	177	63
Cases involving revision of fixed rates specified in —		
should be submitted to Government except in		
certain cases	157-B	55
Definition of term —	175, 176	63
Departure from rules for — require sanction of		
Government	187	66
Government — are exempt from stamp duty ..	184	65
Must be strictly enforced	184	65
Officers empowered to execute —	185	65
Powers of officers to give several — relating to same		
work to different contractors	186	65
Preparation of — in case of works of great magnitude ..	177	63
Principles to be followed while entering into — ..	157-A	54
Provision to be made in — for imported stores ..	183	65
Security should always be taken for fulfilment of — ..	182	64
Separate running account for each — ; Exception ..	217 (c) and (d)	74
Should contain stipulation as to quantity of work and		
time allowed for execution	175	63
CONTRACTORS: FOREST DEPARTMENT—		
Advances to — should be made in exceptional cases ..	162	57
Agreements required from — for work or supplies of		
sufficient magnitude—Exception	159 (a)	56
Form of bills and vouchers and authority for pay-		
ments to —	159 (b)	57
Payments due to — may be made to financing banks		
instead of direct, under certain conditions ..	19-A	12
Rules regulating the grant of advances to — ..	162	57
Security to be taken when advances are made to — ..	162	57
CONTRACTORS: PUBLIC WORKS DEPARTMENT—		
Advances not admissible on employment of military		
labour	256	67

Subject.	Rules.	Pages.
C—contd.		
CONTRACTORS: PUBLIC WORKS DEPARTMENT—contd.		
Advances to — prohibited: Exceptions ..	220	75
Bills of —: Scrutiny of measurements and rates ..	213-215	72-73
Financial aid to — ..	221	76
Forms of bills and vouchers ..	205-212	70-71
General conditions ..	231-233	79-81
Issue of materials to —: Accounts procedure ..	234-235	81
Minimum amount of earnest money to be recovered from — ..	180	64
Names of — failing to complete contract documents to be circulated ..	180	64
Payments due to — may be made to financing banks instead of direct, under certain conditions ..	19-A	12
Payment of advance payments ..	218	74
Payment of daily labour through — ..	205 to 219	70-75
Payment of running bills ..	217 to 219	73-75
Payment of secured advances ..	219	75
Precautions against double payments ..	216	73
Return of surplus materials ..	236	81
Scrutiny of accounts by — ..	255	87
Should produce evidence of their financial status ..	179	64
Tools and plant lent to — for use ..	237	81
Watch over balances of — accounts ..	248, 249	84, 85
Zamindar — in Sind: Rule regarding deposit of cash as earnest money may be relaxed in certain cases ..	179-A	64
CONTRACTOR'S LEDGER—		
Scrutiny by contractors ..	255	87
CONTROLLING AUTHORITY—		
For Budget Estimates ..	Appendix 6	204
For watching progress of expenditure ..	Appendix 14	282
Responsibility of — ..	89	40
COPIES—		
Issue of — of documents ..	31	17
D		
DEFINITIONS ..	Chapter I	1
DEPARTMENTAL ACCOUNTS—		
Financial control over — ..	38, 39	19
DEPARTMENTAL REVENUE—		
Responsibility for payment of — into the Treasury ..	41	22
DEPOSIT—		
Earnest money — ..	37	19
Of cash as earnest money from zamindar contractors in Sind, Rule to be relaxed in certain cases ..	179-A	64
Of cash chests, strong boxes and valuables in Treasury ..	8, 9	8

Subject.	Rules.	Pages.
D—contd.		
DEPOSIT—contd.		
Procedure for cash or Government Promissory Notes received from Contractors by Police Officers ..	37	19
Procedure for earnest money—received by the Director of Public Instruction in connection with tenders for printing, etc., of departmental books ..	37—Exception	19
Procedure regarding earnest money—tendered by contractors	37	19
Refund of lapsed —	111-B, 111-C	43
Security —	40	20
DEPOSIT WORKS—		
Limit of outlay on —	262	88
DISALLOWANCES—		
Recovery of —	33, 338 (6)	18, 139
Remission of —	330	133
DISCOUNT—		
On stamps	356	148
DIVISIONAL OFFICER—		
Disbursing officer of the Division	12	9
Duties of Public Works Department — ..	165 (c)	60
Powers of — to sanction work-charged establishment ..	224	77
DUPLICATES—		
Issue of — of receipts granted on bills and other documents paid for prohibited	31	17
E		
EARNEST MONEY DEPOSITS—		
Are required by departmental officers, Public Works Department	37	19
In cash from zamindar contractors in Sind: Rule to be relaxed in certain cases	179-A	64
Minimum amount of — to be recovered from contractors	180	64
Must be paid direct into Treasury	37	19
Received by the Director of Public Instruction in connection with printing, etc., of departmental books ..	37—Exception	19
Tendered by contractors: Procedure regarding ..	37	19
ESTABLISHMENT—		
Communication of changes in the personnel of Forest — to Principal Auditor	72	35
Forest Divisional Officers exercise the functions of Treasury Officers in respect of pay,— and travelling allowance charges	71	34
Formula for calculation of average cost	68	32
For surveying, drawing, tracing, etc., provided in estimates, classified as work-charged — ..	222-A	76
Procedure for the payment and charge of pay and travelling allowance of subordinate (Forest) on transfer	73	35
Procedure for recoveries on account of Security Deposits	75	35
Procedure for recoveries on account of court attachments	75-A	35
Recoveries from — bills	74-75	35
Revision of —	68	32

Subject.	Rules.	Pages.
E—contd.		
ESTABLISHMENT—contd.		
Rules for distribution of — and Tools and Plant Charges	Appendix 13 222-229	281
Work-charged —		76-79
ESTIMATES—		
Administrative approval may be exceeded in preparation of certain —	169	62
Abstract of —, how framed	245	84
For expenditure in England	305, 306, 307	120-121
For non-Government works	261-266	88-89
Preparation of —	174	62
Required for collection or manufacture of materials costing more than Rs. 10,000	123	46
Required for purchase of manufacture of tools and plant if cost exceeds Rs. 750	121	46
Revised —	193-194	68
Submission of — for works in the interest of general public	170	62
Supplementary —	192	67
Utilisation of completion report as revised —	195	68
Working —, separate running account to be maintained for each : Exception	217 (c) and (d)	74
EXPENDITURE—		
Orders conveying sanction to — must be communicated to the Principal Auditor	331-B	134
Orders sanctioning — if issued after previous consultation with the Finance Department should show that such reference was made	331-C	135
F		
FEES—		
Rules for the accounting of — received by Government officers for work done for private bodies	Appendix 17	339
FINANCIAL CONTROL—		
Over Departmental Accounts	38, 39	19
FINES—		
Recoverable by short draws of pay in the case of Establishments	74	35
FIRST AND FINAL BILL—		
Form of —	205, 206	70
FOREST WORKS—		
Documents relating to — exempted from stamp duty or registration	159 (a) (2)	56
FURNITURE—		
Cost of — for new offices may be included in the estimates of the offices concerned	268	90
Executive Engineer will not supply or repair — except for new offices	268	90
For circuit houses, rest houses and staging bungalows, how charged	268	90
Recoveries on account of hire of, or loss of, or damage to Government — may be made by deduction from pay. Special rules regarding — in residences of Governor and Commissioner in Sind	45 (b)	23
	269 and Appendix 8	90 and 266

Subject.	Rules.	Pages.
G		
GAZETTED GOVERNMENT SERVANTS—		
Pay of — payable to well-known Bankers on personal receipt	54	28
Procedure for payment of leave salaries of — of the Forest Department	56	28
Term "Agent" defined	54-Note 1	28
GRANTS—		
Disbursing officers responsible for excess over — ..	317	128
Modes of distribution of —	309	122
Procedure for surrender of savings in sanctioned — ..	316-A to 316-D	127-128
Rules for payments against — ..	317 to 321	128-129
Watching of actuals against —	315, 316, 325, 326	125, 126, 131, 132
H		
HAND RECEIPT—		
Form and use of —	205, 211	70, 71
Travelling expenses of work charged establishment may be paid on —	229	79
HOUSE-BUILDING ADVANCES—		
Construction of a house	294	97
Mortgage bond for —	294(a)-VI-Note	97
Persons taking —, recovery of dues of local authorities from	294 (a)-VII-Note 1	98
Purchase of a house	294	97
Repairs to a house	294	97
Rules for —	294, 295	97, 100
Rules regulating drawing of —	293-A	96
I		
IMPERIAL BANK OF INDIA—		
Civil charges	351	147
Civil establishment at provincial capitals	352	147
Currency of payment orders	356	148
Departmental payments	353, 354	147
Discount on sale of postage and other stamps	356	148
Interest on public debt	357	148
Receipt, custody and delivery of sealed packets of duplicate keys of strong rooms, etc., under the control of —	341 (d)	140
Receipts of Public Officers' Refunds	355	148
Treasuries banking with a branch of the —	350-358	147-148
IMPORTED STORES—		
Provision in contracts for —	183	65
IMPREST ACCOUNT—		
.. ..	28	15
INDEMNITY BOND—		
Rules for issue of — for drawing leave salaries, pensions, etc.	53	26
INDENT—		
For Stores	129	47
Form and preparation of — for Stores	129, 130	47
INEVITABLE PAYMENTS—		
Rules for —	317	128

Subject.	Rules.	Pages.
<i>I—contd.</i>		
INTEREST—		
Calculation of — on loans and advances	285	94
Default in payment of —	286	94
Payable by and to Government on loans —	282	93
Rate of — chargeable on house-building, etc., advances	298-A	105
Rules for payment of — on public debt	357	148
To be charged on price of land or building if possession taken before payment	156-A	54
IRRIGATION REVENUE—		
Collected in the Civil Department	43, 44	22
ISSUE OF MATERIALS—		
To Contractors	230 (1), 231-237	79, 81
To Works	230 (2), 238-244	79, 82, 84
ISSUE RATES—		
Fixing and revision of —	134, 135	48-49
Precautions when the — are less than the market rates	136	49
L		
LANDS—		
Advances for purchase of —	294 (d)	100
Instructions for information for verification of title to — while taking an advance	294 (a)-VII-Note 2 and Appendix 15	98
Interest should be charged when possession of — is taken before payment of price	156-A	54
Transfer of — or buildings, from one Department to another should be free of charge	156-B	54
LAPSED DEPOSITS—		
Refund of —	111-B, 111-C	43
LEAVE SALARY—		
Attachment of — for debt	75-A	35
LETTER OF CREDIT—		
Lapse of —	343	142
Term defined	342	142
Treasury Officer's duty in making payment against —	342	142
LOANS AND ADVANCES—		
Conditions for repayment of —	283	93
Default in repayment of —	286	94
Interest on — how calculated	285	94
Irrecoverable — to be written off under proper authority	290, 291	95
Payment of — by instalments	283	93
Periodical review of transactions of —	292	95
Plus and minus memoranda of —	288	94
Powers of sanction to and estimates of —	281	93
Punctuality in repayment of — necessary	284	94
Reconciliation of figures in the departmental returns for	289	95
Strict adherence to terms of — required on the part of borrowers	287	94

Subject.	Rules.	Pages.
<i>L—contd.</i>		
LOCAL FUND—		
Audit of	368-371	152-153
Contributions from—for pensions payable from general revenues to their permanent employees, procedure regarding	367	150
Overdrawal of balance at credit of —	361	149
Receipts and payments of —	360-364	149
Term defined	359	149
Use of Service Stamps by — officer prohibited	362	149
Verification of balance at credit of —	365	150
LOCAL LOAN WORKS—		
Limit of expenditure on —	263, 264	88, 89
LOSSES—		
Rules for the exhibition of — in the Government Accounts and in the Appropriation Accounts	Appendix I E	340
M		
“MARKET RATE” —		
Filling up of column — in the half-yearly Register of Stock	140	50
MATERIALS—		
Disposal of Surplus —	239	82
Reports of verification of unused —	240-243	82-83
Verification of unused balances of —	240-244	82-84
MEASUREMENT BOOK—		
Corrections must be duly attested in Forest —	160	57
Description of work or supplies in — must be lucid	160, 200	57, 69
Entries in — to be crossed off when bill is signed	161	57
Erasures, etc., in Forest — prohibited	160	57
Is the basis of all accounts of quantities	160, 200	57, 69
Maintenance of Standard-Public Works Depart- ment —	201	69
Pages of — should be machine numbered.. .. .	160	57
Procedure for examination and payment of bills	214-216	73
Reference to — to be noted in vouchers of payments (Forest)	161	57
Scrutiny of entries in — when preparing bills	213	72
Submission of — to Divisional office with bills	215	73
Superintending Engineers required to inspect —	201	69
MENIALS—		
Ineligible for pension	84	38
MONEYS—		
Counting of — in Cash Chests	6	7
Method of drawing — from the Treasury	11	9
MORTGAGE BOND—		
For advances for purchase of a motor car or motor boat	296-Notes 2 and 3	102, 103
For advances for purchase of a motor cycle	297-Note	104
For advances to cart-owners in Kanara	299 (g)	107
For house building advances	294 (VI)-Note	97

Subject.	Rules.	Pages.
M—contd.		
MUSTER ROLL—		
Labour reports in Public Works Department prepared from —	196	68
Maintained for work executed by labourers	158, 196	55, 68
Must be written up daily	158, 197	55, 68
Payments on — how to be made	158 (V), 199	56, 69
Rules for submission of labour reports in the Public Works Department	198	68
N		
"NO DEMAND" CERTIFICATE—		
Required before last payment of pay	51—Note 2	25
Required before payment of sums due at death	52	26
NON-GOVERNMENT WORKS—		
Estimate of cost of — is necessary	261	88
Limit of outlay in deposit works	262	88
Limit of expenditure on local Loan Works	263, 264	88, 90
No appropriation necessary for —	322 (b)	130
Provision of funds for and rules for recovery of expenditure on Takavi Works	265, 266	89
O		
OBJECTIONS—		
Audit —	33	13
OVER-CHARGES—		
Responsibility for —	32	17
P		
PAY—		
Attachment of — or leave salary for debt	75-A	35
Bond of indemnity for drawing — etc.	53	26
Claims to arrears or increases of — and allowances	30	16
Death of payee	52	26
Due date for drawing — and allowances	51	25
Letters, etc., conveying sanctions for additions to — should contain a brief but clear summary of the reasons for the grant	331-A	134
Proposals for revision of —, retrospective effect should not be given	333-A	135
Undisbursed balance of cash obtained on bills for — should not be mixed up with regular cash balance (Public Works Department)	77	36
Undisbursed — may not be placed in deposit	76	36
PAYMENTS—		
By cheques	13-22-B	10-13
Cases in which — not allowed without sanction of Principal Auditor	30 (a) and Note 1	16
Departmental — by postal money order	27	14
Drawing of money from the Treasury	10-22-B	9-13
Every payment must be supported by vouchers	23	13
Forms of contractors' bills and vouchers	205-212	70-71
Made on authority of pay order	24	14
Of bills	69-73	34-35
Of claims over six months old require sanction of Principal Auditor	30 (a)	16

Subject.	Rules.	Pages.
P—contd.		
PAYMENTS—contd.		
Omission of pies and annas in —	214, Notes 1 and 2	73
On account of increase of pay not to be made without due provision	30 (c)	17
Precaution against double —	216	73
Procedure in case of — of Contractors' Bills ..	213 to 219	72-75
Remittance of pay of Public Works Department Subordinates by postal money orders ..	69	34
Rules for departmental — at Branch of Imperial Bank	353-354	147
Rules relating to — of civil charges at the Branch of Imperial Bank	351	147
To contractors may be made to financing banks instead of direct, under certain conditions ..	19-A	12
PAYMENT ON ACCOUNT—		
Forms of bills	205, 207, 208, 209, 212	70, 71
PENSION—		
Admissible for the day of death	52 (a)	26
Bond of indemnity for drawing —	53	26
Contributions from Local Funds for — payable to their permanent employees from general revenues, procedure regarding	367	150
Payment of — of deceased pensioner	52 (b)	26
Payment of part of — before expiry of the month, when allowed	51 (d)	25
PERMANENT ADVANCE OR IMPREST ACCOUNT—		
Conditions of grant of —	28 (a)	15
Expression "Imprest" defined	28 (b)	15
Expression "Temporary Advance" defined and account of temporary advance	28 (c)	15
Limit in case of Public Works Department ..	28 (b)	15
Responsibility of imprest holder for safe custody of imprest —	28 (c)	15
Responsible heads of branches or sections may keep if authorised	28-Note 1	15
POSTAGE STAMPS—		
Discount on sale of — how allowed	356	148
Procedure for obtaining service —	87	39
Procedure regarding refunds of spoilt — and of judicial stamps allowed by courts	108-A	42
R		
RE-APPROPRIATION—		
Different kinds of —	313	123
General conditions regarding —	313-Note 5	124
Powers of —	312	123
Special justification required for — from "Reserve" or common pool	316-D	128
RECEIPTS OF (GOVERNMENT) MONEY—		
May be realised in legal tender coins, currency notes, cheques, R. T. R. Demand drafts, etc. ..	3	6
Payer should be given a receipt for —	1	5
Special officers not authorised to realise departmental receipts (Public Works Department)	2-A-Note	6

Subject.	Rules.	Pages.
<i>R—contd.</i>		
RECEIPTS OF (GOVERNMENT) MONEY—<i>contd.</i>		
System of passing — by Public Works Department officers	2	5
Treasury Officer should not sign a duplicate receipt on the ground that the original has been lost	339	139
RECEIPTS INTO THE TREASURY—		
Of bullion, jewellery and valuables	9, 341	8, 140
Of cash chests, strong boxes, etc.	9, 341	8, 140
Of Departmental Funds	8	8
Treasury Officer should not sign a duplicate receipt on the ground that the original has been lost	339	139
RECOVERIES—		
From Establishment bills	74-75	35
May be made by deductions from pay when on account of hire of, or loss of, or damage to, Government furniture	45 (b)	23
Of dues payable to local authorities by persons taking house-building advances	294 (a)-VII-Note 1	98
Of fines	74	35
REFUNDS—		
How — can be made by the Bank	355	148
Of lapsed deposits	111-B, 111-C	43
Procedure for — of irrigation or any other kind of revenue	108, 109	42
Procedure regarding — of spoilt stamps and of judicial stamps allowed by courts: Superintendents of Stamps to check	108-A	42
Responsibility of verifying claimant's title to —	111-B, Note 107	43
Sanction to — of revenue	107	42
REGISTER OF WORKS—		
Closing the accounts on completion of work	250-251	85
Completion Report and Statements	252-253	86
Schedule of Rates	254	86
RENT—		
Procedure for recovery of — from Government servants and pensioners	45-50	23-24
Recovery of — from Government servants	45 (b)	23
Recovery of — in advance from private persons	45 (a)	23
Recovery of — from pensioners	46	23
Recovery of — from work-charged establishment	229-A	79
RESIDENTIAL BUILDINGS—		
Expenditure on — and gardens and nurseries not to be incurred without specific provision or assurance from competent authority	188	66
RESPONSIBILITY—		
For bringing out material deviations rests with the Executive	191-A	67
Of controlling authority	89	40
Of different authorities	88	39
REVENUE RECEIPTS—		
Checks on —	41	22
Irrigation Revenue collected in the Civil Department	43, 44	22
Of the Public Works Department	42	22

Subject.	Rules.	Pages.
R—concl'd.		
REVENUE RECEIPTS—cont'd.		
Procedure for Irrigation revenue collected in Civil Department	43, 44	22
Recoveries of rent on buildings and lands ..	45-50	23-24
Recovery of debts should receive special attention ..	42 (b)	22
Responsibilities of Divisional Officers for assessment, realisation, etc.	42 (a)	22
REVIEW—		
Annual — of accounts of workshops	260	88
Of half-yearly Register of Stock	141	50
REVISED ESTIMATES: PUBLIC WORKS DEPARTMENT—		
Comparison with latest sanction necessary ..	104	68
Utilisation of completion reports as — ..	195	68
When necessary	193	68
ROAD METAL—		
Adjustment of the cost of land acquired for— quarries, rules regarding	152-A	52
Rules for payment of supplies of —	151	51
Schedule of rates for —	153	52
Verification of —	152	52
RUNNING ACCOUNT BILLS—		
Forms of —	205, 207, 208, 209	70, 71
S		
SALE—		
Rules relating to — of Government land and immovable property	156, 157	54
SANCTION—		
Classification of charges	327	133
Communication of —	331, 332	133, 134
Date of effect of —	333	135
Lapse of —	334	136
Lapse of — in case of Public Works Department Works	335	136
Powers of — to expenditure	328	133
Powers of — to write off losses	329, 330	133
To investigate claims to arrears of pay, etc. ..	30 (b)	17
SCHEDULE OF RATES—		
For road metal	153	52
For works	254	86
SCHOLARSHIPS—		
Educational — disbursing of	30 (a) Note 2	16
SECURITY DEPOSITS—		
Claims for — lodged by deceased Government servants.	40-Note	20
Form of — for performing contracts (P. W. D.) ..	182	64
Must be taken from contractors (Forest) when advances are made	162	57
Procedure for recoveries on account of — from establishment	75-A	35
Rule regarding — of establishment	40	20
Should always be taken for performance of contract (Public Works Department)	182	64

Subject.	Rules.	Pages.
<i>S—contd.</i>		
STAMPS—		
Discount on —	356	148
Procedure regarding refunds of spoilt — and of judicial — allowed by courts	108-A	42
STOCK—		
Authority of Divisional and Sub-Divisional Officers required for issue of — : Exceptions	129	47
Fictitious — adjustments strictly prohibited	139	49
Half-yearly register of —	140, 141	50
Issue rates of —	134-136	48, 49
Issues of —	129-131	47, 48
Payment for — received	132, 133	48
Purchase of — for execution of sanctioned works in Public Works Department	120	45
Purchase or manufacture of — to keep reserve up to sanctioned limit	124, 125, 126	46
Purposes for which — may be issued	129	47
Quantity Accounts of —	115 (a), 127-131	44, 47-48
Receipts of —	127-128	47
Recoveries for — issued	134-136	48-49
Register of Receipts and Issues	128, 130	47
Reserve of —	125, 126	46
Rules relating to recovery of value of materials sold to municipalities, etc.	137	49
Sources from which — may be received	127	47
Value accounts of —	115 (b), 132-136	45, 48-49
STOCK ACCOUNTS—		
Are of two kinds	115	44
Payments for supplies	132, 133	48
Procedure for stock-taking	116, 143-145	45, 50
Prompt record of transaction: Exception	131	48
Quantity Accounts	115 (a), 127-131	44, 47-48
Rules for the maintenance of quantity accounts	115 (a)	44
Rules relating to stock-taking	116	45
Rules for the maintenance of value accounts	115 (b)	45
Value Accounts	115 (b)	45
STOCK-TAKING—		
Must be conducted annually	142	50
Procedure in case of —	143-145	50
STORES (PUBLIC WORKS DEPARTMENT)—		
Acquisition of —	120-124	45-46
Classification of —	117	45
Control over issue of — direct to works	238	82
Divisional Officer responsible for arrangement for custody of —	118	45
Form, preparation and examination of indents for —	130	47
Indents for —	122	46
Other than tools and plant	120	45
Procedure for dealing with — on receipt	113	44
Procedure for issue of —	114	44
Procedure on taking delivery of —	128	47
Reserve of stock	125-126	46
Responsibility for maintenance of correct record of —	112	44
Responsibility for — on death or departure of person in charge	119	45

Subject.	Rules.	Pages.
<i>S—concl.</i>		
STORES (PUBLIC WORKS DEPARTMENT)—<i>contd.</i>		
Rules regarding supply of articles for the Public Service	Appendix 2	184
Suppliers to be given acknowledgments	128	47
Tools and Plant	121-124	46
Value of — term defined	329-Note 2	133
SUB-TREASURY ACCOUNTS	344	142
SUPERINTENDING ENGINEERS—		
Duties of —	165 (b)	60
Power of — to sanction work-charged establishment ..	224	77
Required to inspect Measurement Books	201	69
SUPERVISION CHARGES—		
Recovery of —	137, 138	49
SUPPLEMENTARY ESTIMATE—		
Amount of original estimate to be shown in	192	67
When necessary	192	67
T		
TAKAVI WORKS—		
Provision of Funds for —	265	89
Recovery of cost of — through the Civil Department	266	89
TAX—		
Rules relating to municipal — on buildings	272 (b)	91
TECHNICAL SANCTION—		
Defined	166	59
When — is accorded	167-170	61-62
TENDERS—		
Amount of earnest money to accompany —	180	64
Rules regarding invitation and acceptance of —	179-181	64
Should be accompanied by earnest money	179	64
To be invited in the most open and public manner, form of notice for — etc.	178	63
TOOLS AND PLANT—		
Adjusting value of famine — transferred to the stock of ordinary —	147	51
Examination and count of — received	146	51
May be lent temporarily to contractors	237	81
Payments for supplies of —	148	51
Purchase or manufacture of — must be covered by estimates if cost exceeds Rs. 750	121	46
Recoveries on account of hire for —	148	51
Recoveries for sales and transfers of —	149	51
Rules for the distribution of establishment and — charges	Appendix 13	281
Verification of —	150	51
TRANSFER OF CHARGE—		
Report of — to be made to the Principal Auditor	58, 59	28
Responsibilities of the relieving and relieved officers of the Public Works Department in regard to cash and Stores account, etc.	60-67	29-31

Subject.	Rules.	Pages.
<i>T—contd.</i>		
TREASURY—		
Includes a Military Treasure chest in case of Public Works Department	11, Note 2	9
Rules for the guidance of Local officers for Inspection. Rules for receipt, custody and delivery by — of sealed packets of duplicate keys of strong rooms, etc., under the control of the Imperial Bank of India ..	App. 19	343
	341 (d)	140
TREASURY PROCEDURE—		
Bills paid at branch of Imperial Bank are examined by the Collector first	351	147
Closing for the day	345	145
Comparison of receipts in the Branch of Imperial Bank between Departmental and Treasury Officers.	350	147
Notice of hours of work to be prominently exhibited.	348, 349	146
Payment is made at a Sub-Treasury on cash orders: Exceptions	344	142
Payment orders are valid for a time not exceeding ten days	358	148
Principal Auditor issues cheques in favour of the payee at provincial capitals	352	147
Process of closing for the day	345	145
Punctual despatch of the bi-monthly accounts to Principal Auditor	346	146
Receipt of money in the Treasury	339	139
Responsibility of Collector	336	137
Responsibility of Treasury Officer	337, 338	138
Returns to the Principal Auditor	346	146
Returns of Forms supplied to the Public Works Department	347	146
Rules for the guidance of Local officers for Inspection of treasuries	App. 19	343
Treasury Officer should send a quarterly statement of numbers and dates of cheque books and receipt books to Divisional officers (P. W. D.) ..	347	146
U		
UNDISBURSED PAY—		
Custody of —	76-77	36
V		
VALUABLES—		
Deposit of — in Treasury	8, 9, 341	5, 140
VOUCHERS—		
Forms of bills and — (P. W. D.)	205-212	70-71
For Departmental Payments	23-27	13-14
Preparation, examination and payment of bills ..	213-219	72-75
W		
WORKS—		
Actual execution of — is dependant on funds being available	173	63
Administrative approval of and technical sanction to —	166-171	61-62
Alterations in design during the construction of — ..	189-191	67
Closing the accounts on commencement of — ..	188	66
Completion of —	250, 251	85
Contracts for —	175-177	63
Executed by Civil officers	154-157	53-55
Expenditure on — executed by Civil officers ..	154	53

Subject.	Rules.	Pages.
<i>W—contd.</i>		
WORKS—contd.		
Extra items of —, authority for the acceptance of the original contract is sufficient to cover, in certain cases	186-A	65
Extra items of — not provided for in tenders accepted by higher authorities can be sanctioned by Executive Engineers under certain conditions	186-A	65
Financial Responsibilities of officers	165	59
Forest —, documents relating to, exempted from stamp duty or registration	159 (a) (2)	56
Issues of materials to — :		
Control over issue of stores	238	82
Disposal of surplus materials	239	82
Local loan —	263-264	88-89
Verification of unused balance	240-244	82-84
Liabilities should be discharged on account of completed — (Forest) and a completion report submitted at once	164	59
New Provincial major —, procedure for preparing lists of —	304-C-	115
No — should be commenced until funds allotted	(c), (d) and (e) 188	66
Non-Government —	261-266	88-89
Preparation of estimates for —	174	62
Record of sanction and expenditure of — (Forest)	163, 164	59
Register of —	250-254	85-86
Requisition by Civil officers for —	172-173	62
Responsibility for bringing out material deviations in —	191-A	67
Rules for expenditure on —	320 and 324	129-130
Rules relating to execution of —	155	53
Special rules for the Forest Department	158-164	55-59
Special rules for the Public Works Department	165-266	59-89
Takavi —	265-266	89
Tenders for execution of —	179-181	64
Treatment of expenditure on — executed by Civil officer	154	53
WORKS ABSTRACTS—		
Exhibition of progress in —	249-A	85
Kept for each working estimate or portion thereof	247	84
Record of charges in the —	245-247	84
Sub-heads how determined	245	84
Watch over liabilities and balances	248, 249	84-85
WORKS ACCOUNTS—		
Forms of bills and vouchers	205-219	70-75
General principles regarding —	202, 203	69-70
Payment of labourers	204	70
Payment to Contractors and Suppliers	205-219	70-75
Payment to work-charged establishment	226-229	78-79
Preparation, examination, payment of bills	213-219	72-75
WORK-CHARGED ESTABLISHMENT—		
Conditions of employment	224-225-A	77
Cost of — must be shown as a separate sub-head of the estimate	223	77
Form of pay bills for —	226	78
For surveying, drawing, tracing, etc., provided in estimates classified as —	222-A*	76
Leave concessions to operators of dragline excavators injured, or falling ill, or otherwise	225-A	77

Subject.	Rules.	Pages.
W—concl.		
WORK-CHARGED ESTABLISHMENT—contd.		
Members of — not entitled to pension, leave, etc. :		
Exceptions	225, 225-A	77
Pay bills of — when to be signed	227	78
Powers of Divisional Officers or Superintending Engineers to sanction —	224	77
Recovering rent from — and conditions of occupation of quarters provided for —	229-A	79
Term defined	222	76
Travelling expenses of —	229	79
Unpaid wages of —	228	79
WORKSHOP—		
Annual review of account of —	260	88
Cost of work executed in Divisional — for private parties to be recovered in advance	258	87
Estimate for work to be executed in — for private party	259	87
Only work required by Department to be undertaken in Divisional —	257	87
WRITING OFF—		
Irrecoverable loans and advances	290, 291	95
Power of sanction to — losses	329, 330	133

CHICKED
2008-04

12143

Govt. of Bombay
Financial Survey...

SERVANTS OF INDIA SOCIETY'S LIBRARY
POONA 4.

1. Books taken from the Library may not be retained for more than a fortnight.
2. Borrowers will be held strictly responsible for any damage done to books while the books are in their possession.