

FINANCIAL PUBLICATIONS OF THE
GOVERNMENT OF BOMBAY

No. 1

FINANCIAL RULES
UNDER
DEVOLUTION RULE 37 (c)



SECOND EDITION

(Corrected up to 31st July 1935)

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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.

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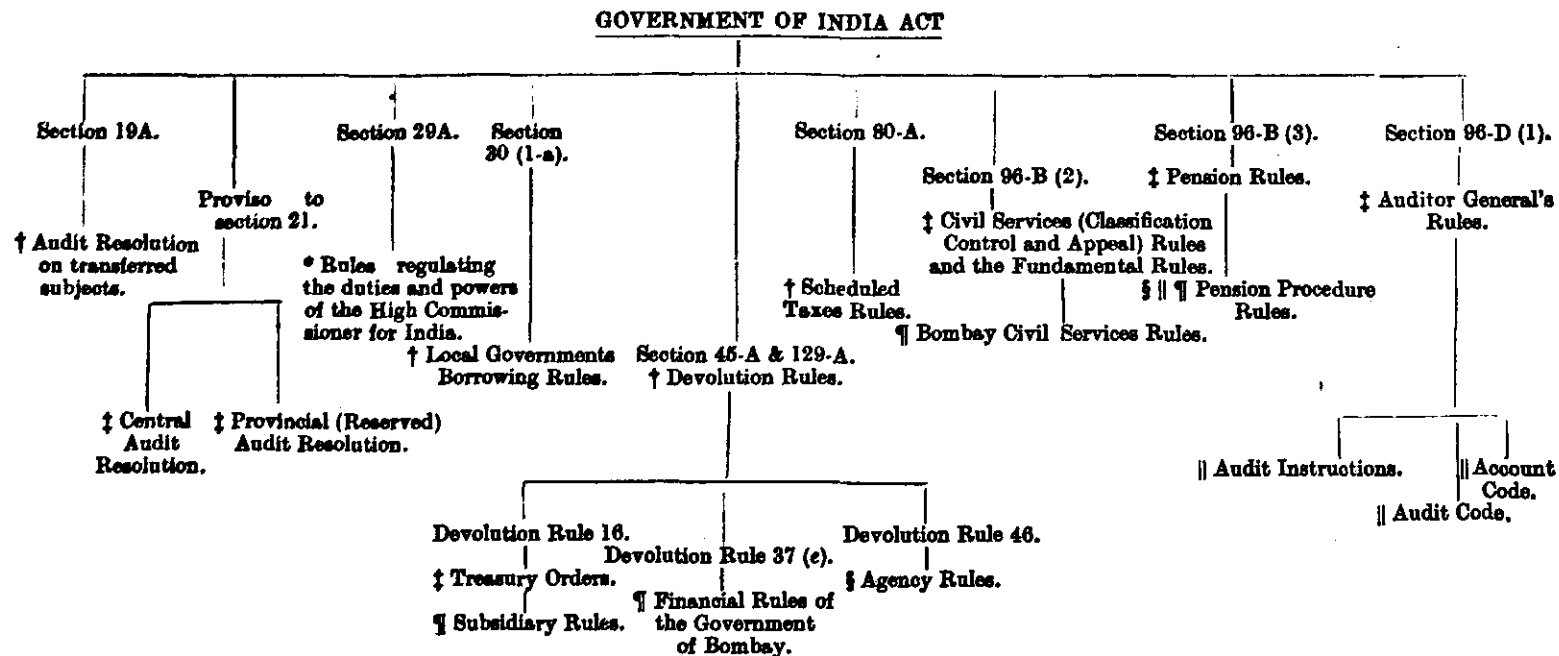
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* Issued by the Privy Council.
 † Issued by the Houses of Parliament.
 ‡ Issued by the Secretary of State.

§ 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.**

FINANCIAL RULES

Under Devolution Rule 37 (c).

GENERAL.

CHAPTER 1—DEFINITIONS.

(i) **Abstract Bill.**—A bill without details either for contingent or travelling allowance expenditure, paid at a Treasury without the scrutiny and countersignature of a controlling authority, to save delay in the discharge of a claim.

(i-a) **Appropriation.**—A sum of money assigned for expenditure on a specific item or object or a group of items or objects. It is intended to cover all the charges including the liabilities of past years to be paid during the year or to be adjusted in the accounts of that year.

(ii) **Canons of Financial Propriety.**—The six canons laid down in Rule 10 (a) of the Auditor General's Rules issued under Section 96-D (1) of the Government of India Act (*vide* Fin. R. 320).

(iii) **Cash Order.**—A payment order issued by a Huzur Treasury on a Sub-Treasury under its jurisdiction.

(iv) **Central Revenue and Expenditure.**—Revenue and expenditure administered by the Government of India.

(v) **Controlling Officer.**—In relation to expenditure under any head of account, the authority responsible for control over expenditure as specified in Appendix 14.

(vi) **Detailed Bill.**—A bill setting forth the details of either contingent or travelling allowance expenditure, and subject to countersignature by a controlling authority. It is marked "not payable at the Treasury" when it is prepared in support of a charge already drawn on an abstract bill.

(vii) **Detailed Head.**—A sub-division of a primary unit.

(viii) **Devolution Rules.**—The Rules made by the Governor-General in Council, with the sanction of the Secretary of State in Council and with the approval of both the Houses of Parliament, under Section 45-A of the Government of India Act, sub-section (1) of which reads thus:—

45-A. (1) Provision may be made by rules under this Act—

(a) for the classification of subjects in relation to the functions of government, as central and provincial subjects, for the purpose of distinguishing the functions of local Governments and local legislatures from the functions of the Governor-General in Council and the Indian legislature;

(b) for the devolution of authority in respect of provincial subjects to local Governments, and for the allocation of revenues or other moneys to those Governments;

(c) for the use under the authority of the Governor-General in Council of the agency of local Governments in relation to central subjects, in so far as such agency may be found convenient, and for determining the financial conditions of such agency ;

and

(d) for the transfer from among the provincial subjects of subjects (in this Act referred to as "transferred subjects") to the administration of the Governor acting with Ministers appointed under this Act, and for the allocation of revenues or moneys for the purpose of such administration.

(ix) **Disbursing Officer.**—An officer who can draw money either by bills or cheques (*vide* Subsidiary Rules under Treasury Order No. 16).

(x) **District Officer.**—The officer in charge of a "District", the unit of administration in British India.

(xi) **Fundamental Rules.**—Rules made by the Secretary of State in Council under Section 96-B (2) of the Government of India Act, which runs thus :—

96-B (2) The Secretary of State in Council may make rules for regulating the classification of the civil services in India, the methods of their recruitment, their conditions of service, pay and allowances, and discipline and conduct. Such rules may, to such extent and in respect of such matters as may be prescribed, delegate the power of making rules to the Governor-General in Council or to local Governments, or authorise the Indian legislature or local legislatures to make laws regulating the public services :

Provided that every person appointed before the commencement of the Government of India Act, 1919, by the Secretary of State in Council to the civil service of the Crown in India shall retain all his existing or accruing rights, or shall receive such compensation for the loss of any of them as the Secretary of State in Council may consider just and equitable.

(xi-a) **Head of a Department.**—An authority declared to be such under Rule 9 (23) of the Bombay Civil Services Rules.

(xii) **Major Head.**—A main unit of classification of revenue and expenditure in public accounts.

(xiii) **Major and Minor Works.**—(a) Major work means an original work, the estimated cost of which, exclusive of departmental charges, exceeds Rs. 10,000.

(b) Minor work means an original work, the estimated cost of which, exclusive of departmental charges, does not exceed Rs. 10,000.

(xiv) **Minor Head.**—A sub-division of a major head.

(xiv-a) **Non-recurring expenditure.**—Expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by

instalments. For the purposes of these rules sanction to any item of expenditure which is chargeable to contingencies or to pay of establishment and which does not extend beyond the financial year or beyond six months within the financial year is deemed to be a sanction for non-recurring expenditure.

(xv) **Non-voted Expenditure.**—Expenditure which, under Section 72-D (3) of the Government of India Act, is not subject to the vote of the Legislative Council.

(xvi) **Pre-audit Cheque.**—A cheque issued by the Principal Auditor or any officer of the Indian Audit Department in payment of a civil claim at the Provincial Capital, after audit.

(xvii) **Principal Auditor.**—A head of an office of accounts and audit in the Indian Audit Department who is immediately subordinate to the Auditor General.

(xviii) **Proposition Statement.**—A statement setting forth the financial effect of a proposal involving the creation, alteration or abolition of appointments on an establishment.

(xix) **Provincial Revenue and Expenditure.**—The revenue and expenditure entrusted to the control of the Local Government of a Governor's Province under the Government of India Act.

(xx) **Reappropriation.**—The transfer of funds from one unit of appropriation to another.

(xxi) **Recurring Charge.**—A charge which involves a liability beyond the financial year in which it is originally sanctioned.

(xxi-a) **Recurring expenditure.**—All expenditure which is not non-recurring. It includes all establishment or other monthly charges sanctioned for a period extending beyond the financial year or for a period of more than six months within the financial year.

(xxii) **Reserved Subject.**—A provincial subject which is not a transferred subject.

(xxiii) **Subsidiary Rules.**—Rules issued by the Finance Department of Government under Treasury Orders.

(xxiv) **Sub-Treasury.**—A Government Treasury for a taluka in direct subordination to the Huzur Treasury of a District.

(xxv) **Suspense Head of Account.**—The head of account which records transactions of a temporary character which are not adjustable in accounts as final outlay or the correct classification of which cannot be determined at once.

(xxvi) **Transferred Subject.**—A provincial subject administered by the Governor acting with a Minister.

(xxvii) **Treasury Orders.**—Orders issued by the Governor-General in Council with the previous sanction of the Secretary of State in Council, under Devolution Rule 16. They deal with rules regulating the procedure to be followed in the payment of moneys into, and in the withdrawal,

transfer and disbursement of moneys from, the public account, and for the custody of moneys standing in the account.

(xxviii) **Units of Appropriation—Primary.**—The primary division, into which, a grant allotted to a major head of account, is, for the purpose of financial control, divided. They are as detailed in the last column of Appendix 7 to this publication.

(xxix) **Units of Appropriation—Secondary.**—The division into which a primary unit of appropriation is, for the purpose of financial control, divided or sub-divided.

(xxx) **Voted Expenditure.**—Expenditure which is subject to the vote of the Legislative Council.

(xxxi) **Work.**—The term “work” when by itself, is used in a comprehensive sense, and applies not only to works of construction or repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores, or the operations of a workshop.

(xxxii) **Works Expenditure and Works Outlay.**—These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of works. The charges falling under these categories may be met when, under the rules, any receipts are taken in reduction of the charges, but they do not include the cost of the general services, tools and plant, establishment, or any charges not taken to final heads of account, but kept under one of the suspense accounts.

CHAPTER 2—GENERAL PRINCIPLES AND RULES.

Section I—Receipt of Government Money.

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

2. The following system should be adopted for passing receipts for money received on behalf of Government :—

(1) Each member of the Supervisor Establishment and the Bombay Subordinate Engineering Service not in charge of a Sub-Division, Sectional Inspectors and temporary Overseers in charge of Sections and Canal Inspectors employed on irrigation works where there are no Sectional Inspectors or Subordinates should be supplied with a receipt book with foils in triplicate. A security deposit of Rs. 50 should be taken from Sectional Inspectors and Canal Inspectors.

(2) Each Cashier of a Divisional Office or the Head Clerk in a Divisional Office carrying on such duty, and the Head Clerk of a Sub-divisional Office should be supplied with a receipt book with foils in duplicate.

(3) Each supervisor or overseer or Sectional Inspector or temporary overseer in charge of a section or Canal Inspector employed on irrigation works where there are no Sectional Inspectors or Subordinates whenever he receives money on behalf of Government should hand a permanently numbered receipt to the depositor and send the duplicate with the money to the cashier or the Head Clerk carrying on such duty in the Divisional Office, or the Head Clerk in the Sub-divisional Office, who will issue a receipt from his book and paste the supervisor's or overseer's etc., receipt against his counterfoil. The Supervisor or Overseer, etc., will paste the receipt of the cashier or the Head Clerk carrying on such duty in the Divisional Office, or the Head Clerk in the Sub-divisional Office, on his counterfoil. Any supervisor or overseer, etc., found giving a receipt not in the prescribed form will be severely dealt with. He should on no account lump items in one counterfoil but should send the counter foil of each receipt granted.

(4) If the supervisor or overseer, etc. is far away from the headquarters he should deposit the money in the nearest treasury and send the treasury chalan with his duplicate receipt to the cashier or the Head Clerk carrying on such duty in the Divisional Office or the Head Clerk in the Sub-divisional Office, who will send him a receipt and paste the Supervisor's or overseer's etc., receipt and chalan against his counterfoil,—the supervisor or overseer, etc. pasting the receipt of the cashier, etc., against his counterfoil.

(5) The Executive Engineers and the Sub-divisional Officers will examine the receipt books issued to all their subordinates at every convenient opportunity and at least once a month and initial them in token of their scrutiny.

(6) The receipt books with foils in triplicate should be obtained annually on indent by the Executive Engineers from the Manager, Yeravda Prison Press. One receipt book at a time should be issued to each subordinate by name and should be kept in the personal custody of the officer to whom the receipt book is issued. In the case of transfer the receipt book will be personally handed over to the relieving officer, who will certify in his charge papers that he has received the receipt book, stating the number of blank foils in triplicate which it contains. The Executive Engineer should keep an account of all the receipt books obtained by him for his Division and should keep the stock in safe custody in his office chest.

(7) Divisional Accountants should not be authorised, in any circumstances, to issue final receipts in Public Works Account form No. 3 over their own signature. Ordinarily they should also not be required to receive or pay out cash. Under rule 12 (b) (3) below, however, they are authorised to make payments up to Rs. 10 in each case on contractors' bills in the absence of the Executive Engineer. In cases where monetary transactions at the head-quarters of the Divisional Officer are not large, either in number or in amount, Divisional Officers may also on their own responsibility but with the previous consent of the Principal Auditor entrust the receipt and disbursement of cash to the Divisional Accountant.

2-A. Receipt books of Public Works Account form No. 3 (Fin. R. Form No. 1) should be obtained from the head treasury of the district within which their respective head-quarters are situated, and the books should be carefully examined to see that the number of forms contained in each are intact, and a certificate of count recorded on the flyleaf. Counterfoils of used receipt books should be returned promptly to the divisional office for record.

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

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

4. At places where treasury business is conducted by a branch of the Imperial Bank of India, cheques on banks which have clearing accounts with the Imperial Bank will be accepted in payment of Government dues, or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared, the Government cannot admit that payment has been made and consequently final receipts will not be granted when it is tendered. A receipt for the actual cheque only should be given in the first instance, but, if the person

making payment so desires, a formal payment receipt will be sent to his address after the cheque has been cleared.

Note 1.—In the event of such a cheque being dishonoured by the bank concerned on presentation, the fact will be intimated at once to the tenderer but Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

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

Exception.—Treasuries not banking with a branch of the Imperial Bank may, with the special orders of Government, accept cheques, if they are not situated far from the Imperial Bank.

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

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

6. The officer in charge of the chest will count the cash in the hands of each cashier at least once a month; or, in the case of out-stations, he or any other gazetted officer named by him will count it whenever he may visit them, and will record a note in the cash book showing the date of examination and the amount (in words) found. The balance by actual count should moreover be compared with the cash book balance and excess or deficit, if any, noted in the cash book and reported to the immediate superior.

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

Section II—Deposit of Cash Chests and Valuables in the Treasury.

8. No department may require that funds pertaining to it be received in the treasury for safe custody and kept out of account, or be received at all except under ordinary rules (*vide* Fin. R. 341).

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

(b) Cash chests belonging to Local Boards and Municipalities may be lodged in the treasury for safe custody subject to the same conditions as in clause (a) above.

Cash chests or strong boxes belonging to Co-operative Societies registered under the Bombay Co-operative Societies Act, 1925, or to Co-operative Banks may at the request of the Registrar of Co-operative Societies also be lodged in the treasury for safe custody under the orders of the Collector, subject to the same conditions as in clause (a) above and an undertaking to exonerate Government from all liability in case of loss by fire, theft, fraud, or any other cause whatsoever.

Such concession will be subject to the following further conditions and any others which the Collector may impose in individual cases :—

- (i) that the chest or box will be of moderate size and be provided with a good lock and sealed with proper seals ;
- (ii) that the treasury staff will not be harassed by too frequent applications to open the treasury ;
- (iii) that the concession may be modified or withdrawn, should the Collector see fit to do so ; and
- (iv) that the Collector is satisfied that the Society or the Bank could not otherwise, except at unreasonable cost, arrange for the custody of its funds and papers either with a Government Savings Bank or with an approved banker or in some other safe manner.

An application to the Treasury Officer in charge of the Government treasury or sub-treasury to take charge of a box or chest should be made in the form prescribed as Fin. R. Form No. 39. The deposit of the cash chest or strong box should be acknowledged by the Treasury Officer in the form prescribed as Fin. R. Form No. 40.

(c) Bullion, jewellery and other valuables coming into the hands of a Government servant in his official capacity may be deposited into the treasury for safe custody at the discretion of the Collector (*vide* also Fin. R. 341).

Section III—Payments.

(i) *Drawing of money from the Treasury.*

10. Detailed rules for the preparation of bills in which the different classes of charges are drawn, and as to the method of obtaining money from the treasury whether by bills or by cheques for subsequent disbursements are laid down in the Subsidiary Rules framed under Treasury Order No. 16, Financial Publication No. II.

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

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

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

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

(a) The following Government servants are competent to prepare or examine contractor's bills :—

(1) Executive Engineers.	} Without limit.
(2) Assistant Executive Engineers.	
(3) Assistant Engineers.	
(4) Executive Subordinates (i.e., Upper or Lower Subordinates in charge of a Sub-Division.)	

(5) Superintendent, P. W. D. Stores and Workshop, Bombay (up to Rs. 1,000).

(b) The following Government servants are competent to make payments on contractor's bills :—

- (1) Executive Engineers.
- (2) Sub-Divisional Officers having drawing accounts to the extent noted below :—

Nature of Bills.	Payment in cash.	Payment by cheques.
(a) Bills for materials supplied as per requisitions passed by the Executive Engineers, Assistant Executive Engineers or Assistant Engineers.	Ra. up to 50	To any extent.

Nature of Bills.	Payment in cash.	Payment by cheques.
(b) Bills in Fin. R. Form No. 14 for work done by petty contract in K. 2 Form (P.W.D.)	Rs. up to 50	Such amount as may be fixed by the Superintending Engineer on the recommendations of the Executive Engineer but not exceeding Rs. 500.
(c) Bills in Fin. R. Forms Nos. 15, 16, 17 for work done by petty contract in K. 2 Form (P.W.D.)	Do. ..	Do. do.
(d) Current bills in Fin. R. Forms Nos. 15, 16, 17 for work done by regular contract	Nil.	Do. do.

Note 1.—In the case of items (b) and (c) above, the Executive Engineers are empowered, with the previous sanction of the Superintending Engineer, to allow pre-audit payments up to Rs. 500 in all sub-divisions. In the case of item (d) above, the Executive Engineers are empowered, with the previous sanction of the Superintending Engineer, to allow pre-audit payments in large construction sub-divisions, where the sub-divisional staff is well trained.

Note 2.—As in the case of sub-divisional officers in regard to item (a), members of the Bombay Subordinate Engineering Service who are in charge of sections are empowered to pay freight and cartage charges on railway and steamer consignments up to a limit of Rs. 50 in each case.

Note 3.—In all cases final bills must be passed in the Executive Engineer's office after audit to ensure proper check.

(3) Divisional Accountants up to Rs. 10 in the absence of the Executive Engineer.

(c) Authorities competent to prepare or examine other demands for payment (i.e., muster rolls and acquittance rolls of work-charged establishments) and to make payments thereon :—

Muster rolls will be prepared by a member of the Works establishment in immediate charge of a work, subject to check both by the Lower Subordinate in charge and the Sub-Divisional Officer. The latter will however pass the muster roll. Payment will either be made by the Sub-Divisional Officer himself or by an imprest-holder.

12-A. In the Forest Department Range Forest Officers are authorised to make payments for work done or supplies made by contractors or piece-workers up to a limit of Rs. 500 on a single bill. Bills in excess of Rs. 500 should be pre-audited and passed for payment by Divisional Forest Officers.

(ii) Cheques.

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

(a) Disbursing officers authorised to draw cheques whether on treasuries or sub-treasuries or on the Imperial Bank of India, either at the local head office or a branch, should obtain their cheque books direct from the Treasury Officer in charge of the head treasury concerned, by sending duly signed the printed requisition form which is inserted in each book towards the end. Not more than one book should be obtained on a single requisition. The cheque books should on receipt,

be carefully examined to see that the number of forms contained in each book is intact and a certificate of count should be recorded on the flyleaf.

(b) Cheques from books obtained from a particular treasury should not be drawn on other treasuries or on sub-treasuries of other districts.

Exception 1.—In the case of Forest Department payments, cheques from one cheque book may be drawn on different treasuries and sub-treasuries.

Exception 2.—In the case of Public Works Department payments, cheques from one cheque book may be drawn on different treasuries and sub-treasuries by the disbursing officers in their jurisdiction.

Exception 3.—In the case of Excise Department payments, cheques from one cheque book may be drawn on different treasuries and sub-treasuries.

(c) Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer. The loss of a cheque book or blank cheque forms should be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account.

(d) No advice of the issue of any cheque need be sent to the treasury. As a general rule cheques should not be issued for a sum less than Rs. 10 unless this is permissible under the provision of any law or rule having the force of law.

Note.—The provisions of this rule have been relaxed so as to allow cheques for sums less than Rs. 10, but not less than Rupee one, to be issued for the return of deposits in the Presidency Magistrates' Courts in Bombay.

(e) When an officer is authorised to draw cheques on sub-treasuries, he should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may be provided as far as possible. Cheques drawn on sub-treasuries should be distinguished by different numbers and letters from those drawn against the head-treasury.

(f) In cases of Forest, Excise and Public Works Departments where funds are issued from the treasury on cheques, the departmental officers should see that the drawings are regulated by budget grants and appropriations.

14. For petty disbursements of the Forest, Excise and the Public Works Departments lump sums may be drawn from the treasury by cheques. Only the minimum cash required should be drawn, and if it is found at any time, that the balance in hand is larger than is required, the surplus should be refunded into the nearest treasury.

15. If a limit has been set by a Public Works or Forest Divisional Officer on the drawings of a Sub-Divisional Officer on any treasury (*vide* Subsidiary Rule No. 88 under Treasury Order No. 16, Financial Publication No. II), the limit so prescribed should be entered on the reverse of the counterfoil of the cheque book for that treasury before any cheques are drawn during that month, and the Sub-Divisional Officer should watch that the limit is not exceeded, by deducting from it, the amount of each cheque as it is drawn. The undrawn balance at the close of the month should not be carried forward to the next month.

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

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

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

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

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

19-A. Payments due to contractors may be made to financing Banks instead of direct to contractors provided that the Department obtains (1) an authorisation from the contractor in the form of a legally valid document like a power of attorney or transfer deed conferring authority on the Bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government, before settlement of the account or claim by payment to the Bank. While the receipt given by the Bank holding a power of attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their Bankers.

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

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

22. If a disbursing officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the accompanying form. If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards, the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped". The disbursing officer will enter in his account the original cheque as cancelled, and may issue another.

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

TREASURY ;

The

Treasury Officer."

22-A. If a cheque is issued by Government in payment of any sum due by Government and that cheque is honoured on presentation to Government's bankers, payment shall be deemed to be made—

(a) if the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or

(b) if it is posted to the payee, on the date when the cover containing it is put into the post.

The rule applies *mutatis mutandis* to a cheque in payment of Government dues or in settlement of other transactions received and accepted in accordance with the provisions of Fin. R. 4.

Note.—Cheques marked as not payable before a certain date should not be charged to the accounts until the date on which they become payable.

22-B. Government accept no responsibility for any fraud or misappropriation in respect of cheques in payment of an officer's pay, leave salary, travelling allowance bills, etc., made over by him to a messenger.

Section IV—Vouchers for Departmental Payments.

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

Note 1.—When it is not possible to support a payment by a voucher a certificate of payment, prepared in manuscript, signed by the disbursing officer, and endorsed if necessary by his superior officer, should always be placed on record. Full particulars of the claims should invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

Note 2.—Cash memoranda issued by tradesmen for sales against each payment should not be regarded as sub-vouchers unless they contain an acknowledgment of the receipt of money from the purchaser as named therein for the price of the articles sold.

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

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

25. Except as provided in Rule 19-A every voucher should also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward. No payment will be made in the absence of the necessary acknowledgment.

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

Note 2.—In the case of articles received by value-payable post, the value-payable cover together with the invoice or bill showing the details of the items paid for may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this will also cover charges for the postal commission.

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

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

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

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

These instructions are supplementary to those contained in Subsidiary Rule 26 under Treasury Order No. 16, Financial Publication No. II.

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

Note.—"Payments to suppliers of stores" include petty payments of contingent charges also, for the purposes of this rule.

Section V—Permanent Advance or Imprest Account.

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

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

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

Note 1.—Heads of offices are authorized to allow responsible heads of branches or sections in their offices to keep the balances of permanent advances and other miscellaneous cash balances, provided adequate security is furnished by them under Fin. R. No. 40. It should, however, be understood that the officer in whose name the advance stands remains responsible for the safe custody of the same and for the safe custody of other miscellaneous cash balances.

Note 2.—Temporary advances may be allowed to camelmen in Sind for the purpose of collecting camels for carriage of Government kit from the amounts of permanent advances or imprest granted under this rule.

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

Rules regarding the procedure to be observed in the payment and adjustment of advances for travelling expenses to non-gazetted police officers.

29-A. (1) These rules apply to all non-gazetted police officers when required to travel by road or train on journeys for which, under the Bombay Civil Services Rules travelling allowance is admissible.

(2) Advances may be made by the Commissioner of Police, Bombay, or a District Superintendent of Police out of their respective permanent advances to a non-gazetted police officer for payment of his railway fare or expenses by road up to the amount of such fare or expenses and limited in the case of a road journey by the rates stated in B. C. S. Rule 414 or rule 2 of Appendix XX to the Bombay Civil Services Rules Manual as the case may be. These advances should not be treated as ordinary contingent charges but the permanent advance should be recouped on encashment of the travelling allowance bills of the parties concerned.

(3) Heads of Police Offices may also draw advances for travelling expenses on tour under Fin. R. 299 (c), for their non-gazetted police subordinates. Such advances shall be treated as final charges and accounted for under travelling allowances and shall be finally passed in audit after receipt of the necessary travelling allowance bills from which the amounts advanced should be deducted.

(4) Advances may also be granted, at the discretion of the District Superintendent of Police, to Head Constables and Constables when ordered suddenly to proceed from their head-quarters, up to the maximum limit of one month's pay. These advances should be recovered by adjustment with the travelling allowance due for the journey. The balance, if any, should be recouped in three equal monthly instalments from pay.

Section VI—Claims to Arrears or Increases of Pay or Allowances.

30. (a) (1) No claim, exceeding Rs. 5, not preferred within six months of its becoming due, and no claim of Rs. 5 and less, not preferred within one year of its becoming due, against Government, can be paid without the sanction of the Principal Auditor; but this rule does not apply to payments made by Forest disbursing officers, nor does it apply to payment of claims on account of pensions, which are governed by special rules.

(2) 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; in the case of officiating pay, from the date of receipt of the order sanctioning the promotions if the officiating pay is due for a past completed month or months, otherwise from the following pay day; in the case of leave salary, from the date of the order granting the leave and in other cases from the date on which a claim became due, to the date of its presentation at the treasury.

(3) In all other cases where no special orders exist, it will be left to the Treasury Officer when he feels no doubt to make arrear payments without pre-audit; but all claims in arrear require special care in examination, and it is always open to the Treasury Officer to send the bill to the Principal Auditor for pre-audit if he sees occasion to do so.

(4) In the case of claims which are more than three months old, the preferring officer should state in the bill the reason for the delay.

(5) A claim presented for payment six months or more after the date of pre-audit will again require the sanction of the Principal Auditor for its payment.

(6) A claim for an amount of fine deducted on pay bills by the head of an office, and remitted by him, may, if the claim is not six months old, be paid without the sanction of the Principal Auditor.

(7) The above rules do not apply to claims for refunds of revenue.

Note 1.—Grants-in-aid to local bodies, charitable or educational institutions, etc., contributions to public exhibitions and fairs, and compensation to Government servants for accidental losses, etc., sanctioned by Government should be disbursed at the treasury only under the authority of the Principal Auditor; but when such expenditure is sanctioned by subordinate authorities under the powers delegated to them, the Treasury Officer may make disbursements on the authority of such sanctions.

Note 2.—Educational scholarships sanctioned by Local Governments under the audit of the Accountant General, Central Revenue, may be disbursed by the Treasury Officer without specific authority from the Principal Auditor.

Note 3.—Claims of Government against Railways for overcharges and claims of Railways against Government departments for undercharges will be recognised and admitted if the claims are preferred within six months :—

(a) In the case of cash payments—from the date of payment.

(b) In the case of warrants or credit notes—from the date of presentation of bill by the Railway Administration.

The Railways named in Annexure A to this Chapter have agreed to the adoption of the above rules.

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

Note 1.—Delays in payment are opposed to all rules and are highly inconvenient and objectionable, and when not satisfactorily explained should be brought to the notice of the head of the department concerned.

Note 2.—The period of one year should be counted from the date on which a claim became due to that on which the investigation by the Principal Auditor is sought, i.e., the date of receipt of the application in the Principal Auditor's Office.

(c) No payments may be made on account of increases to pay until the additional expenditure thereby caused has been sanctioned and funds provided therefor.

Section VII—Issues of Duplicates or Copies of Documents.

31. No Government servant may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, according to special provision in these Rules, duplicates are prepared and tendered with the originals. In the case of a bill or deposit repayment voucher passed for payment at a treasury but lost before encashment or payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink (see also Fin. R. 339).

Section VIII—Responsibility for Overcharges.

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

(b) The responsibility of countersigning officers will be that which attaches to all controlling officers (*vide* Fin. R. 89).

(c) The Treasury Officer who makes payment 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 Government servants) for passing the new rate with reference to the orders directing the change. He is also required to examine the accuracy of the arithmetical computations in a bill.

(d) The responsibility will thus rest primarily with the drawer of the bill and (failing recovery from him) the overcharge will be recovered from the Treasury Officer, or the countersigning officer, only in the event of culpable negligence on the part of either of them.

Section IX—Audit Objections.

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

Note 1.—In the case of the Forest Department the objection statements should be returned in original by the Divisional Forest Officer through the Conservator within a week of their receipt from the Principal Auditor.

Note 2.—The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

Section X—Cash Book.

34. A simple cash book in Fin. R. Form No. 2 should be kept in departments other than Forest and Public Works for recording in separate columns all moneys received by Government servants in their official capacity, and their subsequent remittance to the treasury or to the bank, as well as moneys withdrawn from the treasury or the bank either by bills or by cheques, and their subsequent disbursement.

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

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

(i) *Cash Book of the Forest Department.*

35. (a) All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object. The "Division" has been adopted as the Forest unit to ascertain the results of the working of the Department and adjustments must be made between the different divisions when revenue is collected or expenditure incurred in one division on account of another.

Note.—Inter-divisional adjustments should also be made in the case of advance of pay, travelling allowance, etc., made to Government servants on transfer from one division to another.

(b) The adjustments referred to in clause (a) should be made monthly.

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

(ii) Earnest Money Deposits.

37. Earnest money deposits tendered by contractors should be paid by them direct into a treasury or sub-treasury, and orders authorising the repayments should be addressed by the Departmental Officers to the Treasury Officer concerned. This procedure should also be followed in the case of cash deposits received by officers of the Police Department from contractors who are called upon to furnish security in cash or in Government Promissory Notes against breach of contract, the Government Promissory Notes received as security being dealt with by the officers concerned in accordance with the rules in chapter VIII of the Government Securities Manual.

Exception.—The above procedure is not applicable in the case of tenders received by the Director of Public Instruction from outside the Bombay Presidency in connection with the work of printing and publication of the Departmental Books. The earnest money received by the Director of Public Instruction in such cases should however be paid by him into the treasury for credit to Revenue Deposits.

Section XI—Financial Control over Departmental Accounts.

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

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

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

(d) Under the authority of Government he can delegate all or a portion of his duties with regard to the control of accounts to the gazetted Government servant in charge of his office.

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

39. (a) A Chief Engineer, Public Works Department, exercises a control concurrent with the Principal Auditor over the duties of the officers of the department in connection with the maintenance of the accounts, and gives all legitimate support to the Principal Auditor in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the submission of accounts. If in exercising this control any financial irregularity is discovered, it should be considered whether it is so serious as to require disciplinary action and the Finance Department should be consulted in every case before disciplinary orders are passed.

(b) The Superintending Engineer is responsible for the maintenance of the authorised system of accounts throughout his circle. He should

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

Section XII—Security Deposits.

40. Cashiers, Store-Keepers, Sub-Store-Keepers and subordinates entrusted with the collection or custody of cash, stores, stamps or any other property may be required to furnish security in one of the forms mentioned below, the amount being regulated according to the circumstances and local conditions in each case under the sanction of the competent authority :—

(1) By execution of a personal security bond with two sureties in the form prescribed in Appendix 1-B ;

Note.—A Government servant serving in one department may be permitted to stand as a surety for a Government servant serving in another department provided in the case of Hindus they are not members of the same joint family. Retired Government servants and servants of local bodies should not be debarred from standing as sureties for Government servants.

(2) In cash, either in lump sum in the form prescribed in Appendix 1-D or by monthly deductions from pay in the form prescribed in Appendix 1-E. The following may also be accepted as security in lieu of cash :—

(a) Government Securities as defined by the Indian Securities Act, 1920, or securities specified in clause (c) or (d) of Section 20 of the Indian Trusts Act, 1882, or Post Office Cash Certificates, in the form prescribed in Appendix 1-F.

(b) Deposits in Post Office Savings Bank in the form prescribed in Appendix 1-G.

The following instructions are laid down for the guidance of the officers when security is taken in lieu of cash in any of the forms mentioned above :—

(i) The security should be formally transferred to the Head of the Office concerned, i.e., the transfer should be made to the Head of the Office by designation.

(ii) In respect of (a) above a margin of 5 per cent. on the market value of the paper to cover possible depreciation should be required at the time of first taking the security. During the period of deposit, the officer who accepts these securities is responsible for seeing that the security remains adequate and if there occurs a material fall in the market value of the securities which he has accepted, he may require that an additional security should be deposited. Where the fall in market value exceeds 20 per cent., additional security should invariably be taken.

The various bonds should ordinarily remain in force for a period of one year after the final termination of the service or the death of the Government servant called upon to furnish security. The Head of the office concerned may, however, extend the period beyond one year if the special circumstances of the case warrant it. The bond form is so printed as to allow of the period being entered in each case.

Note.—Claims on behalf of deceased Government servants in respect of security deposits lodged by them should be dealt with in the manner prescribed in Fin. R. 52 (b), except that indemnity bonds should be taken in all cases before payment is made. The indemnity bond has been prescribed in Appendix 1-A.

Section XIII—Destruction of Accounts Records.

40-A. The rules and subsidiary rules regarding the destruction of Accounts records appertaining to the accounts audited by the Indian Audit Department are contained in Appendix 16 to this Manual.

ANNEXURE A.

(Referred to in Fin. R. 30 (a), Note 3.)

1. Assam-Bengal Railway.
2. Madras and Southern Mahratta Railway.
3. East Indian Railway.
4. Morvi Railway.
5. Burma Railways.
6. Bombay, Baroda and Central India Railway.
7. Jodhpur-Bikaner Railway.
8. Udaipur-Chitore Railway.
9. Dholpur-Bari Railway.
10. Rohilkhund and Kumaon Railway.
11. South Indian Railway.
12. Howrah-Amta Light Railway.
13. Cutch State Railway.
14. Jorhat Provincial Railway.
15. Dibru-Sadiya Railway.
16. Tezpur-Balipara Railway.
17. Bengal Provincial Railway.
18. Bengal and North-Western Railway.
19. Deoghar Railway.
20. Darjeeling-Himalayan Railway.
21. Barsi Light Railway.
22. Bengal Dooars Railway.
23. Bhavnagar-Gondal-Junagad-Portbandar Railway.
24. North-Western Railway.
25. Eastern Bengal Railway.
26. Bengal-Nagpur Railway.
27. Great Indian Peninsula Railway.
28. Nizam's Guaranteed State Railway.
29. Barasat-Basirhat Light Railway.
30. Bukhtiarpur-Bihar Light Railway.
31. Shahdara (Delhi)-Saharanpur Light Railway.
32. Howrah-Sheakhala Light Railway.

CHAPTER 3—REVENUE RECEIPTS AND THEIR CHECK.

41. The departmental controlling officers should see that all sums due to Government are regularly received and checked against demands and that they are paid into the treasury. They should accordingly arrange to receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and compare with them the figures in the statements supplied by the Principal Auditor in charge of the accounts.

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

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

(i) *Revenue Receipts of the Public Works Department.*

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

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

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

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

(ii) *Irrigation Revenue collected in the Civil Department.*

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

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

(iii) Recoveries of Rents on Buildings and Lands.

45. (a) In all cases where a bungalow, flat or other building or land belonging to Government is let to a person not in the service of Government, the following rules shall apply :—

(i) the full rent should be recovered in advance ; provided that in any case where a rigid enforcement of the condition regarding the recovery of rent in advance is likely to result in the property falling, or continuing to be, vacant with a consequent loss in revenue, the Executive Engineer of the Division (or the Collector in respect of properties under his control) may relax the condition and allow payment of the rent at the end of each month ;

(ii) the question of taking a deposit and of fixing the amount thereof should be left to the discretion of the Executive Engineer or the Collector as the case may be. The deposit may be in the form of promissory notes or postal cash certificates or a sum of money at the tenant's option ;

(iii) the tenant shall be required to execute a tenancy agreement or lease with the Secretary of State for India in Council in the form prescribed in Appendix I-C. It shall be expressly provided in this instrument that arrears of rent due to Government be recoverable from the lessee as an arrear of land revenue without prejudice to any other remedies which may be open to Government and that the lessee shall pay all costs and expenses which may be incurred in the preparation and execution of the lease including the stamp duty and registration charges, if registration is necessary. The amount of this duty shall be calculated in accordance with the provisions of the Indian Stamp Act, 1899, in its application to the Presidency of Bombay.

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

Note.—Amounts due on account of the hire of Government furniture and on account of the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence allotted to him may also be recovered by deduction from pay bills.

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

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

48. When recoveries of rent are to be effected through a Treasury Officer or other disbursing officer, a demand in the Public Works Account Form No. 48 (Fin. R. Form No. 3), Statement of rents recoverable from Pay Bills, should be sent, in duplicate or triplicate, as the case may be, before the close of each month, to that officer who will make the necessary recoveries and return one copy of the statement duly completed. In the case of rents recoverable from non-gazetted Government servants, whose pay is drawn by the Heads of their Offices on a consolidated bill cashed at a treasury, a demand in the Public Works Account Form No. 48 (Fin. R. Form No. 3) may be sent to the drawing officers and not to the Treasury Officer.

Note 1.—In cases of cash recovery from Government servants the Divisional Officer should obtain from the disbursing officers a certified statement in the Public Works Account Form No. 48 (Fin. R. Form No. 3).

Note 2.—In the Public Works Account Form No. 48 (Fin. R. Form No. 3) will also be included any amounts due on account of the hire of Government furniture, the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence allotted to him, *vide* Note 1 under Fin. R. 45 (b).

Note 3.—A separate Public Works Account Form No. 48 (Fin. R. Form No. 3) should be prepared in respect of each tenant who is a gazetted Government servant and who draws his pay direct from the treasury. For non-gazetted Government servants there should be a single consolidated form for each class of establishment whose pay is drawn in a separate bill. Particulars in regard to this should be obtained by the Divisional Officer from the Disbursing Officers.

Note 4.—In the case of gazetted Government servants Public Works Account Form No. 48 (Fin. R. Form No. 3) will be filled up from the information contained in the salary slip received from the Audit Officer under Article 232-A, Audit Code. When a tenant goes into occupation of a residence, the Divisional Officer will intimate the fact to the Audit Officer and call for a salary slip. In the case of non-gazetted Government servants Public Works Account Form No. 48 (Fin. R. Form No. 3) will be prepared on the basis of information to be obtained from disbursing officers.

Note 5.—Treasury Officers and other disbursing officers have instructions to recover the amount specified by the Divisional Officer, without prior reference to the tenants, and to note in the statement of rents the particulars of emoluments, and of changes therein, in respect of Government servants whose rent is limited to a percentage of such emoluments.

Note 6.—If a Divisional Accountant becomes aware that the emoluments of a Government servant have been changed in respect of a period during which he occupied a Government residence at some other station or stations, he should see that the intimation of the change of emoluments is given to the Divisional Officers of the stations concerned, to enable them to recover the arrears of rent where necessary.

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

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

Note.—The recoveries of rents of residences maintained by Departments other than the P. W. D. should be generally regulated by the rules applicable to Public Works residences.

CHAPTER 4—PAY AND ALLOWANCES—GENERAL RULES.

(i) *Due Date.*

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

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

Note.—If a Government servant wishes, under the provisions of Fundamental Rule 91, or B.C.S. Rule 761, to draw his leave salary in India, he will not be paid up to the date of relief, but will be allowed to draw his pay and allowances, for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month.

(b) When a Government servant is transferred to another audit circle or within the same audit circle (i) from one department to another, (ii) within the same department when there is a change of controlling authority as specified in Appendix 14, (iii) from one Public Works Division to another, (iv) from one district to another and (v) from one Forest Division to another.

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

(d) When a pensioner is allowed to commute a part of his pension with effect from a particular date, the unreduced amount of his pension due up to the date preceding the one on which the commutation takes effect, may be disbursed before the expiry of the month to which it relates and along with the capitalized value of the part of pension commuted.

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

(a) of bills except those of gazetted Government servants and

(b) of pension bills of pensioners drawing pensions of Rs. 100 or less.

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

Note 3.—In the case of Government servants accompanying Government to the hill station, pay bills drawn at the hill station for payment at the provincial capital or *vice versa*, may be signed one, two or three days before the end of the month, though they will not be due for payment before the first working day of the next month.

(ii) Death of the Payee.

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

(b) Pay and other allowances claimed on behalf of a deceased Government servant may be paid without the production of the usual legal authority (1) to the extent of Rs. 500 under orders of the Collector or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient; (2) for the excess over Rs. 500 under the orders of Government on execution of an indemnity bond prescribed in Fin. R. Form No. 3-A, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment should be made only to the person producing legal authority.

(iii) Bond of Indemnity for drawing leave salaries, etc.

53. (a) Government servants often make arrangements with their agents to draw their leave salaries or vacation pay, pensions, etc., either granting them powers of attorney to enable them to do so, or leaving their bills ready signed in the agent's custody for presentation, the agents in their turn giving Government a bond of indemnity as security against any loss in case of overpayment.

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

(b) The bond of indemnity which must be stamped should be in one of the forms A, B and C prescribed in Appendix 1 according as the bond is executed by an individual, a firm, or a registered company respectively.

(c) It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

(d) It is not necessary, however, for a separate bond to be entered into in the case of each individual Government servant. Agents of standing and respectability may, for the purpose, be allowed to enter into a general agreement in form D given in Appendix 1, provided that they are bankers who are incorporated in the United Kingdom or the British Dominions and are in the position of drawing pay, pension, etc. for a considerable number of officers.

(e) Subject to the proviso mentioned in clause (d) above, agents of standing and responsibility are also allowed to execute a single bond in form D given in Appendix 1 to cover the leave salaries, pensions, etc., of their constituents, payable not by any one Principal Auditor

only, but by all Principal Auditors, whether Civil or Military. Arrangements for the execution of such a bond must be made through the Auditor-General.

Note.—The form of the bond executed under clauses (d) and (e) of this Rule requires advice to be sent to the Secretary of State of any change in the constitution of an unincorporated firm. When such advice is received in the Account Office, a recognition of the existing arrangements that have been concluded previous to the change in the partnership should be obtained either by calling for fresh agreements to be executed by the new partnership or by obtaining an acknowledgment from the new partnership that they are bound by the existing agreement of the old partnership or otherwise.

CLAIMS ON THE TREASURY.

CHAPTER 5—GAZETTED GOVERNMENT SERVANTS' BILLS.

54. Pay may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise. At the written request or order of the Government servant the pay bill may be made payable to some well-known banker or agent.

Note 1.—Under the above Rule the receipt of the banker or agent cannot be accepted as a final quittance unless the bill itself is endorsed in favour of the banker or agent by means of a distinct pay order which need not be stamped. The receipt of the banker or agent will be stamped, whether it is in the body of the bill itself or separate.

Note 2.—A Government servant or any other single person cannot be constituted an "Agent" for the purposes of the above rule, except when he holds a legally valid power of attorney to act for the Government servant concerned.

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

Note 4.—When the endorsement on a bill is incomplete or irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

55. * * * * *

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

(i) *Pay to Officers in England.*

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

(ii) *Transfer of Office.*

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

59. For transfer of charge the following points should be observed :—

(1) The cash book imprest account or permanent advance account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving officers, showing the cash and imprest or permanent advance balances and the number of unused cheques if any, made over and received in transfer by them respectively.

(2) The relieving officer in reporting that the transfer has been completed should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores,

count, weigh and measure certain selected articles in order to test the accuracy of the returns. He should also describe the state of the records.

(3) In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer of the Department present will take charge. When the person who takes charge is not a gazetted officer, he must at once report the circumstances to his nearest departmental superior, and obtain orders as to the cash in hand, if any.

(iii) The following Rules are special for the Public Works Department.

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

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

62. In the case of transfers of divisional and sub-divisional charges, the cash book or imprest account should be closed on the date of transfer, and a note recorded in it, over the signature of both the relieved and relieving officers, showing the cash and imprest balances and the number of unused cheques, made over and received in transfer by them respectively. A copy of this note together with the following documents, should be forwarded the same day to the Superintending Engineer in the case of divisional or to the Executive Engineer in the case of sub-divisional charges :—

(1) Transfer report, P. W. D. Form No. 146 being used in the case of sub-divisional charges.

(2) Receipts of Stock, Tools and Plant and other stores under the immediate charge of the relieved officer, Forms A and B below being used for divisional and sub-divisional charges respectively.

(3) A detailed report (P. W. D. Form 42-E) on the state of surveying and mathematical instruments. In the case of transfer of divisional charges this report should be in respect of instruments at Head-quarters only.

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

FORM A.

Received in transfer from A. B., late Executive Engineer, ...
Division, the stores in his personal charge as detailed in the annexed list.

The balance returns of stock and tools and plant in charge of all sub-divisional officers for the half-year and year ending respectively are on record, and the divisional stock returns have been prepared to end of

(Station and date).

C. D.,

Executive Engineer, ... Division.

FORM B.

Received in transfer from A.B., late officer in charge.....
Sub-division, the stock and tools and plant which have been in his personal custody, as detailed in the last balance return and accounts of receipts and issues to date. The returns for the year ended.....
.....the half-year ended.....and for the month of
.....for the whole sub-division have been submitted to the Executive Engineer, and the account of daily receipts and issues for the current month has been written up to date.

(Station and date).

C. D.,

Relieving Sub-Divisional Officer.

63. The relieving officer should then, unless otherwise ordered, proceed with the relieved officer to inspect the records, cash, stores, works and materials at site of works, in charge of subordinates, but in the case of the transfer of a divisional charge, the relieved officer should accompany the relieving officer in the inspection of the out-stations only when so directed by the Superintending Engineer. The relieving officer should examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and should minutely examine the works in progress as to their quality, and as to their accordance with the sanctioned plans and estimates; he should also record his opinion as to the correctness of the accounts of materials at site.

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

65. The relieving officer, in reporting that the transfer has been completed, should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. In

the case of the transfer of a divisional charge, he should describe the state of the records, cash, stores and works, mentioning what out-stations he has yet to inspect, and when he proposes to visit each.

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

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

CHAPTER 6—ESTABLISHMENT.

Section I—Revision of Establishment.

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

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

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

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

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

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

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

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

Note.—In determining the extra cost, allowances, whether fixed or variable, should be included. The estimate of the extra cost due to variable allowances, such as those granted under house allowance schemes, cannot be exact but it should be as accurate as possible.

II. (a) In the following cases a proposition statement in duplicate in Civil Account Code Form No. 5 (Fin. R. Form No. 4) should also be submitted :—

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

Note.—A simpler Civil Account Code Form No. 6 (Fin. R. Form No. 5), may be used in this case when the full details of Fin. R. Form No. 4 are not necessary.

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

(i) The proposition statement, where this is necessary, should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.

(ii) Where a section consists of both inferior and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(iii) The rules as to detail set out in Clause I above.

The following formulae should be applied for ascertaining average cost of time-scales of pay :—

Formula (1).

For calculation of average cost of gazetted appointments.

$$\text{Average pay} = \frac{A+B}{2} + \frac{(B-A)}{2} \left[1 - (R+1) \left\{ .014 + \frac{1 - .01R}{F-E} \right\} \right]$$

Formula (2).

For calculation of average cost of non-gazetted appointments.

$$\text{Average pay} = \frac{A+B}{2} + \frac{(B-A)}{2} \left[1 - (R+1) \left\{ .021 + \frac{1 - .015R}{F-E} \right\} \right]$$

In the formulae (1) and (2)—

A=minimum pay,

B=maximum pay,

R=period of rise,

E=average age at entry in the grade, and

F=average age at retirement on superannuation pension. This may be taken to be 55 in almost every case unless there are special reasons to take it either at a lower or a higher figure.

Formula (3).

For calculation of average cost of appointments in a grade which is the channel of promotion to another grade, that is to say, where everybody in the first grade is ultimately promoted to the second grade.

$$\text{Average pay} = \frac{A+C}{2} + \frac{(C-A)}{2} \left[1 - (S+1) \left\{ .006 + \frac{1 - .004S}{G-E} \right\} \right]$$

In formula (3)—

A=minimum pay,

C=pay just before promotion to the second grade,

S=period of rise from A to C,

E=average age at entry in the first grade, and

G=average age at the time of promotion to the second grade.

Note.—Formula (3) should be used in working out the average cost of an appointment in the junior scale of an All-India Service and for this purpose such proportion of overseas pay as the number of persons drawing overseas pay in the junior scale bears to the total number of persons in that scale should be added to the minimum basic pay as well as to the basic pay just before promotion to the senior scale.

Formula (4).

For calculation of average cost of cases involving an elaborate scale, consisting of two or more sections with efficiency bars at one or more stages.

$$\text{Average pay} = \frac{1}{2} (A + W_1 B_1 + W_2 B_2 + X_1 C_1 + X_2 C_2).$$

Where—

A = the initial pay of the scale,

B₁, B₂ = the maximum pay of the different sections of the scale, such as the ordinary scale, the scale for passed clerks,

W₁, W₂ = the proportion of the establishment which would normally reach the maxima of B₁, B₂ respectively,

C₁, C₂ = the pay at the different efficiency bars, and

X₁, X₂ = the proportion of the establishment which would normally be detained at C₁, C₂ respectively.

Note 1.—Details of the data adopted in working out the average cost should invariably be prepared and furnished along with the proposition statement.

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

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

III. The statement prescribed in Fin. R. 314 (Fin. R. Form No. 35) should also be submitted when necessary.

Section II—Payment of Bills.

(i) *Special Rules for the Public Works Department.*

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

Note 1.—The pay and travelling allowance bills of the non-gazetted establishment and of the Sub-divisional Officer, Nimbalk Sub-division, in the Lake Whiting Division, may be paid by the Executive Engineer, Lake Whiting Division, by drawing cheques on the Bhore and Phaltan States treasuries, the amount being debited in his accounts to the remittance head.

Note 2.—Remittance Transfer Receipts obtained by the Executive Engineer, Kaira and Panch Mahals Division, from the Kaira Treasury for payment to the staff stationed in the Broach District should be made payable at the sub-treasuries of that District. Similarly Remittance Transfer Receipts obtained by the Executive Engineer, Sholapur Division, from the Sholapur Treasury for payment to the staff stationed in the Satara District should be made payable at the sub-treasuries of that District.

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

(ii) *Special Rules for the Forest Department.*

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

72. All changes in the *personnel* of a circle scale and the grant of all leave to subordinate employees, sanctioned by Conservators as well as by those Divisional Officers who have been authorized to exercise such powers, should be intimated by the Conservator to the Principal Auditor in Fin. R. Forms Nos. 6 and 7, a separate list being prepared for each class of temporary establishment and for each class of permanent establishment.

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

Section III—Recoveries from Establishment Bills.

(i) *Fines.*

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

(ii) *Other recoveries.*

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

(iii) *Attachment of pay for debt.*

75-A. (a) I. The pay of a Government servant while on duty is exempt from attachment for debt to the extent of—

(i) the whole of pay, where it does not exceed forty rupees monthly ;

(ii) forty rupees monthly, when the pay exceeds forty rupees and does not exceed eighty rupees monthly ; and

(iii) one moiety of the pay in any other case.

II. Leave salary, if less than pay, is wholly exempt from attachment, but leave salary which is equal to pay is liable to attachment to the same extent as pay while on duty.

Note 1.—Compensatory allowances are not included in the term "pay" for the purpose of this rule and should be treated as exempt from attachment by a Civil Court. Exchange Compensation allowance is included.

Note 2.—The maximum pay attachable by a Civil Court is the pay earned and not what remains after satisfying any debts due to Government on account of advances taken under these rules.

Note 3.—Subscriptions to funds recognised by Government, instalments in repayment of advances from the General Provident Fund and recoveries of income-tax, deductions for which appear in the pay bills, should be excluded from the aggregate pay for the purpose of attachment by a Civil Court.

Note 4.—Sterling overseas pay or that portion of leave salary which is based on sterling overseas pay, not being payable in British India, is not liable to attachment by a court of law in India as part of pay or leave salary of a public officer and cannot be taken into account in assessing the amount which is liable to such attachment.

Note 5.—Cases may occur in which the judgment-debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed; or the judgment-debtor being a gazetted officer, or not being a gazetted officer but being permitted to draw his pay on a separate pay bill, may refrain from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a court of law. In such circumstances the head of the office or, in the case of a gazetted officer or of an officer treated in this respect like a gazetted officer, the administrative officer of the Department concerned may draw the pay of the judgment-debtor in satisfaction of the attachment order subject to the restrictions laid down in the main rule and remit the amount to the court concerned. The amount of the pay drawn should be charged in the accounts, the particulars of the attachment order being cited in the acquittance roll or the pay bill, as the case may be, as an authority for the charge and the court's receipts for the amount should be filed with the attachment register.

III. When a single month embraces a period during which a Government servant has been absent from duty and a period during which he has been on duty, each of the two periods should be treated separately, and leave salary for the period of absence, provided it is less than pay, will be exempt from attachment, while the pay for the other period will be liable to attachment, subject to the exemption in I above.

(b) For payments made into a court of law, on account of attachment or otherwise, the recoveries should also be made in cash and then remitted to the court concerned. The receipts of the court should be obtained and filed with the acquittance roll.

Section IV—Custody of undisbursed Pay.

76. If at the time of distribution of pay, the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, it being drawn anew when he presents himself to receive it. In cases, however, where the restriction will operate inconveniently, the amount of the undisbursed pay, at the option of the disbursing officer, may be retained for a period not exceeding three months, provided proper arrangement can be made for the safe custody of the sums retained. Pay must not under any circumstances be placed in deposit. So long as the drawing officer finds himself in a position to keep a proper watch over undisbursed amounts, by a periodical examination of acquittance rolls and office copies of bills, it is not necessary for him to keep a detailed account showing the amounts drawn from the treasury from time to time and their subsequent disposal. There is no objection however, to such an account being maintained in a subsidiary register, if found convenient (*vide* Fin. R. 34).

Note 1.—This rule applies also to cash received by a subordinate officer for payment of pay and allowances of Government servants serving under him.

Note 2.—The orders contained in Note 2, under Fin. R. 54, are applicable *mutatis mutandis* to the disbursement of pay and allowances of a non-gazetted Government servant.

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

CHAPTER 7—CONTINGENCIES.

Section I—Definition.

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

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

Section II—Classification.

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

Note.—The term "Other Expenditure" includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants placed at the disposal of Heads of Provinces, Commissioners and District Officers, compensation to Government servants for accidental losses, contributions to public exhibitions and fairs and rewards. Classes of expenditure such as conservancy and work charges of the Forest Department, Works expenditure of the Public Works Department, etc., are of a different nature; separate rules are prescribed for them in Chapter 10.

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

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

(b) Charges regulated by scales, such as rewards for destruction of wild animals, etc.

(c) Special contingencies, i.e., charges, whether recurring or non-recurring which cannot be incurred without the previous sanction of superior authority.

(d) Contingencies of Heads of Departments and other officers; passed on fully vouched bills which do not require countersignature.

(e) All contingent charges which cannot be dealt with under the classes (a), (b), (c) or (d) above; these must be dealt with as countersigned contingencies, *i.e.*, charges which are controlled and reviewed by Heads of Offices and Departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Audit Office.

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

81. The different classes of contingencies and the rules regulating them are contained in the orders of Government embodied in the Manual of Contingent Expenditure—Financial Publication No. IX.

Section III—General Rules.

82. Subject to any orders of Government or any other competent authority, a Government servant is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amount allotted to him in his budget estimate or otherwise. For ordinary expenses previous sanction is not required.

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

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

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

(a) Hot weather establishment.

(b) Coolies engaged in the Civil Department on manual labour and paid daily or monthly wages.

(c) Temporary Field Establishments on Surveys and Settlements.

(d) Sweepers (whether whole-time servants or not) in the Civil Department.

(e) Extra shroffs or potdars engaged to deal with heavy receipts or to accompany remittances or to take the place of permanent shroffs or potdars who do so.

(f) At the discretion of Government such other classes of menials, *i.e.*, coolies, dhobies, tailors, syces, grass-cutters, etc., as Government has from time to time ruled to be ineligible for pension, or as it may in future declare to be non-pensionable.

Note 1.—The rule for recurring contingencies (*vide* Fin. R. 86) does not apply to contingent payments on account of establishments paid for under this clause.

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

Recurring Contingencies.

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

Exceptions.—(a) The sanction of Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority, and the assessment certified to by the Executive Engineer concerned in respect of buildings borne on the books of the Public Works Department, or in respect of other Government buildings by the departmental officers concerned. If in any case, the Head of a Department or an office considers that the assessment is excessive he may represent the matter to higher authorities.

(b) All Government servants entitled to draw contingent bills may incur recurring contingent charges up to Rs. 10 a month and for a period not exceeding six months subject only to the existence of the necessary budget provision.

Section IV—Purchase of Service Postage Stamps.

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

I. Government Servants who draw Money from the Treasury on contingent bills.

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

II. Government Servants who draw Money by Cheques from treasuries.

Cheques to be presented in payment of the value of service stamps should be drawn in favour of the officer (designation without name) who supplies the stamps, whether they are drawn by the Government servant who indents for the stamps, or by a departmental indenting officer on the indenting officer's requisition.

III. Government Servants whose Bills are pre-audited by Civil Audit Officers.

The charges for service postage stamps will be drawn on separate contingent bill forms in the usual way, and separate cheques therefor will be issued by the Audit Office in favour of the Government servant who supplies the stamps. Cheques so issued will not be subject to any special minimum amount.

Section V—Responsibility of different authorities.

88. Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money. The drawing officer is responsible for seeing (1) that vouchers are prepared according to rules, (2) that the money is either required for immediate disbursement or has already been paid from the permanent advance, (3) that the expenditure is within the available appropriation, (4) that all steps have been taken with a view to obtain an additional appropriation,

if the original appropriation has either been exceeded or is likely to be exceeded and (5) that in the case of contract contingencies, the proposed expenditure does not cause any excess over the amount fixed for these contingencies.

Responsibility of Controlling Authority.

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

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- 91. Deleted.
- 92. Deleted.
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Section IX—Special Rules for the Public Works Department.

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- 102. Deleted.

(i) When Cheques are drawn on Treasuries for Contingent Charges.

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

(ii) When Bills are drawn on Treasuries.

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

105. Debits from other departments or provinces for supplies chargeable to contingencies, intimations of which may be received from the Principal Auditor, should be dealt with in the manner indicated in rule 26 of the Manual of Contingent Expenditure without being formally responded to in the accounts of the division. Other debits, of which intimations may be received direct through Advices of Transfer Debit, and Stock and adjustment transactions arising, within the division, should be cleared, by an entry in the regular accounts, by debit to "the Principal Auditor's office on account of the contingencies of the division", the transaction being incorporated in due course in the contingent bill as laid down in the rule already quoted.

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

CHAPTER 8—MISCELLANEOUS CHARGES.

(i) *Refund.*

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

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

108-A. The Superintendents of Stamps, Bombay and Karachi, as controlling officers should check in every case the amount of refund of spoilt stamps and refund of Judicial Stamps allowed by Courts. Spoilt stamps are attached to vouchers in support of refunds allowed by Treasury Officer. In the case of refunds of Judicial Stamps allowed on court certificates payment should be made on the court certificate itself, the receipt of the party being taken on such certificate, which should then be treated as a voucher. These vouchers should be sent for verification in the same way as vouchers for spoilt stamps to the Superintendent of Stamps concerned, who will after verification forward to the Principal Auditor along with the schedule, the vouchers for amounts exceeding Rs. 100 each retaining the rest in his office.

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

(ii) *Compensation for Land.*

110. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894, is regulated by the rules in Appendix 5.

(iii) *Acquisition of Land by Private Negotiations.*

111. In the case of land acquired by private negotiations, the officer who settles the price, etc., should draw up Form A in Appendix 5 prescribed for use in the case of an award, and this should be made the basis of the subsequent payments.

(iv) *Charges in connection with Anti-rabic treatment.*

111-A. The rules regulating the concessions granted for undergoing anti-rabic treatment will be found in Appendix 9 to these rules.

(v) *Refund of Lapsed Deposits.*

111-B. Lapsed deposits credited to Provincial Revenues cannot be repaid without the sanction of the Principal Auditor, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. But the payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment.

Note.—As district registers of receipts are destroyed after varying intervals, the entry of repayments in those registers will not be possible if the repayments are made after the registers have been destroyed. The ruling in the last sentence of the above rule is therefore inoperative in such cases.

As neither the treasury nor the Principal Auditor has any means of verifying a claimant's title to a refund in such cases, the responsibility of such verification will devolve on the authority who signs the application for refund in Fin. R. Form No. 38 (C.A.C. Form No. 30).

111-C. The application for sanction will be made in Fin. R. Form No. 38 (C. A. C. Form No. 30). There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Principal Auditor with the List of Payments in which it is charged.

CHAPTER 9—STORES.

Section I—General Rules.

112. The Public Works Department and certain other departments of Government, viz., Jails, Agriculture, etc., obtain large quantities of stores for works, manufactures, etc. The departmental officers entrusted with the care, use or consumption of these stores, are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for maintaining them in proper custody and in good order. Any loss of or damage to Government stores should forthwith be reported by them to their immediate superior.

(i) *Receipt of Stores.*

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

(ii) *Issue of Stores.*

114. When materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in P. W. Account Form No. 7 (Fin. R. Form No. 10) has been made by a properly authorised person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials, if he is unable to comply with the requisition in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply as actually made. The indent should be returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or despatched, or from a duly authorised agent.

Section II—Stock Accounts.

Quantity Accounts.

115. The Accounts are of two kinds :—(a) Quantity Accounts and (b) Value Accounts.

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

Note.—Instructions regarding the maintenance of stock accounts of different classes of materials and the submission of periodical returns for the review of competent authorities will be found in the Departmental Manuals. If such instructions do not exist in the case of any Department required to maintain stock, they should be inserted in the Manuals after approval by Government.

Value Accounts.

(b) The value account should show the money value of the materials received in and issued from stock. The value of all the materials obtained from different sources, either by cash payment or by book adjustment, should therefore be entered on the payment side. Receipt side should show the value of materials issued from time to time at rates which should be previously fixed by competent authorities after taking into account—in addition to the original price—the cost of carriage, and losses from depreciation or wastage, cost of stores, godown, and other similar charges (*vide* Fin. R. 134), but should in no case exceed the market value. A general valuation should also be made of the stock in hand at the close of each half year at reasonably accurate prices which should be reviewed from time to time and revised when necessary and then entered on the receipt side. The difference between the totals of the two columns will ordinarily show profit or loss in the operation of different classes of materials. This will enable the authorities to readjust the issue prices, where necessary.

Stock Taking.

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

Section III—Special Rules for the Public Works Department Stores.**I. GENERAL.**

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

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

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

II. ACQUISITION OF STORES*(i) Stores (other than Tools and Plant).*

120. Stock, road metal and other materials (not being articles of European manufacture, which must be indented for on England), required in ordinary course for the execution of sanctioned works, may be

procured on the responsibility of the Divisional Officer without special authority, though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stores are to be manufactured, a separate estimate for their preparation may be required, as laid down in Fin. R. 123 *et seq.*

(ii) *Tools and Plant.*

121. The articles comprised under the head "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases or manufacture at a cost not exceeding Rs. 750 for which estimates are not required.

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

Note.—The procedure regarding the submission of indents, etc., will be found in the departmental Manual.

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

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

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

III. RESERVE OF STOCK.

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

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

Stock Accounts.

126-A. The Stock Account should be kept in accordance with the rules detailed below.

I. QUANTITY ACCOUNTS.**(a) RECEIPTS.**

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

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

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

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

Received on	and recorded duly in the Register of Stock Receipts.
See also page	of Measurement Book No.
Date	(Signature).

(b) ISSUES.

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

- (a) for use on works either by issue to contractors or direct (*vide* Fin. R. 230),
- (b) for despatch to other sub-divisions, divisions or departments,
- (c) for sale to contractors, employees, or other persons, or local bodies.

They should be issued only on receipt of an indent in Public Works Account Form No. 7 (Fin. R. Form No. 10) signed by the Divisional or the Sub-Divisional Officer. But when an officer of lower rank has to issue stock materials for the requirements of works under himself, the use of this form is not obligatory, if he has been authorised under local orders to draw such materials from his stock up to any assigned limit not exceeding the provision made for materials in sanctioned estimates.

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

Note 2.—The term "works" includes manufacture operations.

130. When issuing materials from stock, the issuing officer should examine the indent and sign it after making suitable alteration under his dated initials, in the description and quantities of materials, if he is

unable to comply with the indent in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply as actually made. The indent should then be returned at once to the indenting officer for signature on the invoice portion.

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

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

II. VALUE ACCOUNTS.

(a) PAYMENT OF STOCK RECEIVED.

132. Bills of suppliers should, before payment, be examined and dealt with in the manner prescribed in Fin. Rs. 205 to 217.

Note.—Special attention is invited to Fin. R. 216 the object of which is to prevent erroneous or double claims being put forward successfully. Receiving sectional officers may, if desired, be required to verify suppliers' bill before payment (*vide* Fin. R. 128), but the disbursing officer is responsible that no payment is made unless the precautions referred to above have been observed.

133. Cash payments should not be made for stock received from other sources, except in accordance with the rules regarding inter-departmental transfers,—*vide* Article 110 of the Civil Account Code, Vol. I (Eighth Edition), Appendix 6 thereto and Appendix No. V to the Manual of Contingent Expenditure. When under those rules payment for supplies made by any department is made in cash, the claims of such department should be dealt with in the same way as those of suppliers.

(b) RECOVERIES FOR STOCK ISSUED.

(i) Issue Rates.

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

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

Note 1.—It is not necessary that the Issue Rate for an item should be the same in all sub-divisions, but a uniform rate should ordinarily be prescribed for all localities in a sub-division.

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

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

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

(a) Issues to contractors and sales shall be made at market rates, but see Fin. Rs. 231 and 232.

(b) Issues to other divisions and departments may be made at a rate higher than the Issue Rate.

(ii) *Mode of Recovery.*

137. (a) The Sub-Divisional Officer is responsible that the value of materials sold to municipalities, local bodies and the public, and of issues made to contractors for private use, is recovered in cash at the earliest opportunity.

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

(c) The 10 per cent. supervision charge should be realised in addition to the value of stock in all cases in which it is recoverable under Fin. R. 138 (see also Fin. R. 136).

138. When stock materials are sold to the public or other departments (including Guaranteed Railways and State Railways leased to or worked by Companies) or are issued on account of any work executed for them in workshops at their full value, an addition of 10 per cent. must be made to cover charges on account of supervision, storage and contingencies. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock which, in his opinion, would otherwise be unsaleable (see also Fin. R. 136).

(iii) *Fictitious Adjustments.*

139. Fictitious stock adjustments are strictly prohibited, such, for example, as (1) the debiting to a work of the cost of materials not required, or in excess of actual requirements, (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilised on another work for which no funds are available, (3) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice of Government by the Principal Auditor.

(iv) *Half-yearly Register of Stock.*

140. A person other than a ministerial subordinate should, under the orders of the Divisional Officer, fill up column 24 (market rates) of the half-yearly Register of Stock, (P. W. Account Form No. 12), at or about the close of the half-year.

141. On completion of the half-yearly Register of Stock the Divisional Officer should review the Register and record his remarks and orders in part III thereof.

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

(v) *Stock-Taking.*

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

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

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

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

TOOLS AND PLANT.

I. NUMERICAL ACCOUNT—RECEIPTS.

146. All articles of tools and plants received should be examined and counted when delivery is taken. Such acknowledgment as may have to be given to the person from whom the articles are received, can be signed only by the Divisional or Sub-Divisional Officer. An acknowledgment should invariably be given when articles lent are received back.

II. PAYMENT FOR SUPPLIES.

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

When famine tools are transferred to the stock of ordinary tools for utilisation on ordinary public works, their value should be adjusted as indicated in Fin. R. 151 in respect of road-making material.

III. RECOVERIES.

(a) *For use of Tools and Plant.*

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

(b) *For Sales and Transfers.*

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

IV. VERIFICATION.

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

ROAD METAL.

151. Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works and an account kept as prescribed in paragraph 235 of the Public Works Account Code. When road-making material such as metal, hard and soft murum, rubble, etc., collected during a famine is utilised at a subsequent date on road construction or maintenance or on other works, its value at current market rates should be credited to "XXXV—Miscellaneous provincial recoveries of service payments of previous

years," if the material was collected before the reforms, or to the Famine Relief Fund if the material was collected after the reforms, by debit to the estimates concerned under '41-Civil Works—Provincial' or '60-Civil Works not charged to Revenue'. The amount of credit should be to the extent of the cost of new metal at the site of work at current rates less the cost of screening the famine metal, and carting it to the same site, and the cost of stacking. The value of road-making material collected during a famine and used by District Local Boards, Municipalities, etc., on road construction, maintenance, or on other works, should be adjusted in the same way as when such material is used on Provincial roads, etc.

152. The verification of the road metal should be generally on the lines of the verification of the materials charged to works (*vide* Fin. R. 240).

152-A.—The following principle should be followed in regard to the adjustment of the cost of land acquired for road metal quarries :—

(1) (i) If the cost of the acquisition of land and opening up a quarry is not more than Rs. 1,000 it should be debited either to 'Repairs' or to 'Original Works' according as the quarry is *primarily* intended for the maintenance of an existing road or for use in the construction of a new road or the raising in class of an existing road.

(ii) If the cost of the acquisition of land and opening up of a quarry is more than Rs. 1,000 the procedure prescribed in paragraphs 239, 389 (b) and 390 of the Public Works Account Code, should be followed.

If the quarry is intended for the construction of a new road or the raising in class of an existing road, the Executive Engineer should charge to 'Original Works' such portion of the cost as he may consider proper, the remainder being taken to the suspense head 'Land Kilns, etc.' to be cleared by debit to 'Repairs' in the manner prescribed in paragraph 389 (b) of the Public Works Account Code.

(2) In the case of quarries required for the purpose of roads transferred to Local Bodies for construction or maintenance, the principle stated above should be followed with respect to any expenditure directly incurred by the Public Works Department.

SCHEDULE OF RATES.

153. A rate book or schedule of rates showing the lowest rate at which metal can be supplied to the road side throughout the division, should be kept in the divisional office in Public Works Account Form 17 (Fin. R. Form 11), with such modifications as may be considered necessary to suit local conditions. The rates should be revised, from time to time, as old quarries are exhausted or new ones opened, or as other circumstances affect the rates.

CHAPTER 10—WORKS.

Section I—Works executed by Civil Officers.

(i) *General.*

154. Expenditure on construction and repairs executed by Civil Officers is treated as contingent expenditure of the department incurring it, when it does not exceed Rs. 2,500 in amount and if the work has been assigned to the Civil Department under item 6 (a) in Schedule II to the Devolution Rules. When the amount exceeds that sum, and the work is still executed by Civil Officers, the expenditure is treated as "works" expenditure of the department vested with the administrative control of the expenditure.

(ii) *Execution of Works.*

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

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

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

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

Note.—The above procedure is intended for smaller works costing not more than Rs. 3,000. For larger works the procedure should be on the lines of the procedure prescribed for the execution of similar works by the Public Works Department.

(iii) Sale of Government Land and Immoveable Property.

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

156-A. Whenever any Government land or building is sold to a public body or a private individual and the purchaser takes possession of the property before the sale price is settled and paid, interest at 6 per cent. on the sale price should be charged when more than one month elapses between the date of taking over of the land or building and the payment of the price.

156-B. When any land or building is transferred from one department to another under the same Government, the transfer shall be free of all charge, except when the property is transferred to or from a commercial department in which case the full market value of it will be charged.

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

157-A. The following general principles should be followed by officers of this Government entering into contracts involving expenditure from Provincial revenues :—

(1) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein.

(2) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.

(3) Standard forms of contracts should be adopted wherever possible, the terms to be subject to adequate prior scrutiny.

(4) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority.

(5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.

(6) Whenever practical and advantageous, contracts should be placed only after tenders have been openly invited and in cases where the lowest tender is not accepted, reasons should be recorded.

(7) In selecting the tender to be accepted the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.

(8) Even in cases where a formal written contract is not made, no order for supplies etc. should be placed without at the least a written agreement as to price.

(9) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.

(10) The Auditor General and under his direction, other audit authorities have power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

157-B. Cases involving revision of fixed rates specified in contracts should be referred to Government in the Administrative Department concerned for orders. This rule, however, does not apply to the revision of rates in contracts entered into by the officers under the administrative control of the Public Works Department, which are governed by Government Resolution, Public Works Department, No. 2363/27 dated 11th February 1929 nor to the revision of those in contracts made by the Forest Department unless in respect of the latter contracts it is proposed to increase any accepted contract rates by more than 10 per cent.

Section II—Special Rules for the Forest Department.

CONSERVANCY AND WORKS CHARGES.

(Form No. 31-A of the Bombay Forest Manual, Volume I.)

(i) *Muster Rolls for labourers.*

158. The following rules should be observed in keeping the muster-rolls for works executed by labourers employed on wages (daily or otherwise) :—

(i) In the heading the work for which the labourers are employed should be specified clearly.

(ii) The roll should be called every day without fail before commencing and after closing the work and the daily total of labourers present stated in it and attested.

(iii) The Range Forest Officer (or any other non-ministerial officer to whom this duty may be entrusted by the Conservator) should make surprise inspections of these rolls when the labour is employed continuously for fifteen days or more and endorse on them 'checked with the labourers present and the work done and found correct'. When labour is engaged for a shorter period than fifteen days similar endorsements should be made in the case of at least 25 per cent. of the muster-rolls in the range.

(iv) When the roll is closed, an abstract of the whole work should be given at the end thus :—

Under AII.—The length of boundary line of coupes or compartments demarcated and number of standards marked should be stated. Also when cattle are impounded their number and whether they have been impounded from closed or open forest must be stated.

Under AVIIIa.—Demarcation, the length and width of the line demarcated should be stated, external and internal boundaries being differentiated from each other. The method employed such as by cairns or pillars, etc., with the sizes of the latter should also be stated.

Under AVIIIe.—The area of beds prepared, the quantity and kinds of seeds sown, or the number and kind of seedlings transplanted should be stated.

Under AVIIIg.—The name and number of block and compartment, number and length of line and rate of wages should be stated.

Under AVIIIh.—The number of creepers and useless trees cut and the other kinds of cultural operations carried out should be stated.

(v) Payments on muster rolls should be made or witnessed by the officer of highest standing available, and he should certify to the payments individually or by groups by his initial or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll.

(ii) *Contractors.*

159. (a)1. In the case of work or supply costing not less than Rs. 100, a contract should be made on a written agreement, duly stamped and registered, so that it can be maintained in a court of law in the event of dispute.

This rule does not, however, apply to petty forest works, costing not more than Rs. 200 in the aggregate, in which payment is made to one person on behalf of a group, as a matter of convenience.

2. The following documents relating to forest works or supply are exempted from stamp duty and registration :—

(1) Agreement for the felling, conversion, collection and transport of forest produce ;

(2) Agreement for the felling, collection, removal and purchase of timber, firewood, etc. ;

(3) Agreement for the collection, removal and purchase of minor forest produce ;

(4) Agreement for cutting, removal and purchase of grass ;

(5) Agreement for the cutting, collection, pressing and storage of grass ;

(6) Agreement for grazing of cattle ;

(7) Agreement for the manufacture and purchase of minor forest produce ;

(8) Agreement for the purchase and re-sale to the public of firewood ;

(9) Agreement for the lease of forest land ;

(10) Agreement for constructing roads and buildings ;

(11) Agreement for the supply of clothing articles for forest subordinates ;

(12) Agreement for leasing private buildings and land for Government offices, depôts, residences of Government servants and other purposes.

Note 1.—In the case of minor forest produce contracts however the limit may be raised to Rs. 200 provided the amount of the accepted bid is paid in full by the purchaser on the day of the sale or within a week of it and his signature is taken on the conditions of sale. In the case of such contracts a simple permit is sufficient.

Note 2.—The rules regarding the execution of contracts referred to in articles 244 to 254 of the Bombay Forest Manual, Volume II, should be strictly followed.

(b) Payments can be made to contractors only by the Divisional Officer, or by an authorised subordinate Government servant. Claims for such payments should be prepared, preferably by the claimants themselves, in Forest Account Form No. 11, and no payment should be made until the correctness of the claim, in respect of quantities and rates, as well as the quantity of the work or supply, and other necessary factors, has been accepted by a responsible Government servant.

Note.—Attention is invited to Financial Rule 12-A in which Range Forest officers are empowered to pay the bills of contractors and piece-workers in the Forest Department.

(iii) *Measurements.*

160. Work done otherwise than on a lump sum contract, and supplies made, by a contractor, should, unless impracticable, be measured (weighed or counted) before payment therefor is made. The details of the measurements made should be systematically recorded in a book, called the Measurement Book (Fin. R. Form No. 13), which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check.

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

Note.—In the case of timber operations, however, the forms in Bombay Forest Manual should be used.

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

(iv) *Advances to Contractors and Workmen.*

162. Advances to contractors and workmen should be given only when no other arrangements can be made for carrying on the work.

(a) Advances to contractors are regulated by the following rules:—

(1) An annual advance not exceeding one-fourth of the estimated value of one year's work covered by approved security may be made under each contract.

(2) Further advances may be made on account of work partly done, also covered by additional approved security, except where Government for special reasons allow this to be dispensed with.

(3) The further advances should not exceed, in all, the amount of the preliminary advance.

(4) An advance should only be given when the person asking for it is certified by a Mamlatdar or some other reliable person with local knowledge, to be in need of it.

(5) In the case of a well established contractor, advances should be given only when the conservator thinks that for special and temporary reasons an advance is desirable in the interest of the Forest Department.

(6) The advance granted should ordinarily be repaid by work done within one year. If the advance is not repaid in time in the manner laid down, compound interest at the rate of $9\frac{1}{2}$ per cent. will be charged on the balance outstanding, as well as on further advances.

(7) Advances should always be covered by a written agreement in Standard Form (e.g., Press No. Forest 195) providing for the summary recovery of the outstanding balance as an arrear of land revenue and also, except in cases where the additional security is dispensed with in accordance with the orders of Government, by a security bond in Form A in Appendix 11.

(b) Advances to workmen not covered by security are regulated by the following rules :—

(1) The Conservator may authorise or forbid the grant of advances without security to any class of labour in any part of his circle, from time to time.

(2) No advance should be made without security when security is available.

(3) The amount of uncovered advances to any single person should in no case and at no time exceed Rs. 200.

(4) All such advances should be regulated as follows :—

(i) *Advances to artisans.*—These should not ordinarily exceed in any single instance 25 per cent. of the value of the work to be done, or Rs. 50, whichever is less, and should be covered by a stamped receipt, witnessed by a reliable witness.

If however in exceptional cases a bigger amount of advance has to be made, it should be covered by a stamped agreement (Form B in Appendix 11) showing (a) the amount advanced, (b) the value of the work to be done and (c) the period within which the advance is to be recovered; and the agreement should be signed and the money handed over in the presence of the Divisional Forest Officer or a Magistrate.

(ii) *Advances to unskilled labour.*—These should not exceed 15 days' wages and may be given without a written agreement after the holder's receipt has been taken for the amount in the Ranger's advance book.

(iii) *Advances to a gang of labourers under a reliable headman or Mukadam.*—These may be made at a rate not exceeding Rs. 5 per man, or Rs. 200 in the aggregate to the headman, for whose standing and reliability the Ranger will be responsible, on the stamped agreement referred to in (i) above.

(iv) *Advances to cartmen.*—Advances up to Rs. 50 may be made and should, if possible, be covered by the security of the cart and bullocks.

(5) All such transactions should be entered in a special register of uncovered advances which will be kept in a printed form showing (i) amount of advance, (ii) name and address of the person to whom it is made and (iii) name of the work for which the advance is made.

(6) The Ranger should be held personally responsible for any advance that is made otherwise than as directed above.

(c) The amount of advance made under agreements in the prescribed forms (Form B in Appendix 11) can, in case of default, be recovered from the contractors and workmen as an arrear of land revenue. The amount to be recovered in case of default is not specified in the agreement forms. The space provided for it should be filled in by the officer concerned by entering such amount as may be deemed sufficient according to the nature of the contract. The agreements and security bonds are exempt from stamp duty.

(d) It must be clearly understood that officers who advance Government money without proper security do so at their own risk; and unless they can furnish perfectly satisfactory reasons for their action, they will be held personally responsible.

(e) The Conservator may from time to time fix the amount up to which, and the circumstances under which, advances may be made to contractors without his previous sanction. The Conservator may also require that all advances made to contractors, exceeding certain limits, must be reported to him.

(v) *Record of Sanction and Expenditure.*

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

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

Section III—Special Rules for the Public Works Department.

N.B.—Rules 182, 188, 190 and 191 apply to the Forest Department also.

I. FINANCIAL RESPONSIBILITIES OF OFFICERS.

165. (a) A Chief Engineer will—

(1) Exercise a concurrent control, with the Principal Auditor, over the duties of the Officers of the department in maintaining accounts

and give legitimate support to him in enforcing strict attention to the rules concerning the disbursement of money, the custody of stores and submission of account,

(2) see that the budget appropriations of the year are fully expended in so far as is consistent with general economy and the prevention of large expenditure in the closing months of the year for the sole purpose of avoiding lapses, and

(3) be responsible for ensuring that any money which is not likely to be needed during the year is promptly surrendered, so as to allow of its appropriation for other purposes, by the proper authority.

(b) A Superintending Engineer will—

(1) see that the authorised system of accounts for works, stock and stock manufacture, and tools and plant is maintained throughout his circle (or division),

(2) examine the books of Divisional Officers and their subordinates, and see that matters relating to the primary accounts are attended to personally by the Divisional and Sub-Divisional Officers, and that the accounts fairly represent the progress of each work, and

(3) examine the register of work, watch the total expenditure to date under each sub-head of work in contrast with the sanctioned estimate, and see that revised estimates for any work, if required, are submitted in due time to the sanctioning authority,

(4) see that no delay is allowed to occur in the submission of Completion Reports,

(5) see that different articles in stock are duly verified according to the rules laid down, and that there is no accumulation of stock in any division (or district) beyond its requirements, and

(6) forward, for the information of the Chief Engineer, a report of his inspection of divisional offices, detailing therein the results of his examination of initial accounts, account of stock, tools and plant, and stock manufacture, registers of works and other divisional books, mode of preparation of estimates, contract agreements and contractors' accounts.

(c) A Divisional (or District) Officer will—

(1) not commence the construction of any work or spend public funds without the sanction of competent authority,

(2) close the accounts immediately the work is finished, and prepare the Completion Report, if required by Fin. R. 252,

(3) take the necessary steps to obtain funds for the works under his control, keep his accounts and submit them punctually to the audit office, under the rules for the time being in force,

(4) exercise a thorough and efficient control and check over his divisional accountant, and carefully examine the books, returns and papers from which the monthly accounts are compiled,

(5) be responsible for the correctness, in all respects, of the original records of cash and stores, receipts and expenditure and for seeing that complete vouchers are obtained,

(6) watch the progress of expenditure under each sub-head of work in contrast with the sanctioned estimate, and see that a revised estimate is prepared directly the necessity arises and submitted to the sanctioning authority, and

(7) examine the books of his subordinates to see that the primary accounts fairly represent the progress of each work and to see that the accounts are personally attended to by the Sub-Divisional Officer.

II. ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION.

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

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

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

168. An application for administrative approval should be submitted to the authority competent to accord it, accompanied by a preliminary report, by an approximate estimate and by such preliminary plans, information as to the site and other details as may be necessary fully to elucidate the proposals and the reasons therefor. The approximate estimate and preliminary plans should be obtained from the Public Works Department. If, however, the work is not likely to cost more than

Rs. 5,000, detailed plans and estimates may be prepared in the first instance and submitted to the authority competent to accord administrative approval, being returned thereafter to the officer of the Public Works Department competent to accord technical sanction.

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

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

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

III. REQUISITION BY CIVIL OFFICERS.

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

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

IV. PREPARATION OF ESTIMATES.

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

V. CONTRACTS.

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

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

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

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

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

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

VI. TENDERS.

178. Tenders, which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers, or by notice in English and the vernacular posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state :—

1st.—The place where and the time when the contract documents can be seen, and the blank forms of tender obtained : also the amount, if any, to be paid for such forms of tender.

2nd.—The place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice).

3rd.—The amount of earnest money to accompany the tender, and the amount and the nature of the security deposit required in the case of the accepted tender.

4th.—With whom or what authority, the acceptance of the tender will rest.

Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason, and this should be expressly stated in the advertisement.

179. As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of cash as earnest money, to the extent which has been notified as necessary by the Executive Engineer or other officer. Contractors when submitting tenders should be called upon to produce evidence of their financial status from the Collector of the District or from the Durbar within whose jurisdiction they reside. Certificates from Durbars should be accepted only if countersigned by the Political Agents concerned.

179-A. The above rule may be relaxed as regards taking of earnest money from zamindar contractors in Sind not acting as regular contractors provided the zamindars who take up clearance contracts of canals or branch canals hold lands on those canals and are personally interested in them and further provided that the cost of the work in the canal or the branch canal does not exceed Rs. 10,000. In all other cases earnest money should be taken.

180. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender or until the sums due to him form a sufficient guarantee, as the case may be. The minimum amount of earnest money to be recovered from contractors should be fixed at 1 per cent. of the estimated-cost of the work. Officers have discretion to recover an increased sum if this is considered to be necessary or justifiable by the peculiar circumstances of any particular case. The names of those contractors whose tenders have been accepted, but who subsequently fail to complete the contract documents, should be circulated throughout the Department, with a view to ensure that such contractors are not entrusted with any work in the future.

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

VII. SECURITY FOR PERFORMANCE OF CONTRACTS.

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

(a) A deposit of cash up to Rs. 500, or up to any larger amount deposited as earnest money under Fin. R. 180, Government Securities, Municipal Debentures, Port Trust Bonds and Deposit receipts of recognised banks (approved of by Government) which publish regular accounts.

(b) Post Office five-year cash certificates for the amount at which the certificates were purchased but not for their face value.

(c) A deduction of 10 per cent. from the monthly payments made on account of work done.

(d) Personal security of two persons of known probity and wealth.

VIII. PROVISION IN CONTRACTS FOR IMPORTED STORES.

183. In framing contracts of any description care should be taken to retain in the hands of Government the supply of imported materials, if required to any considerable extent, and to arrange the terms accordingly. Such stores should either be supplied from the existing Government stock or be obtained in ordinary course by indent on the Stores Department, London, or by purchases in the local market. In the case of important construction works let out on contract, such stores may be supplied by the contracting firm, subject to the conditions stated in the Stores Rules (Appendix 2).

IX. ENFORCEMENT OF TERMS OF CONTRACT.

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

X. OFFICERS EMPOWERED TO EXECUTE CONTRACTS.

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

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

Note.—For purposes of this rule, agreements in K-2 form should be treated as contracts.

186-A. Executive Engineers are authorised to sanction the execution of and the rates to be paid for, extra items of work not provided for in tenders accepted by higher authorities subject to the following conditions :—

(1) that the total cost of the extra items of work is within the amount up to which the Executive Engineer is himself competent to accept a tender ;

(2) that the rate for any extra item is not in excess of the rate for a similar description of work, if any, in the accepted tender ;

(3) that the extra cost of the extra item or items is already covered by savings effected or clearly anticipated on other items of the work. In such a case the savings in question should be specified on the Extra Item Statement or Statements.

186-B. Subject to the condition that a work may not be let out on contract to one contractor in pieces, the authority for the acceptance of an original contract is sufficient to cover extra items of work (sanctioned by competent authority) which form part or legitimate extension of such contract and are covered by the provisions of the contract agreement, whether the cost of such extra items raises the total amount of the contract to a sum exceeding the powers of the original sanctioning authority or not.

187. Departures from the rules for contracts specified above can only be permitted or condoned by Government.

XI. COMMENCEMENT OF WORKS.

188. No work shall be begun unless a properly detailed design and estimate have been sanctioned, allotment of funds made, and orders for its beginning issued by competent authority. Permission, granted by Government in orders on a budget estimate, for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions will have been fulfilled. Excepting in regard to petty works and repairs of the nature contemplated in Fin. R. 166, and in cases of real emergency to be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, this injunction may not be infringed. The sanction of a design and estimate by the Government of India or any other authority, not excepting His Majesty's Secretary of State for India conveys no permission for the commencement of expenditure on the work, unless such expenditure has been provided for in the Budget Estimate of the year, or provision has been made for the outlay within the official year either by re-appropriation or out of some lump sum grant allotted for the head of classification under which the service falls. Similarly no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

If, in any case, whether on grounds of urgency or otherwise, a Divisional (or District) Officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provision exists (whether estimates have been sanctioned or not) the orders of the officer authorising the work should be conveyed in writing. On receipt of such written orders, the officer who is directed to carry out the work should immediately intimate to the Principal Auditor that he is incurring

a liability for which there is no provision or there is inadequate provision of funds, and should, at the same time, state approximately the amount of the liability which, it is likely, he will incur by compliance with the written orders which he has received. The Principal Auditor will then be responsible for bringing the facts instantly to the notice of higher financial authority, with a view to necessary steps being taken either to stop the progress of the work or to regularise its execution. There will be no hesitation on the part of Government in enforcing disciplinary action against any officer—administrative or executive—who may fail in, or delay to comply with, these orders.

With a view to avoiding irregular expenditure by diverting the provision from one work to another without the sanction of the competent authority, the officers concerned should see that no expenditure is incurred on inspection and residential bungalows and gardens and nurseries attached to them, unless it is provided for in the final issue of the Budget or an assurance can be got from the authorities responsible for watching the progress of expenditure against appropriation that the item of expenditure on a garden, nursery, etc., can be met from the budget provision as finally sanctioned.

XII. ALTERATIONS IN DESIGN DURING CONSTRUCTION.

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

Note.—Revised administrative approval is necessary in the cases indicated in Fin. R. 169.

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

191. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained.

191-A. The responsibility for bringing material deviations or modifications to the notice of the competent authority rests primarily with the Executive, and not with Audit.

XIII. SUPPLEMENTARY AND REVISED ESTIMATES.

(i) *Supplementary Estimates.*

192. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary

estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

(ii) *Revised Estimates.*

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

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

(iii) *Utilisation of Completion Report as Revised Estimate.*

195. When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the power of the Executive Engineer to pass, may be explained in a Completion Report or Statement prepared under Fin. R. 252.

XIV. INITIAL RECORDS OF ACCOUNTS.

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

(a) The Muster Roll.

(b) The Measurement Book.

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

(a) *Muster Roll.*

197. The nominal muster roll (P. W. Account Form No. 21) (Fin. R. Form No. 12) is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.

198. For all large works or groups of works labour reports, in the prescribed form, will be submitted either daily or periodically as may be directed by the Divisional Officer. They show the number of each class

of labourers employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month. The Presidency Division, Public Works Department, is exempted from the operation of this rule.

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

(b) Measurement Books.

200. The measurement book in Public Works Account Form No. 23 (Fin. R. Form No. 13) must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract, or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

Detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained standard measurement books.

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

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

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

XV. WORKS ACCOUNTS.

A. General Principle.

202. The Divisional Officer should utilise the recorded transactions of the cost of the work as a means of control. His personal knowledge of the executive arrangements for the execution of a work, and of the

actual progress of work, must be supplemented by a comparison, monthly, of the cost as recorded in the accounts with the value received in the shape of work done. In the case of larger works, especially where the period of construction is a prolonged one, this monthly comparison is obviously impossible unless the total cost is split up into convenient parts in such a way that as far as possible, the cost of each distinct part may be compared with the work done thereon. This comparison should be made in connection with the examination and review of the Works Abstracts and Register of Works.

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

B. Labour engaged through Contractor.

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

C. Bills and Vouchers.

(i) Forms of Bills and Vouchers.

205. The authorized forms of bills and vouchers are the following :—
(a) First and Final Bill, P. W. Account Form No. 24 (Fin. R. Form No. 14).

(b) Running Account Bill A, P. W. Account Form No. 25 (Fin. R. Form No. 15).

(c) Running Account Bill B, P. W. Account Form No. 26 (Fin. R. Form No. 16).

(d) Running Account Bill C, P. W. Account Form No. 27 (Fin. R. Form No. 17).

(e) Hand Receipt, P. W. Account Form No. 28 (Fin. R. Form No. 18).

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

206. *First and Final Bill, Public Works Account Form No. 24 (Fin. R. Form No. 14).*—This form should be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract, i.e., on its completion. A single form may be used for making payments to several payees, if they relate to the same work (or to the same head of account in the case of supplies), and are billed for at the same time.

207. *Running Account Bill A, Public Works Account Form No. 25 (Fin. R. Form No. 15).*—This form is intended for contractors for work only. It should be used (1) if it is proposed to make an advance payment, or (2) if an on account payment is to be made but an advance payment already made for the same work is outstanding.

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

208. *Running Account Bill B, Public Works Account Form No. 26 (Fin. R. Form No. 16).*—This form is also intended for contractors for work only. It should be used in all cases in which secured advances are to be made or are already outstanding, in respect of the same work, against the contractor. When this form is used it should also be utilised for making on account and advance payments, if any, in respect of the work.

209. *Running Account Bill C, Public Works Account Form No. 27 (Fin. R. Form No. 17).*—This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only on account payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

210. Fin. R. Form No. 17 is the only form of Running Account Bills which is suited for transactions with suppliers. Fin. R. Form No. 16 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make such an advance, the simpler Fin. R. Form No. 15 will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment, the still simpler Fin. R. Form No. 17 can be used. The form to be used on each occasion should be the one most suitable for the correct exhibition of the state of the contractor's running account both before and after the transaction, regardless of the form or forms which may have been used for any previous payment or advance.

211. *Hand Receipt, Public Works Account Form No. 28 (Fin. R. Form No. 18).*—This is a simple form of voucher intended to be used for all miscellaneous payments and advances, for which none of the special Fin. R. Forms Nos. 14, 15, 16 and 17 are suitable.

212. *Account of Petty Contractors, Public Works Account Form No. 30 (Fin. R. Form No. 19).*—A consolidated monthly account of all petty contractors employed on the same work or section of work may sometimes be prepared in preference to a separate bill for each payee. The general adoption of this procedure is not permissible, but wherever it is desired to continue it, Fin. R. Form No. 19 should be used (which supersedes old Public Works Department Form No. 15-A), and the following instructions should be strictly observed in addition to those printed on the form itself as footnotes:—

(i) This form is intended solely for on account payments. It makes no provision for advances, advance payments, issues of materials,

or any other recoverable payments to contractors, and should not be used if any such transactions occur or are probable.

(ii) No contractor should be treated as a petty contractor if a separate account in one of the Running Account Bill forms is being maintained for him in connection with some other work.

(iii) If after a contractor's account has been maintained in Fin. R. Form No. 19 for some time, the continued use of the form becomes inadmissible under clause (i) or (ii) above, the account should be removed from this form in the manner described below and thereafter the appropriate form of Running Account Bill should be used :—

(a) In the Petty Contractors' Account a special entry should be made as under, immediately below the entries in columns 7, 13 and 14 against the line "Grand Total" :—

Deduct up to date "Value of work done" and "Payments made" relating to the account of contractor....., transferred from "Petty Contractors' Account" to his personal ledger account.

(b) When a Running Account Bill is prepared subsequently, the transferred figures of "Value of work done" and "Payments made" should be incorporated therein in the same way as if the transactions had, from the very beginning, been billed for on one of the Running Account Bill forms.

(ii) *Preparation, Examination and Payment of Bills.*

213. Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinised by the Sub-Divisional Officer and the calculations of "Contents or area" should be checked arithmetically under his supervision. The bill should then be prepared from the measurement entries, in one of the forms prescribed in Fin. Rs. 205 to 212 applicable to the case. The rates allowed should be entered by the Sub-Divisional Officer, either in the abstract of measurements, or in the bill itself. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a final payment if the contract is determined, or an on account payment if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

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

Note 2.—As a general rule, payment for supplies is not permissible until the stores have been received and surveyed except where Government permit payment on production of a railway receipt.

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

Note 1.—In calculating the value of each item of work the nearest anna should be taken; one to five being ignored, and pice six to eleven taken as one anna; but pice must be omitted from the rates.

Note 2.—Whenever fractions of a rupee occur in the totals of contractors' bills or in the value of supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less than half may be disregarded, and half a rupee and over taken as a rupee. This rule is only applicable to the regular contractors' bill including bills of petty contractors whose agreements are in "K 2" form and does not apply to payments for petty supplies.

Note 3.—If the contract is for the completed items of work and, under the provisions of A. R. 231 the contractor is required to obtain materials of any description from Government, it should be seen that this condition is being complied with and that necessary overruns of the cost of the materials supplied to him, are being made in accordance with A. R. 234. In such a case it is not permissible for the contractor to obtain the materials otherwise, unless, in a case of emergency, the supply has been entrusted by the Divisional Officer, for recorded reasons, to the contractor himself, at suitable rates.

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

215. If the Sub-Divisional Officer is not empowered to make the payment, the bill should be submitted (with or without the measurement book as may be prescribed) to the divisional officer where the payment will be authorised by the Divisional Officer after the necessary scrutiny.

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

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

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

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

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

Note 2.—A form printed on yellow paper is never to be used except for final payments.

(c) A separate running account is maintained in respect of each contract. Transactions relating to two or more separate working estimates should not be brought on to the same running account; they should, therefore, not be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate, for which separate works abstracts are prepared under Fin. R. 247 should also appear in separate running accounts.

(d) The provisions of the above clause may be relaxed in respect of transactions relating to two or more separate working estimates of repair works and small original works costing not more than Rs. 1,000. Such transactions may be allowed to be covered by a single agreement subject to the observance of the following conditions:—

(1) That the contract or agreement is entered into by an officer competent to do so, considering the total amount of work to be done under it, and that bills for each work are prepared separately though the agreement or contract is one; and

(2) the entry in column 'Name of Work' in Public Works Account Form No. 30 (Fin. R. Form No. 19) should be made in general terms so as to include all works which the contractor may be asked to carry out under the agreement instead of merely specifying the particular repair works in connection with which the agreement is in the first place issued.

218. (a) If the system of making advance payments to contractors for work has been adopted, certificate 2 printed on Running Account Bill A or B, as the case may be, must be signed by the Sub-Divisional or Divisional Officer, and the lump sum amount paid on account of each item should be specified against it in Part I of the bill. If a secured advance has been previously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(b) Actual measurements should, however, be taken at the earliest opportunity, and when this has been done, the lump sum payments

previously made on account of the items of work concerned should first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantities of work. Delays in adjusting advance payments should be investigated, and adjustments made otherwise than by crediting the value of work actually measured, should be specially looked into as being *prima facie* indicative of overpayment in the first instance.

219. When secured advances [*vide* Fin. R. 220 (a)] are allowed by the Divisional Officer to a contractor whose contract is for finished work, it should be seen that an Indenture in P. W. Account Form No. 31 (Fin. R. Form No. 20) has been signed by the contractor, and a detailed account of the advances must be kept in Part II of Running Account Bill B. There should be separate entries, in respect of each class of materials, of the quantities brought to site by the contractor and the amount advanced under the orders of the Divisional Officer. These advances must be recovered by deduction from the contractor's bills for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Parts I and II of the bill should be compared to see that this order is being complied with. As recoveries are made, the outstanding accounts of the items concerned in Part II should be reduced by making deduction entries in the column, "Deduct quantity utilised in work measured since previous Bill," equivalent to the quantities of the materials used by the contractor on items of work shown as executed in Part I of the bill.

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

D. Aid to Contractors.

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

(a) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. Executive Engineers may, in such cases, sanction advances up to an amount not exceeding 75 per cent. of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which Government secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer, not below the rank of Sub-Divisional Officer, that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which

rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence.

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

(b) Cases in which, in the interest of works, it is absolutely necessary to make petty advances. In such cases advances up to Rs. 50 may be allowed by subordinates, subject to the prescribed form of agreement being signed by the contractor.

(c) In all other cases only with the sanction of Government, which may, in exceptional circumstances, authorise such advances as may be deemed indispensable, taking the necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

221. It is necessary sometimes, in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned, with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of agreement. Otherwise, no advance or recoverable payment should be made to, or on behalf of, a contractor, nor should financial aid be given to him in any form, except in accordance with Fin. R. 220.

Note 1.—For rules relating to the issue of materials to contractors, see F. R. Rs. 231 and 232.

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

E. Work-Charged Establishment.

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

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

The establishment provided for surveying, drawing, tracing, estimates for the preparation of projects should be regarded as charged on the execution of the work and should therefore be treated as work-charged.

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

(a) Conditions of Employment.

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

225. Members of the work-charged establishment are not entitled to any pension or to leave salary except to the extent specified in rules 225-A (1), (2) and (3) below or travelling or other allowances except in the following cases :—

(a) Wound and other Extraordinary Pensions and Gratuities are in certain cases admissible in accordance with the pension rules.

(b) Single railway fares or the actual necessary cost of travelling may be allowed by the Divisional Officer for journeys performed (1) within the jurisdiction of his Government or to and from a district or Foreign State or Settlement adjoining his division, and (2) in the interest of the work on which the men are employed. Travelling allowance or conveyance allowance, at the rates applicable to officers of the rank of Assistant Executive Engineers, may be granted to group Mechanical Assistant Engineers employed in connection with the dragline excavators utilized upon the construction of the Lloyd Barrage Canals.

(c) Grain Compensation allowance is admissible to men who are drawing rates of pay which have been fixed with reference to normal circumstances.

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

225-A. (1) Leave on average pay may be granted to an operator of a dragline excavator on the Lloyd Barrage and Canals Construction work up to a maximum of 20 days per annum, exclusive of Christmas or Easter holidays, or holidays due to compulsory stoppage of work owing to labour not being available.

(2) Such an operator injured in the execution of his duties may be granted leave on average pay whilst such injuries make it impossible for him to attend to his duties and he remains in service, up to a limit of six months, provided that the Superintending Engineer concerned whose decision will be final, is satisfied that the injury was not due to the negligence or carelessness of the person injured. In the case of a person to whom the Workmen's Compensation Act, 1923, applies

the amount of leave salary payable under this rule shall be reduced by the amount of compensation payable under section 4 (1) (d) of the said Act.

(3) In the event of an operator falling ill, he will be given free medical attention and he will be paid full pay for the first seven days of his illness. Should the period of his illness exceed seven days he may be granted leave on medical certificate on half average pay as long as he is retained in service up to a limit of six months. Such period of absence may, at the discretion of the Executive Engineer, be counted against the period of leave admissible to him under clause (1) above, two days' absence reckoning one day's leave.

Note.—The leave concessions embodied in this rule are also extended to the workmen employed on machinery on the Lloyd Barrage and Canals Construction Scheme.

(b) Pay Bills.

226. Wages of members of the work-charged establishment should be drawn and paid on P. W. Account Form No. 29 (Fin. R. Form No. 21), "Pay Bill of Work-charged Establishment" which is a combined pay bill and acquittance roll form. A consolidated bill in this form should be prepared monthly either for the whole sub-division or for one or more sections of it, as may be convenient; but the names and claims of the entire establishment concerned, including absentees, should be shown in each bill. Names should be grouped in the bill by works on which the men are employed, sanction to the entertainment of the establishment should be quoted in each case, and the Sub-Divisional Officer should certify, in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned.

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

Note 2.—If the acknowledgment of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a Hand Receipt P. W. Account Form No. 28 (Fin. R. Form No. 18), which should then be attached to the bill as a sub-voucher.

226-A. Those members of the Bombay Subordinate Engineering Service who are in charge of sections are empowered to disburse the salaries of members of the work-charged establishment who are serving under them on bills signed by the sub-divisional officers.

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

Note.—Executive Engineers employed on the Lloyd Barrage and Canals Construction Project may close and submit pay bills of the work-charged establishment before the end of a month instead of on the last working day of a month. The pay-bills should be so submitted as to reach the office of the Audit Officer, Lloyd Barrage and Canals Construction, three days before the last working day of the month to which they relate.

(c) Unpaid Wages.

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

(a) Items remaining unpaid on the monthly bill should be entered in a simple register, full particulars of the charge, including reference to the bill, being noted in the register.

(b) Subsequent payments should be made on P. W. D. Form No. 199 (arrears sheet).

(c) When making payments of arrears suitable notes of payment should be recorded against the original entries in the register.

Note.—Members of the Bombay Subordinate Engineering Service who are in charge of sections are empowered to make payments of unpaid wages on the receipt of abstracts approved by the sub-divisional officers or divisional officers.

(d) Travelling Expenses.

229. No bills need be prepared in support of claims for travelling expenses. Payments should be made on Hand Receipts which should set forth all the necessary particulars of the journey performed and of the expenses claimed and should be countersigned by the Divisional Officer prior to payment.

(e) Rent of Residences.

229-A. When quarters are provided for any member of the works establishment, the conditions of occupation of those quarters, including the rent payable therefor, shall be regulated by the rules in Section I of Chapter XVII of the Bombay Civil Services Rules Manual.

F. Issues of Materials.*(i) GENERAL.*

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

(1) *Issues to Contractors.*—Issues of materials to contractors with whom agreements in respect of completed items of works, i.e., for both labour and materials, have been entered into.

(2) *Issues direct to Works.*—Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

*(ii) TO CONTRACTORS.**(a) General Conditions.*

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

(i) when, under the operation of Fin. R. 183, it is necessary to retain in the hands of Government the supply of imported materials,

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

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

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

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

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

232. (a) As a general rule no other materials should be supplied to such contractors for use on works, but this restriction may be waived by the Sub-Divisional Officer in respect of petty issues (at full Issue Rates) of materials from existing stocks, not exceeding Rs. 50 in any month for any one contract.

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

Note.—The intention of this rule is to prohibit the supply of materials to contractors with the object of giving them financial aid, *vide* Fin. Rs. 220 and 221.

(c) Issues of stock materials to contractors for *bona fide* use on works are exempt from the usual charge of 10 per cent. on account of supervision, storage and contingencies, which is made when stock materials are sold to the public [Fin. R. 137 (c)].

233. All materials required for issue to a contractor under the foregoing rules should be made over to him as soon as they are received. An unstamped, but dated, acknowledgment, detailing full particulars of the materials including the rates and values chargeable to him should, however, be at once taken from the contractor.

(b) *Accounts Procedure.*

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

235. As the issue of materials to contractors under the foregoing rules is permissible solely for the *bona fide* requirements of Government works, Sub-Divisional Officers should make such arrangements as may be deemed suitable for limiting the total issues to a contractor in connection with a particular work, to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials are issued under Fin. R. 231 are lower than the prevailing market rates, or the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, the use of P. W. Account Form No. 35 (Fin. R. Form No. 22) (without values) is recommended for watching that the aggregate of the quantities of any or all materials issued to a contractor from time to time for use on a work, remains within the estimated requirements of his contract.

(c) *Return of Surplus Materials.*

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

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

(d) *Tools and Plant lent for use.*

237. Fin. Rules 231 to 236 do not apply to tools and plant. Articles borne on the Tools and Plant account of the division may, in accordance

with any local rules on the subject, be lent temporarily to contractors for use on Government works being executed or maintained by them, and it should be seen that the articles are returned without unnecessary delay, and in good condition.

(iii) DIRECT TO WORKS.

(a) *Control over Issues of Stores.*

238. The Sub-Divisional Officer should exercise a detailed control over issues of stores direct to works, and should see that the issues do not exceed the reasonable needs for each work. In cases where no detailed accounts are maintained in P. W. Account Form No. 35 (Fin. R. Form No. 22) for these works, he should make his own arrangements for maintaining the control over the issues.

(b) *Disposal of Surplus Materials.*

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

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

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

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

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

(c) *Verification of Unused Balances.*

240. Unused balances of materials charged direct to works should be verified at least once a year in the manner prescribed in Fin. Rs. 142 and 143. Whenever this verification is made, a report of verification of the materials should be prepared by the Sub-Divisional Officer in P. W. Account Form No. 37 (Fin. R. Form No. 23) and submitted to the divisional office. The following instructions should be observed in preparing the report :—

(a) As no continuous account is maintained of the materials actually used in construction, it is necessary first to calculate the quantities of principal items probably used. This should be done in the details

statement at the top of the form, on the basis of the "progress" of work done on each sub-head, such authorized formulæ being adopted as may be in general use locally.

(b) Deducting these quantities from the total quantities of the materials issued to the work as shown in P. W. Account Form No. 35 (Fin. R. Form No. 22) the paper balances of the unused materials should next be arrived at and set forth against line C.

(c) The actual balances should be entered again against line D, and the differences between the actual and paper balances should be set forth against line E. These differences should be priced at the actual rate of cost which should be deducted from the total value and quantity recorded in the Detailed Statement of Expenditure of Materials, P. W. Account Form No. 35 (Fin. R. Form No. 22).

(d) The report should then be completed by recording against line F remarks explaining action taken (1) to adjust the differences shown against line E, and (2) if the work has been completed to dispose of the surplus balances shown against line D, and by signing the printed certificates applicable to the case and scoring out the others.

(e) The differences shown against line E may be due to (i) the adoption of inaccurate formulæ for determining the actual consumption, (ii) unreasonable wastage, or (iii) shortage in some other form. All these differences should be investigated.

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

The report in P. W. Account Form No. 37 (Fin. R. Form No. 23) should in this case set forth both quantities and values throughout.

242. If the Gazetted Officer or subordinate in direct charge of a work, the accounts of which are kept by sub-heads, is transferred before the accounts of it are closed, the unused materials at site of the work should be verified by the relieving officer in company with the relieved officer and the report prescribed in Fin. R. 240 should be prepared by the Sub-Divisional Officer and submitted to the divisional office.

243. A report is required annually of the value of materials at site of all works the accounts of which were open on the last day of the official year. This report should be prepared in P. W. Account Form No. 37 (Fin. R. Form No. 23), and submitted to the divisional office, as on completion of work, but it is not necessary that the balances should be verified at the close of the year if—

(1) the work has been under construction for not more than three months,

(2) the accounts of the work are expected to be closed three months, or

(3) the balances were verified at any time during the year.

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

244. The foregoing rules are primarily intended for cases where detailed accounts are kept in P. W. Account Form No. 35 (Fin. R. Form No. 22). In other cases the Sub-Divisional Officer should make his own arrangements to verify the unused balances.

G. Works Abstracts and Working Estimates.

(a) *Records of Charges in the Works Abstracts.*

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

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

246. After a Major Estimate has been sanctioned it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case the original abstract should be recast in accordance with the instructions laid down in Fin. R. 245. The details of cost and quantities already approved by competent authority should be rearranged and the revised abstract should be approved by the Divisional Officer.

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

(b) *Watch over Liabilities and Balances.*

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

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

249. If any liabilities of works are incurred on behalf of contractors under the provisions of Fin. R. 221, arrangements should be made for withholding sufficient balances from their bills or for making necessary recoveries from them in due course.

(c) *Record of Progress.*

249-A. Entries of "progress" in the works abstracts should be supported by details in the statement provided for the purpose on the reverse of the Works Abstract form. These details should be furnished by the Engineer or subordinate in charge of the work or by any executive officer or subordinate detailed for the purpose, and should be based on entries already made in the measurement book. Their compilation from measurement books, vouchers or other records, by members of the office establishment should not be permitted.

The following points should be specially borne in mind :—

(i) Only "quantities" actually measured and paid for should be reported as "progress".

(ii) The progress reported should specify the quantities executed "up to date," sets of earlier measurements covered or superseded by later ones being ignored.

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

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

(1) If the duration of construction under a sub-head is not expected to be more than three months.

(2) If the quantities executed are not in the same units as those specified in the estimates or they cannot be expressed even roughly except on or towards the completion of the work.

H. Register of Works.

(a) *Closing the Accounts on Completion of Work.*

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

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

(b) Completion Reports and Statements.

252. (a) A consolidated completion statement in P. W. Account Form No. 45 (Fin. R. Form No. 24) should be prepared monthly of all completed works other than those referred to in clause (b), the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Divisional Officer is empowered to pass. This statement should show for each work or group of works the estimated amount, the outlay and the excess. In cases in which the Completion Statement is utilised instead of a revised estimate, sufficient details must be given, if the excess is more than 5 per cent. to satisfy the authority whose sanction is necessary.

(b) A detailed Completion Report in P. W. Account Form No. 44 (Fin. R. Form No. 25) need only be prepared in respect of works on which the outlay has been recorded by sub-heads,

(1) when, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 5 per cent., and

(2) when, if the work was sanctioned by the Executive Engineer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

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

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

253. If an excess over estimate is not within the Divisional Officer's powers to deal with, a Detailed Completion Report in P. W. Account Form No. 44 (Fin. R. Form No. 25), should be prepared or the item should be included in a consolidated Completion Statement of Works and Repairs in P. W. Account Form No. 45 (Fin. R. Form No. 24). The completion note in the Register of Works should then be amplified thus—

“Work completed in.....19.....Completion $\frac{\text{Report}}{\text{Statement}}$ Sub-
mitted with this office letter No.....dated.....19..”

(c) Schedule of Rates.

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

I. Contractor's Ledger.

Scrutiny of Accounts by Contractors.

255. A contractor requiring a copy of his running account bill or an extract from his account in the Contractors' Ledger should be furnished with the same. He should be required to look at his account in the ledger and sign it in token of his acceptance of it. (See also Note 2 under Fin. R. 221.)

J. Sundry Rulings.

Employment of Military Labour.

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

K. Workshop.

(a) General.

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

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

(b) Estimate.

259. The estimate should provide for all charges, including the prescribed percentages for indirect charges enumerated below and should be sanctioned by competent authority and accepted by the indenting officer, local body or individual:—

(a) Storage charges, under Fin. R. 133.

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

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

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

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

Note 3.—The percentage of storage charges should be calculated on the book value of materials issued to each job. The other charges are ordinarily calculated on the total cost of labour and stores pertaining to the job.

(c) *Annual Review of Account.*

260. The Principal Auditor reviews the annual account of a workshop, in consultation with the officer in charge of it, and submits a report to Government on its financial working, specially bringing out the necessity, or otherwise, of revising the percentages fixed by Government for the several charges referred to in Fin. R. 259.

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

L. Non-Government Works.

(a) ESTIMATES.

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

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

(b) LOCAL LOAN WORKS.

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

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

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

(c) TAKAVI WORKS.

(i) *Provision of Funds.*

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

(ii) *Recovery through the Civil Department.*

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

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

CHAPTER 11—PUBLIC BUILDINGS.

Introductory Note.—The rules in this Chapter (except rule 269) are generally applicable to buildings maintained by the Public Works Department, but they should be applied *mutatis mutandis* to any other Department maintaining buildings departmentally. Rules for the calculation of rents will be found in Chapter XVII of the Bombay Civil Services Rules Manual.

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

(i) *Fixtures and Furniture.*

268. Every public building should be provided with all necessary fixtures. The periodical repair of these fixtures should be carried out by the Public Works Department and charged to the repair estimate of the building. All petty repairs of fixtures and replacement of broken glass in doors and windows required in the intervals between the periodical repairs should be carried out by the officer in occupation of the building (see rule 71 in the Manual of Contingent Expenditure) and charged to his contingent accounts. The Executive Engineer will not supply nor repair furniture, screens, purdahs, or tatties, nor will he perform any of the duties specified above as devolving on the departmental officer in charge. Furniture for new offices, may, however, be supplied by the Executive Engineer, provided the cost of such furniture is included in the estimates of the offices concerned. The supply and repairs of furniture in District and Travellers' Bungalows should be made by the Public Works Department and the provision of funds for the same should also be made in the Public Works Department budget. In the case of Public Works inspection bungalows, the furniture should be supplied and repaired at the cost of the Public Works Department.

Note.—Under the special rules laid down by Government for the maintenance of circuit houses, circuit houses in the Presidency and Sind are in charge of the Public Works Department. The Executive Engineer of the Division is responsible for the care of the building, including fittings and furniture and the grounds; and he has to see that due provision is made to meet charges for replacement and renewal of furniture, carpets, crockery, table linen, etc., as necessity arises.

269. The administration of the furniture funds of the official residences of the Governor and the Commissioner in Sind including the upkeep of Stock list and the purchase, repair, and maintenance of furniture will be conducted by the officers charged with these duties under rules issued by the Government of India in the case of the residences of the Governor and by the Local Government in the case of the residence of the Commissioner in Sind, *vide* Section A and Section B respectively in Appendix 8

to the Financial Rules. The Executive Engineer's duty will be to satisfy himself that the furniture is being properly maintained in good and serviceable order. It is important that the furniture should not be allowed to deteriorate to an extent that will give rise to large demands for renewals on changes of incumbents.

(ii) Purchase and Sale of Government Buildings.

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

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

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

Note.—See Rule 156-A.

(iii) Hire of Office Accommodation.

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

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

(iv) Use of Government Buildings by Auxiliary Force.

273. The following principles should be observed in dealing with questions regarding the conditions on which the Auxiliary Force should be allowed the use of buildings which are the property of Government :—

(i) If buildings are likely to be required again by Government, they should be retained in provincial Public Works charge and be repaired

at the cost of Government, the Force being charged rent for the accommodation. Any alterations or additions required by the Force should be carried out at the expense of Government, and considered in fixing the rent.

(ii) When the buildings are no longer required by Government, and when there is no probability of letting them to advantage, they may, with the approval of Government, be handed over altogether to the Auxiliary Force free of charge. The Force should then keep them in repair, and may alter or adopt them as they think fit, the cost being met from their own funds. The site would remain the property of Government and a small ground rent may be charged.

(iii) If the buildings should in any circumstances be resumed, Government will compensate the Auxiliary Force for any expenditure they might have incurred in alterations or additions to the buildings, but not for outlay on repairs.

(iv) In the case of an Auxiliary Force ceasing to exist, buildings handed over to them free of charge would revert to Government.

(v) *Register of Buildings.*

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

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

275-280. *Cancelled.*

CHAPTER 12—LOANS AND ADVANCES.

Introductory Note.—The rules in this Chapter apply to Loans and Advances provided for in the Provincial Budget only.

(i) *Sanctions and estimates.*

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

Note.—The power of Government to grant loans to Presidency Corporations are subject to the conditions of the Special Acts applicable thereto.

(ii) *Interest.*

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

(iii) *Conditions of Repayment.*

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

(a) The term of loans may in very special cases extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.

Note.—In the case of loans to Co-operative Building Societies the term may extend up to 50 years.

(b) The term is to be calculated from the date on which the loan is completely raised or declared by Government to be closed.

(c) Dates should be fixed for the payment of instalments.

(d) Instalments paid before the due date will be taken entirely to principal, unless, of course any interest for a preceding period is overdue.

Note 1.—When a loan of public money is taken in instalments, the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there is undue delay on the part of the debtor in taking the last instalment of a loan, Government may at any time declare the loan closed, and order repayment of capital to begin. The Principal Auditor should bring to the notice of Government any delay that appears to him to require the above remedy, and he should take this step whether there are any dates fixed for the taking of instalments or not.

Note 2.—If in any case dates have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the date of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion.

of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

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

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

(iv) *Calculation of Interest.*

285. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half year will be equal to—

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

(v) *Defaults in Payment.*

286. (a) Any default in the payment of interest upon a loan of public money, or in the repayment of the principal should be reported promptly to Government by the Principal Auditor and immediate steps will be taken by Government to remedy the default.

(b) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest, upon all over due instalments of interest, or principal and interest. If a penal rate is enforced, it should not be less than 8 per cent. per annum, or more than 10 per cent. per annum.

Note 1.—The responsibility imposed on the Principal Auditor by this rule, refers only to loans, the detailed accounts for which are kept by him.

Note 2.—In the case of loans granted to Indian States, the detailed accounts are maintained at the treasury by the Political Agents concerned, under the orders of Government. Defaults in such cases should, therefore, be reported to Government by the responsible Political Officers who should also furnish a copy of the report to the Principal Auditor.

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

(vi) *Accuracy of Plus and Minus Memorandum.*

288. If a Government servant desire to question the accuracy of the *plus* and *minus* memorandum of loans and advances maintained at the treasury in which transactions for each loan are separately recorded, he must address the Principal Auditor and induce him to correct it. Every Government servant should, therefore, see that the debits and credits made to his account accurately correspond with those recorded in his own registers and returns. If he is not the District Officer, he should obtain from the Treasury a copy of the *plus* and *minus* memorandum with which he is concerned. Special care should be taken in paying

recoveries into the treasury to show the amounts of interest and of principal separately, so that they may be separately credited in the treasury accounts, as the former must not, and the latter must, be credited in the treasury *plus* and *minus* memorandum of loans and advances.

(vii) *Revenue Department Returns.*

289. (a) With every return of revenue advances made to the Revenue Authorities a memorandum should be submitted setting forth the figures of the treasury *plus* and *minus* account and agreeing them with the figures of the return.

(b) The Principal Auditor will, at the close of every year's accounts, send to the Chief Revenue Controlling Authority a return in such form as may be agreed on, showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (a).

(vii) *Irrecoverable Loans and Advances.*

290. Government or any subordinate authority to whom power has been delegated can remit loans and advances which are found to be irrecoverable (*vide* note below Financial Rule 329 and the Manual of Financial Powers).

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

(ix) *Periodical Review.*

292. Government receives an annual report upon outstanding loans from the responsible Principal Auditor and reviews the same.

CHAPTER 13—MISCELLANEOUS ADVANCES.

293. Orders regulating the grant of advances to Government servants and others are included in the following rules. In cases not covered by these rules or by the rules in Chapter 12, advances cannot be made except under the special orders of Government, *vide* also Fin. R. 281.

Note 1.—It is not permissible to sanction an advance which involves a breach of any of the canons of financial propriety reproduced in Fin. R. 320; provided that in any case where a cash grant would be within the powers of sanction of a competent authority, the grant of an advance not exceeding the amount of the cash grant does not require the sanction of a higher authority.

Note 2.—A certificate of availability of funds should be obtained from the Principal Auditor in the case of tentage advances before they are sanctioned under the above rule.

Note 3.—Rules 294 to 299 do not apply to Government servants who are not in permanent Government employ. As the pay of such Government servants does not constitute adequate security for a loan, advances should not ordinarily be granted to them. If, however, in any special case, the circumstances admit of the provision of adequate security, an advance may be sanctioned, in accordance with the terms of these rules and subject to the provisions made in Note 7 to Rule 296 by the Finance Department to temporary Government servants under the administrative control of Government. For delegation of powers under this note, *vide* serial No. 36 in the Manual of Financial Powers—Financial Publication No. VII.

I. House-building Advances.

293-A. The following rules regulate the drawing of house-building advances and advances for the purchase of conveyances :—

(i) Unless sanction is accorded within 3 months in the case of house-building advances, and within 1 month in the case of other advances, from the date of issue of the certificate of availability of funds from the Audit Office, this certificate should be considered as having become invalid and a fresh one should be called for.

(ii) The first instalment of a house-building advance or an advance for the purchase of a motor car or motor boat must be drawn within 2 months, and the first instalment of an advance for the purchase of other conveyances must be drawn within 1 month, from the date of issue of the order according sanction, otherwise the sanction will be considered to have lapsed.

(iii) As soon as it becomes known that any amount, for which certificates or sanctions have been issued, is not likely to be drawn, intimation should be given to the Audit Office, which will make a further report if any surrender of the grant is advisable.

(iv) In each financial year, the Audit Office, except in cases of real urgency, will stop issuing certificates of availability of funds after 31st January in the case of house-building advances, and after 28th February in the case of other advances, so as to ensure that all advances sanctioned in a year are drawn within that year. All certificates and sanctions will lapse on 31st March except sanctions for undrawn instalments of house-building advances.

294. (a) Advances to public officers for the construction of houses are regulated by the following rules :—

I.—Advances may be made under the sanction of Government, Heads of Departments and Commissioners of Divisions, to Government servants who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high. No advance is permissible for the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while performing his duties at his headquarter station. Also no advance is ordinarily permissible to a Government servant who is likely to be transferred or to retire before complete recovery can be effected.

II.—All such advances must be *bona fide* required for the purpose of building suitable houses for the personal residence of the Government servants concerned, and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

III.—The advance should be drawn by instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence should be produced to show that the amount of the instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The repayment shall commence from the fourth issue of pay after the first instalment is taken and be completed in four years.

IV.—No advance shall exceed twelve months' pay of the Government servant to whom it is made ; not more than one advance shall be made for the same house ; and no Government servant may receive a second advance while any portion of a previous advance is outstanding against him.

V.—Advances shall be recovered by the deduction of monthly instalments, equal to one-forty-eighth part of the total advance, from the pay bills of the Government servant concerned. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the Government servant receiving the advance so desires.

Note.—The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advances, the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount of the advance.

Note.—The mortgage bond will be prepared in Fin. R. Form No. 26. For purposes of reconveyance, it will suffice if the mortgage deed is returned to the mortgagor, with an endorsement that the mortgage debt has been fully satisfied or paid off. The mortgagor, if he chooses, can get such endorsement or acknowledgment registered at his own cost. No particular form of endorsement is necessary. If however the mortgagor insists on a formal reconveyance, it should be in Fin. R. Form No. 28.

VII.—The Government servant must satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built.

Note 1.—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagor's title care should be taken to see that the lease does not prevent any subdemise by the lessee (the mortgagor). The mortgage bond in such cases will be prepared in Fin. R. Form No. 27.

In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken on lease, the sanctioning authority may, at its discretion ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the sanctioning authority finds that such dues have not been paid by the borrower steps may be taken to recover the said dues including interest thereon, if any, from the pay of the Government servant concerned for payment to the parties concerned.

Note 2.—Instructions regarding the information required for verification of validity of title are to be found in the Remembrancer of Legal Affairs' Circular No. 230 dated 25th January 1924 which is reproduced in Appendix 15.

Note 3.—The Head of the Office in the case of a *non-gazetted* Government servant and the Controlling Officer in the case of a *Gazetted* Government servant should, when asking for the authority for payment (*vide* Sub. R. 59 in Financial Publication No. 11), send to the Principal Auditor concerned a certificate either in the bill in which the advance is drawn, or separately, to the effect that the mortgage bond in Fin. R. Form No. 26 has been executed by the Government servant taking the advance and that it has been duly registered.

VIII.—A Government servant quitting or removed from the station where he has built a house, before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but, with the special sanction of Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any Government servant of his own or higher rank, the future deductions being made from the pay of such Government servant.

IX.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

X.—The last-pay certificate granted to a Government servant in receipt of an advance must specify the original amount of such advance, the amount repaid and the balance remaining due.

XI.—The applicant's title to the property should be examined by the Government law officers, *i.e.*, either by the Advocate General or the Solicitor to Government in cases arising in Bombay, and by the Remembrancer of Legal Affairs to Government in mofussil cases, before the advance is actually paid. It should be seen

- (1) that he has undisputed title to the land on which it is proposed to build a house;

- (2) that in the case of an advance for the purchase of a house [*vide* clause (b) below] he will obtain such title as soon as the purchased price is paid ;
- (3) that there will be no legal obstacle in either case to the property being mortgaged to Government ; and
- (4) that Government will have the right of foreclosing on the condition mentioned in the mortgage bond.

Note.—Such examination is not necessary in all cases as a matter of course, but the authority sanctioning the advance has discretion to decide whether the title deeds submitted by the applicant require any further examination by Government law officers.

(b) An advance may be made to a Government servant in exceptional circumstances, for the purchase of a house in places where house-rent is exceptionally high ; the general principles of clause (a) being applicable, and the Government servant being required, in addition to a mortgage-deed, to deposit with Government satisfactory evidence of a clear title to the house.

Note 1.—An advance drawn under this rule may include provision not only for the cost of the house purchased, but also for the cost of any repairs or improvements which the purchaser of the house may desire to make.

Note 2.—The advance may be drawn in full at once, but satisfactory evidence should be produced before the Principal Auditor, to show that the amount advanced for the purchase has been spent within three months of its drawal and the amount advanced for repairs or improvements (*see* Note 1) within a further period of two months. A certificate to this effect from the Head of the Office will ordinarily suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and be completed in four years.

Note 3.—When asking for the authority for payment of the advance (*vide* Sub. R. 59 in Financial Publication No. II) the Controlling Officer should record on the bill a certificate to the effect that he has secured and retained with him an agreement in Fin. R. Form No. 27-A signed by the applicant pending execution of the final mortgage bond in Fin. R. Form No. 26 after the house is actually purchased. The fact of execution and registration of the latter bond should also be intimated to the Principal Auditor as soon as possible.

(c) An advance may be made under the following rules to a Government servant to enable him to effect repairs to his house :—

I.—An advance may be made only if (1) the repairs are required to make the house habitable, (2) they are not in the nature of ordinary repairs and (3) they involve an outlay large in comparison with the value of the house.

II.—Not more than one advance is admissible in respect of the same house.

III.—No advance shall exceed six months' pay of the Government servant to whom it is made, and it will be drawn as laid down in Rule III under clause (a).

IV.—An advance may be made to a Government servant to repair a house which he has built or purchased with a previous advance under clause (a) or (b), but unless Government permit otherwise, at least five years must elapse since the previous advance was drawn.

V.—Subject to the above, the general principles of clause (a) or (b), as the case may be, shall apply, the maximum period for repayment of such advances being two years.

Note 1.—No advances should be sanctioned unless a certificate to the effect that there is sufficient balance available for expenditure is obtained from the Audit Office.

Note 2.—This rule does not preclude the grant of advances after a house is already built, repaired or purchased.

(d) An advance may be given, where considered necessary, for the purchase of land on which to construct a house, provided the other conditions laid down in this rule are satisfied and the total amount of the advance for the purchase of the land and the construction of the house does not exceed 12 months' pay of the officer concerned.

Note.—The officer should sign an agreement in Fin. R. Form No. 27-A at the time of taking an advance for the purchase of land and the amount should not exceed what is required for the purpose. A mortgage deed in Fin. R. Form No. 27-B should be executed before any further advance is drawn for the purposes of constructing the house. The mortgage deed must be registered within four months of its execution. In order to save Government from loss, the applicant's title to the property should be carefully examined by the sanctioning authority.

295. A Government servant who is a member of a Co-operative Housing Society may also be paid a house-building advance under the above rule for constructing a house on the society's land, either by himself or through the society. In either case the society should stand as security for repayment of the Government loan. Where the building is to be constructed through the society, the amount to be advanced should be invested in the shares or debentures of the society. The society should in that case hand over the house to the Government servant for occupation within 24 months of the grant of the advance. When the Government servant constructs the house himself, the house should be mortgaged to the society instead of to Government.

Note 1.—In the case of advances to a Government servant who is a member of a Co-operative Society, bonds should be prepared in Fin. R. Forms Nos. 30, 31 and 32. If any case is not covered by any of the mortgage bonds, a reference to Government should be made by the Registrar, Co-operative Societies.

Note 2.—Form No. 30 may be executed by the mortgagor and the society when the land is held by the mortgagor on a lease from the society. Form No. 31 may be similarly executed when the land has been conveyed to the mortgagor subject to limitations. Form No. 32 is a security bond which may be executed by a society when the advance is made to its member for the construction of a house through its agency.

II. Advances for purchase of conveyances.

296. An advance to a Government servant for the purchase of a motor car or a motor boat may be sanctioned subject to the following conditions :—

(1) An advance will be given only when Government consider that it is in the interest of the public service that the Government servant should use a car or a boat in the discharge of his duties.

(2) The total amount to be advanced to a Government servant shall not exceed Rs. 7,500, or four months' pay, or the anticipated price of the car or boat, whichever is less. If the actual price paid is less than

the advance taken the balance should be forthwith refunded to Government.

Note.—For the purposes of an advance drawn in England in respect of a motor car, 'actual price' will also include, in cases in which the advance drawn included estimates of these charges, the amount of freight actually paid on the car up to an Indian port, the cost of its insurance during the voyage and the customs duty paid in India.

(3) (a) An officer who is on leave or about to proceed on leave for whom an advance has been approved by Government will not be allowed to draw the advance earlier than a week before the expiry of the leave; but an officer who is on leave out of India or about to proceed on leave out of India will be allowed to take it from the High Commissioner six weeks before his departure for India.

(b) An officer taking an advance from the High Commissioner within six weeks of his departure for India under sub-clause (a), may include in the amount of the advance required charges separately estimated on account of freight on the motor car to an Indian port and of the customs duty thereon payable in India, as also the cost of its insurance during the voyage. In the case of an officer, who purchases a car in Europe prior to six weeks of his departure back to India, no advance will be allowed to be drawn in England, but on bringing the car into India such an officer may apply for an advance to cover the price of the car as valued on landing in India for customs purposes (which will include the freight), and the cost of insurance, plus the customs duty paid on the car. The customs receipt should be produced in both cases.

Note 1.—An officer, who purchases a car in Europe prior to six weeks of his departure back to India and who does not hold a post for which a motor car has been definitely recognised by Government to be necessary, should, if he proposes to apply for an advance on return to India, inform Government of his intention and obtain their consent before he brings a car to India.

(4) Recovery will be made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the pay bill of the Government servant concerned.

Note 1.—The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

Note 2.—The recovery of the advance should commence from the first issue of pay after the drawing of the advance. Thus if the advance is paid in January the first instalment should be recovered in February from the pay for January.

(4-A) Except for special reasons which should be recorded in writing, a fresh advance should not be sanctioned within a period of three years from the date the previous advance was drawn.

(5) Except when a Government servant proceeds on leave other than leave on average pay not exceeding four months or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car or a motor boat necessary, the previous sanction of Government is necessary to the sale by him of a car or a boat purchased with the aid of an advance which has not been fully repaid. If a Government servant wishes to transfer such a car or boat to another Government servant who performs the duties of a kind that renders the possession of a motor car or a motor boat

necessary, Government may permit the transfer of the liability attaching to the car or the boat, to the latter, provided that he records a declaration that he is aware that the car or the boat transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(6) In all cases in which a car or boat is sold before the advance received for its purchase from Government has been fully repaid, the sale-proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. When an officer is not in a position to repay to Government immediately on the sale of a car the whole of the outstanding amount, specific sanction of Government should be obtained for its sale and if the insurance has run out in the meantime steps should be taken to renew the insurance. Provided that when the car or boat is sold only in order that another car or boat may be purchased Government may permit a Government servant to apply the sale-proceeds towards such purchase, subject to the following conditions :—

- (a) the advance outstanding shall not be permitted to exceed the cost of the new car or boat ;
- (b) the advance outstanding shall continue to be repaid at the rate previously fixed ;
- (c) the new car or boat must be insured and mortgaged to Government as required by these rules.

Note.—It is not permissible for a Government servant to deliver a car which is under mortgage to Government in advance of his receiving the price of it.

(7) An advance for the purchase of a motor car or motor boat for use during the period of deputation may not be granted to a Government servant about to proceed on deputation out of India.

Note 1.—A Government servant may be allowed advances to purchase more than one car or boat at a time if it can be shown that such action is clearly desirable in the public interest and provided that the total amount outstanding at any one time by way of such advances against a particular Government servant does not exceed the limit within which advances may be given.

Note 2.—A Government servant who draws an advance in India for the purchase of a motor car or motor boat is expected to complete his negotiations for the purchase, and to pay finally for the car or boat, within one month from the date on which he draws the advance ; failing such completion and payment, the full amount of the advance drawn, with interest thereon for one month, must be refunded to Government. At the time of drawing the advance the Government servant will be required to execute an Agreement in Fin. R. Form No. 29-A and, on completing the purchase, he will further be required to execute a Mortgage Bond in Fin. R. Form No. 29, hypothecating the car or boat to the Secretary of State for India as security for the advance. The cost price of the car or boat purchased should be entered in the schedule of specifications attached to the Mortgage Bond. In the case of advances drawn in England, a similar agreement and a personal security bond in the form prescribed by the Secretary of State for India in Council will be executed at the time of drawing the advance and at the time of purchase, respectively. On his return to India, the Government servant will also be required to execute a Mortgage Bond in Fin. R. Form No. 29, as in the case of advances drawn in India.

When an advance is drawn, the sanctioning authority will furnish to the account officer concerned a certificate that the Agreement in Fin. R. Form No. 29-A has been signed by the officer drawing the advance and that it has been examined and found to be in order. The sanctioning authority should see that the car is purchased within one month from the date on which the advance is drawn and should submit every mortgage bond promptly to the account officer concerned for examination before final record.

Note 3.—The form of Mortgage Bond executed by a Government servant drawing an advance in India for the purchase of a motor car or motor boat provides for insurance

against full loss by fire or accident. Insurance on owner-driven or other similar qualified terms is not sufficient for the purpose of this rule. Insurance policies at a reduced rate of premium shall, however, be accepted as adequate in the following cases, provided that, in cases falling under clause (a), the borrower agrees to execute a subsidiary bond in Fin. R. Form No. 29-B:—

“(a) when the owner of the car undertakes to meet the first Rs. 100 of a claim preferred against an insurance company in the event of an accident,

or

(b) when the car is not insured against accident for any season of the year during which it is not in use but is stored in a garage.”

Such insurance should be effected within one month from the date of purchase of the car or boat. A Government servant drawing a similar advance in England is required to effect insurance within one month of his arrival in India, unless an insurance policy is already in existence. Contravention of these orders will render the officer liable to refund the whole of the amount advanced with interest accrued unless good reason is shown to the contrary. The amount for which the car or boat is insured during any period should not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance should be renewed from time to time until the amount due is completely repaid. If, at any time and for any reason the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued, the officer should refund the difference to Government. The amount to be refunded must be recovered in not more than three monthly instalments.

Note 4.—Advances for the purchase of motor cars or motor boats to Government servants in foreign employ should be granted from the funds of the foreign employer, and when the latter desires to make such an advance, he should apply to Government for the necessary sanction. Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the person were serving directly under Government. In special cases, however, where a Government servant's services have been lent to a Municipality, whose financial position will not permit of the advance being made from its funds, Government may sanction advances from general revenues, provided the applicant's duties are such as to render the possession of a motor car or a motor boat practically a necessity.

Note 5.—The Note 1 at the end of Fin. R. 294 applies here also.

Note 6.—Government servants who are in possession of motor cars purchased with advances obtained from Government while employed in Aden and who bring such cars to India on transfer to appointments, the duties of which necessitate the use of cars in the public interests, will be eligible for the grant of additional advances to cover expenses on account of customs duty levied on the imported cars. Such additional advances will be subject to the usual condition as regards interests, etc., and will be recovered within the period still outstanding for the original loan, or a period of 20 months, whichever is longer.

Note 7.—Advances for the purchase of motor cars or motor boats to temporary Government servants should not exceed 75 per cent. of the purchase price. Such advances should be sanctioned ordinarily only when there is reasonable prospect of the officer continuing in Government employ till the complete repayment of the advance.

Note 8.—This rule does not preclude the grant of an advance after the conveyance referred to in this rule has been purchased, provided application is made within one month of taking delivery.

297. An advance to a Government servant for the purchase of a motor cycle may be sanctioned subject to the following conditions:—

(1) That the advance shall be given only when it is in the interest of the public service that the Government servant should use a motor cycle in the discharge of his duties.

(2) That the substantive pay of the Government servant does not exceed Rs. 1,200 a month.

(3) That the amount of the advance does not exceed Rs. 2,000 or four months' pay or the anticipated price of the cycle whichever is least.

If the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.

(4) That the recovery is made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the pay bill of the Government servant concerned.

Note 1.—The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

Note 2.—The recovery of the advance should commence from the first issue of pay after the drawing of the advance. Thus if the advance is paid in January the first instalment should be recovered in February from the pay for January.

(5) That, except when a Government servant proceeds on leave other than leave on average pay not exceeding four months, or retires from Government service, or is transferred to an appointment the duties of which do not render the possession of a motor cycle necessary, the previous sanction of Government is necessary, on the sale by him, of a cycle purchased with the aid of an advance, which has not been fully repaid. If a Government servant wishes to transfer such a cycle to another, who performs duties of a kind that renders the possession of a motor cycle necessary, Government may permit the transfer of the liability, attaching to the cycle to the latter, provided that he records a declaration, that he is aware that the cycle transferred to him remains subject to the mortgage bond, and that he is bound by its terms and provisions.

(6) That in all cases in which a cycle is sold before the advance received for its purchase from Government has been fully repaid, the sale-proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. When an officer is not in a position to repay to Government immediately on the sale of a cycle the whole of the outstanding amount, specific sanction of Government should be obtained for its sale and if the insurance has run out in the meantime steps should be taken to renew the insurance. Provided that when the cycle is sold only in order that another cycle may be purchased, Government may permit a Government servant to apply the sale-proceeds towards such purchase, subject to the following conditions :—

- (a) the advance outstanding shall not be permitted to exceed the cost of the new cycle ;
- (b) the advance outstanding shall continue to be repaid at the rate previously fixed ;
- (c) the new cycle must be insured and mortgaged to Government as required by these rules.

Note.—It is not permissible for a Government servant to deliver a cycle which is under mortgage to Government in advance of his receiving the price for it.

(7) An advance for the purchase of a motor cycle for use during the period of deputation may not be granted to a Government servant about to proceed on deputation out of India.

Note.—Notes 1 to 8 under the preceding rule apply to this rule also.

298. An advance may be paid to a gazetted or non-gazetted Government servant not holding a post which would ordinarily be held by a

member of an All-India Service, for the purchase of a means of conveyance other than a motor car, a motor boat or a motor cycle, subject to the following conditions :—

(1) An advance will be allowed only when the appointment held entails duties involving touring.

Note.—An advance for the purchase of a bicycle may be granted even though the post held does not entail touring, if, in the opinion of the competent authority, the possession of a bicycle will add to the efficiency of the Government servant concerned.

(2) The total amount to be advanced to a Government servant shall not exceed two months' salary or Rs. 250, whichever is greater and shall be limited to the anticipated price of the article to be purchased. If the actual price paid be less than the advance taken, the balance must be immediately refunded to Government.

(3) Recovery will be made, unless Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advance from the pay bill of the Government servant concerned.

Note 1.—The camel sowars of the Excise Department in Sind are permitted to repay the advances granted to them for purchase of camels, in twenty-four instalments fixed in whole rupees.

Note 2.—The mounted policemen in Sind are permitted to repay the advances granted to them for purchase of ponies, in twenty-four monthly instalments fixed in whole rupees.

Note 3.—The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

Note 4.—The recovery of the advance should commence from the first issue of pay after the drawing of the advance. Thus if the advance is paid in January the first instalment should be recovered in February from the pay of January.

(4) The article purchased with the advance will be considered to be the property of Government until the advance is repaid.

Note.—The Note 1 at the end of Fin. R. 294 and Note 7 at the end of Fin. R. 296 apply here also.

298-A. All advances taken by Government servants for the purposes mentioned in rules 294 to 298 above and special passage advances made in England by the High Commissioner for India [*vide* Exception under Rule 299 (b)] will be payable with interest. The rate of interest on advances given in each year beginning 1st October and ending 30th September shall be the rate of interest charged on advances to the Provincial Loans Fund during the financial year comprising the first half of the above period. The rate of interest recoverable on house-building advances may be determined with reference to the date on which the first instalment is drawn.

III. Other Advances.

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

(a) To a Government servant under orders of transfer, up to an amount not exceeding one month's substantive pay plus the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by any Govern-

ment servant who should not ordinarily be of a lower rank than the Principal District Officer in the Department concerned, or any authority specifically empowered by Government, in favour of any officer under his control, including himself. The advances should be recorded on the Government servant's last-pay certificate. The advance of pay should be recovered from the pay of the Government servant in three equal monthly instalments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the Government servant's travelling allowance bill.

Note 1.—The advance referred to in this clause is also permissible to a Government servant who receives orders of transfer during leave. In such cases advances may be sanctioned by the authority mentioned in this clause. In the case of an officer who is competent to grant an advance to self while on duty under this clause but who receives the orders of transfer while on leave, the advance shall be sanctioned by the Head of the Department. If the Government servant on leave is himself of the status of a Head of a Department, the advance shall be sanctioned by Government. In the case of gazetted Government servants who draw their leave salary at a place other than the old or the new head-quarters and wish to draw the advance *before* they proceed to their new head-quarters, the procedure indicated below should be followed. The sanction shall be communicated to the Audit Officer concerned for the issue of necessary instructions to the Treasury Officer concerned to make the payment. In cases of urgent necessity, the Collector of the District, where the leave salary of the officer is being drawn, may require the Treasury Officer to pay the advance, provided it is sanctioned by a competent authority and action is taken as laid down in Treasury Order No. 23.

Note 2.—The power of granting advances to self under this clause should not be exercised by officers in temporary service.

Note 3.—Clause (a) above does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who, under B. C. S. Rule 490, follows him within six months from the date of his transfer and in respect of whom an advance of travelling allowance has not already been drawn.

Note 4.—When a single lump advance is drawn to cover the travelling expenses both of the officer himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the officer's family do not actually make or complete the journey with him. In such a case, the officer should certify on each adjustment bill admitted by him that a further bill in respect of travelling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

Note 5.—The advance of pay under this clause may be allowed to be drawn at the new station soon after the arrival of the officer there, on production of the last-pay certificate showing that no advance was drawn at the old station.

Note 6.—Students and candidates of the Public Works Department under orders of transfer may also be granted advances up to an amount not exceeding one month's subsistence allowance *plus* the travelling allowance, subject to the condition that similar advances previously drawn are completely repaid before fresh advances are paid.

Note 7.—The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(b) To any Government servant in the Civil Department :—

(i) on arrival in India on first appointment, of an amount not exceeding two months' substantive pay less the amount of any advance made in England ;

Note.—When a Government servant on arrival in India asks for an advance and produces no last-pay certificate, an advance may be granted by the Accounts Officer concerned, on the Government servant furnishing a declaration that he has not received any advance from the India Office.

(ii) on return from leave other than leave on average pay not exceeding four months or deputation out of India, not exceeding two months' substantive pay or Rs. 1,000, whichever is less, in addition to any advance made in England, provided no advance has been drawn under clause (a) above.

Exception.—Special passage advances made in England by the High Commissioner for India at his discretion to enable officers to return to duty shall be recovered in 36 monthly instalments and bear interest at the usual rate for such advances—*vide* Fin. R. 298-A.

Note.—The advance may be drawn under the orders of the Principal Auditor from any treasury in the Bombay Presidency specified in such order or under the orders of the Audit Officer, Lloyd Barrage and Canals Construction, from any treasury in Sind, specified in such orders. Such advances, as well as similar advances made in England, are recoverable by monthly instalments of one-third of pay fixed in whole rupees.

(c) To a Government servant other than an inspecting officer referred to in rule 25 of the Manual of contingent Expenditure proceeding on tour, an amount sufficient to cover for a month his tour charges and also contingent charges, such as those for the hire of conveyances or animals for the carriage of records, tents or other Government property, subject to adjustment upon the officer's return to Headquarters or 31st March, whichever is earlier. An advance of travelling allowance to a gazetted officer under this rule is permissible only if his travelling expenses for the particular tour are not likely to be less than Rs. 300 and is subject to the sanction of the competent authority in each case. Officers proceeding to Karachi, Aden, etc., should engage their passages through the office of the Accountant General. This course will render an advance of travelling allowance unnecessary.

Note 1.—A second advance cannot be made to the same Government servant under this rule until the first has been accounted for.

Note 2.—A Police Officer proceeding outside Indian Waters with a Government passage on duty in connection with extradition and other cases may be given an advance of an amount sufficient to meet the probable incidental expenses of the journey.

(d) To a Treasury Officer or District Superintendent of Police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(e) For law-suits to which Government is a party.

N.B.—The advances mentioned in clauses (c), (d) and (e) are treated as final charges and not as advances recoverable, and are to be drawn and accounted for either as contingent charges or travelling expense of establishments as the case may be. The advances drawn under clause (c) of the above rule, by the Auditors, Assistant Auditors and Special Mamlatdars under the Registrar, Co-operative Societies, need only be adjusted on 31st March every year. Except in the case of advances to gazetted officers under clause (c), advances mentioned in clauses (c), (d) and (e) may be sanctioned by the Controlling Officers, who are competent to sanction the expenditure as a final charge.

(f) To any person either in Government service or not, undergoing anti-rabic treatment in accordance with the rules in Appendix 9 to this Publication.

(g) To private cart owners in the Kanara District by the Collector, up to an amount not exceeding Rs. 200 for the purchase of a cart and a pair of bullocks to be made available for Government purposes.

The loan advanced should not exceed two-thirds of the cost and should be secured by an agreement in the form (Fin. R. Form No. 32-A) approved by Government. It should be repayable, free of interest, in four annual instalments.

IV. Conditions of Re-payment.

300. All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of an officer going on leave of any kind with allowances or on subsistence allowance. Government may however order a reduction in any case in which they deem it right to do so, provided that in the case of advances under Fin. Rs. 294, 295 and 296, the whole amount shall be completely recovered by the due date.

Note.—The term "Government" includes Departments of the Secretariat and Heads of Departments.

BUDGET AND POWERS OF SANCTION.

CHAPTER 14—BUDGET.

Section I—Responsibility for the preparation of the Budget Estimates.

301. Under No. 37 (g) (i) of the Devolution Rules the responsibility for the preparation of the statement of estimated revenue and expenditure which is laid before the legislature in each year as well as any supplementary estimates or demands for extra grants lies with the Finance Department. The material on which such estimates are based is obtained by that Department from the administrative departments concerned. The Principal Auditor is however responsible for rendering such assistance in the preparation of the budget estimates as may be settled in consultation with the Finance Department, and is bound to supply any information in connection with the budget estimates, which he is in a position to furnish, and to offer any opinion or advice in connection therewith which may be required by Government.

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

Section II—Preparation and submission of Departmental Estimates.

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

As the time available for examination and consolidation of the estimates is very limited, and delay in the submission of a single estimate dislocates the work seriously all officers concerned should take particular care to ensure that their reports on both revised and budget estimates are sent in not later than the dates prescribed.

The form of the estimates.

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

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

Note.—The remarks in this rule generally apply to the budget estimates forms. Separate forms have been prescribed for revised estimates of receipts under "V, Land Revenue" and "XIII" and "XIV—Irrigation." The budget estimates forms under "XVI—Interest" and "Loans and Advances by Provincial Government" contain a separate column for the revised estimate for the year current.

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

A. Revised Estimates (Revenue and Expenditure).

(a) Departmental officers must keep themselves informed as to the progress of revenue and expenditure under different budget heads, as compared with the revenue and expenditure for the corresponding period of the previous year, and revise the estimates as accurately as it is possible to do. Registers should be maintained so as to advise Government from time to time as to the amount of revenue that is likely to be realised or the amount of expenditure that is likely to be incurred during the remaining months of the year current. Except under the heads "XVI—Interest" and "Loans and Advances by Provincial Government," revised estimates should be dealt with separately from budget estimates, both under receipt and expenditure heads.

(b) The controlling officers should prepare in duplicate and forward on the dates specified below revised estimates of receipts and expenditure for the financial year, based on the actual realisations of the first six, eight and nine months, one copy to the Finance Department and one copy to the Administrative Department concerned :—

Date.	Receipts.	Expenditure.
(1) By 1st November at the latest.	Report regarding probable alterations in the budget estimates by <i>minor heads</i> , on the basis of the actuals of the first <i>six-months</i> of the year current and other information available.	Report regarding probable alterations in the budget estimates by <i>minor heads</i> , on the basis of the actuals of the first <i>six-months</i> of the year current and other information available.
(2) By 4th January at the latest.	Report regarding probable alterations in the budget estimates by <i>minor heads</i> , on the basis of the actuals of the first <i>eight-months</i> (approximately nine-months in respect of V—Land Revenue) of the year current and other information available.	Report regarding probable alterations in the budget estimates by <i>primary units</i> under each minor and sub-head, on the basis of the actuals of the first <i>eight-months</i> of the year current and other information available.

Date.	Receipts.	Expenditure.
(3) By 3rd February at the latest.	Report regarding probable alterations in the budget estimates by <i>minor heads</i> , on the basis of the actuals of the first <i>nine-months</i> (approximately ten months in respect of V—Land Revenue) of the year current and other information available.	Report regarding probable alterations in the budget estimates by <i>primary units</i> under each minor and sub-head, on the basis of the actuals of the first <i>nine-months</i> of the year current and other information available.

Explanations of all important variations in revised estimates as compared with budget estimates should invariably be given.

(c) The revised estimates of receipts under "V—Land Revenue" and "XIII and XIV—Irrigation" should be prepared in triplicate, in the forms supplied by the Finance Department to the estimating officers, who should forward one copy to the Finance Department, one copy to the Administrative Department, i.e., to the Revenue Department in respect of land revenue receipts or to the Public Works Department in respect of irrigation receipts, and one to the controlling officer. The controlling officers should separately forward their remarks thereon as soon as possible thereafter, one copy to the Finance Department and one copy to the Administrative Department concerned.

(d) The estimating and the controlling officers should continue to furnish revised estimates in the columns provided in the forms for budget estimates of receipts under the head "XVI—Interest" and of advances and recoveries under the head "Loans and Advances by Provincial Government." Revised estimates under these heads due on 4th January and 3rd February should be forwarded to Government.

B. Budget Estimates—Civil.

(a) Departmental officers are responsible for the preparation of the estimates of revenue, and forecasts as accurate as possible should be prepared from the registers of demands maintained by them after taking into consideration the outstandings of previous years that are likely to be realised during the ensuing year.

(b) The estimates should be prepared in the following parts:—

(a) Estimates of revenue.

(b) Expenditure Part J relating to fixed charges, that is to say, charges which, though they may vary from year to year, are nevertheless not dependent upon the volition of the Head of the Department, e.g., fixed charges on account of permanent gazetted and personal salaried officers and establishment, contract contingencies, rents, rates and taxes, etc.

(c) Expenditure Part II, Section A, relating to charges which though not connected with new objects of expenditure, are liable to fluctuate materially from year to year, *e.g.*, purchase of animals or quinine, purchase of raw materials for jails, etc.

(d) Expenditure Part II, Sections B and C, relating to entirely new objects of expenditure, including all items for which it is desirable to obtain the approval of the Finance Committee or for which such approval has already been obtained before the preparation of the estimates.

(c) The estimates of revenue should be prepared on forms supplied by the Finance Department and submitted in duplicate to the Administrative Department through the Controlling Officers who should consolidate and send them so as to reach the Administrative Departments not later than the *15th of October*. The Administrative Department should transfer one copy to the Finance Department with its proposals thereon by *1st November* at the latest.

(d) Part I of the estimates relating to expenditure should consist of Section A and Section B. Section A should contain estimates for fixed pay and fixed allowances for gazetted and personal salaried officers and Section B estimates for other fixed charges, *viz.*, pay and allowances of establishment, contract contingencies, etc. These sections should include actuals of the past three years. Part I estimates (Section A) should be prepared by the Controlling Officers in duplicate on forms supplied by the Finance Department. Part I estimates (Section B) should be prepared by the Departmental officers on forms supplied by the Finance Department and submitted in duplicate to the Controlling Officers. The Controlling Officers should consolidate them in the forms supplied by the Finance Department and send not later than *1st of October*, one copy of Part I (Section A) estimates and one copy of the consolidated Part I-B estimates together with Part I-B estimates received from the Departmental officers to the Administrative Department concerned, and one similar set of estimates to the Finance Department *through the Principal Auditor and the Administrative Department*. The *Principal Auditor* should examine them with reference to his audit registers, certify as to their correctness and pass them on with his observations by *15th of October* at the latest to the Administrative Department who should have completed by that time the examination of Part I estimates received from the Controlling Officers direct. The Administrative Departments should forward to the Finance Department by *1st November* at the latest one copy of each of the estimates together with their remarks on the observations made by the *Principal Auditor*.

(e) Part II-A of the estimates relates to fluctuating charges and should be prepared by Heads of Offices on forms supplied by the Finance Department and submitted to their Controlling Officers. The Controlling Officers should consolidate them in the forms supplied by the Finance Department, showing the figures admitted by them for each disbursing officer separately, and forward the consolidated statement in triplicate to the Administrative Department not later than *1st*

October. The individual statements of Heads of Offices from which the consolidated statements are prepared by Controlling Officers need not be submitted to the Administrative Department. Actuals of the past three years should be furnished in all returns and Controlling Officers should give detailed explanations of all increased provisions and of important variations. Part II-A estimates should be scrutinised by the Administrative Department and forwarded (in duplicate) by *1st November* to the Finance Department. If there are any alterations made by the Administrative Department, a statement embodying the recommendation of the Department should accompany the estimates. The Finance Department should, by *15th November* return one copy to the Administrative Department with an indication of any modification made in the provisions proposed and should retain the duplicate copy for record.

(f) Parts I and II-A of the estimates should be accompanied by statements Part II, Sections B and C, showing the new items of expenditure for which it is proposed to provide. The statements should be in Fin. R. Form No. 33. The statements should include all proposals for new expenditure, voted or non-voted. But items of new expenditure should not be included in either Part I or Part II-A of the estimates. Part II-B should contain only items which have been administratively approved by Government. Items which have not been approved at the time of submitting Section B but which have been submitted to Government and are under their consideration may be included in Section C. Items in Section C which have been administratively approved by Government by the *15th October* should be transferred to Section B by the Administrative Departments before transferring that section to the Finance Department by *1st of November*. The Departments should in each case indicate the portions of the new items which are non-recurrent, terminable recurrent, (i.e., items not involving permanent additions to expenditure but involving some expenditure in the ensuing year) or permanent recurrent.

(g) The information required in connection with the preparation of budget and revised estimates from the Principal Auditor should be obtained from him separately.

Note 1.—In Part I estimates, the detailed estimates should show the sanctioned scale, with numbers and rates of pay for officers and establishments. Provision should be made for the full sanctioned scale after taking into account increments falling due during the year in the case of establishments on progressive or time-scale of pay.

(N.B.—Fixed establishments should not be treated as fixed for all time. They should be reviewed by heads of departments from time to time).

Note 2.—Posts held in abeyance should ordinarily not be budgeted for, unless it is considered highly probable that they will be revived in the ensuing year. A list of any posts for whose revival provision has been made should be appended to the estimates.

Note 3.—The following instructions should be observed for the preparation of the estimates of leave-salary of officers and establishment :—

(a) In departments and services in which leave reserves are maintained, no separate provision for leave-salary should be made.

(b) In small cadres of gazetted officers provision should not be made for leave-salary unless there are good grounds for believing that certain specified officers will go on leave.

(c) Provision for leave salary in respect of large cadres of gazetted officers and in respect of non-gazetted establishments should not be made on a percentage basis but should be based entirely on actuals *plus* a proportionate increase for new posts. If, for instance, the sanctioned cost of a cadre is Rs. 53,000 and the average of the past actuals (including leave salary)—say for three years—indicates the need for a provision of Rs. 54,000, a provision of Rs. 53,000 should be made for pay and a provision of Rs. 1,000 should be made for leave salary instead of making such provision on a percentage basis. If the course of past actuals (including leave salary, indicates the need for a provision of Rs. 50,000, a provision of Rs. 53,000 should be made for the establishment, no provision should be made for leave salary, and an amount of Rs. 3,000 should be deducted for probable savings. If any provision is required to be made in respect of new appointments, then the provision indicated by past actuals should be increased proportionately. The increase should not necessarily be exactly equal to the cost of the new posts but should be made in the proportion indicated by a comparison of past full costs with past actuals.

(d) In cases in which leave salary is payable in England, a separate provision should be proposed for inclusion in the High Commissioner's budget, and a corresponding lump deduction should be made in the Indian Budget for probable savings.

Note 4.—The estimate for fluctuating items, such as travelling allowances, contingent charges and the like, should be based on the actual expenditure of the past three years, with explanation for any increase or decrease in the ensuing year.

Note 5.—The estimate for non-contract contingent charges should be checked by controlling officers when possible by comparison with the expenditure on similar objects in other similar offices under their control.

N.B.—Recurring contingent expenditure should not be treated as recurrent for all time. It should be reviewed by heads of departments from time to time.

Note 6.—The estimate for contract contingencies should be based on the sanctioned amount of the contract grant. In preparing this estimate the following principles should be observed :—

(i) if the allotment for contract contingencies placed at the disposal of the disbursing officer is exceeded in any year, the grant for the officer concerned for the following year should be reduced by a corresponding amount ;

(ii) if any savings accrue in the sanctioned allotment of the officer, in any year, they should be made available for expenditure, at any time within the contract period, when they are actually required by him.

It is the duty of the Departmental Controlling officers to see, that effect is given to the principles referred to above.

(*N.B.*—The departmental estimating officers will be held responsible for seeing that additions on account of savings and deductions on account of excess in the past year, are entered by them in the forms of budget estimates sent to them by the Finance Department).

Note 7.—Non-voted expenditure should always be distinguished from voted.

Note 8.—For all fixed recoveries and fixed payments (other than establishment charges) the sanction fixing the amount should be quoted.

Note 9.—The provision for ordinary travelling allowances should be shown under voted and non-voted separately on the basis of average of actuals for the past three years, the amount of non-voted travelling allowance being entered in red ink.

C. Budget Estimates—Public Works Department.

(a) The procedure outlined for the civil departments should also be followed in the preparation of the establishment budgets under the heads which are under the administrative control of the Public Works Department, with the modification that the budget estimates Parts I-B, II-A, II-B and II-C should be submitted by the Controlling Officers so as to reach the Public Works Department by *15th September*. The estimates for special establishments debitable to irrigation heads should be prepared in Part II-A separately. In respect of temporary establishments the budget estimates to be submitted to the Finance Department

by the Public Works Department should show lump sum estimates separately for Sind and the Presidency proper.

(b) The Principal Auditor should prepare and forward his estimates for the Public Works Department Accountants under his audit by *1st October* to the Public Works Department who, after scrutiny, should pass them on to the Finance Department by *1st November*.

The Chief and Superintending Engineers, and the Electrical Engineer to Government should prepare the estimates for their pay and fixed allowances as well as those of the officers under their control, e.g., officers of the Indian Service of Engineers and Bombay Engineering Service and Specialist Officers. They should also provide in their estimates for the pay and allowances of those officers who have proceeded on leave from their jurisdiction. The Superintending Engineers in Sind should forward the estimates prepared by them to the Chief Engineer in Sind who should prepare and submit in duplicate one consolidated estimate for his whole jurisdiction. The procedure for the submission of these estimates should be the same as that of the submission of the budget estimates Part I-B.

Procedure for preparing the lists of new Provincial Major Works under the heads "41" and "60" Civil Works.

(c) Administrative Heads of Departments should forward to the Secretariat Departments, by the *15th of August* of each year at the latest, lists of new major works which have received the administrative approval of Government, together with the number and date of technical sanction where possible, for execution in the ensuing financial year. All works, the estimates for which will be more than five years old on the *15th of August* of the year previous to that in which they have to be entered in the budget and which will not have been completely revised by that time should be struck off the list for the year.

Note 1.—To prevent important works from being struck off the list of the year, the Heads of Departments should take steps early in the year, through the executive Engineers concerned, to cause the revision of the plans and estimates and obtain the revised administrative approval and technical sanction of the competent authority.

Note 2.—The reasons for the necessity and urgency of each work, and in the case of new buildings whether the land is available or has still to be acquired, should be stated.

Note 3.—Only such provision as can reasonably be expected to be spent during the year should be entered. In the case of building works estimated to cost not more than Rs. 30,000 demands for budget allotments should be framed on the principle that they must be completed, as far as possible, within the year.

(d) *By the 1st of September* the Secretariat Departments concerned should forward the list of major works pertaining to the Departments subordinate to it, arranged in order of urgency, to the Commissioner in Sind and the Commissioners of Divisions for remarks, which should be returned by the Commissioners to the Departments concerned by the *1st of October* at the latest.

(e) *By the 15th of October* the Secretariat Departments should forward these lists to the Public Works Department who should include in the list of new major works to be forwarded to the Finance Department by *15th November* only such works as have been administratively

approved and technically sanctioned by competent authority before that date.

Note.—This procedure should also apply to major works carried out by the Public Works Department fully or substantially from funds provided by contributions. In such cases the following information should also be given :—

- (1) the amount of contribution held in deposit,
- (2) the date on which the contribution has been received,
- (3) the amount to be provided by Government, and
- (4) the state of plans and estimates.

Budget Estimates under the heads "41 and 60, Civil Works".

(f) Demands for—

- (a) Major works in progress,
- (b) Minor works,
- (c) Repairs,
- (d) Tools and plant,
- (e) Expenditure in England on account of stores,
- (f) Suspense,
- (g) Grants-in-aid,

should be submitted by the Controlling Officers so as to reach the Public Works Department not later than the *15th September*. The latter will forward them with its remarks to the Finance Department by *15th November*.

(i) *Major Works in progress.*—Demands for major works in progress should be submitted in Fin. R. Form No.34-A with full explanation as to the necessity for them. Only that amount which can be usefully and fully spent during the year should be included in the demand. In the light of the progress of actual expenditure in the year current, a revised demand should also be submitted to the Public Works Department by *1st November*.

(ii) *Minor Works (i.e. works estimated to cost not more than Rs. 10,000.*—These works are financed from the discretionary grants placed at the disposal of the local officers. In reporting the demands for these works the following information should invariably be given :—

- (i) Adequate reasons in support of the demand ;
- (ii) Actual expenditure incurred from the discretionary grant during the past three financial years ;
- (iii) Expenditure likely to be incurred from the discretionary grant during the current year.

(iii) *Repairs.*—Demands for repairs to buildings and communications should be submitted in Fin. R. Forms Nos. 34-B and 34-C respectively. Explanations of important variations between demands and the average expenditure of the past three years should always be given.

(iv) *Tools and plant.*—Lump sum provisions for tools and plant (excluding special tools and plant) for civil as well as irrigation works, except those for the Lloyd Barrage and Canals Construction Project, should be made under the head "41, Civil Works" according to the actual requirements

of the Executive Engineers. The following details should be shown separately for each division :—

- (1) Surveying and mathematical instruments,
- (2) Plant and machinery,
- (3) Tools,
- (4) Office furniture,
- (5) Camp equipage,
- (6) Live stock,
- (7) Repairs and carriage.

(v) *Expenditure in England on account of stores.*—Provision on this account should be made in accordance with the instructions given in Fin. R. 307, and in addition, the following procedure should be observed in the case of stores for Civil and Irrigation works :—

An amount equal to the amount provided under “ Expenditure in England—Stores ” should at the same time be specifically provided in the Indian grant—viz., Tools and Plant, Stock or the work concerned as the case may be. The extent to which provision has been made for the cost of English stores and customs duty should be shown separately against the item concerned. The *minus* provision necessitated by the double entry will be made by the P.W.D. under “ *Deduct—English cost of stores* ”.

(vi) *Suspense.*—Provision for suspense transactions, both for civil and irrigation works (except those relating to the Lloyd Barrage and Canals Construction Project) should be made under the head “ 41, Civil Works ”, explaining fully the basis on which the provisions under the following items are proposed :—

- (1) Purchases,
- (2) Stock,
- (3) Miscellaneous Public Works Advances,
- (4) London Stores,
- (5) Workshop suspense.

(vii) *Grants-in-aid.*—Demands for grants-in-aid to Municipalities and Local Boards on account of rebate of establishment and tools and plant charges and to Local Boards for local public works should be reported, for inclusion in the budget of “ 41, Civil Works ” by *15th September* to the General Department which should, after scrutiny, forward them to the Public Works Department by *15th October*. All other demands for grants-in-aid under that head should be reported to the Public Works Department by the *15th September*.

(g) With a view to facilitate the continuance of major works in progress the system of regrant of lapses has been devised. And in order to enable Government to know the anticipated lapses at the end of the year and the amounts that will have to be reallocated in the next financial year the officers concerned should submit to the Public Works Department by the *20th December* a statement in Fin. R. Form No. 34-D showing the details, by works, of the expenditure and the anticipated lapses as well as the amounts of regrants required for the year following. The same procedure should be adopted in the case of minor works where the lapses amount to Rs. 500 or more in each case.

(h) The procedure adopted for works estimates under the heads "41 and 60, Civil Works" should also be followed for the preparation of the works estimates under the heads "42" and "59," Bombay Development Scheme.

Irrigation Works (excepting Lloyd Barrage and Canals Construction Project).

(i) The budget estimates should be submitted by the Controlling Officers to the Public Works Department by 15th September. In preparing the estimates the following instructions should be strictly followed :—

(i) The budgets should be separately prepared for each irrigation major head of account,

(ii) Each budget should be accompanied by a detailed statement in Fin. R. Form No. 34-E.

(iii) Each detailed statement should include—

(a) Works in progress, (b) maintenance and repairs and (c) new works, separately, under each canal system in Sind, and under each tank and canal system in the Deccan and Gujarat.

(iv) Only that amount which can be usefully and fully spent during the ensuing year should be provided in each case.

(v) Reasons should be given in the statement when the provision for "works in progress", "new works" or "maintenance and repairs" is in excess of the normal.

(vi) No new works should be entered in the statement unless plans and estimates have been approved administratively and sanctioned technically by the competent authority. The necessity for each new work should be explained fully and clearly and the authority (Government Resolution, Order, etc.) approving it administratively and sanctioning it technically should be quoted.

New works which may be under the consideration of Government and which are considered to be so urgent that they should be included in the statement may be entered. In such cases the urgency of such works should be clearly stated, giving full reasons.

(vii) New works should be entered in the statement in order of urgency and classified in accordance with the rules laid down in Rule 6, Statement A, Appendix 4 of the Public Works Account Code.

(viii) Separate statements regarding extensions and improvements and maintenance and repairs under the heads "XIII" and "15" should be submitted along with the budget estimates in Fin. R. Forms Nos. 34-F and 34-G, giving full explanations of the increases or decreases. A similar statement in Fin. R. Form No. 34-H should also be submitted in respect of capital expenditure on works under each canal system classed under the head "55, Construction of Irrigation Works".

(ix) The amount of English expenditure on stores against the provision for the work concerned should be shown in the Budget Estimates under each irrigation head. If no such provision is necessary, the remark "nil" should be made in the remarks column. In making provision for stores the orders contained in Fin. R. 307 should be followed.

(j) Small items of new expenditure amounting to not more than Rs. 1,000 in each case should not be provided for individually in budget estimates. They should be financed from discretionary grants.

(k) Budget provisions for establishment (other than special establishment) and tools and plant are made on *pro rata* basis of the provisions for works and repairs as finally approved by Government. It is therefore unnecessary for the local officers to make provision for establishment and tools and plant in their budgets under irrigation heads. But if surveys for new schemes are included in a budget, and if special establishment is employed and special tools and plant required entirely on any of these survey works, provisions for such establishment and tools and plant should be made according to actual requirements under the major head concerned. The details of such provision for establishment should also be given separately in Part II-A or II-B or II-C estimates under 'Special Establishment' as the case may be.

(l) The orders in Fin. R. 304-C (g) above are also applicable to irrigation works and a statement similar to the one referred to therein should be submitted to the Public Works Department by *20th December* in respect of such works.

(m) The list of new works under irrigation heads should reach the Finance Department by *1st November*, and the schedule of demands for works in progress, repairs, etc., by *15th November*.

(n) The present procedure regarding the preparation of the budget estimates for the Lloyd Barrage and Canals Construction Project will continue.

D. Budget Estimates—Debt Heads.

(a) *Loans and Advances by Provincial Government.*—The estimates regarding loans and advances by this Government should be prepared and submitted in duplicate, in the forms supplied by the Finance Department, by the estimating officers to the Controlling Officers by *1st October*. The Controlling Officers should consolidate the estimates showing the figures admitted by them for each estimating officer separately and forward the consolidated estimate together with one copy of the estimates received from the estimating officers to the Finance Department not later than *15th October*. Details of the amounts provided by the officers should be given in each case.

(b) *Advances from the Provincial Loans Fund.*—The Administrative Departments should submit to the Finance Department by *20th November* estimates of loan funds required to meet expenditure under each of the capital heads separately together with a programme showing approximately the funds required in each month of the year. Where an advance for a particular object is required in instalments spread over more than one year, a statement showing the probable future annual requirements in respect of that object should accompany the estimate. Departments should also intimate at the same time savings anticipated in the grants sanctioned for the year current.

Section III—Estimates of Expenditure in England.

305. The charges incurred in England by the High Commissioner and the Secretary of State generally consist of—

- (1) Leave and deputation allowances,
- (2) Sterling Overseas pay,
- (3) Stipends (or scholarships),
- (4) Cost of Stores,
- (5) Other miscellaneous charges such as subvention to Universities, Local Government's cost of the High Commissioner's establishment, allowances, etc. to selected candidates for the Indian Civil Service, etc.

In the case of revenue heads these charges except when they relate to] cost of stores, are estimated for separately as "Expenditure in England" under the control of the High Commissioner or the Secretary of State as the case may be. The charge in respect of the cost of stores is estimated for in the subject demand concerned, e.g. 5, Land Revenue, 9, Registration, 46, Stationery and Printing, etc. under the minor head "Expenditure in England—Stores". Provision for "Loss or gain on exchange" is made separately in the same demand in which the relevant English expenditure appears.

(Note.—Charges for (1) customs duty, (2) freight paid in India and (3) other incidental expenses in connection with these stores incurred at ports or elsewhere in India should be treated as Indian expenditure, provision for which should be made in the Indian estimates of the departments concerned.)

Provision for English expenditure relating to capital heads is, however, included under the same head where the corresponding Indian expenditure is included.

306. Heads of Offices should furnish to the Administrative Department by *1st September* every year at the latest in Fin. R. Form No. 34-I information regarding officers who are likely to be on leave or deputation out of India during the ensuing financial year and to draw their leave or deputation salary in England. The information regarding all officers whose leave salary is not issuable by the High Commissioner, e.g., military officers in civil employ and officers of the Indian Medical Service who are granted leave under military rules and whose leave salary is payable by the India Office should be shown in a separate statement. The statements should not include estimates for officers who are already on leave or deputation, as the High Commissioner or the India Office will make the necessary provision for them. The Administrative Departments should, after scrutiny, enter the information in respect of each major head on a separate sheet and forward two copies of each of such statements in Fin. R. Form No. 34-I to the Finance Department by the *25th September* at the latest.

Note 1.—The Finance Department should consolidate and forward these statements separately to the High Commissioner and the Secretary of State so as to reach them not later than the *23rd of October*. The Administrative Departments should themselves send direct to the High Commissioner or the Secretary of State, as the case may be, statements in respect of officers for whom complete information does not reach the Finance Department by the *25th September* and send copies of them to the Finance Department.

Note 2.—The Administrative Departments should note that the responsibility for the accuracy of the figures supplied to the Finance Department rests with them.

Note 3.—Information regarding the intention of officers of the Public Works Department to proceed on leave in or out of India in the following year should be given to the Public Works Department by 1st of May, subsequent changes in the cases of officers who are to draw their leave allowances from the Home Treasury being communicated to that Department by 1st September.

307. The budget estimate of stores expenditure in England for various departments is based on forecasts sent to the High Commissioner by indenting officers modified, if necessary, by the High Commissioner with reference to later information as regards prices, etc., and with reference to the estimated carry-over of indents of previous years. In order to ensure that adequate provision is made for all expenditure likely to arise in the ensuing year, it is necessary that the forecasts should be sent to the Administrative Department before the end of August by the indenting officers and carefully scrutinised by the Department. Before they are sent on to London by Administrative Department they should be shown to the Finance Department in all cases.

Note 1.—The forecast should give particulars of the major head of account and the incidence of charges thus; e.g., 41, Civil Works—Bombay Provincial; and should include the cost of freight and any other charge in addition to the cost of the stores.

Note 2.—The rupee provision in *budget estimates* on account of all payments to be made in England should be calculated at the rate of Rs. 13½=£1 and no separate provision for loss or gain on exchange should be made on account of such transactions. This rate should also be adopted in framing the provisions for leave and deputation salaries payable in England and stores to be imported.

[*N.B.*—A provision for loss or gain on exchange will, if necessary, be made in the *revised estimates* by the Administrative Departments concerned on the basis of the average rate of exchange communicated by the Government of India in December each year.]

Note 2-A.—After the grant has been voted by the Legislative Council, the Finance Department will communicate to the Administrative Departments, for information to the indenting officers, the allotments sanctioned for each.

Note 3.—Indents (whether by formal indent, letter or telegram) should show clearly and accurately the head of service (with number) and state that the debit should be to Bombay Provincial and note also the financial year for which the funds have been granted. The information should be given in the following form:—

Head of Service—41, Civil Works—Bombay Provincial. Transferred, Voted.

Funds—provided in the budget for the financial year 19 —19 .

Note 4.—Indents, letters and telegrams should show a definite estimate of cost for each item, thus indicating clearly the sum allotted for the stores from the budget grant.

Note 5.—The budget grant referred to above should include the cost of freight and any other charges in addition to the cost of stores, and it will ordinarily be desirable that the indent should show the cost of freight for the whole indent separately from the cost of stores, the total of both being shown on the cover of the indent, as indicated above. In special cases it will not be possible and the indent can then show the total estimated cost C.I.F. India.

Note 6.—It is useless to certify against the budget grant for any financial year indents which are sent forward so late that they obviously cannot be complied with and paid for within the financial year. In the event of receipt of such indents, the High Commissioner will inform the Government of Bombay that the indents cannot be complied with during the current financial year and that steps are being taken to comply with the same during the following financial year. Such a course will, however, result in anticipating supply from the Legislative Council and such indents should therefore be minimised. If it is absolutely essential that indents should be transmitted to England before the sanctioned grants are communicated the certificate prescribed in Note 3 should be amended by the substitution of the words "included in the forecast" for "provided in the budget". Further if the amount of any such individual indent exceeds £1,000 the Finance Department should be consulted, the words "Finance Department have agreed to indent being executed" being inserted in the indent after the certificate referred to above.

Note 7.—Under the above arrangement, it will be possible for the High Commissioner to watch the progress of expenditure so as to ensure that excess over the budget grant for any particular head of service is not incurred without previous reference to the Government of Bombay. The responsibility for keeping such a watch, for supplying the information necessary to enable the Government of Bombay to reach a decision and for bringing the matter to notice at the proper time will be undertaken by the High Commissioner.

Section IV—Grants and their Distribution.

308. After the grants have been voted by the Legislature, a grant or portion of a grant allotted to each major head of account together with any sum sanctioned by Government for non-votable expenditure under the same major head of account, is communicated by the Finance Department to the Departments concerned in the shape of lump sums, known as the primary units of appropriation as shown in Appendix 7. The Department concerned then makes arrangements for distributing and communicating the sanctioned funds among the controlling and disbursing officers. The Finance Department should render such assistance in the distribution of grants as may be necessary.

Note.—In order to distribute grants as finally sanctioned by the Legislature among the controlling and disbursing officers the following procedure should be observed :—

(a) Copies of the preliminary issue of the Civil Estimates of each year, placed before the local Legislative Council, are supplied by the Finance Department to each Administrative Department, and these estimates specify the grants of each Department sanctioned by Government by primary units under each major head. If any alterations are made by the Legislative Council in those estimates or in any particular items, they are communicated by the Secretary, Legislative Council, direct to the Administrative Department concerned as well as the Finance Department and the Principal Auditor. The Administrative Department should take steps to communicate to the controlling officers under them the amounts finally allowed for fixed and fluctuating items of expenditure under all the primary units within a major head.

(b) The statements of grants to be communicated to the controlling and disbursing officers should be prepared by the Administrative Departments from the budget estimates, by carrying out only such changes in the figures, as may result from the orders issued by Government and changes, if any, made by the Legislative Council. The grants by units of appropriation as finally sanctioned under each major head should be distributed by the Administrative Departments to the controlling officers concerned, these officers being left to distribute and communicate them among their subordinates.

(c) Lump cuts made in the budget, either for probable savings or for the sake of retrenchment, should also be distributed, wherever possible, by primary units. In cases where lump cuts cannot be so distributed, the Administrative Department concerned should inform each Controlling Officer under the major head concerned, the lump cut that has been made in the grants.

309. The distribution of the grant will usually be effected as under :—

(i) The whole or a part of the appropriation for a primary unit within a grant will be placed at the disposal of a controlling or a disbursing officer.

(ii) A controlling officer at whose disposal an appropriation for a primary or a secondary unit has been placed, may, out of it, allot funds for expenditure on a specific item, or on a group of items.

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

(iii) The sum total of all appropriations made by any controlling authority from a unit should not exceed the amount of the unit, or the portion thereof placed at his disposal.

(iv) The appropriation for a unit can be increased and decreased only by a formal order of re-appropriation authorising a transfer of funds from one unit to another (*vide* Rules regarding re-appropriation).

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

311. An appropriation is intended to cover all the charges, including the liabilities, if any, of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year. Any unspent balance lapses and is not available for utilisation in the following year, unless a specific provision for lapses is made in the budget of that year.

Note.—No appropriation is needed for recoveries of expenditure which are treated as receipts, both initially and finally, and are not required by any rule in an authorised code, to be taken in reduction of charges against grants. Appropriation is required, however, for payments classed as refunds of revenue, which appear ultimately as deductions under revenue heads of account.

Section V—Powers of Re-appropriation.

312. After grants have been voted by the Legislative Council :—

(a) The Finance Department can sanction any re-appropriation within a grant from one major, minor or subordinate head to another.

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

(i) *Different kinds of Re-appropriations.*

313. The different kinds of re-appropriations that may arise and the authorities competent to sanction the re-appropriations are detailed below :—

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

(a) The Finance Department of Government can sanction re-appropriation *within a grant* from one major, minor or subordinate head to another.

(b) Members and Ministers can sanction re-appropriation between heads subordinate to a minor head which does not involve undertaking a recurring liability.

(2) *From a voted to another voted head from one grant to another.—*

It has been recognised that once a demand has been voted by a Legislative Council there is no provision either in the Government of India Act or in the rules made thereunder which permits of the grant being reduced on the motion either of the Government or of a non-official member. Transfer of funds from one voted grant to another is therefore unconstitutional.

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

(4) *From a non-voted head to a voted head.*—No re-appropriation is admissible as the voted grants cannot be increased except by Legislative Council.

(5) *From a voted to a non-voted head.*—In view of the ruling mentioned in clause (2) above, no such re-appropriation is admissible. It is however open to the Administrative Departments to issue executive orders to the authority controlling any specified grant to restrict the expenditure within a specified figure, and against such earmarked savings to sanction, in consultation with the Finance Department, supplementary grants to cover excesses in non-voted expenditure.

[N.B.—This expedient should, as far as possible, be resorted to *only* where large amounts are involved and no non-voted sources are available.]

Note 1.—A re-appropriation should be sanctioned as soon as the necessity for expenditure in excess of the provision for the year is foreseen. It should not, however, be proposed merely because one individual item of unforeseen expenditure under the head concerned has to be met; but it should be based also upon its estimate of expenditure under that head for the rest of the year.

Note 2.—No re-appropriation can be made, without the sanction of the Legislative Council so as to restore or to increase the expenditure on an item the provision for which has been specifically omitted or reduced by a vote of the Council.

Note 3.—Any savings under the minor head "Loss or gain by exchange," due to there being a gain when loss was anticipated, are not available for re-appropriation as a gain represents receipts though booked as *minus* expenditure in the accounts and additional receipts cannot be appropriated towards additional expenditure without a supplementary grant.

Note 4.—The Administrative Departments should see that additional appropriations are sanctioned by a competent authority before the close of a financial year in respect of anticipated non-voted excesses over the major head grants with which the departments are concerned. They should prepare statements in a form analogous to that used for supplementary grants in respect of excesses over voted expenditure, detailing briefly the reasons for excesses in non-voted grants and the sources from which they are proposed to be met. The statements should be forwarded to the Finance Department so as to reach it not later than *1st February* every year. On receipt of such statements, the Finance Department should consolidate and place them on the table of the Legislative Council for the information of the members of that body on the day on which the budget for the ensuing year is presented.

If in rare cases it is not possible to point out re-appropriation of funds in respect of non-votable expenditure, the orders sanctioning the expenditure should issue in consultation with the Finance Department which, while confirming the order to the Principal Auditor will inform him that the expenditure has been accepted by it without specific allotment.

Note 5.—The following conditions should also be observed:—

(i) an authority may not meet by re-appropriation expenditure which it is not empowered to meet by appropriation:

(ii) no re-appropriation may be made to meet any expenditure which is likely to involve further outlay in a future financial year:

(iii) no re-appropriation may be made from the primary units "pay of officers" and "pay of establishment" to any other unit; but re-appropriations may be made, provided they are made in accordance with the other conditions, specified herein, between the primary units "pay of officers" and "pay of establishment" under the same sub-head or between such primary units under different sub-heads:

(iv) no re-appropriation may be made from the savings in other grants to supplement a contract grant:

(v) no re-appropriation from a grant for non-recurring expenditure is permissible in order to provide for additional recurring expenditure:

(vi) all re-appropriation statements should contain a certificate to the effect that the amounts in question are not being re-appropriated to meet a *new item* of recurring expenditure, not provided for in the budget estimates of the year, which requires sanction of a higher authority:

(vii) immediate intimation of all re-appropriations of funds should be conveyed to the Principal Auditor direct and to the Audit Officer, Lloyd Barrage and Canals Construction, where the latter is concerned.

(ii) Expenditure not provided for.

314. Expenditure for which no provision has been made in the budget estimate of the current year should rarely, if ever, be incurred. If on account of exceptional reasons, expenditure, which is either not provided for in the budget estimates of the current year or is in excess of the budget provision, has to be incurred, and if the authority incurring the expenditure is not in a position to find funds by re-appropriation, application should be made for the provision of additional funds, accompanied by a statement in C. A. C. Form No. 25 (Fin. R. Form No. 35) showing how the expenditure is proposed to be met. When such an application is sent the reason for considering it so indispensably necessary that the outlay should be immediately incurred and not postponed till the next financial year should be stated. It should also be explained why the need for expenditure was not foreseen in time for its inclusion in the budget estimates. It should be borne in mind that excesses over the grants voted by the legislature require the sanction of that body. In all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimates of the year, and if it has not been made, whether the funds can be found by re-appropriation.

When demands (original or supplementary) for appropriation of the necessary amounts for the expenditure are placed before the Legislature suitable provision should always be made for anticipated liabilities and the provision in Article 204-A of the Account Code that adjustment should not be made in the previous year's accounts in certain circumstances should not be used as a cloak to conceal the results of defective budgeting. The onus of proving that the disbursements could not have reasonably been anticipated should lie on the Controlling Officer.

Note 1.—If it becomes necessary to undertake any large scheme in the course of the year, for which no budget provision exists, then a supplementary grant should be obtained from the Legislative Council. Provided that when funds to meet proposed expenditure on a new service can be made available by re-appropriation a demand for the grant of a token sum may be submitted to the vote of the Legislative Council.

Note 2.—Small new items involving recurring expenditure which is met from savings within the same major head should be sanctioned by the Finance Department at its discretion. Such items should be shown separately in the following year's budget under the heading "Statement of new items sanctioned by the Finance Department during the year 19-19 from savings." The Administrative Departments should forward to the Finance Department by the 10th of January at the latest statements in respect of such items for incorporation in the Budget.

This list should include items which fall strictly within the terms of the Standing Order 1-A of Section XI of the Bombay Legislative Council, viz. new schemes or revisions of scales of pay or allowances or creations of new appointments. Additional expenditure incurred in pursuance of a principle approved by the Legislative Council, such as, the grant of an allowance to an officer who fulfils the condition laid down for the grant of the allowance should not be included in the list.

Section VI—Watching of Actuals.

315. It is an important function of a Departmental controlling officer at whose disposal a grant is placed, to keep constant watch over

the progress of expenditure, under different units of appropriation and to keep a separate record of all liabilities. He should also keep himself informed of such circumstances, as may affect the progress of expenditure, in order to take early steps for obtaining supplementary grants, or surrendering any probable savings, as may be necessary.

316. As the Principal Audit Officer watches expenditure against primary units only, it is necessary for the Departmental Controlling Officer to watch the progress of expenditure under the various detailed heads subordinate to each primary unit for which he is responsible. The ultimate responsibility for keeping expenditure within a grant lies with the departmental Controlling Officer and not with the Principal Auditor. When the departmental Controlling Officer hears from the Administrative Department of the Secretariat that a certain sum of money is allotted to him under any primary unit, he should proceed to distribute this amount among his subordinate officers. When communicating to the disbursing officers the amounts placed at their disposal, the departmental Controlling Officer should intimate to the disbursing officers the complete account classification of each class of expenditure, i.e., he should intimate to the latter the major and minor heads, the primary units and the detailed heads as shown in the detailed budget. The disbursing officer when presenting a bill at a treasury in order to obtain money for any particular item of expenditure should also enter in the bill the complete account classification communicated to him by the Controlling Officer. With a view to see that the amount allotted to each disbursing officer is not exceeded without his permission, the Controlling Officer should call for from each subordinate officer a statement of his expenditure for the month and of his total expenditure up-to-date. This statement, Fin. R. Form No. 36, must be despatched by the subordinate disbursing officer on the 10th of the month following that to which the accounts relate.

(2) In order to prevent the inclusion, in the monthly cash totals, of bills which will not be cashed until the following month, it is directed that when a bill is presented at a treasury or sub-treasury for payment, a small slip in Fin. R. Form No. 36-B giving a brief description of the charges and the amount of the bill should be attached to it duly signed by the disbursing officer except when a bill is preferred by the Huzur Deputy Collector as a Departmental Officer. A description of all kinds of fixed allowances drawn with pay or otherwise and the total amount of such allowances, should be given separately in the slip. The slip should be returned to the officer with cash or a cheque, with the number and date of the treasury voucher noted on it. Where a bill is made over to an outsider, e.g., a contractor, for direct receipt of payment at a treasury, the slip should be sent by the paying Treasury Officer to the Government Officer who has drawn the bill. In the case of bills paid at sub-treasuries, the slip should not be detached by the sub-treasury staff but should be sent along with the bill to the district treasury, where the Treasury Officer should assign treasury voucher number and date and return the slip to the drawer of the bill. All officers should see that these slips are received in respect of all bills drawn by them and institute

when there is any undue delay. All disbursing officers should send treasury voucher numbers of bills in the monthly statements of expenditure sent by them to the Controlling Officers. The expenditure shown against the entries "Work-bills, invoices which are to be adjusted later through exchange accounts" and similar items, and also against "adjustments communicated by the Audit Office in the monthly statement" such as railway warrants which do not come to the knowledge of Controlling Officers otherwise, should be supported by lists A and B printed as Fin. R. Forms Nos. 36-C and 36-D respectively.

(3) The Controlling Officer should, on receipt of the monthly statements from the subordinate disbursing officers post them at once in the form printed as Fin. R. Form No. 37. For the effective control of expenditure it is necessary that the figures entered in the Controlling Officer's register should be up-to-date. In respect of the fixed expenditure on "Pay of Officers", "Pay of Establishment", "Scholarships", "Allowances to students under training", and "Dakshina and other fellowships" the submission of monthly figures by a controlling officer to the Principal Auditor is not necessary but on the other hand, the Principal Auditor should send to all Controlling Officers monthly statements showing booked charges in respect of such fixed expenditure for the month and progressive totals including them. On receipt of the statement from the Principal Auditor, Controlling Officers should enter the figures in their own registers. In respect of the other expenditure including that on all fixed allowances drawn along with pay or otherwise, the Controlling Officer should send a monthly statement of expenditure in the form printed as Fin. R. Form No. 37-A to the Principal Auditor, who will check the figures in the statement with the figures in his books. Notes regarding re-appropriations or transfers of grants which must be taken into account in working out the available grant should be made at the foot of the monthly statement. The Controlling Officer's statement should be accompanied by the subsidiary lists A and B in Fin. R. Forms Nos. 36-C and 36-D and should reach the Principal Auditor not later than the 20th of the month following that to which the accounts relate. The differences in figures, if any, should be jointly reconciled by the Principal Auditor and the Controlling Officer concerned.

Note.—A list of authorities responsible for control over expenditure is given in Appendix 14.

Surrender of Savings.

316-A. As the budget estimates are framed long before the period which they are to cover it is inevitable that in most cases they cannot accurately correspond with the actual expenditure during the year to which they relate as circumstances change between the date of framing the budget and the end of that year and the changes bring about differences between the original grants and the final expenditure. The Heads of Departments should therefore take immediate steps to surrender sums which will probably remain unspent at the end of the year.

Note.—(a) No sums should be offered for surrender before 15th July;

(b) Administrative Departments may accept surrenders up to 15th February;

(c) Disbursing officers should report to their Controlling Officers all amounts available for surrender irrespective of any limit. The Controlling Officers need not, prior to 15th February, surrender to the Administrative Departments sums amounting to less than Rs. 1,000. All amounts available for surrender should however be finally surrendered to the Administrative Departments by 15th February irrespective of any limit;

(d) After 15th of February only substantial sums should be offered for surrender by the Administrative Departments with the consent of the Finance Department;

(e) Sums surrendered after 15th of March will not be accepted.

316-B. The voted sums when surrendered should be taken to a minor head "Reserve" to be opened within each grant and the non-voted sums to a common pool with the Finance Department for all non-voted expenditure.

Note.—The orders sanctioning surrenders should specifically mention that the surrendered amount should be taken either to the minor head reserve within the grant or to the common pool according as the sums are voted or non-voted.

316-C. The orders surrendering amounts should specify briefly the cause of the saving and copies of them should be forwarded to the Finance Department and to the Principal Auditor through the Finance Department.

316-D. Re-appropriations from the reserve or the common pool should require special justification and be sanctioned only in consultation with the Finance Department. Re-appropriations from the reserve or the common pool to a unit of appropriation from which a surrender has been accepted should be permitted only in very exceptional circumstances.

Section VII—General Rules for payment against grants.

317. The want of provision in the estimates does not operate to prevent payment of any sums really due by Government nor the want of sanction to prevent record of any actual payment. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date. It must be borne in mind that if an inevitable payment is required to be made in the absence of funds, the error lies not in the payment but in the entering into the liability to meet which the payment is made. No Government servant should however without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided under the heads concerned. When a Government servant exceeds the annual appropriation he will be responsible for the excess.

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

319. No money should be withdrawn from the treasury unless it is required for immediate payment. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion

of which is likely to take a considerable time or to prevent the lapse of appropriations.

320. Expenditure can only be incurred on a work or other object :—

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

(ii) if funds to cover the charge during the year have been provided by competent authority, and

(iii) if no breach of any of the canons of financial propriety is involved.

Note.—The canons of financial propriety are reproduced below for ready reference :—

(1) Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(2) Money borrowed on the security of allotted revenues should be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed. If the money is utilised on works which are not productive, arrangements should be made for the amortization of the debt.

(3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(4) Government revenues should not be utilised for the benefit of a particular person or section of the community unless—

(i) the amount of expenditure involved is insignificant,

(ii) a claim for the amount could be enforced in a Court of Law, or

(iii) the expenditure is in pursuance of a recognised policy or custom.

(5) [*Deleted.*]

(6) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole sources of profit to the recipients.

321. (a) Under Rule 37 (g) (iii) of the Devolution Rules expenditure on a new scheme should not be provided for unless it has been examined and approved beforehand by the Finance Department. It is open to that Department to decline to include provision for such expenditure if the scheme has not been previously examined by that Department.

Note.—The term “scheme” includes construction or alteration of buildings, bridges, roads or irrigation works.

(b) The examination of new schemes by the Finance Department may be dispensed with in the following cases :—

(1) Works costing less than Rs. 5,000.

(2) Irrigation works, other than residential buildings, costing less than Rs. 50,000.

(3) Buildings to be erected in accordance with type plans approved by Government without material deviation.

(c) In order to enable the Finance Department to judge of the general scope and cost of a large scheme, rough plans and estimates in sufficient details, may be sent to that Department for examination. The detailed plans and estimates need not subsequently be shown to the Finance Department when once the rough plans and estimates are approved, unless there is an increase of more than 10 per cent. over the cost shown in the rough estimates, or a material deviation in the plans.

(d) A scheme approved by the Finance Department can then be approved administratively by the Department proposing the expenditure.

Note.—The administrative approval accorded to a scheme means that the scheme has been finally approved by Government as a fit one to be taken up when funds are available.

(e) No Department can ask the Finance Department to make provision in the budget for a scheme which has not been administratively approved. When administrative approval has been given, budget provision can be made only with the consent of the Finance Department.

Note.—The powers of technical sanction possessed by the competent authorities in the Public Works Department are not affected by the above rules.

Section VIII—Special Rules for the Public Works Department.

322. (a) In the case of charges against suspense accounts, only expenditure which is not expected to cause an excess over the closing balance of the previous year, is not required to be covered by any appropriation. See Fin. R. 326 (b).

The total appropriation for the minor head "Suspense" should be distributed among Superintending Engineers who after sub-dividing it into sub-heads, Stock, Miscellaneous advances, Purchases, etc., will allot the same to the Executive Engineers according to requirements.

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

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

(i) Recoveries booked under the minor heads "Recoveries of Expenditure," "Recoveries of Revenue Account" and "Receipts and Recoveries on Capital Account".

(ii) Recoveries shown under any of the "*Deduct—Recoveries*" head subordinate to the minor head "Establishment".

324. (a) In regard to provincial civil works the Divisional Officer will see that—

(i) No expenditure is incurred on any original major work without a specific appropriation for it. In the case, however, of unfinished works of previous years, which are likely to be completed in the new year, expenditure up to a limit of Rs. 500 can be incurred without a specific appropriation.

(ii) The expenditure on each original major work is limited to the amount of the specific appropriation sanctioned for it, and that the excess expenditure over such appropriation (unless it amounts to Rs. 500 or under) is covered at once by an additional appropriation.

(iii) The total expenditure on all original works of the division does not exceed the total of the appropriations of his division under "major works".

(iv) No expenditure on minor works or repairs is incurred without a specific allotment sanctioned for it and that the excess expenditure over the total allotment for all minor works or repairs under a minor head unless it amounts to Rs. 500 or less is covered by an additional allotment.

(v) The total expenditure on his division under each of the other primary units does not exceed the allotment placed at his disposal as modified by orders of re-appropriations passed by competent authorities from time to time.

(b) In regard to Irrigation Works the Divisional Officer will see that—

(i) No expenditure on works, extensions and improvements or repairs is incurred without a specific allotment sanctioned for it and that the excess expenditure over the total allotment for (1) "Works" on each canal system or tank under the head "55-Construction of Irrigation, Navigation, Embankment and Drainage Works", (2) "Extensions and Improvements" or "Maintenance and Repairs" under each canal system or tank under the head "XIII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept"—"Working Expenses" and (3) "Works", "Extensions" and "Improvements" or "Repairs" under a minor head of the major head "15-Other Revenue Expenditure financed from Ordinary Revenues" in his division, is covered by an additional allotment unless the excess amounts to Rs. 500 or less. In the latter case no additional allotment is necessary.

(ii) The total expenditure of his division under each of the other primary units does not exceed the allotment placed at his disposal as modified by orders of re-appropriations passed by competent authorities from time to time.

Watching of Actuals in the Public Works Department.

325. It will be found convenient, in practice, for divisional officers to adopt the plan indicated below (*vide* also Fin. R. 315):—

(a) The progress of expenditure on works or other items for which there are specific appropriations, should be watched individually, month by month, through the Register of Works, Contingent Register, and other relevant accounts.

(b) In respect of works or items lump sum appropriations for which are placed at the Divisional Officer's disposal, he will watch the progress of expenditure against appropriations by the maintenance of a record (i) of the expenditure, in the form of a progressive abstract showing, month by month, the up-to-date expenditure of the year, and (ii) of the grants in the form of a register showing the appropriations and re-appropriations ordered from time to time.

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

Liabilities may be divided into four classes, (i) those outstanding in the suspense accounts relating to contractors and labourers, in the accounts of works, (ii) those outstanding in any of the regular suspense accounts of the divisions, (iii) outstanding debts adjustable by book-transfer, and (iv) matured claims of contractors, suppliers, etc., awaiting settlement, and (v) all unmatured claims, recurring and non-recurring, likely to fall due for settlement before the close of the year. Liabilities of class (ii) may affect not only the grants for the minor head "suspense" of the major head under which the suspense account concerned is classed, but also the grants for works and services falling under the same and other major heads; (see also Fin. R. 326.)

(d) Anticipated credits (if any), which will ultimately be taken in reduction of the expenditure chargeable against any individual or lump sum appropriation, should also be taken into account.

(e) This review is of special importance in the last three or four months of the year.

(f) If desired, this review may also be conducted collectively in respect of each primary or secondary unit of appropriation, a suitable register of appropriations being maintained for the purpose [see clause (b) (ii) above]. Such a review is of special help in formulating proposals for re-appropriation.

326. The following points should receive special attention :—

(a) The *minus* appropriation for the unit "*Deduct—English cost of Stores*" is covered by an equivalent *plus* provision included within the appropriation for the units for works and stores. This additional provision under the latter units should be reserved for the English charges on stores. Any savings likely to accrue should be surrendered.

(b) The appropriation for suspense accounts provide for the net increase or decrease during the year, that is, for the difference between the gross debit and the gross credits of the whole year. They impose an obligation on the Divisional Officer so to regulate his transactions during the year as to work up to the anticipated increase or decrease in the suspense balances. There is a corresponding obligation on him to make, in the accounts of the year, all the adjustments, recoveries, or payments necessitated by the actual transactions of the year. This responsibility is in respect of both the opening balances and the fresh operations (debits and credits) of the year. Where the clearance of any items is likely to cause any additional charges against other units of appropriation the funds necessary to meet the charges should be reserved under those units.

CHAPTER 15—POWERS OF SANCTION.

(i) *Classification of Charges.*

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

(ii) *Powers of Sanction to Expenditure.*

328. All the most important general orders relating to the financial powers exercised by the authorities subordinate to the Government of Bombay in respect of provincial expenditure are contained in the Manual of Financial Powers.

(iii) *Write-off of Losses.*

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

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

Note 1.—This rule applies also to irrecoverable advances (Provincial) and losses of revenue.

Note 2.—The expression "value of stores" used in this rule should be interpreted as meaning "Book value" where priced accounts are maintained and "replacement value" in other cases.

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

330-A. Rules for the exhibition of losses in the Government Accounts and in the Appropriation Accounts have been inserted as Appendix 18 to this publication.

(iv) *Communication of Sanction.*

331. Sanctioning authorities should communicate to the Audit Office copies of all orders sanctioning expenditure. When the consent

or sanction of the Finance Department is required by the rules such consent or sanction must be expressed in writing and communicated to the Principal Auditor. It will, however, be open to such department to prescribe, by general or special order, cases in which its consent may be presumed to have been given, but a copy of any such order must be communicated to the Principal Auditor.

The assent of the Finance Department may be presumed in the following cases :—

(1) In the case of all establishments specified in any scheme provided for after examination in the Finance Department under Devolution Rule 37 (g) (iii) and entertained after provision is granted by the Legislative Council. For the purpose of this rule a lump allotment by the Public Works Department to cover temporary establishments may be taken as a sufficient specification for the purpose of the Finance Department's examination and assent before provision is made in the estimates.

(2) In all cases of grants of lands not exceeding Rs. 50,000 in value and in cases of exploring and prospecting licenses.

(3) In the case of abandonment of revenue up to the limit of Rs. 100 in each case with a total of Rs. 2,000 for each Secretariat Department, a monthly report of such cases with a running total of all sanctions in the current year being supplied to the Finance Department. Similarly the assent may be presumed up to the limit of Rs. 1,000 in each case of non-recurring expenditure if the Member or Minister can meet the charge by a re-appropriation of funds within his competence.

Note.—The Finance Department should be consulted on all proposals for legislation which involve, or are liable to involve, any increase or decrease of provincial revenues, or any increase or decrease of provincial expenditure. Similarly, if any amendment to a Bill is proposed by a Member of the Legislative Council, or is accepted in Select Committee which affects in any way the financial aspect of a Bill, the fact should be specifically brought by the Administrative Department in charge of the Bill, to the notice of the Finance Department, if there is time, and failing that, to the notice of the Honourable the Finance Member.

331-A. All letters or memoranda conveying sanction to the grant of additions to pay such as special pay and compensatory allowance, should contain a brief but clear summary of the reasons for the grant of the addition so as to enable the Audit Office to see that it is correctly classified as special pay or compensatory allowance, as the case may be. In cases in which an official record in an open letter is considered undesirable, the reasons for the grant of such additions to pay should be communicated confidentially to the Audit Officer. A similar procedure should also be followed in all other cases in which the rules require that reasons for the grant of special concessions or allowances should be recorded.

331-B. Orders conveying sanction to expenditure must be communicated to the Principal Auditor—

(1) if the order is issued by an authority subordinate to Government to whom the power to sanction has been delegated by that authority ;

(2) if the order is issued by an Administrative Department and is one to which the assent of the Finance Department is presumed, the order will be conveyed by the Administrative Department concerned, which will send a copy to the Finance Department.

(3) In other cases the order will be conveyed under the endorsement of the Finance Department, to whom the Administrative Department will send a copy of the order sanctioning expenditure for confirmation and communication to the Principal Auditor.

331-C. When an order sanctioning expenditure is issued by an Administrative Department after unofficial reference to the Finance Department, previous consultation with which is required under the Devolution Rules, the order should show that the reference to the Finance Department has been made. It is essential for audit purposes that the Principal Auditor should know that necessary reference to the Finance Department has been previously made.

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

(v) Date of Effects of Sanction.

333. Statutory Rules made by the Secretary of State in Council have effect from the date on which they are passed and executive orders issued by the Secretary of State take effect from the date of issue of the despatch, letter or telegram in which the sanction is conveyed.

A sanction of the Government of India or a sanction of the local Government or other authority relating to a central subject, or a sanction of the local Government or an authority subordinate to it has effect from the date of the orders conveying the sanction in the absence of special provision as to date of effect in the rules, orders or sanctions themselves. The general principle in all such cases should be :—

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

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

Note.—A sanction would become operative, when, though no appropriation exists in the estimates, the expenditure is provided by reappropriation later on.

333-A. Retrospective effect should not be given to any proposals for revision of pay except in very special circumstances. Whenever retrospective effect is given to any such proposals, the reasons for the same should invariably be specified in the sanction itself.

(vi) *Lapse of Sanction.*

334. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed with necessary provisions in the budget estimates.

Note 1.—This rule does not apply to a case where an allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent of the post or a particular set of Government servants, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Note 2.—The Secretary of State has decided that a sanction accorded by him, in the absence of any indication to the contrary in the order itself, can only be held to lapse if and when it is superseded by an order of later date.

(vii) *Special Rule for the Public Works Department.*

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

CHAPTER 16—TREASURY PROCEDURE.

(i) Responsibility of the Collector.

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

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

(i) that the actual stock of cash, stamps, opium and securities is kept under joint lock and key, and corresponds with the book balance, that the treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business, and that this sum together with the value of stamps and opium in his sole custody is not larger than the security given by him,

(ii) that the stock of bills and similar forms which are intended for use in monetary transactions are carefully kept under lock and key by the Treasury Officer and periodically tallied with the nominal balance of such forms on the stock books, and

(iii) that the sub-treasury balances are verified once a month by a gazetted Government servant, if possible by a covenanted Government servant, besides verifying the balances himself during his tour.

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

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

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

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

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

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

336-A. Rules for the guidance of local Revenue Officers in connection with the inspection of Treasuries and Sub-Treasuries are given in Appendix 19.

The following questions in the Rules should be examined by a Collector personally every year :—

Annexure I—List of questions for inspection of a District Treasury.

Nos. 1 to 9, 19, 23, 24, 27 to 30, 32, 43, 56, 63, 64, 72, 73, 80, 94, 108, 122, 132, 162, 189, 201 and 233.

Annexure II—List of questions for inspection of a Sub-Treasury.

Nos. 1 to 12, 15 to 17, 21, 26, 28 to 31, 51, 53, 54, 66 to 68, 77, 80, 90, 92, 96, 101, 102, 105, 106, 113, 123 to 125, 140, 147, 148, 218, 234, 239 and 243.

The remainder should be examined every year by the Collector's staff, the Collector checking ten per cent. of them.

(ii) Responsibility of the Treasury Officer.

337. Appointment of very junior officers to the charge of treasuries is objectionable, but if in a temporary emergency such an appointment is made, the departure from the strict rule should be reported to the Principal Auditor, and the reasons for it should be explained to that officer.

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

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

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

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

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

(6) When the Principal Auditor disallows a payment as unauthorised, the Treasury Officer must not only recover the amounts disallowed without listening to any objection or protest (*vide* Treasury Order 28 in Financial Publication No. II), but also refuse to make further payment in future till the Principal Auditor authorises the payment to be resumed. That no warning slip has been received by the Government servant retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern.

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

Note 2.—Recoveries are not ordinarily made at a rate exceeding one-third of pay, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification. For the purposes of this rule, "pay" includes Sterling Overseas Pay.

Note 3.—A register should be maintained at the treasury for recording all retrenchments ordered by the Audit Office. It should contain columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the overpayment, and the method by which the overpayment has been adjusted.

Note 4.—If considered desirable, the recovery of a sum retrenched from a pay bill need only be made from the next pay bill, and of a sum retrenched from a travelling allowance bill, from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from pay bill when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

(iii) *Receipt of Money in the Treasury.*

339. When money has been paid into a treasury, the Treasury Officer should not sign a duplicate memorandum, or a copy thereof, on the allegation that the original has been lost (*vide* also Fin. R. 31).

(iv) *Cheques and Receipt Books.*

340. Cheque books for use on treasuries and the Imperial Bank of India (head office or branches) are issued by the Treasury Officer to

drawing officers concerned. Stocks of books required for this purpose will be kept by the Treasury Officer, supplies being obtained annually from the Principal Auditor. Cheque books should on receipt be examined carefully and the number of forms of each book should be counted. Similarly, they should be examined again when issued to disbursing officers, and care should be taken to see that they are acknowledged by the latter promptly.

Note.—This rule also applies to departmental Receipt Books, P. W. Accounts Form No. 3 (Fin. R. Form No. 1), required for issue to officers of the Public Works Department.

(v) Cash Chests and Valuables of other Departments.

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

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

(c) Bullion, jewellery and other valuables, such as promissory notes, security deposits, duplicate keys, etc., coming into the hands of Government servants in their official capacity, may be received in the treasury for safe custody at the discretion of the Collector. The Treasury Officer should, once a month, examine the condition of boxes of bullion, etc., and record the result of the examination in the register referred to in clause (b) above (*vide* also Fin. Rs. 8 and 9).

(d) The following rules have been prescribed for the receipt, custody and delivery by Government treasuries of sealed packets containing duplicate keys of strong rooms and chests of treasuries under the control of the Imperial Bank of India :—

1. If the Agent of a branch of the Imperial Bank of India at which treasury work is conducted wishes to deposit the duplicate keys of the treasury strong room or currency chest in the Government treasury, the Agent or other officer in charge of the branch of the Imperial Bank shall personally deliver a sealed packet purporting to contain such duplicate keys to the Treasury Officer in charge of the said treasury and obtain his receipt.

2. The receipt of the Treasury Officer shall merely acknowledge the receipt of a sealed packet and before signing the receipt the Treasury Officer shall satisfy himself that the seals are intact.

3. On receipt of the sealed packet, the Treasury Officer will place the same in double locks and enter the transaction in a register, preferably the register of valuables. Such register will contain a column for description in which the Treasury Officer will note with his own hand the number of seals and date of consignment to double locks.

4. The sealed packet shall not be taken out of double locks except on personal application by the Agent or other officer in charge of the branch of the Imperial Bank and by the Branch Khazanchee (or Head Shroff or Head Cash Keeper) (or his duly appointed Naib). On such joint application the Treasury Officer shall deliver the packet to the Agent or other officer and Khazanchee (or Head Shroff or Head Cash Keeper) (or his Naib) only and then on receiving back the receipt given by him for the sealed packet under rule 1, as well as obtaining the joint receipt of the Agent or other officer and Khazanchee, (or Head Shroff or Head Cash Keeper) (or his Naib) for the packet.

5. The Agent or other officer in charge of the branch of the Imperial Bank shall periodically and in any case at periods of not less than six months, verify the presence of the sealed packet in the double locks of the treasury, and shall satisfy himself that the seals are intact.

6. The Treasury Officer shall periodically and in any case at periods of not less than six months, verify the presence of the sealed packet and satisfy himself that the seals are intact. He shall also verify its presence whenever there is a change in the charge of the treasury. In the latter case the out-going and in-coming Treasury Officers shall personally hand over and take charge of the sealed packet and shall sign the register mentioned in rule 3 to this effect.

(a) Cash chests belonging to Local Boards and Municipalities may be lodged in the treasury for safe custody subject to the same conditions as in clause (b) above.

Cash chests or strong boxes belonging to Co-operative Societies registered under the Bombay Co-operative Societies Act, 1925, or to Co-operative Banks may at the request of the Registrar of Co-operative Societies also be lodged in the treasury for safe custody under the orders of the Collector, subject to the same conditions as in clause (b) above and an undertaking to exonerate Government from all liability in case of loss by fire, theft, fraud, or any other cause whatsoever. Such concession will be subject to the following further conditions and any others which the Collector may impose in individual cases :—

- (i) that the chest or box will be of moderate size and be provided with a good lock and sealed with proper seals ;
- (ii) that the treasury staff will not be harassed by too frequent applications to open the treasury ;
- (iii) that the concession may be modified or withdrawn, should the Collector see fit to do so ; and
- (iv) that the Collector is satisfied that the Society or the Bank could not otherwise, except at unreasonable cost, arrange for the custody of its funds and papers either with a Government Savings Bank or with an approved Banker or in some other safe manner.

An application to the Treasury Officer in charge of the Government Treasury or Sub-treasury to take charge of a box or chest should be made

in the form prescribed as Fin. R. Form No. 39. The deposit of the cash chest or strong box should be acknowledged by the Treasury Officer in the form prescribed as Fin. R. Form No. 40.

(vi) *Letter of Credit.*

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

343. Letters of credit lapse at the close of the financial year in which they were issued. When a letter of credit lapses at the close of the financial year, a cheque drawn before, but paid after, the end of the year, will be taken against the letter of credit of the year in which it was drawn. If this causes overdrawal of the credit, the excess will be treated as an overdrawal, and the attention of the authorities concerned should be drawn to the irregularity.

(vii) *Sub-Treasury Accounts.*

344. Payments due from district treasuries are generally made at sub-treasuries on cash orders issued by the District treasury. Cash orders outstanding for more than three months should be held as lapsed and the payment stopped, the charges represented by them being cancelled. A statement of lapsed cash orders should be submitted to the Principal Auditor with monthly Cash Accounts for necessary adjustment. If payment is subsequently claimed, the claimant should forward the lapsed cash order to the Treasury Officer who will arrange for the payment, a note being made against the original entry concerned to prevent a second payment.

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

(1) The pay and fixed allowances (including permanent travelling allowance) of Mamlatdars and their establishments, and of Superintendents of Land Records and Agriculture. Also pay of Inspectors of Registration and their Establishments and of Resident and City Magistrates.

(2) Pay and fixed allowances of Deputy Commissioners and Assistant Collectors ; District Judges, Assistant Judges and Subordinate Judges ; District and Assistant Superintendents of Police ; Civil Surgeons ; District Government Pleaders ; Inspectors of Police ; Police Prosecutors above the efficiency bar ; Bombay Medical Service Officers in charge of Dispensaries ; and the Headmaster, Shikarpur High School ;

only when the permanent head-quarters of these officers are established at the head-quarters of a taluka.

*Note to Nos. (1) and (2).—*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 Mahals being without a District treasury, the Provincial officers stationed at Godhra may have their bills cashed at the sub-treasury there, without endorsement by the Treasury Officer, Kaira. The words Travelling Allowance mentioned in the note above include advances drawn under Fin. R. 299 (a) in the case of the Godhra Sub-Treasury. The pay bills of the Assistant Surgeon in charge of Kalyan Dispensary may be paid direct from the Kalyan Sub-Treasury without an endorsement by the Treasury Officer, Thana.

(2-A) Pay, travelling allowance, and contingent bills referred by the Office Superintendent of the Backward Class Officer and Managers of Criminal Tribes Settlements, who have been declared as Heads of Offices.

(2-B) Pay, travelling allowance and contingent bills preferred by (1) The Head Master, Government High School, Nadiad, (2) the senior Assistant Deputy Educational Inspector Kaira (Nadiad), (3) the Head Master, Telang High School, Godhra, and (4) the Senior Assistant Deputy Educational Inspector, Panch Mahals (Godhra) and their establishments.

(3) Discount on the sale of stamps.

(4) Cash allowances to district and village officers, allowances to temples and mosques, varshasans, compensations, Inams and all cash allowances recorded in sub-treasury registers (except in Sind).

(5) Remuneration to pound-keepers (except in Sind).

(6) (a) Refunds of provincial revenue up to Rs. 5.

(b) Refunds of provincial revenue in excess of Rs. 5 and not exceeding Rs. 100 when sanctioned by the Collector.

(c) Bills for registration refunds when countersigned by the District Registrar. In cases in which the sanction of the Inspector-General of Registration is required to such refunds, the number and date of his sanction should be quoted in the bill.

(7) Pensions (Provincial) in cases in which the pension payment orders or descriptive rolls have been transferred by the Collector for payment at the sub-treasury.

(8) Compensation for land paid on receipts in Form C prescribed in Appendix 5, when the compensation is awarded by the Collector or other special officer.

(9) Payments to the following Departments—Under Subsidiary Rules issued under Treasury Order 16 :—

(a) Forest Department (Sub. Rs. 79 to 82).

(b) Public Works Department (Sub. Rs. 83 to 90).

(c) Excise Department (Sub. Rs. 91 to 94).

(10) Pay, travelling allowance, and contingent bills of Establishments of the Commissioner in Sind and the Commissioners, Northern, Central and Southern Divisions.

(11) The Mahableshwar Sub-Treasury is authorised to cash :—

(a) The pay, establishment, travelling allowance and contingent bills of the Provincial officers who go to Mahableshwar in connection with the move of Government to that place.

(b) Pay bills of the Superintendents of Mahableshwar.

(c) Pay bills of the Civil Surgeon, Mahableshwar.

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

(13) Miscellaneous advances when required to make payments on account of contingencies which the balance of permanent advance will not cover, and the nature of which will not admit of delay pending reference to head-quarters, such as remittance of treasure from a sub-treasury beyond the district. In each such case an explanation would be looked for by the Principal Auditor in justification of the advance, which should be immediately recouped.

(14) Refunds of fines.

(15) Tagai loans not exceeding Rs. 250 in each case in the Presidency proper. Also loans sanctioned by Mukhtyarkars in Sind under (1) the Agriculturists' Loans Act XII of 1884, and (2) the Land Improvement Loans Act XIX of 1883 for the clearance of private water-courses up to a limit of Rs. 200 in each case.

(16) Bills pre-audited and passed for payment at a sub-treasury by the Principal Auditor.

(17) The Sakrand Sub-Treasury is authorised to cash bills for pay and fixed allowances and abstract bills for contingencies of the officers and their establishments at the Sakrand Research Station without authority from the Nawabshah Treasury. This concession is subject to the condition that all claims for pay, etc., at an increased rate preferred for the first time and all bills for items of a fluctuating nature are submitted to the Nawabshah Treasury for check and endorsement on the Sakrand Sub-Treasury.

(18) The Baramati Sub-Treasury is authorised to cash the salary bills of subordinate establishment employed on revenue management at Baramati.

(19) The Shahdadkot Sub-Treasury in the Larkana District is authorised to cash abstract contingent bills of the Government Auxiliary Farm, Shahdadkot.

(20) The Alibag Sub-Treasury is permitted to make payment of emergent advances of pay and travelling allowance in the case of head-constables and constables on simple receipts without the intervention of the Thana Treasury, provided the bill is signed by the District Superintendent of Police himself or, if he be on tour, by the Home Inspector of Police, Alibag. A letter intimating the emergent payment should be sent at the same time to the Thana Treasury.

(21) Remittance Transfer Receipts obtained by the Executive Engineer, Kaira and Panch Mahals Division, from the Kaira Treasury for payment to the staff stationed in the Broach District should be made payable at the sub-treasuries of the District.

(22) Travelling allowance bills of Senior Auditors of the Local Audit Department of the Accountant General's Office and pay bills of their establishments when they are on duty in the neighbourhood of a sub-treasury.

(23) Deposits (including personal Deposits) which have been received at the sub-treasury and for which a register is maintained at the sub-treasury.

(24) Cheques drawn by local bodies (Taluka Local Boards and Municipalities) banking at sub-treasuries.

(25) Cheques drawn by District Local Boards and District School Boards on sub-treasuries for encashment of their bills on the authority of a letter of credit issued by the Huzur Treasury.

Note.—The Boards should lodge their funds in District Treasuries. They should intimate beforehand to the District Treasury Officer the limit up to which they propose to draw on the different sub-treasuries for payment of grants-in-aid and other purposes. They should use separate cheque books for encashment at the Huzur Treasury and at different sub-treasuries and take particular care to see that the balance in the Huzur Treasury or the limit previously intimated for each sub-treasury is not overdrawn.

Note 1.—The Petha treasuries of Modasa and Gogho in the Ahmedabad District are treated as sub-treasuries for the purposes of this rule.

Note 2.—The exceptions mentioned above are to be regarded as permissive only; that is the Collector is not obliged to allow all the exceptions referred to. He may, if he should consider it necessary, direct that the bills of any class should be submitted for examination by the Treasury Officer, before payment at the sub-treasury.

(viii) Closing for the day.

345. Before signing the Treasurer's daily balance sheet, the Treasury Officer should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet. He should also be careful to sign the Treasurer's balance sheet on the evening of the day itself to which it refers, but the signature and comparison of the Accountant's books need not be made till the following morning unless the office is to be closed for two or more days. The Accountant's balance sheet must not be signed until it has been carefully agreed with the Treasurer's.

In the case of a branch of the Imperial Bank of India doing the business of a Government treasury and permitted to submit a daily account on the morning of the day following that to which it refers, the comparison and signature of the Accountant's books should ordinarily be done in the evening of the day on which the Bank's daily account is received at the treasury. It is only when pressure of work renders this impossible that the comparison and signature should be postponed till the next morning. In the latter case, the reason why the books could not be signed on the day on which the daily sheet was received should be recorded. The accounts verification should, however, be made invariably on the evening of the day on which the

Bank's daily sheet is received if the office is to be closed for the following two or more days.

Note 1.—The intention of the above rule is that ordinarily the Treasurer's balance sheet should be compared and agreed with that of the Accountant before closing the treasury for the day and it is only when pressure of work renders this impossible that the comparison may be postponed till the following morning. When this is necessitated the certificate over the Treasury Officer's signature at foot of the Treasurer's balance sheet should be altered in manuscript by cancelling the words "agreed with the Accountant's daily balance sheet and" before the form is signed by the Treasury Officer which it must be before closing for the day. An additional certificate will then be added and signed by the Treasury Officer on the following morning, viz., "agreed with the Accountant's daily balance sheet". For the 31st March and first few days of April, it will be necessary for the Accountant to prepare a separate rough balance sheet on each of these days for comparison with that of the Treasurer's as the completion of the Accountant's balance sheet for the 31st March has to await the receipt of the sub-treasury accounts.

Note 2.—In the Accountant's balance sheet there is not one figure which the Treasury Officer has not ample means of verifying: the opening entries agree with closing ones of the preceding day; the receipt and charge are taken from the cash book; the amounts shown as sub-treasury balance can be ascertained in a few moments from the daily sheets of sub-treasuries, and any change made since the previous day in the amount under remittance within the district must be supported by an entry in the sub-treasury sheets, or in the Treasurer's Cash Book. The balance in the district treasury is shown in the Treasurer's balance sheet; and in that part of it which is under joint locks no change can be made without the active intervention of the Treasury Officer himself.

(ix) Returns to the Principal Auditor.

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

(x) Returns of Forms supplied to the Public Works Department.

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

(xi) Notices.

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

Note.—If any local order of competent authority require that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

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

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

(i) Receipts of Public Officers.

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

(ii) Civil Charges.

351. All charges for the pay and allowances of Gazetted Officers and Establishment and contingent expenses of officers of the Civil Establishment, that is, Judicial, Revenue, Medical, Education, Police, etc., will be presented to the Collector in the first instance for examination. The Collector, if he approves and passes the charge, will enface on the bill an order to pay a specified amount, which order will be recorded in a register of payment orders issued, and will be numbered, dated and signed. The bill will then be returned to the presenter to be taken to the Bank for payment in accordance with the Collector's order.

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

(iii) Departmental Payments.

353. (a) The rules regarding the issue of letters of credit and payment against them are contained in Fin. Rs. 342 and 343 which should be followed by the Imperial Bank.

(b) Letters of credit issued under the rules may be acted on without further authority, the Agent observing the prescribed limitations.

(c) In cases not covered by letters of credit the Agent will act on payment orders signed by the Collector.

Note.—Where funds under a letter of credit are required only at head-quarters, the original letter of credit may be passed on by the Treasury Officer to the Bank Agent; but if funds are required both at the head-quarters and at a sub-treasury, the Treasury Officer will retain the letter of credit and will advise the Bank of the amount to be drawn against at head-quarters.

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

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

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

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

Note.—The Note under Fin. R. 353 applies to letters of credit issued by officers in charge of Public Works Divisions.

(iv) *Refunds.*

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

(v) *Discount on sale of Postage and other Stamps.*

356. Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account, the receipted chalan being the payer's authority for receipt of the stamps from the Collector.

(vi) *Interest on Public Debt.*

357. Government Promissory Notes for Provincial debts, on which interest may be due will be presented to the Collector of the district who having made the necessary examination and record under the rules in the Government Securities Manual will give the holder an order on the Bank in the following form :—

Pay to.....Rupees.....being interest for half year..... at
.....per cent. due.....on Government Promissory Note No.....
of.....for Rupees.

Collector.

(vii) *Currency of Payment Orders.*

358. Payment orders are valid only for a time, not exceeding ten days, fixed by the Collector. If presented after the allotted time they will be refused payment by the Bank, until revalidated by the Collector.

CHAPTER 18—LOCAL FUNDS.

359. The expression "Local Fund" denotes—

(1) revenues administered by bodies which by law or rule having the force of law come under the control of Government, whether in regard to the proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments, the enactment of leave, pension or similar rules ;

(2) the revenues of any body which may be specially notified by the Government of India as such.

The transactions of Local Funds are not included in the public accounts.

Note 1.—The floating funds of a charitable endowment may, with the sanction of Government, be kept as a Local Fund.

Note 2.—The creation of a Local Fund falling under clause (2) above requires the sanction of the Government of India in the Finance Department.

(i) *Receipts and Payments.*

360. Municipalities are ordinarily obliged to place their funds in a Government treasury or a bank or branch bank used as a Government treasury, if there is one in or near the Municipality.

361. No Local Fund is allowed to overdraw the balance at its credit and no advance to cover such overdrafts will be sanctioned by Government.

362. Service stamps may not be used by a Local Fund Officer or any Government servant acting in a capacity connected with a Local Fund such as President or Secretary of a Local Fund Committee, but service labels may be used on the correspondence of a public officer acting as such, even though the correspondence may relate to the affairs of a Local Fund.

Note.—Telegraphic messages, the charges for which are to be borne by Local Funds, should be classed as "Private" and not as "State".

363. The transactions of all local funds, including municipal funds, should be recorded in the form used for personal deposits, but must be kept quite distinct, and must pass into the cash account as Deposits of Local Funds, and not as Personal Deposits.

364. The transactions of each fund should be entered in a separate column in the treasury register which allows one column for every such fund in the district. Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and cantonment funds separate from those of other funds.

(ii) Verification of Balances.

365. The balances at credit of each fund are verified at the end of the year by the Treasury Officer in communication with the Principal Auditor on one side, and the officer or committee administering the fund on the other. The balance on the Principal Auditor's books is the balance acknowledged by Government, and the Treasury Officer is required to follow it, and not the local accounts, as his standard.

(iii) Miscellaneous.

366. Unless any of the following arrangements has been authorised by Government, a Local Fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the Fund :—

(a) Payments as made by Government may be charged to the balances of the deposits of the Local Fund in Government books.

(b) Recovery from the Local Fund may be postponed till the time when Government has to make payment for the charges.

(c) Payments may be made as advances from Government funds in the first instance, pending recovery from the Local Fund.

Note.—Local Funds have to pay for medicines supplied and their liability cannot be accurately known till the account of supplies has been received from the Military Department. In cases where such account is not likely to be received by 31st March, the Local Fund is required to pay during March the sum roughly estimated as the value of the medicines. Any over-recovery will be re-adjusted in the new year.

367. 1. The Administrators of a Local Fund may, with the permission of Government, make a permanent arrangement for contributing to pensions payable from the general revenues for its permanent employees or for any specified classes of them, by paying to Government a contribution at the rate of one-ninth of the sanctioned salaries of the several appointments :

Provided that—

(a) the contribution must be paid in full at the beginning of each month by cash or cheque to the nearest Government treasury. As the pension contribution is payable on the total sanctioned strength of an establishment, the amount recoverable will be the same every month unless additions and reductions of a permanent nature are made in the establishment. In order to enable such Local Authorities as are situated in remote places from Government treasuries to pay the pension contributions in time, a period of grace for paying pension contributions up to the last day of the month for which the contributions are due will be allowed. Those Local Authorities which make default and fail to pay the contributions within this period should be charged penal interest at the rate of 9 per cent. per annum on overdue contributions with effect from the date of expiry of the last day of the month from which the default is made ;

(b) In order to enable the Principal Auditor to exercise a proper check over the recovery of the pension contributions from local bodies, the Commissioner in Sind and the Commissioners of Divisions should furnish the Principal Auditor with statements showing, in respect of each local body within their jurisdictions, the various pensionable posts for which pension contributions are paid, with their sanctioned scales of pay. In the case of primary school teachers the sanctioned number of posts in each grade (e.g., III year certificate, II year certificate, etc.) should also be stated differentiating between teachers appointed before and after 30th June 1923. Any additions to or reductions in the sanctioned establishment should be simultaneously communicated to the Principal Auditor by the sanctioning authority without fail. Whenever a pensionable employee is replaced by a person who joins a Provident Fund, it will be open to the Local Authority to consider such a pensionable post abolished from the date on which such substitution takes place. Pension contribution should then cease to be paid with effect from that date. Similarly, if a pensionable employee joins the Provident Fund of the Local Authority either voluntarily or under compulsion, pension contribution on his behalf should cease to be paid with effect from the date of his joining the Provident Fund. The occurrence of such an event should, however, be promptly communicated to the Accountant General, by the Local Authority concerned through the Educational or other responsible officer of Government, who will certify to the correctness of the changes.

(c) The bills for establishment charges must be subject to audit by Government with a view to ensuring that health certificates have been obtained for new entrants, that the contributions are recovered in respect of the whole sanctioned establishment which is treated as pensionable and that no employee in any month draws more than the amount sanctioned for the appointment held by him.

2. All persons in the service of the Administrators of a Local Fund for whom pension contribution is paid to Government as stated above, shall be subject to the pension rules laid down in Chapter XI of the Bombay Civil Services Rules Manual, except the rules regulating the grants from the compassionate fund, provided that it shall be open to any person in the service of the Administrators of a Local Fund on the date this rule comes into force to exercise the option of remaining under the pension rules to which he has hitherto been subject. The intention of exercising this option must be specifically declared within three months from the date this rule comes into force, or, if the servant is on leave on that date within three months of his return from leave. Every servant who does not make such a declaration will become subject to the rules laid down in Chapter XI of the Bombay Civil Services Rules Manual, except the rules regulating the grants from the compassionate fund. The option once exercised is final.

Arrear contributions in respect either of individual officers or classes of officers, proposed with a view to render past service pensionable, cannot be accepted.

3. A Local Authority should obtain the approval of Government before sanctioning increased rates of pay to any of its employees, on whose behalf pension contribution is paid to Government, if such higher pay is to count for pension.

Explanations.—(i) The term “Local Authority” occurring in Fin. R. 367 means the Local Authority as defined in Section 2 of the Bombay Primary Education Act, 1923, in the case of Primary School teachers, and in all other cases the Administrators of the Local Funds concerned.

(ii) The term “sanctioned strength” occurring in Fin. R. 367 means the strength sanctioned or approved by Government for the purpose of the Rule. The Local Authority should obtain the sanction of Government before paying contributions in respect of new posts. The sanction of Government need not, however, be obtained whenever the number of posts of higher grades is increased by a corresponding reduction in the number of posts in lower grades owing to the outpost of trained teachers deputed for training by the Local Authority, with the sanction of the Director of Public Instruction, provided that the total sanctioned number of pensionable posts of teachers remains unaltered.

Note 1.—The above rule takes effect from 1st April 1932.

Note 2.—In cases of those primary school teachers transferred to local authorities under Section 8(i) of the Primary Education Act, 1923, on whose behalf local bodies are paying pension contributions to Government, their dependents will be eligible for the grants from the Compassionate Fund.

(iv) *Audit.*

368. Item 46 of Part II of Schedule I to the Devolution Rules classes as a provincial subject “Local Fund Audit, that is to say, the audit by Government agency of income and expenditure controlled by local bodies”. There is a great variety of accounts coming under Government audit which, while it does not relate strictly to receipt and expenditure of Government monies, still does not fall literally within the above definition of Local Fund Audit and which would therefore, in the absence of special arrangements to the contrary, remain subject to central audit. Many of these accounts are of such a local nature that their audit should clearly be treated as a provincial matter, and the Government of India have accordingly declared under item 51 of Part II of the same schedule, that such audit is a matter of a merely local nature within the province concerned. Thus the accounts of local funds, with the audit of which the Provincial Government are concerned, fall into the following two classes :—

(1) Accounts, the audit of which is a provincial subject under item 46 of Part II of Schedule I to the Devolution Rules ;

(2) Accounts, the audit of which not being strictly covered by item 46 of Part II of Schedule I to the Devolution Rules, has been declared to be of provincial nature, and in respect of which the local Government have to decide the extent of audit necessary and whether it should be conducted through Government agency.

369. All local funds, the accounts of which are audited under Government orders by the Local Audit Department, are to be charged

audit fees on the basis of daily rates as under, unless any of them are specifically exempted from the payment of such fees :—

Rs. 15 per day for a party of one junior auditor ;

Rs. 35 per day for a party of one senior auditor ;

Rs. 50 per day for a party of two auditors ;

Rs. 70 per day for a party of three auditors.

Note.—Where grants-in-aid are given to local bodies or funds to meet the cost of audit of their accounts, the amounts of the grants-in-aid should be calculated on the basis of the daily rates specified above.

370. The following local bodies, the accounts of which fall under class (1) in rule 368 above and the audit of which is conducted by the Local Fund Audit Department, have been exempted from the payment of audit fees :—

(1) Municipalities.

(2) Notified Area Committees.

(3) District Local Boards.

(4) Taluka Local Boards.

(5) District Local Authorities.

(6) Municipal Local Authorities.

(7) Cantonment Local Authorities (including Karachi Port Trust).

371. The following funds, the accounts of which fall under class (2) in Rule 368 above, and for the audit of which the Provincial Government are responsible, have been exempted from the payment of audit fees :—

(1) Workmen's Compensation.

(2) Kolaba District Maternity and Infant Welfare Association, Alibag.

(3) Ahmednagar Famine Relief Trust Fund.

(4) Presidency War Relief Fund.

(5) Bombay University.

(6) Belgaum Maratha War Memorial Fund.

(7) Trust funds under the Director of Public Instruction and the officers subordinate to him the accounts of which are audited quinquennially.

(8) Lady Wilson Village Maternity Association and its district branches.

(9) The Dhadhar Flood Relief Fund, Broach.

(10) The Narbada Flood Relief Fund, Broach.

(11) The Fines Fund, Nasik Distillery, Nasik.

(12) Agricultural Show Fund, Ahmedabad.

(13) Agricultural Association Fund, Mehmedabad.

(14) Peace Celebration Fund, Palghar.

(15) Relief Fund formed from the balances of Agricultural Show Journey Funds, Bardoli, Mandvi, Bulsar and Jalapur.

APPENDICES.

APPENDIX 1.

[See Fin. R. 53.]

FORM A.

Form of Indemnity Bond to be executed by an individual.

KNOW ALL MEN by These Presents that I _____ am held and firmly bound to the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as "the Secretary of State") in the sum of _____ rupees (Rs. _____) to be paid to the Secretary of State, his successors in office or assigns or his or their attorney or attorneys for which payment well and truly to be made I bind myself, my heirs, executors, administrators and assigns by these presents.

Dated the _____ day _____ 19 _____.

WHEREAS _____* (hereinafter referred to as "the principal") has authorized _____ to

receive on his behalf the amount of his

pay
leave salary
allowance
pension

 as

such _____ for the month of _____ (hereinafter referred to as "the said amount").

AND WHEREAS the _____ has agreed to pay the said amount to the said _____ on behalf of the principal on his agreeing to indemnify the Secretary of State in respect of so much of the said amount received by him from _____ for the time being on behalf of the principal as shall be in excess of the amount

of the

pay
leave salary
allowance
pension

 to which the principal was entitled up to the date

of the payment of the said amount. Now the condition of the above-written bond is such that if the said _____, his heirs, executors, administrators and assigns shall at all times hereafter refund to the Secretary of State, his successors in office and assigns any moneys which may have been received by him the said _____ from the _____ on behalf of the principal as shall be in excess of the

amount of

pay
leave salary
allowance
pension

 to which the principal was entitled up to the

date of payment of the moneys so received then this obligation shall be void and of no effect; otherwise it shall remain in full force and virtue.

Signature of the above named

In the presence of—

- 1.
- 2.

* Here enter name and designation of the Government servant.

FORM B.

Form of Indemnity Bond to be executed by a firm.

KNOW ALL MEN by These Presents that We, Messrs. _____, a firm consisting of the following partners (1) _____ of (2) _____ of (3) _____ of, etc., having its office at _____ (hereinafter referred to as "the firm", which expression shall include any future partner or partners of the said firm and the survivor or survivors of them, their executors, administrators and assigns, unless such interpretation shall be excluded by or be repugnant to the context) are held and firmly bound to the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as "the Secretary of State") in the sum of _____ rupees (Rs. _____) to be paid to the Secretary of State, his successors in office or assigns or his or their attorney or attorneys for which payment well and truly to be made we bind ourselves, our heirs, executors, successors and assigns by these presents.

Dated the _____ day _____ 19 _____

WHEREAS * (hereinafter referred to as "the principal") has authorized the firm to receive on his behalf the amount

of his pay
leave salary
allowance
pension as such _____ for the month of _____ (hereinafter referred to as "the said amount").

AND WHEREAS the _____ has agreed to pay the said amount to the firm on behalf of the principal on the firm's agreeing to indemnify the Secretary of State in respect of so much of the said amount received by the firm from _____ for the time being on behalf

of the principal as shall be in excess of the amount of the pay
leave salary
allowance
pension

to which the principal was entitled up to the date of the payment of the said amount. Now the condition of the above-written bond is such that if the said firm shall at all times hereafter refund to the Secretary of State, his successors in office and assigns any moneys which may have been received by the firm from the _____ on behalf

of the principal as shall be in excess of the amount of pay
leave salary
allowance
pension

to which the principal was entitled up to the date of payment of the moneys so received then this obligation shall be void and of no effect; otherwise it shall remain in full force and virtue.

Signature of the above named

In the presence of—

- 1.
- 2.

*Here enter name and designation of the Government servant.

FORM C.

Form of Indemnity Bond to be executed by a Registered Company.

KNOW ALL MEN by These Presents that we, the _____
 a company registered under the Indian Companies Act, 1913 (VII of 1913), and having its registered office at _____ (hereinafter called "the company" which expression shall unless excluded by or repugnant to the context be deemed to include its successors and assigns), are held and firmly bound to the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as "the Secretary of State") in the sum of _____ rupees (Rs. _____) to be paid to the Secretary of State, his successors in office or assigns or his or their attorney or attorneys for which payment well and truly to be made we bind ourselves, our successors and assigns by these presents.

Dated the _____ day _____ 19 _____

WHEREAS _____ (hereinafter referred to as "the principal") has authorized the company to receive on his behalf

the amount of his ^{pay} leave salary allowance pension as such _____ for the month of _____ (hereinafter referred to as "the said amount").

AND WHEREAS the _____ has agreed to pay the said amount to the company on behalf of the principal on the company's agreeing to indemnify the Secretary of State in respect of so much of the said amount received by the company from _____ for the time being on behalf of the principal as shall be in excess of the amount of

the ^{pay} leave salary allowance pension to which the principal was entitled up to the date of

the payment of the said amount. Now the condition of the above-written bond is such that if the company shall at all times hereafter refund to the Secretary of State, his successors in office and assigns any moneys which may have been received by the company from the _____ on behalf of the principal as shall be in excess of the amount

of ^{pay} leave salary allowance pension to which the principal was entitled up to the date of

payment of the moneys so received then this obligation shall be void and of no effect; otherwise it shall remain in full force and virtue.

Signed by _____
 for and on behalf of the

In the presence of—

- 1.
- 2.

FORM D.

[See Fin. R. 53 (d) and (e).]

Form of Bond of Indemnity for drawing pay, pensions, annuities, etc.

THIS INDENTURE made the _____ day of _____
 One thousand nine hundred and _____ BETWEEN
 (1)
 (2)
 (3)

carrying on business in partnership under the style or firm of or
 incorporated under the
 Companies Act and having their registered office at (here-
 inafter referred to as the firm
company which expression shall where the con-
 text admits be deemed to include their executors and administrators or
 representatives and their successors in business under the same or any
 other style or name) of the one part and THE SECRETARY OF STATE
 FOR INDIA IN COUNCIL (hereinafter referred to as the Secretary
 of State) of the other part.

WHEREAS the firm
company have been in the habit of receiving on account
 of their customers pay, pensions, annuities, allowances or other payments
 from funds administered by or on behalf of the Secretary of State from
 the various officials whose duty it is to disburse such payments
the Accountant General upon the produc-

tion at the time of such payment of a certificate to the effect that the
 person on whose behalf such payment was claimed was then alive
 and, in the case of a pensioner, also of a certificate of non-employment as
 prescribed in the Civil Service Regulations or the Manual of Treasury
 Orders and the Subsidiary Rules made thereunder, as the case may be.

AND WHEREAS in order to save time and expense in obtaining
 payment of such sums the Secretary of State has agreed to allow such
 payments to be from time to time made as they fall due without requir-
 ing the production of the said certificate, save a certificate of non-
 employment as prescribed in the Civil Service Regulations or the Manual
 of Treasury Orders and the Subsidiary Rules made thereunder, as the
 case may be, signed by a representative of the firm
company upon being
 indemnified by the firm
company against any loss by reason of such
 payments as aforesaid on account of any officer who may at the date of
 such payment be deceased and upon the firm
company entering into
 such an agreement as is hereafter contained which the firm
company has
 agreed to do.

NOW THIS INDENTURE WITNESSETH that in pursuance of the
 said agreement and in consideration of the promises the firm
company for
 themselves and their successors hereby covenant with the Secretary of

State and his successors that so long as the Secretary of State shall allow such payments as aforesaid to be made without requiring the production of the certificates hereinbefore referred to subject nevertheless as herein-after provided the firm company will within seven days from the time when they shall have received notice of the death of any customer for the receipt of or on whose behalf the firm company may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased officer and further that the firm company will immediately after the expiration of the said period of seven days repay and refund to the Secretary of State so much of any money which may have been received from such disbursing official as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity, allowance or other payment as the case may be to which such deceased customer was entitled up to the date of his decease.

AND ALSO that if and whenever any change in the constitution of the firm shall happen whether by the death or retirement of any member thereof or the introduction or accession of a new member or members thereof or otherwise howsoever the firm will on every such occasion within seven days after the change shall have occurred give notice in writing to the Secretary of State of the same having happened with full particulars thereof including the full name or names of any new member or members so introduced as aforesaid and in every case where any such introduction has taken place will as soon as may be thereafter on being so required by the Secretary of State procure the new member or members introduced to enter into a fresh Bond in the same form as these presents either alone or jointly with all the original or remaining members of the firm :

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided : **PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED** and declared that either the firm company or the Secretary of State shall be entitled to determine the arrangement hereby made on giving to the other 14 days' notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the firm company under the covenants herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate or release the firm company from their liability under the covenant herein contained in respect of any such payments as aforesaid made prior to that date **PROVIDED ALWAYS** and it is hereby further agreed and declared that in the case of pensions the firm company will as required by the Civil Service Regulations or the Bombay Civil Services Rules as the case may be, once in every year furnish to the Secretary of State or the official or officials respons-

ible for the payment of such pensions a certificate by one of the persons prescribed by the said Regulations or Rules as the case may be, of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself AND FURTHER that nothing herein contained shall be deemed to preclude the Secretary of State or any of the said officials whose duty it is to make such payments as aforesaid
the Accountant General

from requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments as aforesaid if the Secretary of State or such official
the Accountant General shall deem it necessary nor shall the firm's
company's arrangement made by these presents be deemed to be thereby terminated. In witness whereof the [said parties have hereunto set their respective hands and seals the day and year first above written.

N.B.—An incorporated firm executing the bond may delete the words in italics.

APPENDIX 1-A.

(See Fin. R. 40.)

INDEMNITY BOND.

KNOW ALL MEN BY THESE PRESENTS THAT I, the under-
signed* of the late
fr. an employee in the

Department of the Government of Bombay, am held and firmly bound
to the Secretary of State for India in Council (hereinafter referred to as
the Secretary of State") in the sum of rupees
Rs.) to be paid to the Secretary of State, his successors in office
or assigns or his or their attorney or attorneys for which payment well
and truly to be made I bind myself, my heirs, executors, administrators
and assigns by these presents.

Dated the day of 19 .

WHEREAS the said Mr.
hereinafter referred to as the "deceased") had prior to his death on
19 , in virtue of his appointment on
19 held and
exercised the office of in the

Department of the Government of Bombay;

AND WHEREAS the deceased
(in consideration of his appointment had, † [under an agreement dated
19
hereinafter referred to as "the said agreement" *inter alia* by way
of security, delivered to, deposited with, and endorsed over to the
Promissory Notes of

the Government of India for
rupees (Rs.), particulars of which are set forth and
specified in the schedule hereunder written)† [deposited cash to the
amount of rupees (Rs.) in the
Post Office Savings Bank at upon the conditions
specified in the agreement dated the 19
hereinafter referred to as "the said agreement"† (agreed to deposit
with security to the amount of
rupees (Rs.) AND WHEREAS the deceased

being unable to furnish the required amount of
rupees (Rs.) at once, had requested
and agreed that the said amount be accumulated by deduction from his
pay of consecutive monthly instalments each of rupees
Rs.) and that each such instalment until the whole sum of

*Here state relationship to the deceased.

†Note.—The required clause should be retained and the other two clauses cancelled.

rupees (Rs.) was completed and thereafter the whole sum rupees (Rs.) should be deposited with and retained by as security upon the conditions specified in the agreement dated hereinafter referred to as "the said agreement" AND WHEREAS such deductions were made and the amount of rupees (Rs.) was accumulated and deposited with and retained by as security] hereinafter referred to as "the said security"; AND WHEREAS by the said agreement dated the day of 19 , it was stipulated that the said security should be and remain with Government or any officer having authority under Government with full power to sell and dispose of or get in the same upon the conditions mentioned therein.

AND WHEREAS the deceased hath well and truly paid and applied all sums of money and other property received by him in virtue of his office and rendered true accounts thereof and discharged the duties of his office honestly and to the best of his ability and did not quit or neglect the service of Government, and did otherwise fully conform to the conditions of the said agreement and was entitled to the return of the said security, AND WHEREAS (hereinafter referred to as "the applicant") has applied to the Government of Bombay that the said security should be paid or delivered to the applicant.

AND WHEREAS the Government of Bombay has agreed to pay
deliver the said security to the applicant on his agreeing to indemnify the Secretary of State in respect of such payment.
delivery.

NOW the condition of the above written bond is such that if from the date the said security is paid
delivered to the applicant, the applicant, his
her heirs, executors, administrators and assigns shall at all times hereafter keep fully indemnified and save harmless the Secretary of State, his successors in office and assigns from all actions, suits, demands and claims, whatsoever, which may hereafter be made by any person or persons against the Secretary of State, his successors in office or assigns, in anywise concerning or in regard to or in respect of the said payment
delivery then this obligation shall be void and of no effect; otherwise it shall remain in full force and virtue.

Signature of the abovenamed.

In the presence of—

1* _____
2* _____ } *Signatures of witnesses.

Sureties.

I
We of hereby declare myself
surety ourselves
sureties, for the abovenamed that he shall do all that he has above
undertaken to do and in case of his making default therein I bind
myself my heirs, executors, administrators and assigns, jointly and
ourselves our severally to pay to the Secretary of State the sum of rupees*
(Rs. .).

Dated

Signed and delivered in the presence of—

1. _____

2. _____

* Here enter amount sufficient to cover the amount of security returned.

and every the duties thereof respectively and other duties which may from time to time be required of him, and shall duly pay into the Government Treasury at all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B., his heirs, executors or administrators shall pay or cause to be paid unto the Secretary of State the amount of any loss or defalcation in the accounts of the said within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A.B. by the such demand to be in writing and left at the office or last known place of residence of the said A.B. and shall also at all times indemnify and save harmless the Secretary of State from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B. in such office as aforesaid, or many such other offices aforesaid, be sustained, incurred, suffered, or paid by the Secretary of State by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect; otherwise the same shall be and remain in full force.

And it is hereby further agreed that in the event of the death of the said A.B. or on the final termination of the service of the said A.B. whether as such as aforesaid, or otherwise, this bond shall remain with the for calendar months for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Secretary of State owing to the act, neglect or default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service :

Provided always that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid it shall be open to the Secretary of State to recover the amount payable under this bond as an arrear of land revenue.

IN WITNESS whereof the said A.B. has hereunto set his hand this day of 193 .

Signed and delivered by the abovenamed
A.B. in the presence of—

(Signature)

- 1.
- 2.

We hereby declare ourselves sureties for the abovesaid A.B. that he shall do and perform all that he has above undertaken to do and perform, and in case of his making default therein, we hereby bind ourselves jointly and severally to forfeit to the Secretary of State the sum of in which the abovesaid A.B. has bound himself, or such other sum as shall be deemed to be sufficient by the *to cover any loss or damage which the Secretary of State may sustain by reason of such default.

And we agree that the Secretary of State may, without prejudice to any other rights or remedies of the Secretary of State, recover the said sum as an arrear of land revenue.

And we also agree that neither of us shall be at liberty to terminate his suretyship, except upon giving to the said * six calendar months' notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, embezzlements, defalcations, mismanagements, neglects, failures, misconducts, defaults, disobedience, omissions and insolvencies on the part of the said until the expiration of the said period of six months.

Dated this the day of 19 .

Signature of sureties in the presence of—

1. (Signature)
2. (Signature)

In the presence of—

1. (Signature)
2. (Signature)

(See Fin. R. 45.)

AN AGREEMENT made the day of 19
between **THE SECRETARY OF STATE FOR INDIA IN COUNCIL**
(hereinafter called "the Lessor") of the one part and

(hereinafter called "the Lessee" which expression shall be deemed to include, unless the context does not admit, his heirs, executors, administrators and permitted assigns) of the other part.

1. In consideration of the deposit by the Lessee with the Lessor of the sum of Rs. _____ and of the rent hereby reserved and of the covenants and conditions hereinafter contained the Lessor hereby demises into the Lessee ALL that bungalow and premises within _____ known as _____ together with the outhouses and servants' quarters attached thereto standing on the land situate _____

TO HOLD unto the Lessee upon
a monthly tenancy to be computed as commencing on the first day of
19 PAYING therefor unto the Lessor the
monthly rent of Rs. on the first day of each (succeeding)
month (in advance) the first payment of such rent for the first month
having been due on the first day of 19 .

(a) To pay the rent hereby reserved at the time and in manner aforesaid at the office of the Executive Engineer, Division (hereinafter referred to as "the Executive Engineer") or at such other place as the Lessor shall require.

(b) To pay all rates and taxes for specific services such as water tax and halalkhore tax to the Municipal or other local body concerned or by a *pro rata* enhancement of rent as the Lessor may decide.

(c) To bear and pay to the _____ or other body or company concerned the charges for the electrical energy supplied to the demised premises.

(d) At the Lessee's expense to provide all electric bulbs required for use on the electric installation provided in the demised premises, to replace such of the electric bulbs as may fail, fuse, or be broken and to keep the electric installation in a clean condition by properly dusting the fans and fittings.

(e) To keep the premises in a clean and sanitary condition and not to allow any refuse to collect in the compound and to abide by all bye-laws rules and regulations of the Municipality or Cantonment.

(f) Not to make any additions or alterations to the said bungalow or other buildings and premises hereby demised without the sanction of the Executive Engineer previously obtained in writing. All additions or alterations made by the Lessee shall become the property of the Lessor on the termination of this demise and the Lessee shall not be entitled to any compensation therefor Provided nevertheless that the Lessor shall be at liberty to call upon the Lessee at the Lessee's expense to remove all additions or alterations made by the Lessee and require the Lessee to restore the said bungalow and premises to the condition in which they were at the time of occupation.

(g) Not to do or permit to be done upon the said premises anything which in the opinion of the Lessor may be a nuisance or annoyance to or in any way interfere with the quiet and comfort of the occupants of neighbouring properties.

(h) Not to assign these presents nor sublet or underlet the premises or any part thereof unless the previous written consent of the Executive Engineer is first obtained.

(i) Not to keep or store upon the premises any articles of a combustible or dangerous nature.

(j) To allow the Lessor or his agents or servants to view the premises at any time during the day time on receipt of twenty-four hours' previous notice.

(k) At the Lessee's expense to maintain the garden attached to the said property in good condition and the Lessee shall have the right to the produce thereof.

(l) The Lessee shall not cut down, lop or injure trees or large shrubs without the written permission of the Executive Engineer and the proceeds of the sale of all trees cut down or lopped off shall belong to the Lessor.

(m) At the end or sooner determination of the tenancy hereunder peaceably and quietly to yield up possession of the said premises to the Executive Engineer on behalf of the Lessor in the same condition in which they were at the commencement of the tenancy fair wear and tear excepted.

(n) To pay the costs of the preparation and completion of these presents in duplicate including stamp and registration charges and the Lessee shall take the original of this lease and the Lessor will keep the duplicate.

3. The Lessor hereby covenants with the Lessee as follows :—

(a) To carry out the usual minor annual repairs such as white-washing, monsoon roof repairs, and repairs to the sanitary and water installation of the premises. The Lessor shall not be compelled to do any other repairs or new work whatsoever.

4. PROVIDED ALWAYS and it is hereby agreed between the parties hereto as follows :—

(d) Any notice to be given to the Lessee shall be deemed to be sufficient and duly served if signed by the Executive Engineer for the time being or other duly authorised officer and addressed to the Lessee and sent by registered post to or left at the said demised premises or affixed to any conspicuous part of the said premises.

in the presence of

KNOW all men by these presents that I, A. B. of
am held and firmly bound unto the Secretary
of State for India in Council (hereinafter referred to as "the Secretary
of State") in the sum of rupees (Rs.) to be
paid to the Secretary of State for which payment, well and truly to be
made, I bind myself, my heirs, executors, administrators, and legal
representatives by these presents.

WHEREAS the above bounden A.B. was on the day of
19 appointed to and now holds the office of in the
office of And whereas the said A.B. by
virtue of such office is bound to collect

(here describe the nature of the

Cashier's
Store-keeper's
Sub-Store-keeper's
Subordinate's

duties) and to keep and render true and faithful accounts of his dealings
with all property and money which may come into his hands or possession
or under his control, such accounts to be kept in the form and manner
that may, from time to time be prescribed by duly constituted authority,
and also to prepare and submit such returns, accounts and other
documents as may from time to time be required of him.

AND WHEREAS the said A.B. has, in pursuance of
rule 40 of the Bombay Financial Rules delivered to and deposited with
the the above mentioned sum of rupees

(Rs.) in cash as security for the due and faithful
performance by the said A.B. of the duties of his said office,
and of any other office to which he may be appointed at any time and of
other duties which may be required of him, and for the purpose of securing
and indemnifying the Secretary of State against all loss, injury, damage,
costs or expenses which the Secretary of State may, in any way, suffer,
sustain or pay, by reason of the misconduct, neglect, oversight or any
other act of the said A.B. or of any person or persons acting under him
or for whom he may be responsible.

Now the condition of the above written bond is such that if the said A.B.
has whilst he has held the said office of
as aforesaid, always duly performed and fulfilled the duties of his said
office and if he shall, whilst he shall hold the said office or any other
office to which he may be appointed, or in which he may act, always duly
perform and fulfil all and every the duties thereof respectively and other
duties which may from time to ti

pay into the Government Treasury at all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B., his heirs, executors or administrators shall pay or cause to be paid unto the Secretary of State the amount of any loss or defalcation in the accounts of the said within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A.B. by the such demand to be in writing and left at the office or last known place of residence of the said A.B. and shall also at all times indemnify and save harmless the Secretary of State from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B. in such office as aforesaid, or any such other offices aforesaid, be sustained, incurred, suffered, or paid by the Secretary of State by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect; otherwise the same shall be and remain in full force. Provided always and it is hereby declared and agreed that the said sum of rupees (Rs.) so delivered and deposited as aforesaid, shall be and shall remain with the * for the time being, as such security as aforesaid with full power to the * for the time being, as occasion shall require, to apply the said sum of rupees (Rs.), or any part thereof, in and towards the indemnity as aforesaid of the Secretary of State or otherwise as aforesaid.

And it is hereby further agreed that in the event of the death of the said A.B. or on the final termination of the service of the said A.B. whether as such as aforesaid, or otherwise the said sum of rupees (Rs.) or so much thereof as shall then be in deposit and this bond shall remain with the for calendar months for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Secretary of State owing to the act, neglect or default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service. Provided always that the return at any time of the said security shall not be deemed to affect the right of the Secretary of State to take proceedings upon or under this bond against the said A.B. or against his heirs, executors, administrators or legal representatives after his death, in case any breach of the conditions of this bond shall be discovered after the return of the said security and the responsibility of the said A.B. shall at all times continue, and the Secretary of State shall

*Designation of officer to be filled in.

be fully indemnified against all such loss or damage as aforesaid at any time.

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A.B. in respect of the matters aforesaid to the forfeiture of the said sum of rupees

(Rs.) and that should the said sum be insufficient to indemnify the Secretary of State in full for any loss or damage sustained by him in respect of the matters aforesaid, the said A.B. shall pay to the Secretary of State on demand such further sum as shall be deemed by the * to be necessary, in addition to the said sum of rupees

(Rs.) to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid it shall be open to the Secretary of State to recover such further sum payable as aforesaid as an arrear of land revenue.

IN WITNESS whereof the said A.B. has hereinto set his hand
this day of 19 .

Signed and delivered by the abovenamed A.B. in the presence of

(Signature)

1.

2.

(See Fin. R. 40.)

*Designation of the Officer to be filled in.

which the Secretary of State may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A.B. or of any person or persons acting under him or for whom he may be responsible.

Now the condition of the above written bond is such that if the said A.B. has whilst he has held the said office of
 as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office to which he may be appointed, or in which he may act, always duly perform and fulfil all and every the duties thereof respectively and other duties which may from time to time be required of him, and shall duly pay into the Government Treasury at
 all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B., his heirs, executors or administrators shall pay or cause to be paid unto the Secretary of State the amount of any loss or defalcation in the accounts of the said within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A.B. by the* such demand to be in writing and left at the office or last known place of residence of the said A.B. and shall also at all times indemnify and save harmless the Secretary of State from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B. in such office as aforesaid, or in any such other offices aforesaid, be sustained, incurred, suffered, or paid by the Secretary of State by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect; otherwise the same shall be and remain in full force. Provided always and it is hereby declared and agreed that the said sum of rupees (Rs.
) or such smaller amount as shall have been delivered and deposited from time to time shall be and shall remain with the* for the time being, as such security as aforesaid, with full power to the* for the time being, as occasion shall require, to apply the said sum of rupees (Rs.)
 or any part thereof, in and towards the indemnity as aforesaid of the Secretary of State or otherwise as aforesaid.

And it is hereby further agreed that in the event of the death of the said A.B. or on the final termination of the service of the said A.B. whether as such as aforesaid, or otherwise the said sum of rupees (Rs.
) or so much thereof as shall then be in deposit and this bond shall

*Designation of the Officer to be filled in.

remain with the for the time being for
 calendar months for recovering any loss, injury, damage, costs or
 expenses that may have been sustained, incurred or paid by the
 Secretary of State owing to the act, neglect or default of the said A.B. or
 any such other person or persons as aforesaid and which may not have
 been discovered until after his death or the termination of his
 said service. Provided always that the return at any time of the
 said security shall not be deemed to affect the right of the Secretary of
 State to take proceedings upon or under this bond against the said A.B.
 or against his heirs, executors, administrators or legal representatives
 after his death, in case any breach of the conditions of this bond shall be
 discovered after the return of the said security, and the responsibility of
 the said A.B. shall at all times continue, and the Secretary of State shall
 be fully indemnified against all such loss or damage as aforesaid at any
 time.

Provided further that nothing herein contained nor the security here-
 by given shall be deemed to limit the liability of the said A.B., in respect
 of the matters aforesaid to the forfeiture of the said sum of rupees
 (Rs.) or so much thereof as shall then be in deposit
 and that should such sum be insufficient to indemnify the Secretary of
 State in full for any loss or damage sustained by him in respect of the
 matters aforesaid, the said A.B. shall pay to the Secretary of State on
 demand such further sum as shall be deemed by the*
 for the time being to be necessary in addition to the said sum of rupees
 (Rs.) or the sum then in deposit to
 cover such loss or damage as aforesaid, and that without prejudice to
 any other rights or remedies for recovering the loss or damage as afore-
 said it shall be open to the Secretary of State to recover such further sum
 payable as aforesaid as an arrear of land revenue.

IN WITNESS whereof the said A.B. has hereunto set his hand this
 day of 19 .

Signed and delivered by
 the abovenamed A.B. in
 the presence of

(Signature)

1.

2.

*Designation of the Officer to be filled in.

APPENDIX 1-F.

(See Fin. R. 40.)

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

KNOW all men by these presents that I, A.B.
 of am held and firmly
 bound unto the Secretary of State for India in Council (hereinafter
 referred to as "the Secretary of State") in the sum of rupees
 (Rs.) to be paid to the Secretary of State for which
 payment, well and truly to be made, I bind myself, my heirs, executors,
 administrators, and legal representatives by these presents.

WHEREAS the above bounden A.B. was on the
 .. day of 19 .. appointed to and now holds the office
 of in the office of
 And whereas the said A.B. by virtue of
 such office is bound to collect

Cashier's

Store-Keeper's

Sub-Store-Keeper's

Subordinate's

(here describe the nature of the

duties) and to keep and render true and faithful accounts of his dealings
 with all property and money which may come into his hands or posses-
 sion or under his control, such accounts to be kept in the form and
 manner that may, from time to time be prescribed by duly constituted
 authority, and also to prepare and submit such returns, accounts and
 other documents as may from time to time be required of him.

And whereas the said A.B. has, in pursuance of rule 40 of
 the Bombay Financial Rules delivered to and deposited with the*
 for the time being†
 to the amount of rupees‡ (Rs.
) and bearing No. of
 No. †
 duly endorsed in favour of the* for the time
 being as security for the due and faithful performance by the said A.B.
 of the duties of his said office, and of any other office to
 which he may be appointed at any time and of other duties which may
 be required of him, and for the purpose of securing and indemnifying the
 Secretary of State against all loss, injury, damage, costs or expenses
 which the Secretary of State may, in any way, suffer, sustain or pay, by
 reason of the misconduct, neglect, oversight or any other act of the said
 A.B. or of any person or persons acting under him or for whom
 he may be responsible.

Now the condition of the above written bond is such that if the said
 A.B. has whilst he has held the said office of
 as aforesaid, always duly performed and fulfilled the duties of his said

* Designation of the Officer to be filled in.

† Description of Security to be filled in.

‡ Full particulars to be filled in.

office and if he shall, whilst he shall hold the said office or any other office to which he may be appointed, or in which he may act, always duly perform and fulfil all and every the duties thereof respectively and other duties which may from time to time be required of him, and shall duly pay into the Government Treasury at all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B., his heirs, executors or administrators shall pay or cause to be paid unto the Secretary of State the amount of any loss or defalcation in the accounts of the said within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A.B. by the such demand to be in writing and left at the office or last known place of residence of the said A.B. and shall also at all times indemnify and save harmless the Secretary of State from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B. in such office as aforesaid, or in any such other offices aforesaid, be sustained, incurred, suffered, or paid by the Secretary of State by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect; otherwise the same shall be and remain in full force. Provided always and it is hereby declared and agreed that the said* for rupees (Rs.) so delivered and deposited as aforesaid or such other securities mentioned in Financial Rule 40 (2) (a) of the same amount as the said† for the time being may consent, from time to time, to accept and receive in lieu of or exchange for the same or which, the† for the time being may require the said A.B. to deposit as additional security to make up the amount of the original security under this bond and the interest thereof shall be and shall remain with the† for the time being, as such security as aforesaid, with full power to the† for the time being, as occasion shall require to sell and dispose of the said* for rupees (Rs.) or a sufficient portion thereof and to apply the proceeds thereof with the interest already accrued thereon in and towards the indemnity as aforesaid of the Secretary of State or otherwise as aforesaid, but that nevertheless the interest accruing on the said* may in the meantime be paid over to the said A.B. as and when the same shall be realised if the† for the time being, shall think fit to do so.

* Description of Security to be filled in.

† Designation of the Officer to be filled in.

And it is hereby further agreed that in the event of the death of the said A.B. or on the final termination of the service of the said A.B. whether as such as aforesaid, or otherwise the said* for rupees..... (Rs.) or such other securities as may have been substituted therefor or added thereto and this bond shall remain with the†..... for the time being for..... calendar months for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Secretary of State owing to the act, neglect or default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service.

Provided always that the return at any time of the said* or of any securities substituted therefor or added thereto as aforesaid shall not be deemed to affect the right of the Secretary of State to take proceedings upon or under this bond against the said A.B. or against his heirs, executors, administrators or legal representatives after his death, in case any breach of the conditions of this bond shall be discovered after the return of the said* or the securities substituted therefor or added thereto as aforesaid and the responsibility of the said A.B. shall at all times continue, and the Secretary of State shall be fully indemnified against all such loss or damage as aforesaid at any time.

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A.B. in respect of the matters aforesaid, to the forfeiture of the sum for which this bond is executed and that should the sum realized by sale, under the power aforesaid, of the said* or the securities substituted therefor or added thereto be insufficient to indemnify the Secretary of State in full for any loss or damage sustained by him in respect of the matters aforesaid, the said A.B. shall pay to the Secretary of State on demand such further sum as shall be deemed by the† for the time being to be necessary in addition to the sum realized by sale as aforesaid to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Secretary of State to recover such further sum payable as aforesaid under this bond as an arrear of land revenue.

IN WITNESS whereof the said A.B. has hereunto set his hand this day of 19 ..

Signed and delivered
by the abovenamed
A.B.
in the presence of

(Signature)

- 1.
- 2.

* Description of Security to be filled in.

† Designation of the Officer to be filled in.

APPENDIX 1-G.

(See Fin. R. 40.)

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

KNOW all men by these presents that I, A.B.
 of am held and firmly bound unto the Secretary
 of State for India in Council (hereinafter referred to as "the Secretary
 of State") in the sum of rupees (Rs.)
 to be paid to the Secretary of State for which payment, well and truly
 to be made, I bind myself, my heirs, executors, administrators, and
 legal representatives by these presents.

WHEREAS the above bounden A.B. was on the
 day of 19 appointed to and
 now holds the office of in the office of
 And whereas the said A.B. by virtue of such
 office is bound to collect (here describe the nature of the
 Cashier's

Store-Keeper'sSub-Store-Keeper'sSubordinate's

duties) and to keep and render true and

faithful accounts of his dealings with all property and money which
 may come into his hands or possession or under his control, such
 accounts to be kept in the form and manner that may, from time to time
 be prescribed by duly constituted authority, and also to prepare and
 submit such returns, accounts and other documents as may from time to
 time be required of him.

And whereas the said A.B. has, in pursuance of rule
 40 of the Bombay Financial Rules, delivered to and deposited with the
 * for the time being, the Post Office Savings Bank Pass
 Book No. of him the said A.B. duly
 endorsed in favour of the * for the time being, and
 showing a sum of rupees (Rs.) to the
 credit of the said A.B. in the Postal Savings Bank at
 as security for the due and faithful performance by the said
 A.B. of the duties of his said office, and of any other office to
 which he may be appointed at any time and of other duties which may
 be required of him, and for the purpose of securing and indemnifying the
 Secretary of State against all loss, injury, damage, costs or expenses
 which the Secretary of State may, in any way, suffer, sustain or pay, by
 reason of the misconduct, neglect, oversight or any other act of the said
 A.B. or of any person or persons acting under him or for
 whom he may be responsible.

Now the condition of the above written bond is such that if the said
 A.B. has whilst he has held the said office of as
 aforesaid, always duly performed and fulfilled the duties of his said

*Designation of the Officer to be filled in.

office and if he shall, whilst he shall hold the said office or any other office to which he may be appointed, or in which he may act, always duly perform and fulfil all and every the duties thereof respectively and other duties which may from time to time be required of him, and shall duly pay into the Government Treasury at all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B. his heirs, executors or administrators shall pay or cause to be paid unto the Secretary of State the amount of any loss or defalcation in the accounts of the said within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A.B. by the such demand to be in writing and left at the office or last known place of residence of the said A.B. and shall also at all times indemnify and save harmless the Secretary of State from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B. in such office as aforesaid, or in any such other offices aforesaid, be sustained, incurred, suffered, or paid by the Secretary of State by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect; otherwise the same shall be and remain in full force.

PROVIDED ALWAYS and it is hereby declared and agreed that the said Post Office Savings Bank Pass Book and all moneys for the time being standing to the credit of the said A.B. in the Post Office Savings Bank at, and the interest on all such moneys shall be and shall remain with and at the disposal of the*..... for the time being, as such security as aforesaid with full power to the*.....for the time being, as occasion shall require to withdraw from the said Postal Savings Bank the moneys deposited therein and for the time being to the credit of the said A.B., and the interest thereon or so much thereof as shall be required, and to apply the same in and towards the indemnity as aforesaid of the Secretary of State or otherwise as aforesaid, but that nevertheless the interest accruing on the said moneys may in the meantime be paid over to the said A.B. as and when the same shall be realised, if the.....for the time being, shall think fit to do so.

And it is hereby further agreed that in the event of the death of the said A.B. or on the final termination of the service of the said A.B. whether as such as aforesaid, or otherwise the said Postal Savings Bank Pass

*Designation of the Officer to be filled in.

Book and the moneys for the time being to the credit of the said A.B. in the said Postal Savings Bank and this bond shall remain with and at the disposal of the*..... for the time being for calendar months for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Secretary of State owing to the act, neglect or default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service.

Provided Always that the return at any time of the said security shall not be deemed to affect the right of the Secretary of State to take proceedings upon or under this bond against the said A.B. or against his heirs, executors, administrators or legal representatives after his death, in case any breach of the conditions of this bond shall be discovered after the return of the said security and the responsibility of the said A.B. shall at all times continue, and the Secretary of State shall be fully indemnified against all such loss or damage as aforesaid at any time :

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A.B., in respect of the matters aforesaid to the forfeiture of the sum for which this bond is executed and that should the said sum be insufficient to indemnify the Secretary of State in full for any loss or damage sustained by him in respect of the matters aforesaid, the said A.B. shall pay to the Secretary of State on demand such further sum as shall be deemed by the*..... for the time being, to be necessary, in addition to the said sum of rupees (Rs.) to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Secretary of State to recover such further sum payable under this bond as aforesaid as an arrear of land revenue.

IN WITNESS whereof the said A.B. has hereunto set his hand this day of 19 ..

Signed and delivered

by the abovenamed A.B.
in the presence of

(Signature)

1.

2.

* Designation of the Officer to be filled in.

APPENDIX 2.

(See Fin. Rs. 122 and 183.)

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

PREAMBLE.

The policy of the Government of Bombay is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency and the following rules which are applicable to the purchase of stores (other than printing and stationery stores) for the Government of Bombay are prescribed in accordance with this policy. These rules supersede all previous orders on the subject.

In order to give effect to the above policy, Departments of the Government of Bombay or officers expressly authorized by them in this behalf may, when they are satisfied that such measures are justified, and subject to such executive instructions as may be issued from time to time in this behalf, allow a limited degree of preference in respect of price to articles produced or manufactured in India.

Subject to the above, preference in making purchases will be given—

(a) To articles which are produced in India in the form of raw materials or are manufactured in India from materials produced in India over articles wholly or partially manufactured in India from imported materials or articles not manufactured in India, provided that the quality is sufficiently good for the purpose.

(b) To articles wholly or partially manufactured in India from imported materials over articles not manufactured in India, provided that the quality is sufficiently good for the purpose.

(c) To articles held in stock in India over those which would need to be specially imported, provided that they are of suitable type and requisite quality.

Rule 1.—Except as provided in rules 7 and 8, all articles required to be purchased for the public service shall be purchased in India.

Rule 2.—Unless, either because of the smallness of the order, or for some other sufficient reason to be recorded, it is not in the public interest to call for tenders, tenders shall be invited for the supply of all articles which are purchased in India under these rules. It shall be a condition on which tenders are invited that supply shall be made in India for payment in rupees in India; and no tender which fails to comply with this condition shall be accepted.

Rule 3.—All articles, whether manufactured in India or abroad, shall be subject to inspection before acceptance; and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the suppliers' premises.

Rule 4.—Important plant and machinery and iron and steel work shall be obtained only from firms approved by the Chief Controller of Stores, Indian Stores Department, and specified in the list issued by him from time to time.

Rule 5.—In the case of important construction works let out on contract, articles required for the construction of such works may be supplied by the contracting firm provided that when specifications and/or tests have been prescribed for such articles, they shall conform to such specifications and/or shall satisfy such tests.

Rule 6.—Nothing in the rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another or from the Government of India.

Rule 7.—

- (i) Seeds ;
- (ii) Cinchona bark ;
- (iii) Articles for experimental or research purposes ;
- (iv) China glass, cutlery, plate, crockery and perishable fabrics, including linen, for residences and other buildings which are furnished by Government ;
- (v) Copper, zinc and other non-ferrous metals produced and purchased in Australia or North America ;
- (vi) Timber produced and purchased in Australia or North America ;
- (vii) Such articles as the Superintendents of Vaccine Depôts may require for the preparation of vaccine lymph ;
- (viii) Hospital equipment, surgical and scientific instruments, chemicals and drugs ;
- (ix) Preserved and tinned foodstuffs ;
- (x) Articles required for residences of the Governor ;
- (xi) Any other articles of a special or unusual character ;

shall be purchased in India if suitable and economical purchases can be made there, and when purchased in India rules 2 to 6 shall apply to their purchase. If, however, suitable and economical purchases cannot be made in India, they may be obtained abroad under the following rules :—

(a) Where the value of the purchase exceeds Rs. 5,000 the purchasing officer shall place on record his reasons for not purchasing in India.

(b) The purchasing officer may at his discretion either obtain the article that he requires by indent on the India Store Department, London, or purchase it direct from manufacturers or dealers abroad. Where resort is had to direct purchase from manufacturers or dealers abroad, tenders should, whenever practicable, be first obtained.

Note.—If orders are placed abroad under the provisions of this rule on the basis of delivery free on board vessel at Port of Despatch, arrangements for the shipment of stores should be entrusted to the Director General, India Store Department, London. The indenting Officer should inform the supplier of this arrangement and should send a copy of his order to the Director General, India Store Department, London, for information.

(c) Payments for articles purchased abroad under this rule in countries other than the United Kingdom shall be made direct to the suppliers by the purchasing officer. When articles are purchased in the United Kingdom through the agency of the India Store Department, London, payments for such articles will be made by that Department. In the case of articles obtained by a direct order from private firms and individuals in the United Kingdom, payments can be made only through the High Commissioner for India and in this case the instructions given below* should be observed :—

* (a) All such purchases should be debited in India against the Indian Budget provision.

(b) The officer desiring the payment should, as soon as all the formalities necessary in connection with the receipt, inspection and verification of articles have been completed, forward the firm's bills in original to his Audit Officer, or Pay and Accounts Officer, as the case may be. The Audit Officer, or the Pay and Accounts Officer, would then pre-audit the payment. Particular care should be taken to ensure that no double payment is authorised in respect of the same claim. The Audit Officer, or the Pay and Accounts Officer when making remittance to the High Commissioner should also endorse a copy of his communication to the officer concerned in India.

(c) At the close of each month the Audit Officer, or the Pay and Accounts Officer, will prepare a consolidated statement of the payments to be made and purchase a sterling draft in favour of the Secretary of State for India in Council and forward the draft, with the necessary details of the payments to be made to suppliers, to the Secretary to the High Commissioner for India.

(d) The Audit Officer, or the Pay and Accounts Officer will then bring the cost of the sterling draft finally to account against the Indian budget appropriation concerned.

Note 1.—Special care should be exercised by the Purchasing Officer in differentiating the articles purchased through the agency of the Director General of Stores, India Store Department, London, from those merely delivered to or shipped through his agency. In the former case payment cannot be made from India; whereas in the latter case the procedure prescribed above should be observed. In cases, however, in which orders are placed on the basis of delivery free on board vessel at Port of Despatch and stores are inspected by the Director General of Stores, India Store Department, London, in the country of manufacture and actually delivered to him for despatch, Purchasing Officers may, if they consider it desirable, authorise the suppliers to submit their bills to the Director General, India Store Department, who will certify that the stores referred to in the bills have been inspected by him and despatched under his arrangements. After verification the Director General will pass the bills to the High Commissioner for India or payment. The amount paid will be debited to the Accounts Officer concerned, through the Remittance Account, in the usual manner, supported by the suppliers' bills duly certified by the Director General. In cases in which it is desired to adopt this method of payment, Purchasing Officers will give complete instructions to suppliers and the Director General, India Store Department, London. If more than one copy of a bill is required the fact will be stated in the order, and if bills are required to be submitted on any special form, the necessary forms will be supplied.

Note 2.—Payments for articles purchased in countries other than the United Kingdom to be made direct to the suppliers by the purchasing officer may be arranged for by means of a bill of exchange to be obtained through the Audit Officer. For this purpose, there

should be forwarded to the Audit Officer a contingent bill for the amount to be paid to the supplier, duly supported by the supplier's bill or invoice in original. The Audit Officer will, after pre-audit, forward the contingent bill to the local branch of the Imperial Bank of India with instructions to debit the equivalent amount in Indian currency to Government account and to forward the bank draft directly to the head of the office concerned.

Rule 8.—All purchases in India above Rs. 500 each in value shall be made through the agency of the Indian Stores Department, Delhi, except of such articles as are excluded from their operations; provided that nothing in this rule shall affect the executive orders of Government which may be issued from time to time dealing with purchases or supplies from jails and the Dapuri Workshops, and by the Stationery Department.

Rule 9.—*Power to sanction departures from the rules.*—The Government of Bombay have full powers to sanction departures from these rules. Applications for sanction in such cases should be made to the Government of Bombay in the Administrative Department concerned, which will consult the Political and Reforms Department in important cases.

APPENDIX 3.

* Deleted.

APPENDIX 4.

† Deleted.

* Appendix 3 has been omitted from this publication and the rules contained therein have been transferred to the Manual of Contingent Expenditure—Financial Publication No. IX.

† Appendix 4 has been omitted from this publication and transferred to the Manual of Contingent Expenditure—Financial Publication No. IX.

APPENDIX 5.

(See Fin. R. 110.)

RULES FOR THE PAYMENT OF COMPENSATION FOR LAND TAKEN UP UNDER THE LAND ACQUISITION ACT, I OF 1894 (GOVERNMENT OF INDIA, FINANCE DEPARTMENT, RESOLUTION No. 2209-A, DATED 10TH MAY 1895—AS MODIFIED BY FINANCE DEPARTMENT No. 3469-A, DATED 12TH AUGUST 1896, No. 4166-A, DATED 21ST SEPTEMBER 1897, No. 1605-A, DATED 3RD APRIL 1900, AND No. 289-A, DATED 19TH MARCH 1914).

Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

2. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid into the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be charged off as Public Works expenditure, and when the persons interested under the award ultimately claim payment the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum.

Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

Note.—In the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order :—

(i) No sums exceeding Rs. 100 in each separate case may be paid by money order.

(ii) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry 'Received the sum specified above on.....', sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee. These receipts will be dealt with by the Accounts Department in accordance with the orders in Note 1 under Rule 6 of Appendix 7 of Civil Account Code, Volume I.

3. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the award statement. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C.

4. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector. The amounts deposited in the Court will be charged off as expenditure in the Public Works Accounts of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

5. When a Court has awarded any compensation in excess of the officer's award, the further payment due should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

6. Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

Payments under the Act after the Special Officer is relieved of his special duties.

7. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award

shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 4 and 5 above.

Procedure when no money compensation is paid.

8. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (paragraph 10) made by that body.

Investment of compensation money deposited in Court.

9. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Deputy Controller of the Currency concerned, and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Deputy Controller of the Currency will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Recovery of payments on behalf of bodies financially independent of Government.

10. In any case in which land is acquired for a Municipality or other body financially independent of Government, the local Government may direct that the payments, instead of being made in the same manner as the ordinary payments of such body, shall be made as if the land were being acquired for Government. If the local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Principal Auditor. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance on such dates and in such instalments as the local Government may direct, further payments to Government being required as soon as the Principal Auditor reports that the payments made exceed the amount received in advance.

C

No. of Voucher_____

Name of work for which the land has been acquired_____

No. and date of declaration in _____ *Gazette, viz.*, No. _____, dated _____

Serial No. _____ in Award Statement No. _____, dated _____

Name of payee_____

I _____ of _____

pergunnah _____, zillah _____

do hereby acknowledge to have received Rs. _____

_____ on account of cost of land taken ^{up} by Government,
as detailed on reverse.*Signature of Payee* _____*Locality.*

Note.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

[To be printed across the above in red ink.]

Paid in my presence ^{in cash} _{by cheque} to _____, resident of
village _____, Station _____, pergunnah
_____, District _____, the sum of
Rupees** _____ annas _____ pies _____ ** In words
only.

†Rs. _____

_____ † In figures.

Dated _____ 19

C

No. of Voucher_____

Name of work for which the land has been acquired_____

No. and date of declaration in _____ *Gazette, viz.*, No. _____, dated _____

Serial No. _____ in Award Statement No. _____, dated _____

Name of payee_____

I _____ of _____

pergunnah _____, zillah _____

do hereby acknowledge to have received Rs. _____

_____ on account of cost of land taken up by Government,

as detailed on reverse.

Signature of Payee _____*Locality.**Notes.*—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

[To be printed across the above in red ink.]

Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to _____, resident of

village _____, Station _____, pergunnah

_____, District _____, the sum of

Rupees** _____ annas _____ pies** In words

only.

†Rs.

_____ † In figures.

Dated _____ 19

(Reverse of Statement C.)

DETAILS OF LAND, ETC., AND THEIR VALUES.

_____, Pergunnah _____, Zillah _____,

and _____, Bigha _____, Cotta _____, Chuttack.

Value _____ Rupees _____ Annas _____ Pies.

DETAILS OF LAND, ETC., AND THEIR VALUES.

Touza _____, Pergunnah _____, Zillah _____.

and _____, Bigha _____, Cotta _____, Chuttack.

Value _____ Rupees _____ Annas _____ Pies.

CC

Consolidated voucher for payment made during _____ 19 ,
in accordance with Award Statement No. _____ ,
dated _____ , on account of land acquired for _____
in the district of _____ ;
Tehsil _____ , Mouza _____

[illegible]

Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to the above persons the total sum of
 rupees † _____ annas † _____ pies † _____ only.
 † In words.

Dated The _____ **19** .

Signature of Officer.

D

Name of work for which land has been acquired_____

To the Judge of the Court at _____

The sum of Rs. _____ on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—

[illegible]

Dated _____ 19 _____ . *Land Acquisition Officer.*

Received the above amount for credit to Civil Court Deposits.

Judge.

Note.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

[To be printed across the above in red ink.]

Paid by cheque No. _____

Dated _____ on the _____

Treasury.

D

Name of work for which land has been acquired_____

To the Judge of the Court at _____

The sum of Rs. _____ on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—

[illegible]

Land Acquisition Officer.

Dated _____ 19 _____

Received the above amount for credit to Civil Court Deposits.

Judge.

Note.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

[To be printed across the above in red ink.]

Paid by cheque No. _____.

Dated _____ on the _____

Treasury.

D

Name of work for which land has been acquired_____

To the Judge of the Court at _____

The sum of Rs. _____ on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31(2) of Act I of 1894:—

[illegible]

Land Acquisition Officer.

Dated _____ **19** _____

Received the above amount for credit to Civil Court Deposits.

Judge.

Note.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

[To be printed across the above in red ink.]

Paid by cheque No. _____

Dated _____ on the _____

Treasury.

APPENDIX 6.

(Vide Fin. R. 302.)

Estimate.		Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
V—Land Revenue	..	All Collectors including the Deputy Commissioner, Upper Sind Frontier, but excluding Collector of Bombay and Bombay Suburban District. Collector of Bombay and Bombay Suburban District. Commissioner, Central Division	Commissioners concerned .. Collector of Bombay and Bombay Suburban District. Commissioner, Central Division	Revenue Department.
VI—Excise	..	All Collectors in the Presidency proper including the Collector of Bombay and Bombay Suburban District. All Collectors in Sind, including the Deputy Commissioner, Upper Sind Frontier, through the Superintendent of Salt and Excise in Sind. Political Agent, Sabar Kantha	Commissioner of Excise, Bombay .. Commissioner in Sind .. Commissioner of Excise, Bombay	Revenue Department.
VII—Stamps	..	All Collectors including the Deputy Commissioner, Upper Sind Frontier, but excluding Collector of Bombay and Bombay Suburban District. Collector of Bombay and Bombay Suburban District. Superintendent of Stamps, Bombay Superintendent of Stamps, Karachi	Commissioners concerned .. Collector of Bombay and Bombay Suburban District. Superintendent of Stamps, Bombay Commissioner in Sind	Revenue Department.

VIII—Forests ..	Conservator of Forests, Northern, Central, Southern and Sind Circles.	} Chief Conservator of Forests ..	.. Revenue Department.
	Chief Conservator of Forests ..		
	Forest Engineer ..		
IX—Registration ..	Inspector General of Registration ..	} Inspector General of Registration ..	.. Revenue Department.
	All District Registrars ..		
IX-A—Scheduled Taxes ..	Collectors of Ahmedabad, Surat, Panch Mahals, Kaira, Broach, Thana, Nasik, East Khandesh, Poona, Sholapur, Ahmednagar, Belgaum, Bijapur, Dharwar, Kanara, Ratnagiri, Karachi, Hyderabad and Sukkur.	Commissioners concerned ..	} Revenue Department.
	Collector of Bombay and Bombay Suburban District.	Collector of Bombay and Bombay Suburban District.	
XIII—Irrigation, Navigation, Embankment and Drainage Works, for which capital accounts are kept.	All Executive Engineers in charge of Irrigation Works in the Presidency proper.*	Superintending Engineers concerned* ..	} Public Works Depart- ment.
	All Executive Engineers in charge of Irrigation Works in Sind.*	Chief Engineer in Sind* ..	
	Collectors including the Deputy Commis- sioner, Upper Sind Frontier.†	Commissioners concerned† ..	
XIV—Irrigation, Navigation, Embankment and Drainage Works, for which no capital accounts are kept.	Political Agent, Sibi ..	Political Agent, Sibi ..	..

*For direct receipts, i.e., water rates, etc., which are collected by Executive Engineers or by Collectors.

† For indirect receipts, i.e., portion of Land Revenue due to Irrigation, etc., which are collected by the Collectors.

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
XVI—Interest	Registrar of Co-operative Societies .. All Collectors, excluding Collector of Bombay and Bombay Suburban District, but including the Deputy Commissioner, Upper Sind Frontier. Collector of Bombay and Bombay Suburban District. Accountant General	Registrar of Co-operative Societies .. Commissioners concerned Collector of Bombay and Bombay Suburban District. Accountant General	Finance Department.
XVII—Administration of Justice.	All District Magistrates, excluding the District Magistrate, Bombay Suburban District. All District Judges Chief Judge, Court of Small Causes, Bombay. Judges of the Court of Small Causes, Poona, Ahmedabad and Karachi. Collector of Bombay and District Magistrate, Bombay Suburban District. Judicial Commissioner of Sind Sheriff of Bombay Registrar, High Court, Appellate Side, Bombay. Chief Presidency Magistrate, Bombay .. Clerk of the Crown Court Receiver and Liquidator, Bombay .. Official Assignee, Bombay Insolvency Registrar, High Court, Bombay. Prothonotary and Senior Master, High Court, Bombay. Administrator General, Bombay .. Commissioner of Police, Bombay ..	Commissioners concerned All District Judges Chief Judge, Court of Small Causes, Bombay. District Judges of Poona and Ahmedabad and Judicial Commissioner of Sind respectively. Collector of Bombay and District Magistrate, Bombay Suburban District. Judicial Commissioner of Sind Sheriff of Bombay Registrar, High Court, Appellate Side, Bombay. Chief Presidency Magistrate, Bombay .. Prothonotary and Senior Master, High Court, Bombay. Administrator General, Bombay .. Commissioner of Police, Bombay ..	

		<i>Presidency Jails—</i> Superintendent, House of Correction and Arthur Road Prison, Bombay.			
		<i>Central Jails—</i> Superintendents, Yeravda, Ahmedabad, Hyderabad, Belgaum and Nasik Road.			
		<i>District Jails—</i> Superintendents, Thana, Dhulia, Bijapur, Karwar, Ratnagiri, Karachi and Sukkur, Borstal School, Dharwar, Shikarpur Special Prison and Visapur Temporary Prison.	Inspector General of Prisons ..	..	Home Department.
		<i>Convict Gang—</i> Superintendent, Hyderabad (Sind) ..			
		<i>Sub-Jails—</i> District Magistrate, Ahmednagar, Belgaum, Kanara and Thar Parkar. Backward Class Officer ..	Backward Class Officer ..	..	
XIX—Police ..	..	All District Superintendents of Police ..	Inspector General of Police, in case of Presidency proper, and Deputy Inspector General of Police in case of Sind.		
		Commissioner of Police, Bombay ..	Commissioner of Police, Bombay ..		
		Superintendent of Police, B. B. & C. I. Railway.	Inspector General of Police ..	..	Home Department.
		Superintendent of Police, G. I. P. and M. & S. M. Railways.			
		Superintendent of Police, Sind Railways ..	Deputy Inspector General of Police for Sind.		
XX—Ports and Pilotage ..	..	No estimate for provincial revenues.			

	Consulting Public Health Engineer to Government.	Consulting Public Health Engineer to Government.	
	Executive Engineer, Poona Water Works Division (Receipts from sales of water from the Ambernath Water Supply Scheme).	Superintending Engineer, Deccan Irrigation Circle.	Public Works Department.
	Executive Engineer, Thana Division (Receipts from sales of water from the Salsette Water Supply Scheme).	Superintending Engineer, Northern Circle.	Public Works Department.
	Executive Engineer, Poona Water Works Division (for the rest).	Superintending Engineer, Deccan Irrigation Circle.	
	Port Health Officer, Karachi	Collector of Karachi	
	Director of Public Health and President, Infectious Diseases Hospital, Poona.	Director of Public Health and President, Infectious Diseases Hospital, Poona.	General Department.
	Director, Haflkine Institute, Parel ..	Surgeon General with the Government of Bombay.	
XXIV—Agriculture..	Director of Agriculture	Director of Agriculture	
	Chief Agricultural Officer in Sind ..	Chief Agricultural Officer in Sind ..	
	Director of Veterinary Services, Bombay Presidency.	Director of Veterinary Services, Bombay Presidency.	
	Superintendent, Civil Veterinary Department, Sind and Rajputana.	Commissioner in Sind	Revenue Department.
	Principal, Bombay Veterinary College ..	Director of Veterinary Services, Bombay Presidency.	
	Registrar, Co-operative Societies ..	Registrar, Co-operative Societies ..	
XXV—Industries ..	Director of Industries	Director of Industries	General and Educational Departments.
	Principal, R. C. Technical Institute, Ahmedabad.	Commissioner in Sind	Revenue Department.
	Collector of Customs, Karachi (Oyster culture).		
XXVI—Miscellaneous Departments.	Commissioner of Police, Bombay ..	Commissioner of Police, Bombay ..	
	All District Superintendents of Police ..	Inspector General of Police	Home Department.
	Electrical Engineer to Government ..	Deputy Inspector General of Police for Sind.	
		Electrical Engineer to Government ..	Public Works Department.

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
XXVI—Miscellaneous Department— <i>contd.</i>	Chief Inspector of Steam Boilers and Smoke Nuisances, Bombay. Commissioner of Labour and Director of Information. Commissioner for Workmen's Compensation, Bombay. Secretary, Civil and Military Examination Committee. Director of Public Health Marriage Registrar	Commissioner of Labour and Director of Information. Commissioner for Workmen's Compensation, Bombay. Secretary, Civil and Military Examination Committee. Director of Public Health Marriage Registrar	Political and Reforms Department. Revenue Department. General Department.
XXX—Civil Works	All Executive Engineers in the Presidency proper. Executive Engineers in Sind All Collectors (excluding Collector of Bombay and Bombay Suburban District). Collector of Bombay and Bombay Suburban District. Deputy Commissioner, Upper Sind Frontier. Executive Engineer, Electrical Division .. Dean, Grant Medical College, Bombay .. Executive Mechanical Engineer and Works Manager, Government Central Stores, Workshop and Training Centre, Dapuri.	Superintending Engineers concerned .. Chief Engineer in Sind Commissioners concerned Collector of Bombay and Bombay Suburban District. Commissioner in Sind Electrical Engineer to Government .. Surgeon General with the Government of Bombay. Superintending Engineer, Central Circle ..	Public Works Department.
XXXI—Bombay Development Scheme.	Executive Engineers, Presidency and Thana Divisions. Collector of Bombay and Bombay Suburban District.	Superintending Engineer, Northern Circle.. Collector of Bombay and Bombay Suburban District.	Public Works Department. Revenue Department:
XXXII—Transfers from Famine Relief Fund.	....	....	Finance Department.

XXIII—Receipts in aid of Superannuation.	Accountant General .. Finance Department ..	Accountant General .. Secretary to Government, Finance Department.	Finance Department.
XXXIV—Stationery and Printing.	Superintendent, Government Printing and Stationery. Manager, Government Central Press .. Manager, Yeravda Prison Press .. Commissioner in Sind .. Registrar, High Court ..	Superintendent, Government Printing and Stationery. Commissioner in Sind .. Superintendent, Government Printing and Stationery.	General Department. Home Department.
XXXV—Miscellaneous	Accountant General (Local Audit Department and Deposit Section of the Accountant General's Office). Principal Officers, Mercantile Marine Departments, Bombay and Karachi.	Accountant General Principal Officer, Mercantile Marine Department, Bombay and Commissioner in Sind.	Finance Department. Political and Reforms Department.
XL—Extraordinary Receipts	Heads of Offices who may anticipate such estimates.	Through their Departmental Heads	The Departments concerned.
5, Land Revenue (Reserved)	Collector of Bombay and Bombay Suburban District. All other Collectors, including the Deputy Commissioner, Upper Sind Frontier. Manager, Incumbered Estates in Sind .. Manager, Photozinc Office, Poona .. Commissioner, Central Division (for Alienation Office, Poona). Superintendent of Land Records, Northern Circle. Superintendent of Survey and Land Records in Sind. Senior Superintendent of Land Records, Southern Circle. Resident at Baroda .. Treasury Officer, Sabar Kantha ..	Collector of Bombay and Bombay Suburban District. Commissioners concerned .. Commissioner in Sind .. Commissioner, Central Division .. Senior Superintendent of Land Records, Southern Circle. Commissioner in Sind .. Senior Superintendent of Land Records, Southern Circle. Resident at Baroda .. Commissioner, Northern Division ..	Revenue Department.

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
6, Excise (Transferred)	.. Commissioner of Excise, Bombay .. Superintendent of Salt and Excise in Sind ..	Commissioner of Excise, Bombay .. Commissioner in Sind ..	} Revenue Department.
7, Stamps (Reserved)	.. All Collectors, including the Deputy Commissioner, Upper Sind Frontier, but excluding Collector of Bombay and Bombay Suburban District. Collector of Bombay and Bombay Suburban District. Superintendent of Stamps, Bombay .. Superintendent of Stamps, Karachi ..	Commissioners concerned .. Collector of Bombay and Bombay Suburban District. Superintendent of Stamps, Bombay .. Commissioner in Sind ..	} Revenue Department.
8, Forest (Transferred)	.. Chief Conservator of Forests .. Conservators of Forests, Northern, Central, Southern and Sind Circles. .. Forest Engineer ..	} Chief Conservator of Forests ..	Revenue Department.
8-A, Forest Capital Outlay Charged to Revenue (Transferred).	Chief Conservator of Forests ..	Chief Conservator of Forests ..	Revenue Department.
9, Registration (Transferred)	.. Inspector General of Registration .. All District Registrars ..	} Inspector General of Registration ..	Revenue Department.
9-A, Scheduled Taxes (Reserved)	Collectors of Ahmedabad, Surat, Panch Mahals, Kaira, Broach, Thana, Nasik, East Khandesh, Poona, Sholapur, Ahmednagar, Belgaum, Bijapur, Dharwar, Kanara, Ratnagiri, Karachi, Hyderabad and Sukkur. Collector of Bombay and Bombay Suburban District.	Commissioners concerned .. Collector of Bombay and Bombay Suburban District.	} Revenue Department.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Irrigation Works—Working Expenses.	(i) All Executive Engineers in charge of Irrigation Works in the Deccan and Gujarat. (ii) Superintending Engineers of Circles in the Deccan and Gujarat. (iii) All Executive Engineers in charge of Irrigation Works in Sind. (iv) Superintending Engineers of Circles in Sind. (v) Executive Engineer, Electrical Division.	Superintending Engineers concerned Chief Engineer in Sind. Electrical Engineer to Government	Public Works Department.
14, Interest on Works for which Capital Accounts are kept—Irrigation Works (Reserved).	....	....	Finance Department.
15, Other Revenue expenditure financed from ordinary revenues (Reserved).	(i) All Executive Engineers in charge of Irrigation Works in the Deccan and Gujarat. (ii) Superintending Engineers of Circles in the Deccan and Gujarat. (iii) All Executive Engineers in charge of Irrigation Works in Sind. (iv) Superintending Engineers of Circles in Sind. (v) Indus River Commission	Superintending Engineers concerned Chief Engineer in Sind Secretary, Indus River Commission	Do. Public Works Department.
Public Works ..			
Civil ..	All Collectors and Superintending Engineers of Circles in the Presidency proper.	Commissioners concerned	Revenue Department.
15 (1), Other Revenue Expenditure financed from Famine Relief Fund (Reserved).	....	....	Finance Department.
19, Interest on Ordinary Debt (Reserved).	Commissioner of Excise .. Superintending Engineer, Central Circle ..	Commissioner of Excise .. Superintending Engineer, Central Circle ..	Revenue Department. Public Works Department. Finance Department.

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
20, Interest on other obligations (Reserved).	....	....	Finance Department.
21, Appropriation for Reduction or Avoidance of Debt (Reserved).	....	....	Finance Department.
22, General Administration (Reserved).	Private Secretary to His Excellency the Governor.	Private Secretary to His Excellency the Governor.	Finance Department.
	Military Secretary to His Excellency the Governor (in respect of salary of the Governor, sumptuary allowance of the Governor, expenditure from contract allowance, tour expenses of His Excellency the Governor and of officers, including Surgeon to His Excellency the Governor and establishment, etc., under the Military Secretary).	Military Secretary to His Excellency the Governor.	Finance Department.
	Secretary to the Legislative Council ..	Secretary to the Legislative Council ..	Finance Department.
	Separate Department of the Secretariat (in respect of that Department and Members of the Executive Council).	Chief Secretary to Government ..	Separate Department.
	All Departments of the Secretariat (except the Public Works and Separate Departments).	Secretaries of the Departments concerned ..	Departments concerned.

	respect of Pub. Department).	Secretariat Record Office ..		
	Sindhi Translator to Government ..	Commis		
	Revenue Department (in respect of Part I-A estimates of Collectors including Deputy Commissioner, Upper Sind Frontier and Assistant Collectors)	Secretary to Gov ment.		
	Commissioner in Sind and Commissioners of Divisions.	Commissioner in Sind and Commissioners of Divisions.	Revenue Department.	
	Commissioner, Southern Division (as regards the Land Records Office).	Commissioner, Southern Division ..	Revenue Department.	
	Collector of Bombay and Bombay Suburban District	Commissioner, Central Division, in respect of Part I-A estimates of Bombay Suburban District only and Collector of Bombay and Bombay Suburban District, in respect of Part I-B and Part II-A estimates.	Revenue Department.	
	All other Collectors (excepting the Collector of Bombay and Bombay Suburban District) including the Deputy Commissioner, Upper Sind Frontier.	Commissioners concerned* ..	Revenue Department.	
22, General Administration (Transferred).	Separate Department (in respect of Honourable Ministers).	Chief Secretary to Government ..	Separate Department.	

*In the case of Revenue Officers who are liable to transfer from one Division to another, the Commissioners will frame the estimates for them according to the postings as on 1st September of each year.

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
24. Administration of Justice (Reserved).	Judicial Commissioner of Sind .. All District and Sessions Judges .. Judges of the Court of Small Causes, Ahmedabad, Poona and Karachi. Chief Judge, Court of Small Causes, Bombay. All District Magistrates (excluding the District Magistrate, Bombay Suburban District) and Magistrate, Poona Cantonment, and Sub-Divisional Magistrate, Broach, doing duty as Railway Magistrate, Baroda. All City Magistrates (through District Magistrates). District Magistrate, Bombay Suburban District. Registrar, High Court, Appellate Side, Bombay. Translator, Appellate Side .. Reporter, High Court .. Sheriff of Bombay .. Prothonotary and Senior Master, High Court, Bombay. Translator, Original Side .. Commissioner for taking Accounts .. Taxing Master .. Insolvency Registrar .. Clerk of the Crown .. Court Receiver and Liquidator .. Official Assignee, Bombay .. Administrator General and Official Trustee .. Chief Presidency Magistrate .. Coroner, Bombay ..	Judicial Commissioner of Sind .. All District and Sessions Judges .. District Judges of Ahmedabad, Poona and Judicial Commissioner of Sind. Chief Judge, Court of Small Causes, Bombay. Commissioners concerned .. District Magistrate, Bombay Suburban District. Registrar, High Court, Appellate Side, Bombay. Reporter, High Court .. Sheriff of Bombay .. Prothonotary and Senior Master, [High Court, Bombay. Administrator General and Official Trustee .. Chief Presidency Magistrate .. Coroner, Bombay ..	Home Department.

25, Jails and Convict Settlements (Reserved).

Home Department (in respect of Part I-A estimates of District Judges or Assistant Judges in the Presidency proper and Sind and Subordinate Judges in the Presidency proper).	Secretary to Government, Home Department.	
Judicial Commissioner of Sind (in respect of Part I-A estimates of Subordinate Judges in Sind).	Judicial Commissioner of Sind	
Advocate General, Bombay	Advocate General, Bombay	} Legal Department.
Solicitor to Government, Bombay	Solicitor to Government, Bombay	
Remembrancer of Legal Affairs	Remembrancer of Legal Affairs	
Government Pleader, Bombay, and Mofussil Government Pleaders.		
Inspector General of Prisons ..	Inspector General of Prisons	} Home Department.
Backward Class Officer ..	Backward Class Officer	
<i>Presidency Jails—</i>		
Superintendent, Arthur Road Jail and His Majesty's House of Correction, Byculla.		
<i>Central Jails—</i>		
Superintendents, Yeravda, Ahmedabad, Belgaum, Hyderabad and Nasik Road.		
<i>District Jails—</i>		
Superintendents, Thana, Dhulia, Bijapur, Karwar, Ratnagiri, Karachi and Sukkur, Borstal School, Dharwar, Shikarpur		
Special Prison, and Visapur Temporary Prison.	Inspector General of Prisons, Bombay	
<i>Convict Gang—</i>		
Superintendent, Sind Convict Gang, Hyderabad (Nars).		
<i>Sub-Jails and Lock-ups—</i>		
All District Magistrates		
Deputy Commissioner, Upper Sind Frontier.		
Chief Presidency Magistrate, Bombay		
Commissioner of Police, Bombay		

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
25, Jails and Convict Settlements (Reserved)— <i>contd.</i>	Superintendent of Police, G. I. P. Railway, Poona. Superintendent of Police, B. B. & C. I. Railway, Bombay. <i>Civil Jails—</i> All District Judges .. Judicial Commissioner, Karachi .. Superintendent, Arthur Road Jail, Bombay.		
26, Police (Reserved)	.. Commissioner of Police, Bombay .. Police Surgeon (in respect of Police Hospital, Bombay). Inspector General of Police .. Deputy Inspector General of Police for Sind Deputy Inspector General of Police, Northern Range. Deputy Inspector General of Police, Southern Range. Deputy Inspector General of Police, Criminal Investigation Department, Poona. All Superintendents of Police in the Presidency proper. All Superintendents of Police in Sind .. Principal, Police Training School, Nasik .. Surgeon-in-Charge, Police Corps Hospital, Ahmedabad. Superintendent of Police, B. B. & C. I. Railway. Superintendent of Police, G. I. P. and M. & S. M. Railways.	Commissioner of Police, Bombay .. Surgeon General with the Government of Bombay. Inspector General of Police .. Deputy Inspector General of Police for Sind. Inspector General of Police .. Deputy Inspector General of Police for Sind. Inspector General of Police .. Surgeon General with the Government of Bombay. Inspector General of Police ..	Home Department.

	Superintendent of Police, Sind Railways ..	Deputy Inspector General of Police for Sind.	
	District Superintendents of Police, Poona and Dharwar (in respect of Agricultural College Hospital and Dharwar Mental Hospital).	Surgeon General with the Government of Bombay.	
27, Ports and Pilotage (Reserved).	Accountant General (Marine Survey) ..	Accountant General ..	Political and Reforms Department.
30, Scientific Departments (Transferred).	General Department ..	Secretary to Government, General Department.	General Department.
31, Education (Reserved) ..	Director of Public Instruction ..	Director of Public Instruction ..	Home Department.
	Inspector of European Schools, Bombay Presidency.		
	Director of Industries (Grant to the Salvation Army Willingdon Boys' Home for Technical Education).		
	Superintendent, Reformatory School, Yeravda.	Backward Class Officer. ..	
31, Education (Transferred) ..	Director of Public Instruction ..	Director of Public Instruction ..	Educational Department.
	The Principals of Arts and Professional Colleges.		
	The Head Masters and Mistresses of Government Secondary Schools.		
	The Principals and Lady Superintendents of Training Schools and Colleges.		
	Educational Inspectors and Inspectresses of Girls' Schools.		
	Inspector of Drawing and Craft Work ..		
	Deputy Educational Inspectors and Senior Assistant Deputy Educational Inspectors.		
	Assistant Inspector of Schools ..	Director, Sir J. J. School of Arts ..	
	Director, Sir J. J. School of Arts ..		
32, Medical (Reserved) ..	General Department ..	Secretary to Government, General Department.	General Department.

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
32, Medical (Transferred)	Surgeon General with the Government of Bombay. Presidency and Civil Surgeons .. Superintendents and other Medical Officers in charge of Hospitals, etc. Dean, Grant Medical College, Bombay .. Superintendents of Mental Hospitals .. Chemical Analyser to Government, Bombay.	Surgeon General with the Government of Bombay.	General Department.
33, Public Health (Transferred)	Surgeon General (Grants-in-aid) .. Director of Public Health (Malaria and other establishment and Grants). Assistant Directors of Public Health .. Officer in charge of Public Health Laboratory, Poona. Officer in charge of Public Health Laboratory, Karachi. Director, Vaccine Institute, Belgaum .. Director, Haffkine Institute, Parel .. Commissioner of Police, Bombay (Pilgrim Department). Collector of Karachi (Pilgrim Department). Port Health Officer, Karachi (Plague) .. Director of Public Health and President, Infectious Diseases Hospital, Poona (Plague). Consulting Public Health Engineer to Government.	Surgeon General with the Government of Bombay. Director of Public Health .. Surgeon General with the Government of Bombay. Commissioner of Police, Bombay .. Commissioner in Sind .. Collector of Karachi .. Director of Public Health and President, Infectious Diseases Hospital, Poona. Consulting Public Health Engineer to Government.	General Department. Political and Reforms Department. General Department.

	Executive Engineer, Poona Water Works Division.	} Superintending Engineer, Deccan Irrigation Circle.	} Public Works Department.
	Executive Engineer, Poona Water Works Division (Ambernath Water Supply Scheme)		
	Executive Engineer, Thana Division (Salsette Water Supply Scheme).		
	Consulting Surveyor to the Government of Bombay, Poona.	} Consulting Surveyor to the Government of Bombay.	} General Department.
	Divisional Commissioners (Grants to Village Sanitary Committees and Village Water Supply).		
34, Agriculture—(Transferred) ..	Director of Agriculture	Director of Agriculture	} Revenue Department.
	Chief Agricultural Officer in Sind ..	Chief Agricultural Officer in Sind ..	
	Principal, Bombay Veterinary College ..	} Director of Veterinary Services, Bombay Presidency.	
	Director of Veterinary Services, Bombay Presidency.		
	Superintendent, Civil Veterinary Department, Sind and Rajputana.		
	Registrar of Co-operative Societies ..	Registrar of Co-operative Societies ..	
35, Industries—(Transferred) ..	Director of Industries	} Director of Industries	} General and Educational Departments.
	Principal, R. C. Technical Institute, Ahmedabad.		
	Director of Industries (fisheries) ..	} Commissioner in Sind	} Revenue Department.
	Collector of Customs, Karachi (Oyster Culture).		
37, Miscellaneous Departments—(Reserved).	Chief Inspector of Factories	} Commissioner of Labour and Director of Information.	} Political and Reforms Department.
	Chief Inspector of Steam Boilers and Smoke Nuisances.		
	Commissioner of Labour and Director of Information.	} Commissioner of Labour and Director of Information.	} Political and Reforms Department.
	Commissioner for Workmen's Compensation, Bombay.		
	Commissioner of Police, Bombay ..	} Commissioner of Police, Bombay ..	} Home Department.
	All District Superintendents of Police ..		
		Inspector General of Police and Deputy Inspector General of Police for Sind.	

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
37-Miscellaneous Departments— (Reserved)— <i>contd.</i>	Secretary, Civil and Military Examination Committee. Secretary to the Permanent Committee for Departmental Examinations. Secretary to the Local Committee for Departmental and Vernacular Examinations in Sind. Electrical Engineer to Government ..	Secretary, Civil and Military Examination Committee. Secretary to the Permanent Committee for Departmental Examinations. Commissioner in Sind Electrical Engineer to Government ..	} Revenue Department. Public Works Department.
37-Miscellaneous Departments— (Transferred).	Marriage Registrar Backward Class Officer Director of Public Instruction (Preservation and Translation of Ancient Manuscripts). Secretary to Government, Revenue Department.	Marriage Registrar Backward Class Officer Director of Public Instruction Secretary to Government, Revenue Department.	} General Department. Educational Department. Revenue Department.
41-Civil Works—(Reserved) ..	Executive Engineer, Poona Executive Engineer, Electrical Division ..	Superintending Engineer, Central Circle .. Electrical Engineer to Government ..	} Public Works Department.
41-Civil Works—(Transferred) ..	(i) Secretary to Government, Public Works Department. (ii) Electrical Engineer to Government. (iii) Executive Engineer, Electrical Division. (iv) Executive Mechanical Engineer and Works Manager, Government Central Stores, Workshop and Training Centre, Dapuri. (v) Chief Engineer in Sind (vi) Superintending Engineers of Circles	Secretary to Government, Public Works Department. } Electrical Engineer to Government .. Superintending Engineer, Central Circle .. Chief Engineer in Sind Chief Engineer in Sind	

	(vii) All Superintending Engineers in the Presidency proper.	Superintending Engineers concerned ..	
	(viii) All Executive Engineers in the Presidency proper.	Superintending Engineers concerned ..	
	(ix) Executive Engineers of Divisions in Sind.	Chief Engineer in Sind ..	
	(x) Officers holding discretionary grants.	Officers concerned.	
	(xi) Accountant General, Bombay (for Divisional Accountants in the Presidency proper) and Audit Officer, Lloyd Barrage and Canals Construction (for Divisional Accountants in Sind).	Accountant General for Presidency proper and Audit Officer, Lloyd Barrage and Canals Construction for Sind.	
42-Bombay Development Scheme—(Reserved).	Executive Engineers, Presidency and Thana Divisions. Manager, Development Department Chawls. Collector of Bombay and Bombay Suburban District.	Superintending Engineer, Northern Circle .. Collector of Bombay .. Collector of Bombay and Bombay Suburban District.	Public Works Department. Revenue Department.
43-Famine Relief—(Reserved) ..	Commissioner in Sind and Commissioners of Divisions.	Commissioner in Sind and Commissioners of Divisions.	Revenue Department.
45-Superannuation Allowances and Pensions—(Reserved).	Accountant General .. Finance Department ..	Accountant General .. Secretary to Government, Finance Department.	Finance Department.
45-A-Commutation of Pensions financed from ordinary Revenues—(Reserved).	....	....	Finance Department.
46-Stationery and Printing ..	Superintendent, Government Printing and Stationery. Manager, Government Central Press .. Manager, Yeravda Prison Press .. Commissioner in Sind .. Commissioner, Central Division (Alienation Department Press, Poona).	Superintendent, Government Printing and Stationery. Commissioner in Sind .. Commissioner, Central Division ..	General Department. Revenue Department.

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
46-Stationery and Printing— <i>contd.</i>	All Collectors, excluding the Collector of Bombay and Bombay Suburban District. Deputy Commissioner, Upper Sind Frontier. Collector of Bombay and Bombay Suburban District. District Judge, Ahmedabad All Commissioners	Commissioners concerned Collector of Bombay and Bombay Suburban District. District Judge, Ahmedabad Commissioners concerned	Revenue Department. Home Department. Revenue Department.
47-Miscellaneous—(Reserved) ..	<i>Home Department.</i>— (i) Cost of Books and Periodicals. (ii) Donations for Charitable Purposes—Grants-in-aid. (iii) Special Commissions of Enquiry. (iv) Contributions: Charges on account of Working Men's Hostel. (v) Miscellaneous and Unforeseen charges. <i>General Department.</i>— (i) Donations for Charitable Purposes—Grants-in-aid. (ii) Special Commissions of Enquiry. (iii) Miscellaneous and Unforeseen charges. <i>Revenue Department.</i>— (i) Special Commissions of Enquiry. (ii) Rents, Rates and Taxes (Rent of Trunk Telephone line between Bombay and Poona). (iii) Contributions— (a) Guarantee in respect of telegraph and telephone lines.	Secretary to Government, Home Department. Secretary to Government, General Department.	Home Department. General Department.

(b) Grant-in-aid to Northern and Southern Group Port Funds and the Landing and Wharfage Fees Fund Committees.	Secretary to Government, Revenue Department.	Revenue Department.
(c) Reimbursement to Posts and Telegraph Department for concessional rates on foreign State telegrams.		
(iv) Miscellaneous Compensations.		
<i>Political and Reforms Department—</i>		
(i) Donations for Charitable Purposes—Grants-in-aid.	Secretary to Government, Political and Reforms Department.	Political and Reforms Department.
(ii) Special Commissions of Enquiry ..		
(iii) Miscellaneous and Unforeseen charges.		
(iv) Miscellaneous Darbar Charges—Toshakhana Contingencies.		
<i>Legal Department—</i>		
(i) Special Commissions of Enquiry ..	Secretary to Government, Legal Department.	Legal Department.
(ii) Miscellaneous and Unforeseen charges.		
<i>Finance Department—</i>		
(i) Special Commissions of Enquiry ..	Secretary to Government, Finance Department.	Finance Department.
(ii) Miscellaneous and Unforeseen charges.		
<i>Public Works Department—</i>		
(i) Special Commissions of Enquiry ..	Secretary to Government, Public Works Department.	Public Works Department.
(ii) Contributions: Guarantee to the Railway Board against loss in working Sind Left Bank Feeder Railways.		
(iii) Miscellaneous and Unforeseen charges.		

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
47—Miscellaneous (Reserved)— <i>contd.</i>	All Collectors, including the Deputy Commissioner, Upper Sind Frontier, and Collector of Bombay and Bombay Suburban District— (i) Donations for Charitable Purposes—Other Expenditure. (ii) Charges on account of Vagrants .. (iii) Rewards for destruction of Wild Animals. (iv) Petty Establishments—Rates and Taxes. (v) Irrecoverable Temporary Loans Written off. (vi) Miscellaneous Durbar Charges .. (vii) Petty Establishments—Cattle Pounds. (viii) Charges in connection with Electricity Duty. Backward Class Officer—	Commissioners concerned Collector of Bombay and Bombay Suburban District.	Home Department. Home Department. Political and Reforms Department. General Department. Finance Department. Political and Reforms

47—Miscellaneous—(Transferred)
—*contd.*

Agent for the Sardars in Deccan ..	Agent for the Sardars in Deccan ..	Political and Reforms Department.
Officer in Charge, Toshakhana ..	Secretary to Government, Political and Reforms Department.	Political and Reforms Department.
Governor, Government Female Workhouse, Bombay.	Governor, Government Female Workhouse, Bombay.	Home Department.
Senior Presidency Chaplain in charge of St. Thomas' Cathedral.	Senior Presidency Chaplain in charge of St. Thomas' Cathedral.	Home Department.
<i>Home Department—</i> Contributions— Grants to the Bombay and Karachi Municipalities towards the cost of their lethal chambers.	Secretary to Government, Home Department.	Home Department.
<i>Revenue Department—</i> (i) Special Commissions of Enquiry .. (ii) Contributions— Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house rent.	Secretary to Government, Revenue Department.	Revenue Department.
<i>General Department—</i> (i) Special Commissions of Enquiry .. (ii) Rents, Rates and Taxes .. (iii) Contributions— (a) Grants for the abolition of tolls .. (b) Grants to Local Boards for expenditure in connection with Local Board elections. (c) Grants to Local Bodies with non-official Presidents towards salaries of Chief Officers and maintenance of clerical establishments. (d) Grant to the District Benevolent Society. (e) Grant to the Helpless Beggars' Relief Committee .. (f) Other miscellaneous grants to local bodies and private institutions.		
	Secretary to Government, General Department.	General Department.

Estimate.	Submitted by	Controlling Officer (channels through which the estimates are to be submitted).	Administrative Department concerned.
47-Miscellaneous (Transferred)— <i>contd.</i>	<i>Public Works Department—</i> (i) Special Commissions of Enquiry .. (ii) Contributions— Grants on account of water supplied at concessional rates from the Poona Cantonment Water Works. (iii) Grant-in-aid towards the maintenance of the University Garden and the Tower Clock in the compound of the University Buildings, Bombay. (iv) Grants-in-aid to certain charitable and religious Institutions, etc., in connection with the Salsette and Ambernath Water Supply Schemes. Collectors, including the Collector of Bombay and Bombay Suburban District and the Deputy Commissioner, Upper Sind Frontier. (i) Contributions .. (ii) Miscellaneous charges for the treatment of patients at the Pasteur Institutes.	Secretary to Government, Public Works Department. Commissioners concerned and Collector of Bombay and Bombay Suburban District.	Public Works Department. General Department.
52-A—Capital Outlay on Forests (Transferred).	Chief Conservator of Forests	Chief Conservator of Forests	Revenue Department.
55—Construction of Irrigation, Navigation, Embankment and Drainage Works—(Reserved).	(i) All Executive Engineers in charge of Irrigation Works in Deccan and Gujarat. (ii) All Executive Engineers in charge of Irrigation Works in Sind.	Superintending Engineers of Circles .. Chief Engineer in Sind ..	Public Works Department.
56-A—Capital Outlay on Improvements of Public Health—(Transferred)	All Superintending Engineers	All Superintending Engineers	General Department.

59—Bombay Development Scheme—(Reserved).	Executive Engineer, Presidency Division ..	Superintending Engineer, Northern Circle ..	Public Works Department. Revenue Department.
	Superintending Engineer, Northern Circle .. Collector of Bombay and Bombay Suburban District.	Superintending Engineer, Northern Circle .. Collector of Bombay and Bombay Suburban District.	
60—Civil Works—(Transferred).	Executive Engineers in the Presidency proper.	Superintending Engineers concerned ..	Public Works Department.
	Executive Engineer, Electrical Division .. Executive Engineers in Sind ..	Electrical Engineer to Government .. Chief Engineer in Sind ..	
60-A—Other Provincial Works not charged to Revenue—(Reserved).	Commissioner in Sind ..	Commissioner in Sind ..	Revenue Department.
60-B—Payments of commuted value of Pensions—(Reserved).	Accountant General .. Finance Department ..	Accountant General .. Secretary to Government, Finance Department.	Finance Department.
<i>Debt, Deposits and Advances (Receipt and Expenditure Side).</i>			
Deposits of Depreciation Funds of Government Presses.	Superintendent, Government Printing and Stationery.	Superintendent, Government Printing and Stationery	General Department.
	Commissioner in Sind ..	Commissioner in Sind ..	
Loans and Advances by Provincial Government.	Collectors, including Deputy Commissioner, Upper Sind Frontier, but excluding Collector of Bombay and Bombay Suburban District.	Commissioners concerned ..	Finance Department.
	Backward Class Officer ..	Backward Class Officer ..	
	Chief Agricultural Officer in Sind ..	Chief Agricultural Officer in Sind ..	
	Registrar of Co-operative Societies ..	Registrar of Co-operative Societies ..	
	Collector of Bombay and Bombay Suburban District.	Collector of Bombay and Bombay Suburban District.	
	Accountant General (for receipt side only under certain heads).	Accountant General ..	

Estimate	Submitted by	Controlling Officer (channels through which the estimates are to be submitted)	Administrative Department concerned.
Civil Deposits—Deposit Account of the Receipts under the Public Conveyances Act.	All District Superintendents of Police. Commissioner of Police, Bombay.	Inspector General of Police, Bombay Presidency. Deputy Inspector General of Police for Sind. Commissioner of Police, Bombay.	} Home Department.

- Note.*— (1) The estimates of receipts should reach the Administrative Departments not later than the 15th October and the Finance Department not later than the 1st November.
- (2) Parts I-A and I-B estimates should reach the Administrative Departments and the Accountant General not later than 1st October. They should reach the Finance Department by 1st November at the latest.
- (3) Part II-A estimates should reach the Administrative Departments at the latest by 1st October and the Finance Department by 1st November. One copy of Part II-A estimates will be returned to the Administrative Departments by the Finance Department by the 15th November.
- (4) Parts II-B and II-C estimates should accompany Parts I and II-A estimates.
- (5) Parts I-B, II-A, II-B and II-C estimates relating to establishments under the heads under the control of the Public Works Department should be submitted so as to reach that Department by 15th September and the Finance Department by 1st November.
- (6) The estimates of loans and advances by Provincial Government should be forwarded so as to reach the Finance Department by 15th October.

APPENDIX 7

(See Chapter 14-Fin. R.—308.)

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

Major Head	Minor Head	Sub-head	Primary Unit
5—Land Revenue (Reserved).	A—Charges of Administration.	1. General Establishment.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
	B—Survey, Settlement and Record Operations.	1. Cost of Cadastral maps.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc.
	C—Land Records ..	1. Superintendence.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
		2. City Land Records.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc.
		3. Alienation Office, Poona.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
		4. District Charges.	(1) Pay of officers. (2) Pay of establishment. (3) Akarband work. (4) Records of Rights. (5) Settlement work. (6) Allowances, Honoraria, etc. (7) Scholarships, Stipends, etc. (8) Contingencies.
		5. Pot hola Measurement Operations.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
		6. Recoverable City Survey Operations.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
		7. Cost of Boundary Marks recoverable from Land-holders.	....
	D—Charges on account of Encumbered Estates.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.

Major Head	Minor Head.	Sub-head	Primary Unit
5—Land Revenue (Reserved) —contd.	E—Assignments and Compensations.	1. Inamdars and other grantees.	(1) Inamdars. (2) District and Village Officers. (3) Village servants useful to communities.
		2. Pensions in lieu of resumed lands.	(1) Dewasthans (Allowances to Temple and Mosques).
		3. Other Land Revenue Compensations.	(1) Annual Land Revenue Compensations.
	F—Expenditure in England.	....	....
6—Excise (Transferred).	G—Loss or gain by Exchange.	....	....
	A—Superintendence.	1. Commissioner's Office.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	B—District Charges.	1. Presidency Pro- per.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Department etc.
		2. Combined Salt and Excise Department in Sind.	(6) Establishment charges recoverable from other Governments, Departments, etc.
	C—Distilleries	1. Dhadgaon Distillery.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Nasik Distillery.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc. (6) Expenditure on retrenched personnel— (i) Travelling allowance. (ii) Write-back of expenditure on gratuities to retrenched personnel.
	D—Cost of opium supplied to Excise Department.	....	....
	E—Compensations ..	1. Indian States .. 2. Other parties ..	(1) Assignments and Compensations.
	F—Expenditure in England.	....	....
	G—Loss or gain by Exchange.	....	....
7—Stamps (Reserved) A—Non- Judicial.	A—Superintendence.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
	B—Charges for the sale of stamps.	....	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
	C—Cost of Stamps supplied from Central Stamp Stores.	....	....

Major Head	Minor Head	Sub-head	Primary Unit.
7—Stamps (Reserved) B—Judicial.	A—Superintendence.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
	B—Charges for the sale of stamps.	....	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
	C—Cost of stamps supplied from Central Stamp Stores.	....	....
8—Forest (Transferred).	A—General Direction.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc.
	B—Conservancy, Maintenance and Regeneration.	....	(1) Timber and other produce removed from the forest by Government Agency. (2) Timber and other produce removed from the forests by consumers or purchasers. (3) Maintenance, repairs and renewals. (4) Conservancy and regeneration. (5) Miscellaneous. (6) Suspense.
	C—Establishment ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
	D—Interest on Capital.	....	....
	E—Expenditure in England.	....	....
	F—Loss or gain by Exchange.	....	....
			
8—A—Forest Capital Outlay charged to Revenue (Transferred).	....	....	....
9—Registration (Transferred).	A—Superintendence.	....	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
	B—District Charges.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	C—Expenditure in England.	....	....
	D—Loss or gain by Exchange.	....	....

Major Head	Minor Head	Sub-head	Primary Unit.		
9A—Scheduled Taxes (Reserved).	A—Entertainment Tax.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.		
	B—Betting Tax ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.		
XIII—Irrigation, Navigation, Embankment and Drainage works for which capital accounts are kept—					
A—Irrigation Works—					
1—Productive Works—					
Deduct Working Expenses (Reserved).	A—Extensions and Improvements.	....	Extension and improvements.		
	B—Maintenance and Repairs.	....	Maintenance and Repairs.		
	C—Establishment ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Share of expenditure on retrenched personnel debitabie to the Irrigation Branch.		
	D—Tools and Plant.	}	Same as minor heads.		
	E—Suspense ..				
	F—Deduct English cost of stores.				
	G—Expenditure in England.				
	H—Loss or gain by Exchange.				
Unproductive Works—					
Deduct Working Expenses (Reserved).	A—Extensions and Improvements.	....	Extensions and improvements.		
	B—Maintenance and Repairs.	....	Maintenance and Repairs.		
	C—Establishment ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Share of expenditure on retrenched personnel debitabie to the Irrigation Branch.		
	D—Tools and Plant.	}	Same as minor heads.		
	E—Suspense ..				
	F—Deduct English cost of stores.				
	G—Expenditure in England.				
	H—Loss or gain by Exchange.				

Major Head	Minor Head	Sub-head	Primary Unit
14—Interest on works for which capital accounts are kept (Reserved).	A—Irrigation Works.		
	B—Navigation, Embankment and Drainage Works.		
15—Other Revenue Expenditure financed from Ordinary Revenues (Reserved)—			
<i>Public Works.</i>			
A—Irrigation Works—			
(1) Works for which neither Capital nor Revenue Accounts are kept.	A—Works ..		} Same as minor heads.
	B—Extensions and Improvements.	....	
	C—Maintenance and Repairs.	....	
	D—Establishment ..	....	
	E—Tools and Plant.		(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	F—Suspense ..	....	
	G—Deduct English cost of stores.	....	
	H—Expenditure in England.	....	
	I—Loss or gain by Exchange.		} Same as minor heads.
(2) Miscellaneous Expenditure.	A—Establishment ..	....	
	B—Tools and Plant.	....	
	C—Other Charges ..	....	
	D—Grants-in-aid ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	E—Suspense ..	....	
	F—Deduct English cost of stores and establishment.	....	
	G—Expenditure in England.	....	
	H—Loss or gain by Exchange.		} Same as minor heads.
B—Navigation, Embankment and Drainage Works—			
(1) Works for which neither Capital nor Revenue Accounts are kept.	A—Works ..	....	
	B—Extensions and Improvements.	....	
	C—Maintenance and Repairs.		} Same as minor heads.

Major Head	Minor Head	Sub-head	Primary Unit
B—Navigation, Embankment and Drainage Works— <i>contd.</i>			
(1) Works for which neither Capital nor Revenue Accounts are kept— <i>contd.</i>	D—Establishments	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	E—Tools and Plant	....	Same as minor heads.
	F—Suspense	....	
	G— <i>Deduct</i> English cost of stores.	....	
	H—Expenditure in England.	....	
	I—Loss or gain by Exchange.	....	
(2) Miscellaneous Expenditure.	A—Establishment	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	B—Tools and Plant.	....	Same as minor heads.
	C—Other Charges	....	
	D—Grants-in-aid	....	
	E—Suspense	....	
	F— <i>Deduct</i> English cost of stores and establishment.	....	
	G—Expenditure in England.	....	
	H—Loss or gain by Exchange.	....	
<i>Deduct</i> — Amount financed from Famine Relief Fund.			
Civil.			
A—Irrigation Works.			
(1) Works for which neither Capital nor Revenue Accounts are kept.	....	....	....
(a) At the disposal of the Commissioner.	Maintenance and repairs.	....	....
(b) At the disposal of the Superintending Engineer.	Works, Maintenance and Repairs Establishment (including pensionary charges) Tools and Plant.	....	....
<i>Deduct</i> — Amount financed from the Famine Relief Fund.	....	....	....
Net amount charged to Ordinary Revenues.			

Major Head	Minor Head	Sub-head	Primary Unit
16—(1) Other Revenue Expenditure financed from Famine Relief Fund.	A—Irrigation Works. (a) Public Works. (b) Civil. B—Navigation, Embankment and Drainage Works.	.... .... .... ....	.... .... .... ....
16—Construction of Irrigation, Navigation, Embankment and Drainage Works.	....	....	....
A—Financed from Famine Relief Fund.	A—Irrigation Works. B—Navigation, Embankment and Drainage Works.	.... ....	.... ....
B—Financed from Ordinary Revenue.	A—Irrigation Works. B—Navigation, Embankment and Drainage Works.	.... ....	.... ....
Deduct—Repayments of capital expenditure charged to Ordinary Revenue.	A—Irrigation Works B—Navigation, Embankment and Drainage Works.	.... ....	.... ....
Net amount charged to Ordinary Revenue.	A—Irrigation Works. B—Navigation, Embankment and Drainage Works.	.... ....	....
10—Interest on Ordinary debt (Revenue).	Interest on Provincial Loans. A—Bombay Development Loan. <i>Other items—</i> R—Interest payable to Provincial Loans Fund on— (a) Advances in respect of Irrigation Capital Expenditure up to 1920-21. (b) Other advances. C—Management of Debt. D—Deduct—(1) Interest transferred to Commercial Departments. (2) Interest portion of equated payments out of revenue in respect of commuted value of pensions.	.... .... .... .... .... .... .... .... .... .... ....	.... .... .... .... .. .... .... .... ....

Major Head	Minor Head	Sub-head	Primary Unit
20—Interest on Other Obligations (Reserved).	....	Interest on advances from the Famine Relief Fund for financing the Provincial Loan Account.	....
21—Appropriation for Reduction or Avoidance of Debt (Reserved).	A—Sinking Funds ..	1. Bombay Development Loan. 2. <i>Deduct</i> —Amount debited to "Miscellaneous Government Account" on account of principal repaid by the Bombay Port Trust in respect of the Bombay Development Loan to be utilised towards the Sinking Fund for the redemption of that Loan.	....
	B—Other Appropriations.	1. Provision for principal included in the annual instalment towards repayment of the loan taken from the Provincial Loans Fund for "Other Irrigation" and "Other Purposes."	....
22—General Administration (Reserved).	....	....	..
A—Heads of Provinces, Executive Council and Ministers.	A—Salary of the Governor.	....	....
	B—Sumptuary Allowance of the Governor.	....	....
	C—Staff and Household of the Governor.	1. Private Secretary	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Military Secretary	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, Contributions, etc.
	D—Expenditure from Contract Allowance.	....	....
	E—Tour Expenses ..	....	....
	F—Executive Council.	....	(1) Pay of officers. (2) Allowances, Honoraria, etc.
B—Legislative Bodies.	G—Provincial Legislative Councils.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	H—Elections for Indian and Provincial legislatures.	....	....

Major Head	Minor Head	Sub-head	Primary Unit
22—General Administration (Reserved)— <i>contd.</i>			
C—Secretariat and Headquarters Establishment.	I—Civil Secretariat.	1. Home Department. 2. Political and Reforms Department— (a) Political Department. (b) Reforms Office. (c) Passport Branch of the Political and Reforms Department of the Secretariat. 3. Finance Department. 4. Revenue Department. 5. General and Educational Departments. 6. Legal Department. 7. Separate Department. 8. Publicity Office and Translator's Department. 9. Secretariat Record Office. 10. <i>Deduct—Recoveries under the minor head "I—civil Secretariat."</i>	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
	J—Settlement Commissioner and Director of Land Records.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	K—Local Fund Audit Establishment.	....	Establishment charges payable to other Governments, Departments, etc.
D—Commissioners.	L—Commissioner in Sind.	1. Sindhi Translator's Office. 2. (a) Commissioner's Office. (b) Passport Branch of the Commissioner in Sind.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.

Major Head	Minor Head	Sub-head	Primary Unit
22—General Administration (Reserved)— <i>contd.</i>			
D—Commissioners— <i>contd.</i>	M—Commissioners ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
E—District Administration.	N—General Establishments.	1. General Establishment. 2. Treasury Establishment. 3. <i>Deduct</i> —Recoveries under the minor head "N—General Establishment".	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
	O—Sub-Divisional Establishments.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	P—Other Establishments.	1. Pay and Allowances to District and Village Officers. 2. <i>Paragana</i> and Village <i>Watandars</i> and village expenses.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies. (1) Allowances, Honoraria, etc. (2) Contingencies.
F—Miscellaneous.	Q—Discretionary grants of Heads of Provinces, etc.	1. Discretionary grants by the Governor. 2. Discretionary grants by Commissioners. 3. Discretionary grants by District Officers.	(1) Contingencies.
	R—Miscellaneous ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	S—Expenditure in England.	....	....
	T—Loss or gain by Exchange.	....	....
G—Works ..	....	....	....

Major Head	Minor Head	Sub-head	Primary Unit
22—General Administration (Transferred).			
A—Heads of Provinces, Executive Council and Ministers.	A—Ministers ..	....	(1) Pay of officers. (2) Allowances, Honoraria, etc.
24—Administration of Justice (Reserved).	A—High Courts and Chief Courts.	1. Judges ..	(1) Pay of officers. (2) Allowances, Honoraria, etc.
		2. Original Side (a) Prothonotary and Senior Master.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc.
		(b) Translator ..	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
		3. Appellate Side (a) Registrar.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		(b) Reporters ..	(1) Pay of officers. (2) Pay of establishment. (3) Contingencies.
		(c) Translators ..	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
		4. Commissioner for taking accounts.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		5. Taxing Master ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		6. Insolvency Registrar.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		7. Clerk of the Crown.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		8. Sheriff ..	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
		9. Court Receiver and Liquidator.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		10. Official Assignee	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.

Major Head	Minor Head	Sub-head	Primary Unit
24—Administration of Justice (Reserved)— <i>contd.</i>	B—Law Officers	1. Presidency Law Officers.	(1) Pay of officers. (2) Allowances, Honoraria, etc. (3) Contingencies.
		2. High Pleader. Court	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		3. Mofussil Establishment.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
	C—Administrator General and Official Trustee.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	D—Coroner's Court	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc.
	E—Presidency Magistrates' Courts.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
	F—Judicial Commissioners.	1. Judicial Commissioners.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Process Serving Establishment.	(1) Pay of establishment. (2) Allowances, Honoraria, etc.
	G—Civil and Sessions Courts.	1. District and Sessions Judges.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Subordinate Judges.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc.
		3. Process Serving Establishment.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Establishment charges payable to other Governments, Departments, etc.
	H—Courts of Small Causes.	1. Presidency Courts	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Mofussil Courts	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	I—Criminal Courts	1. General Establishment.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.

Major Head	Minor Head	Sub-Head	Primary Unit
24—Administration of Justice (Reserved)— <i>contd.</i>	I—Criminal Courts— <i>(contd.)</i>	2. Judicial Establishment.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies. (4) Establishment charges payable to other Governments, Departments, etc.
	J—Pleadership Examination charges.	....	....
	K—Loss or gain by Exchange.	....	....
25—Jails and Convict Settlements (Reserved).	A—Jails	1. Superintendence.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
		2. Superintendents and Assistant Surgeons—	
		(a) Presidency Jails.	(1) Pay of officers.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps.	
		3. Jailors, Deputy and Assistant Jailors—	
		(a) Presidency Jails.	(1) Pay of establishments.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps.	
		4. Clerical, Educational and Mechanical Establishments—	
		(a) Presidency Jails.	(1) Pay of establishments.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps.	
		5. Jail Guarding Staff—	
		(a) Presidency Jails.	(1) Pay of establishments.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps.	
		6. Mental and other Establishments—	
		(a) Presidency Jails.	(1) Pay of establishments.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps.	

Major Head	Minor Head	Sub-Head	Primary Unit.
25—Jails and Convict Settlements (Reserved)— contd.	A—Jails—(contd.)	7. Medical Estab- lishments—	
		(a) Presidency Jails.	(1) Pay of establishments.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps	
		8. Allowances—	
		(a) Presidency Jails.	(1) Allowances, Honoraria, etc.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps	
		9. Dietary charges—	
		(a) Presidency Jails.	(1) Contingencies.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Lock-ups ..	
		(e) Convict Camps	
		10. Hospital char- ges—	
		(a) Presidency Jails.	(1) Contingencies.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps	
		11. Clothing and Bedding of Pri- soners—	
		(a) Presidency Jails.	(1) Contingencies.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Lock-ups ..	
		(e) Convict Camps	
		12. Sanitation charges—	
		(a) Presidency Jails.	(1) Contingencies.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Lock-ups ..	
		(e) Convict Camps	
		13. Charges for moving Prisoners—	
		(a) Presidency Jails.	(1) Contingencies.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Lock-ups ..	
		(e) Convict Camps	

Major Head	Minor Head	Sub-Head	Primary Unit
25—Jails and Convict Settlements (Reserved)— <i>concl'd.</i>	A—Jails—(<i>concl'd.</i>) ..	14. Miscellaneous Services and Supplies—	
		(a) Presidency Jails.	(1) Contingencies.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Lock-ups ..	
		(e) Convict Camps	
		15. Contingent charges—	
		(a) Presidency Jails.	(1) Contingencies.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Lock-ups ..	
		(e) Convict Camps	
		16. Extraordinary charges for livestock, and tools and plant—	
		(a) Presidency Jails.	(1) Contingencies.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Lock-ups ..	
		(e) Convict Camps	
		17. Customs Duty on imported stores.	(1) Contingencies.
		18. Borsal School, Dharwar.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		19. Settlement of Criminal Tribes.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
		20. Grants-in-aid, Contributions and Donations.	(1) Grants-in-aid, contributions and donations.
	B—Jail Manufactures	(a) Presidency Jails.	(1) Contingencies. (2) Deduct—Amount transferred to "Jails".
		(b) Central Jails ..	
		(c) District Jails ..	
		(d) Convict Camps ..	
		(e) Borsal School, Dharwar.	
	C—Expenditure in England.		
	D—Loss or gain by Exchange.		
26—Police (Reserved).	A—Presidency Police.	1. Superintendence.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.

Major Head	Minor Head	Sub-Head	Primary Unit
26—Police (Reserve d)— contd.	A—Presidency Police—(contd.)	2. City Police ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
		3. Music Licensing Department.	(1) Pay of establishment. (2) Contingencies. (3) Establishment charges recoverable from other Governments, Departments, etc.
		4. Public Land Conveyance Licensing Department.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies. (4) Establishment charges recoverable from other Governments, Departments, etc.
		5. River, Harbour or Marine Police.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		6. Guards for Public Buildings.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies. (4) Establishment charges recoverable from other Governments, Departments, etc.
		7. Hospital charges.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		8. Cattle pounds ..	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
	*B—Superintendence.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
	*C—District Executive Force.	1. District Police—	}
		(a) Police Proper.	
		(b) Hospital charges.	
		(c) Primary schools in Police lines.	
		(d) Land Conveyance Licensing Department.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Other Police—	}
		(a) Police supplied to private companies and persons.	
		(b) Additional police establishments.	
		(c) Village Police (Sbetsanadi).	
		(d) Harbour Police (Sind).	(5) Grants-in-aid, Donations, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.,

*Note.—Under the minor heads B, C, H and I, such sub-heads and primary units as may be found necessary may be opened in the accounts for "Presidency Proper" and "Sind" separately.

Major Head	Minor Head	Sub-Head	Primary Unit
26—Police (Reserved)— contd.	*C—District Exe- cutive Force— contd.	3. <i>Daduet</i> —Estab- lishment charges recoverable from other Govern- ments, Depart- ments, etc.	..
	D—Police Training Schools.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, Donations, etc. (6) Establishment charges recoverable from other Governments, Depart- ments, etc.
	E—Village Police (Sind).	1. Sind ..	(1) Pay of establishment. (2) Allowances, Honoraria, etc.
	F—Special Police ..	1. Mewas Police ..	Pay of establishment.
		2. Bhil Nemruk ..	Pay of establishment.
		3. Dungs Police ..	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
	G—Railway Police ..	1. B. B. & C. I. Ry. (including the S. R. Section of the B. M. Railway).	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
		2. G. I. P. & M.S.M. Rlys.	
		3. Sind Rlys. ..	
	*H—Criminal Invest- igation Department.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	*I—Special Emer- gency Expenditure.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	J—Expenditure in England.	....	....
	K—Loss or Gain by Exchange.	....	....
27—Ports and Pilottage (Reserved).			
B—Minor Ports.	A—Ports Establish- ment.	1. Charges for the survey of Steam Vessels.	Establishment charges payable to other Governments, Departments, etc.
	B—Miscellaneous ..	....	....
30—Scientific Department (Transferred).	A—Donation to Scientific Societies and Institutes.	....	Grants-in-aid, contributions and dona- tions.
	B—Museums ..	....	Grants-in-aid, contributions and dona- tions.
31—Education (Reserved and Trans- ferred).	A—Grants Universities.	....	Grants-in-aid, contributions and dona- tions.
A—University.			

*Note.—Under the minor heads B, C, H and I, such sub-heads and primary units as may be found necessary may be opened in the accounts for "Presidency Proper" and "Sind" separately.

† "31, Education (Reserved)"; Heads to be opened according to the requirements of the Province.

Major Head	Minor Head	Sub-Head	Primary Unit
81—Education (Reserved and Transferred) —contd.			
A—University —contd.	B—Government Arts Colleges.	1. Science College..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Other Arts Colleges.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	C—Grants to Non-Government Arts Colleges.	....	Grants-in-aid, contributions and donations.
	D—Government Professional Colleges.	1. Law Colleges ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. College of Engineering, Poona.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		3. Training College for Secondary Teachers.	(1) Pay of Officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		4. Sydenham College of Commerce and Economics.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	E—Grants to non-Government Professional Colleges.	....	Grants-in-aid, contributions and donations.
B—Secondary.	F—Government Secondary Schools.	1. Secondary schools for boys.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Secondary schools for girls.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	G—Direct grants to non-Government Secondary Schools.	....	(1) Grants-in-aid, contributions and donations.
	H—Grants to local bodies for secondary education.	....	(1) Grants-in-aid, contributions and donations.
C—Primary ..	I—Government Primary Schools.	1. Primary schools for boys.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
		2. Primary schools for girls.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
	J—Direct grants to non-Government Primary Schools.	....	(1) Grants-in-aid, contributions and donations.
	K—Grants to local bodies for primary education.	....	(1) Grants-in-aid, contributions and donations.

Major Head	Minor Head	Sub-Head	Primary Unit	
Education reserved and transferred account.	Special	L—Government Special schools.		
		1. Training schools for boys.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.	
		2. Training schools for girls.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.	
		3. Commercial Class in Bombay.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.	
		4. Jehangir Dinshaw Vakil Commercial School, Broach.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.	
		5. School of Art ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.	
	M—Direct Grants to Non-Government Special Schools.	....	(1) Grants-in-aid, contributions and donations.	
		N—Grants to local bodies for special education.		(1) Grants-in-aid, contributions and donations.
	General	O—Direction ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
			P—Inspection ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		Q—Scholarships ..		Scholarships.
		R—Miscellaneous ..	1. Examination charges.	(1) Allowances, Honoraria, etc. (2) Contingencies.
2. Grant for the encouragement of literature.			(1) Allowances, Honoraria, etc. (2) Contingencies.	
3. Dattshina and other fellowships.				
4. Departmental Publications.				
5. Grant to the Bombay Boy Scouts' Association.				
6. Grant to the Girls' Guides' Association.			Grants-in-aid, contributions, etc.	
7. Grant to the Y. M. C. A. Hostel, London.				
8. Miscellaneous.				
S—Expenditure to England.				
T—Loss or gain by Exchange.				

Major Head	Minor Head	Sub-Head	Primary Unit
32—Medical (Reserved).	A—Medical Establishment.	....	(1) Allowances, Honoraria, etc.
	C—Grants for Medical purposes.	....	(1) Grants-in-aid, contributions and donations.
32—Medical (Transferred).	A—Medical Establishment.	1. Superintendence.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions, etc.
		2. District Medical Officers.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
		3. Reserve Medical Subordinates.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc.
	B—Hospitals and Dispensaries.	1. Presidency Hospitals and Dispensaries*.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, etc.
		2. Mofussil Hospitals and Dispensaries.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, etc. (6) Scholarships. (7) Establishment charges recoverable from other Governments, Departments, etc.
		3. Leper Asylums.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		4. Grants to Hospitals and Dispensaries.	Grants-in-aid, contributions and donations.
	C—Grants for Medical purposes.	....	Grants-in-aid, contributions and donations.
	D—Medical Colleges and Schools.	1. Medical Colleges.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions and donations. (6) Scholarships.
		2. Medical Schools.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions and donations. (6) Scholarships.
	E—Mental Hospitals.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions and donations.
	F—Chemical Examiner.	1. Chemical Analyst, Bombay.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.

* A separate sub-head should be opened for each hospital in the presidency town.

Major Head	Minor Head	Sub-Head	Primary Unit
32—Medical (Transferred) —contd.	G—Expenditure in England.	....	....
	H—Loss or gain by Exchange.	....	....
33—Public Health (Trans- ferred).	A—Public Health Establishment.	1. Director and Assistant Directors.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Scholarships. (6) Grants-in-aid, contributions and donations. (7) Establishment charges payable to other Governments, Departments, etc.
		2. Public Health Laboratories.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		3. Bolnsum Vaccine Institute.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		4. Local Vaccina- tion Establishment.	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies. (4) Grant-in-aid, contributions and donations.
		5. Public Health Engineering Estab- lishments—	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		(a) Consulting Public Health Engineer.	(5) Establishment charges payable to other Governments, Departments, etc.
		(b) Poona Water Works Division.	(6) Establishment charges recoverable from other Governments, Departments, etc.
		6. Consulting Surveyor to Government.	
		7. Pilgrim charges.	
	B—Grants for Public Health purposes.	....	Grants-in-aid, contributions, etc.
	C—Expenses in connection with epidemic diseases.	1. Expenses in connection with Plague.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions, etc.
		2. Malaria	(1) Pay of officers. (2) Pay of establishment.
		3. Other epidemics—	(3) Allowances, Honoraria, etc. (4) Contingencies.
		(a) Infectious Dis- eases Hospital, Poona.	(5) Grants-in-aid, contributions, etc.
		(b) Other charges.	
	D—Bacteriological Laboratories.	Haffkine Institute	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions and donations.

Major Head	Minor Head	Sub-Head	Primary Unit
33—Public Health (Transferred) — <i>concid.</i>	E—Pasteur Institute	1. Establishment for carrying out anti-rabic treatment work at the Haffkine Institute.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Provision for anti-rabic treatment in the Presidency.	
	F—Works	----	(1) Original Works. (2) Repairs. (3) Tools and Plant. (4) Suspense.
	G—Deduct English cost of stores.	----	----
	H—Expenditure in England.	----	----
	I—Loss or gain by Exchange.	----	----
34—Agriculture (Transferred).	A—Agriculture	1. Superintendence.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Agricultural Research and Propaganda.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions and donations.
		3. Agricultural Education.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Scholarships.
		4. Agriculture in Sind.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions and donations. (6) Establishment charges payable to other Governments, Departments, etc.
		* 5. Schemes subsidised by the Imperial Council of Agricultural Research.	
	B—Veterinary Charges.	1. Superintendence—	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		(a) Presidency proper. (b) Sind.	(5) Establishment charges recoverable from other Governments, Departments, etc.
		2. Veterinary Instruction.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Scholarships.
		3. Hospitals and Dispensaries.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions and donations.
		4. Prizes	Contingencies.

* A separate sub-head should be opened for each Scheme with the necessary primary units.

Major Head	Minor Head	Sub-Head	Primary Unit
34—Agriculture (Transferred) —contd.	B—Veterinary Charges—contd.	5. Subordinate Veterinary Estab- lishment—	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
		(a) Presidency Proper	
		(b) Sind.	
		6. Establishment charges recoverable from other Govern- ments, Departments etc.— Deduct—Contri- bution from the Government of India on account of work in connec- tion with the Live- stock Importation Act—	
		(a) Presidency.	
		(b) Sind.	
	C—Co-operative Credit.	*7. Schemes sub- sidised by the Imperial Council of Agricultural Research.	
		....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions and donations.
		D—Works ..	....
		E—Expenditure in England.	....
		F—Loss or gain by Exchange.	....
35—Industries (Transferred).	A—Industries ..	1. Direction ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Superintendence.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		3. Industrial Education.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Scholarships. (5) Contingencies.
		4. Industrial Development.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Scholarships. (5) Contingencies.
		(a) Bombay Govern- ment Schemes.	
		(b) Schemes financed by the Government of India—Develop- ment of the hand- loom industry.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Deduct—Amount transferred from the deposit account of grant from the Central Government for the Development of the handloom industry.
		5. Miscellaneous ..	(1) Contingencies.

*A separate sub-head should be opened for each Scheme with the necessary primary units.

Major Head	Minor Head	Sub-Head	Primary Unit
35—Industries (Transferred) —contd.		6. Technical Education.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions and donations. (6) Scholarships.
		7. Inspection of weights and measures. (a) Bombay City.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		(b) Presidency Proper.	
	B—Fisheries ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Scholarships.
	C—Expenditure in England.	....	....
37—Miscellaneous Departments— (Reserved and Transferred).	D—Loss or gain by Exchange.	....	---
	A—Inspector of Factories (R.)	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	B—Labour (R.) ..	1. Labour Office ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc.
		2. Labour Officer for Settlement of Trade Disputes.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	C—Inspector of Steam Boilers (R.).	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	D—Preservation and translation of ancient manuscripts. (T.).	....	(1) Grants-in-aid.
	E—Examinations .. (R. T.).	1. Civil and Military Examination Committee (R.).	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. (a) Committee for Departmental Examinations in the Presidency (R.).	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
		(b) Local Committee for Departmental Vernacular Examinations in Sind (R.).	
		3. Board of Examiners for granting certificates of competency to electrical contractors and wiremen. (R.).	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies.
F—Miscellaneous (R. T.).		1. Backward Class Officer. (T.).	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Scholarships. (6) Grants-in-aid, contributions and donations. (7) Establishment charges payable to other Governments, Departments, etc.

Major Head	Minor Head	Sub-Head	Primary Unit
37—Miscellaneous Departments— (Reserved and Transferred) —conold.	F—Miscellaneous— <i>contd.</i>	2. Commissioner under the Workmen's Compensation Act (B.).	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
		3. Village Improvement Scheme (T.).	Grants-in-aid— Grants-in-aid to the District Executive Committees.
	G—Provincial Statistics (T.).	4. Reformatory Schools (R.).	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Grants-in-aid, contributions and donations. (6) Establishment charges payable to other Governments, Departments, etc.
	H—Inspection of Motor Vehicles (R.).	1. Registration of Births, Deaths and Marriages.	(1) Pay of officers. (2) Contingencies.
			(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
	I—Loss or gain by Exchange.	....	....
**41—Civil Works (Reserved and Transferred).	A—Original Works—Buildings—		Original works.
	(a) Land Revenue ..	....	
	(b) Excise ..	....	
	(c) Stamps ..	....	
	(d) Forest ..	....	
	(e) Registration ..	....	
	(f) General Administration.	....	
	(g) Administration of Justice.	....	
	(h) Jails and Convict Settlements.	....	
	(i) Police ..	....	
	(j) Ports and Pilotage (minor ports).	....	
	(k) Scientific Departments.	....	
	(l) Education (other than European and Anglo-Indian Education).	....	
	(m) Medical ..	....	
	(n) Public Health ..	....	
	(o) Agriculture ..	....	
	(p) Industries ..	....	
	(q) Civil Works ..	....	
	(r) Stationery and Printing.	....	
	(s) Miscellaneous Departments.	....	
	(t) Original Works—Communications.	....	
	(u) Original Works—Miscellaneous.	....	

* Under this minor head, such primary units as may be found necessary should be opened in the accounts for "Bombay City", "Presidency proper" and "Sind" separately.

** A separate sub-division of the minor heads "Communications", "Grants-in-aid" or any other heads concerned should be introduced whenever necessary to record expenditure to be met from "Subventions from the Central Road Development Fund."

Major Head	Minor Head	Sub-Head	Primary Unit
**41—Civil Works (Reserved and Transferred)— <i>contd.</i>	B—Repairs ..	....	Repairs.
	C—Establishment ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	D—Tools and Plant .	....	(1) Tools and Plant.
	E—Grants-in-aid ..	....	(1) Grants-in-aid, contributions and donations.
	F—Suspense ..	....	(1) Suspense.
	G— <i>Deduct</i> English cost of Stores and Establishments.	....	(1) <i>Deduct</i> —English cost of stores and establishments.
	H—Expenditure in England.	....	....
	I—Loss or gain by Exchange.	....	....
41-A.—Capital expenditure on Civil Works met out of extraordinary receipts.	....	....	....
41-B.—Capital expenditure on Hydro-Electric Scheme met from revenue.	....	....	....
42—Bombay Development Scheme.	1. Original works ..		
	2. Repairs ..		
	3. Establishment ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	4. Tools and Plant .		
	5. Suspense ..		
	6. General Charges .		
	7. <i>Deduct</i> —English cost of stores.		
	8. Loss or gain by Exchange.		
43—Famine (Reserved).	....	....	....
A.—Famine Relief.	A—Salaries and Establishment.	....	(1) Pay of Officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	B—Relief Works ..	1. Communication . 2. Irrigation .. 3. Other Works ..	.... .... ....
	C—Relief to people employed otherwise than on Relief Works.	....	....
	D—Gratuitous Relief	1. Given in Government Institutions. 2. Given at the houses of the people. 3. Given in other ways.	.... .... ....

**A separate sub-division of the minor heads "Communications", "Grants-in-aid" or any other heads concerned should be introduced whenever necessary to record expenditure to be met from "Subventions from the Central Road Development Fund".

Major Head	Minor Head	Sub-Head	Primary Unit
A.—Famine Relief—contd.	E—Miscellaneous ..	1. Advances for aided private works.	....
		2. Advances for artisans.	....
		3. Measures for protection of cattle.	....
		4. Other expenditure.	....
B.—Transfers to Famine Relief Fund.	....	....	....
45—Superannuation allowances and pensions.	A—Superannuation and retired allowances.	....	....
	B—Compassionate Allowances.	....	(1) Compassionate allowances. (2) Miscellaneous allowances and Rewards. (3) Compassionate Fund Allowances. (4) Compensation under Workmen's Compensation Act.
	C—Gratuities ..	....	(1) Gratuities. (2) Compassionate Gratuities. (3) Compassionate Fund Gratuities. (4) Write-back of expenditure on gratuities to retrenched personnel.
	D—Covenanted Civil Service Pensions.	....	....
	E—Donations to service Funds.	....	....
	F—Donations to Provident Funds.	....	....
	G—Loss or gain by Exchange.	....	....
	H—Equated payments of commuted value of pensions charged to capital.	....	(1) Principal. (2) Interest.
	I—Deduct—Pensionary liabilities of Commercial Departments.	1. Irrigation Department.	....
45-A—Commutation of pensions financed from ordinary revenues (Reserved).	Amount transferred from "60-B—Payments of Commuted value of Pensions".	....	....
16—Stationery and Printing (Reserved).	A—Government Presses.	1. Superintendence.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		2. Government Central Press.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
		3. Alienation Department Press, Poona.	(5) Addition to plant and machinery. (6) Supplies and services. (7) Stores (raw materials). (8) Provision for depreciation. (9) Renewals and replacement.
		4. Press of the Commissioner in Sind.	(10) Deduct—Amount transferred from the Depreciation Fund. (11) Deduct—English cost of Stores.
		5. Jail Press—Yerada Prison Press.	

Major Head	Minor Head	Sub-Head	Primary Unit
46—Stationery and Printing (Reserved)— <i>contd.</i>		6. Establishment charges recoverable from other Governments, Departments, etc.	(1) <i>Deduct</i> —Recoveries on account printing work done for— (4) Lloyd Barrage Scheme. (44) Commercial Departments. (444) Development Department.
	B—Printing at Private Presses.	....	(1) Contingencies.
	C—Purchase of stationery stores.	....	(1) Purchase of stationery Stores. (2) <i>Deduct</i> —Recoveries on account of cost of stationery supplied to— (4) Lloyd Barrage Scheme. (44) Commercial Department. (444) Development Department. (3) <i>Deduct</i> —Stationery supplied Transferred Departments for Provincial Stores (Reserved).
	D—Stationery supplied from Central Government Stores to Provincial Governments.	....	....
	E—Expenditure in England.	....	....
	F—Loss or gain by Exchange.	....	....
	G—Printing work done at Central Government Press for Provincial Government.	....	....
46—Stationery and Printing (Transferred).	A—Stationery supplied to Transferred Departments from Provincial Stationery Stores.	....	....
47—Miscellaneous (Reserved and Transferred).	A—Cost of Books and periodicals.	....	....
	B—Donations for Charitable purposes.	....	(1) Grants-in-aid, contributions and donations. (2) Other expenditure.
	C—Charges on account of European Vagrants.	1. Government Work House. 2. Other vagrant Charges.	(1) Contingencies. (1) Contingencies.
	D—Rewards for destruction of wild animals.	....	---
	E—Petty Establishments.	1. Expenses in connection with Local assigned Revenues. 2. (a) Tobacco Establishment—(Bombay City). (b) District Tobacco Establishment. (c) Tobacco Establishment—(Sind).	(1) Pay of establishment. (2) Allowances, Honoraria, etc. (3) Contingencies. (4) <i>Deduct</i> —receipts retained to meet the cost of collection. (1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Establishment charges payable to other Governments, Departments, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
	F—Special Commissions of Enquiry.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.

Major Head	Minor Head	Sub-Head	Primary Unit
47 — Miscellaneous (Reserved and Transferred) — <i>contd.</i>	G—Irrecoverable temporary loans and advances written off.	....	....
	H—Rents, rates and taxes.	....	(1) Contingencies. (2) <i>Deduct</i> —Recoveries.
	I—Contributions ..	....	(1) Grants-in-aid, contributions and donations.
	J—Miscellaneous compensations.	....	....
	K—Miscellaneous charges for the treatment of patients at the Pasteur Institute.	....	....
	L—Miscellaneous and unforeseen charges.	....	....
	M—Miscellaneous Durbar charges.	1. Miscellaneous ..	....
		2. Other Items ..	(1) Pay of establishment. (2) Contingencies.
		3. Durbar presents ..	....
	N—Charges in connection with Electricity Duty (Bombay).	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	O—Loss or gain by Exchange.	....	....
51 — Contributions to the Central Government by Provincial Governments — (Reserved).	....	....	....
51-A—Miscellaneous Adjustments between the Central and Provincial Governments — (Reserved).	....	....	....
52—Extraordinary charges — (Reserved).	A—Expenditure on retrenched personnel.	1. Civil (Non-commercial).	(1) Leave salary. (2) Travelling allowance.
		2. Joint Establishment—Public Works	(1) Leave salary. (2) Travelling allowance.
		3. Other Commercial Departments and Undertakings—Nasik Distillery.	(1) Leave salary.
		4. <i>Deduct</i> —Expenditure transferred to "XIII—Irrigation etc.—Works for which capital accounts are kept—Working expenses."	....
	B— <i>Deduct</i> —Fixed share of establishment.	....	....
	C—Loss or gain by Exchange.	....	....

Major Head	Minor Head	Sub-Head	Primary Unit
52-A—Capital Outlay on Forests—(Transferred).	I—Forest Surveys	....	....
	II—Organisation, Improvement and Extension of Forest.	....	....
	III—Communications and Buildings.	....	....
	IV—Railways and Tramways.	....	....
	V—Live Stock, Stores and Tools and Plant.	....	....
	VI—Establishment	....	....
	VII—Suspense ..	....	....
	VIII—Investments in Government Commercial undertakings.	....	....
	IX—Loss or gain by Exchange.	....	....
	X—Deduct—English cost of Stores and establishment.	....	....
	XI—Deduct—Receipts and recoveries on capital account.	....	....
55—Construction of Irrigation, Navigation, Embankment and Drainage Works—(Reserved).			
A—Irrigation Works.	A—Works ..	....	Works.
1—Productive.	B—Establishment ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	C—Tools and Plant	....	(1) Tools and Plant.
	D—Suspense ..	....	(1) Suspense.
	E—Deduct—Receipts and recoveries on capital account.	....	(1) Deduct—Receipts and recoveries on capital account.
	F—Deduct—English cost of stores.	....	(1) Deduct—English cost of stores.
	G—Expenditure in England.	....	....
	H—Loss or gain by Exchange.	....	....
	I—Interest on capital (outlay on Lloyd Barrage and Canals Construction).	....	....

Major Head	Minor Head	Sub-Head	Primary Unit
2—Unproductive.	A—Works ..	....	(1) Works.
	B—Establishment ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	C—Tools and Plant..	....	(1) Tools and plant.
	D—Suspense ..	....	(1) Suspense.
	E—Deduct—Receipts and Recoveries on capital account.	....	(1) Deduct—Receipts and recoveries on capital account.
	F—Deduct—English cost of stores.	....	(1) Deduct—English cost of stores.
	G—Expenditure in England.	....	....
	H—Loss or gain by Exchange.	....	....
B—Navigation, Embankment and Drainage Works—			
1—Productive.	A—Works ..	....	(1) Works.
	B—Establishment..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	C—Tools and Plant	....	(1) Tools and plant.
	D—Suspense ..	....	(1) Suspense.
	E—Deduct—Receipts and recoveries on capital account.	....	(1) Deduct—Receipts and recoveries on capital account.
	F—Deduct—English cost of Stores.	....	(1) Deduct—English cost of stores.
	G—Expenditure in England.	....	....
	H—Loss or gain by Exchange.	....	....
2. Unproductive.			
Deduct—Amount financed from Family Relief Fund.	....	....	....
Deduct—Amount financed from ordinary revenues.	....	....	....
Add—Repayments of capital expenditure charged to ordinary revenues.	....	....	....
Net amount not charged to Revenue.	....	....	....

Major Head	Minor Head	Sub-Head	Primary Unit
56—A—Capital Outlay on Improvements of Public Health—(Transferred).	Each Individual Scheme or Project.	1. Works ..	(1) Works.
		2. Establishment ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	....	3. Tools and plant	(1) Tools and plant.
	....	4. Suspense ..	(1) Suspense.
	....	5. <i>Deduct</i> —Receipts and recoveries on Capital Account.	(1) <i>Deduct</i> —Receipts and recoveries on capital account.
59—B o m b a y Development Scheme—(Reserved).	A—Works and Acquisition.	(1) Works ..	(1) Works.
	*B—I—Back Bay Reclamation Scheme.	(2) Establishment including pensionary and audit charges.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Pensionary charges. (6) Audit establishment charges.
		(3) Tools and plant.	(1) Tools and Plant.
		(4) Suspense ..	(1) Suspense.
		(5) <i>Deduct</i> —Receipts on capital account.	(1) <i>Deduct</i> —receipts on capital accounts.
		(6) Interest.	
	B—Establishment ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies. (5) Pensionary charges. (6) Audit establishment charges.
	C—Tools and Plant.	....	....
	D—Grants and Advances.	..	....
	E—Suspense ..	....	....
	F— <i>Deduct</i> —English cost of stores.	....	....
	G— <i>Deduct</i> —Interest financed from ordinary revenues.	....	....
	H— <i>Deduct</i> —Cost of audit charged to Central Government.	....	....
	I— <i>Deduct</i> —Receipts and recoveries on capital accounts.	....	....
	J—Expenditure in England	....	....
	K—Loss or gain by exchange.	....	....
10—C i v i l Works not charged to Revenue (Transferred).	A—Original Works—Buildings—		(1) Original Works.
	(a) Land Revenue	...	
	(b) Excise ..	....	
	(c) Stamps ..	....	
	(f) Forest ..	....	

*Such schemes are treated as minor heads.

Major Head	Minor Head	Sub-Head	Primary Unit
60—Civil Works not charged to Revenue (Transferred) — <i>contd.</i>	A—Original Works—Buildings— <i>contd.</i>		
	(a) Registration ..		(1) Original Works.
	(f) General Administration.	....	
	(g) Administration of Justice.	....	
	(h) Jails and Convict Settlements.	....	
	(i) Police ..	....	
	(j) Ports and Pilotage (minor ports).	....	
	(k) Scientific Departments.	....	
	(l) Education (other than European and Anglo-Indian Education).	....	
	(m) Medical ..	....	
	(n) Public Health ..	....	
	(o) Agriculture ..	....	
	(p) Industries ..	....	
	(q) Civil Works	....	
	(r) Stationery and Printing.	....	
	(s) Miscellaneous Departments.	....	
	(t) Original Works—Communications.	....	
	(u) Original Works—Miscellaneous.	....	
	B—Establishment ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	C—Tools and Plant..		(1) Tools and Plant.
	D—Suspense ..		(1) Suspense.
60-A. Other Provincial Works not charged to Revenue—(Reserved).	A—Original Works (a separate minor head for expenditure of each Department). Land Revenue.		
	B—Establishment ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances, Honoraria, etc. (4) Contingencies.
	C—Tools and Plant..		
	D—Suspense and Miscellaneous.		
	E—Debit—Receipts and recoveries on capital accounts.		

Major Head	Minor Head	Sub-Head	Primary Unit
60-B — Payments of commuted value of pensions — (Reserved).	A—Commuted value of pensions.	....	....
	B— <i>Deduct</i> —(1) Amount financed from ordinary revenue.	....	....
	(2) Capital portion of equated payments out of revenue.		
61—Payments to retrenched personnel — (Reserved).	A—Civil (non-commercial).	Gratuities.	(1) Land Revenue. (2) Excise. (3) Stamps. (4) Forests. (5) Registration. (6) Scheduled Taxes. (7) General Administration. (8) Administration of Justice. (9) Jails and Convict Settlements. (10) Police. (11) Scientific Departments. (12) Education. (13) Medical. (14) Public Health. (15) Agriculture. (16) Industries. (17) Miscellaneous Departments. (18) Bombay Development Scheme. (19) Stationery and Printing. (20) Miscellaneous. (21) Expenditure in England.
	B—Joint Establishment—Public Works.	Do.	(1) Expenditure in India. (2) Expenditure in England.
	C—Other Commercial Departments and undertakings—Naalk Distillery.	Do.	....
	D— <i>Deduct</i> —Repayments out of revenue.	(a) Expenditure transferred to "XIII—Irrigation etc. Works for which capital accounts are kept—Working Expenses."	....
		(b) Amount written back to "46—Superannuation allowances and Pensions."	....
		(c) Amount written back to "6—Excise."	....
Miscellaneous .	Government Account.	....	....
Transfers from Famine Relief Fund.	Advances from Famine Relief Fund for financing the Provincial Loan Account.	....	
Famine Relief Fund.	A—Transfers to the Revenue Account.	....	....
	B—Advances to Provincial Loan Account for loans to Cultivators.	....	....
	C—Repayment of advances from the Provincial Loans Fund.	....	....
	D—Writes-off of irrecoverable loans to cultivators, etc.	....	....

Major Head	Minor Head	Sub-Head	Primary Unit
Appropriation for Reduction or avoidance of Debt.	Sinking Funds (Bombay Development Loan).	....	....
Sinking Fund Investment Account.	Sinking Fund Investment Account (Bombay Development Loan).	....	....
Suspense Account.	Suspense Account ..	....	....
Depreciation Reserve Fund—Government Presses.	....	....	....
Deposits of Depreciation Reserves of Government, Commercial Concerns—Naik Distillery.	A—Reserves ..	....	....
	B—Investment Account.	....	....
Loans and Advances by Provincial Government.	A—Advances to Cultivators and Co-operative Societies.	....	....
	B—Advances under Special Laws.	....	....
	C—Loans to Mofussil Municipalities.	....	....
	D—Loans to District and other Local Fund Committees.	....	....
	E—Miscellaneous Loans and Advances.	....	....
	F—Loans to Presidency Corporations.	....	....
Repayment of Advances from the Provincial Loans Fund.	Other Advances ..	....	....
Subventions from Central Road Development Account.	Expenditure out of the Subventions.	....	....
Deposit Account of grant from the Central Government for the development of the handloom industry.	Expenditure from the Grant.	....	....
Rail Deposits..	A—Deposit Account of the grant made by the Imperial Council of Agricultural Research.	....	....
	B—Deposit account of the receipts under the Bombay Public Conveyances Act (Provincial).	....	....

APPENDIX 8.

RULES REGULATING THE FURNITURE FUNDS OF HIS EXCELLENCY
THE GOVERNOR AND THE COMMISSIONER IN SIND.

(See Fin. R. 269.)

Section A.

Orders of the Government of India regulating the Furniture Funds of His Excellency the Governor—vide Government of India, Home Department, Resolution No. 558-C-563-C dated the 10th December 1915, and paragraph 3 of Government of India, Home Department, letter No. F. 61/30-Public, dated 12th May 1932.

1. For the purpose of these rules, the household and table equipment supplied at the expense of the State to the official residences of the Governor is classified under the following heads :—

(i) Furniture and carpets ;

(ii) Other equipment, i.e., crockery, cutlery, glass, plate, linen, etc. ;
and

(iii) Curtains and covers for furniture.

2. Annual maintenance grants are provided for each of the three classes of equipment described in the preceding rule. In addition, an inauguration grant in respect of the first class alone is placed at the disposal of each new permanent incumbent. Both these grants are generally termed "Furniture Funds".

3. The Military Secretary to the Governor on whom devolves the responsibility for the safe custody of all equipment and the repair and renewal thereof is entrusted with the administration of these Furniture Funds.

4. (a) The maintenance grants are fixed on the following basis :—

(i) Furniture and carpets .. 2½ per cent. on capital value

(ii) Other equipment .. 12½ per cent. Do.

(iii) Curtains and covers .. 13½ per cent. Do.

(b) The inauguration grant calculated every year at 5 per cent. on the capital value of furniture and carpets for the entire period of a Governor's tenure of office, accumulates to the credit of his successor for the purpose of effecting such larger renewals and repairs as are required.

(c) Appendices A and B to these rules give the detailed figures in regard to these grants.

5. (a) The whole of the maintenance grant may be spent annually. And in the case of the grant for curtains and covers for furniture, new incumbents may, at their discretion, and subject to the existence of

the necessary budget provision draw in advance the equivalent of $2\frac{1}{2}$ years' grant ; similarly, in the third year of their office they may draw in advance an amount equal to the balance of the annual grants due in the remainder of their term.

(b) The whole of the inauguration grant may, at the discretion of the Governor and subject to the existence of the necessary budget provision, be spent in the first year of his office.

6. The balance of the various maintenance grants unexpended at the close of a financial year will not lapse, and re-appropriations between the various grants, i.e. for different houses and under the three separate heads mentioned above, will be permitted, provided that the Military Secretary certifies that the equipment from which the transfer is made is complete and in good order. The Military Secretary will formally notify such transfers to the Audit Office and will at the same time furnish the certificate referred to. No re-appropriation is admissible to or from the inauguration grant.

7. A complete inventory shall be maintained in the office of the Military Secretary of the furniture and carpets in each house, showing the date of supply of each article and its actual cost, together with the value originally assigned to it. One consolidated list for all the three Government Houses shall also be maintained in his office for "Other equipment".

8. Replacements of existing articles may be effected at the discretion of the Governor up to the limits of the annual maintenance grants and subject to the condition laid down in the following rule.

9. All articles except curtains and covers for furniture purchased from the annual maintenance grants shall be entered in the stock lists. While rigid adherence to the stock comprised under the sanctioned capital value is unattainable additions to such stock at the expense of the annual maintenance grants should as far as possible be avoided and if at any time it is found that the sanctioned capital value of the stock in any house is exceeded by more than 5 per cent. through additions having been made from the annual maintenance grants to the authorised scale of stock, the Military Secretary shall report the matter to the local Government, which will bring the excess to the notice of the Government of India, explaining how it has been incurred and submitting recommendations for recouping or reducing the excess by reducing the stock.

10. Unserviceable articles may be sold and written off the stock list at the discretion of the Governor, but no valuable articles should be sold unless they are certified to be worn out or have become useless or are either distasteful or completely out of fashion.

11. The articles which though still serviceable are either distasteful or completely out of fashion may be disposed of under the orders of His Excellency the Governor in which case the proceeds should be credited to provincial revenues. The sale proceeds of unserviceable and other articles which are either not replaced or replaced by articles from the inauguration list without extra expenditure, should also be credited

to provincial revenues. In cases, however, where an unserviceable article on the stock list is sold and directly replaced by an article purchased from the maintenance grant the sale-proceeds may be taken in reduction of the expenditure under the maintenance grant.

12. Articles purchased from the inauguration grant will be entered in a separate list and will not be placed on the stock list as a matter of course; but whenever possible, they should, under the orders of the Governor, be brought on the list in substitution for articles which they have replaced, the latter being written off this list and sold as provided above. Articles purchased from the inauguration grant not thus brought on the stock list will, on the termination of the Governor's term of office, revert to Government and be sold by public auction unless they are purchased at a fair price by the new incumbent from his inauguration grant. The sale-proceeds of such articles will be appropriated to general revenues.

13. The inspection of the stocks and the audit of the various grants shall be carried out in accordance with the instructions contained in articles 255 and 917 to 920 of the Audit Code, Volume I.

APPENDIX A.

[See Rule 4 (c).]

*Annual inauguration grant and the capital value of Furniture, etc.
(as increased from time to time), on which the grant is based.*

Serial No.	Orders of Government.	Capital value of furniture and carpets.	Annual grant at 5 per cent. on capital value shown in the preceding column.
		Rs.	Rs.
1	Government Order, Financial Department, No. 105 dated 10th January 1916	2,76,600	13,830
2	Government Order, Financial Department, No. 3322 dated 13th May 1919	14,991	749
3	Government Resolution, Finance Department, No. J—26 dated 10th July 1922	46,136	2,307
4	Government Resolution, Finance Department, No. J—26 dated 10th July 1922	59,812	2,991
	Total ..	3,97,539	19,877(a)

(a) The grant is automatically increased with any increase sanctioned in the capital value. (See Government Resolution, Finance Department, No. 2236 dated 15th June 1923.)

APPENDIX B.

[See Rule 4 (c).]

Annual maintenance grant for the three Government Houses distributed among the three classes of equipment.

Serial No.	Government Houses.	Furniture and carpets (at 2½ per cent. on capital value).	Other equipment (12½ per cent. on capital value).	Curtains and covers for furniture (13·3 per cent. on capital value).
		Rs.	Rs.	Rs.
1	Bombay	4,438	8,280	895
2	Poona	3,471	1,680	760
3	Mahabaleshwar	2,029	910	800
	Total ..	9,938	10,860	2,455
	Grand total ..			23,273(a)

Note.—Foot-note (a) to Appendix A applies here also. As a matter of practical convenience, however, it has been decided that the increase in the maintenance grants should take effect from the beginning of the financial year following the date of purchase of the additional equipment.

Section B.

Rules regulating the administration of the Furniture Fund of the Commissioner in Sind.

(1) The care of all the articles in Government House, Karachi, provided at Government expense and the responsibility for their repair and renewal will rest with the Commissioner in Sind who will be entrusted with the administration of the inauguration and maintenance grants.

(2) The balance of the maintenance grants under (1) office furniture and carpets and (2) curtains, unexpended at the close of the financial year, will not lapse and re-appropriation between the two grants is admissible, provided the Commissioner in Sind certifies that the equipment from which the transfer is made is complete and in good order. The Commissioner will formally notify such transfers to the Principal Auditor, and will, at the same time, furnish the certificate above referred to. No re-appropriation is admissible to or from the inauguration grant under furniture and carpets.

(3) A complete inventory will be maintained in the office of the Commissioner in Sind of the furniture and carpets in Government House showing the date of supply of each article and its actual cost.

(4) Replacements of existing articles may be effected at the discretion of the Commissioner in Sind up to the limits of the annual maintenance grants and subject to the conditions laid down in the following rule :—

All articles except curtains and covers for furniture purchased from the annual maintenance grants must be entered in the stock lists. While rigid adherence to the stock comprised under the sanctioned capital value is unattainable, additions to such stock at the expense of the annual maintenance grants should, as far as possible, be avoided, and if at any time it is found that the sanctioned capital value of the stock is exceeded by more than 5 per cent. through additions which have been made from the annual maintenance grants, the Commissioner in Sind shall report the matter to the Government.

(5) Unserviceable articles may be sold and written off the stock list at the discretion of the Commissioner in Sind, but no valuable articles should be sold unless they are certified to be worn out or have become useless, independently of considerations of personal taste. The amounts realised from the sale of unserviceable articles will be credited to the funds on which the articles were borne.

(6) The inauguration grant for furniture and carpets will not be subject to the rules governing the maintenance grants. Articles purchased from it will be entered in a separate list and will not be placed on the stock list as a matter of course ; but whenever possible, they should, under the orders of the Commissioner in Sind in writing, be brought on the list in substitution for articles which they have replaced, the latter being written off this list and sold as provided above. Articles purchased from the inauguration grant not thus brought on the stock list will, after every five years, or in the event of the transfer or retirement of the permanent incumbent before that period, revert to Government from the date of his handing over charge and be sold by public auction unless they are purchased at their proper value by the new incumbent from the accumulated renewal grant. The sale-proceeds of such articles will be appropriated to general revenues. Short acting incumbencies should count as part of the permanent incumbency for the purpose of calculating the inauguration grant of the next incumbent.

(7) The audit of grants and check of the stock will be made every second year by the Principal Auditor or one of his Assistants. The Executive Engineer, Karachi Buildings, will inspect the furniture at the same time as the Principal Auditor or his Assistant and will satisfy himself that the furniture is being properly maintained in good and serviceable order.

(8) The allotment for the upkeep of curtains and furniture covers will not be subject to detailed audit, and these articles should not be entered in the regular stock list.

APPENDIX 9.

(Sec Fin. R. 111-A.)

CONCESSIONS GRANTED BY GOVERNMENT TO PERSONS
UNDERGOING ANTI-RABIC TREATMENT.*I. Concessions to Government Servants.*

1. A Government servant whether temporary or permanent under the administrative control of the Government of Bombay will receive treatment free at any authorised centre. The term Government servant does not include a Government servant on foreign service or in Municipal or Local Fund service. Piece-workers in pensionable service requiring anti-rabic treatment, may be granted the same concessions as are available to other Government servants.

2. Any Government servant who has been bitten or licked by a rabid or a suspected rabid animal and who is too poor to proceed to a centre for treatment at his own expense may, provided that he is drawing not more than Rs. 100 a month be granted—

(i) his actual travelling expenses to the nearest centre for treatment and back, viz. :—

(a) single third class fare each way by railway, (b) for journeys by road or river, the actual cost of transit not exceeding the amount admissible under rule. Expenses for the return journey should be paid to the patient at the treatment centre after the treatment is finished by the Treasury Officer at that Station on production of a discharge certificate from the medical officer in charge of the centre.

(ii) an advance of one month's pay,

(iii) three weeks' casual leave or when the appointment of a substitute is found necessary three weeks' leave on average pay which will not be debited to the leave account, any leave required in excess being treated as leave on average pay or leave on medical certificate.

Note.—The words "not more than Rs. 100 a month" according to this rule and the word "pay" according to this and subsequent rules should be interpreted as referring to monthly pay as defined in Fundamental Rule 9 (21) or B. C. S. Rule 9 (32) as the case may be. In the case of piece-workers in pensionable service, average emoluments may be determined on the basis of past twelve months' earnings.

3. Government servants drawing not more than Rs. 25 per mensem are entitled to maintenance allowance during treatment as well as during the journey to and from the centre for treatment at the rate of daily allowance admissible under B. C. S. Rule 420.

4. A Government servant who has difficulty in finding at once the means to enable him to proceed to a centre for treatment and whose pay exceeds Rs. 100 but does not exceed Rs. 500 a month may be granted an advance not exceeding the amount admissible under paragraph 2 (i),

and may also be granted an advance of one month's pay and three weeks' casual leave, provided that, if the absence of such Government servant makes it necessary for a substitute to be appointed, the period of absence up to three weeks may, under orders of Government, be treated as leave on average pay (though that period will not be debited to his leave account), and not as casual leave. Any further leave required would be treated as leave on average pay or leave on medical certificate.

5. Any Government servant drawing not more than Rs. 500 a month a member of whose family is bitten or licked by a rabid or a suspected rabid animal and who has difficulty in finding means for sending him or her to a centre for treatment may be granted an advance not exceeding the actual travelling expenses admissible under 2 (i) *plus* one month's pay. If he does not draw more than Rs. 100 a month an advance of the travelling expenses of an attendant, if necessary, may be given to a similar amount. In the case of Government servants whose pay does not exceed Rs. 50 (or in the case of those drawing over Rs. 50 but not over Rs. 100 where special circumstances exist) the recovery of the amount advanced as travelling expenses of the attendant may be waived altogether or in part as the Head of the Department thinks fit. The Head of the Department may also in special cases waive the recovery of the amount advanced for travelling expenses of the members of families of Government servants whose pay does not exceed Rs. 50 a month.

6. The above concessions may be extended to a Government servant without a lien on a permanent post while officiating in a permanent or temporary post, the pay which he may draw while so officiating being taken as the "substantive pay" for the purpose of these rules. The grant of the concessions in such a case is not subject to the usual condition that there must be no extra expense to Government, so far as the three weeks' leave on average pay mentioned in rule 4 is concerned.

7. A Government servant of the Civil Veterinary Department or the Medical Department will be treated as on duty for the purposes of pay, travelling allowance, leave and pension for the periods covered by journeys to and from Parel or any other centre and his residence there for treatment, provided that he came into contact with a rabid or a suspected rabid animal or with a case of hydrophobia while actually discharging his official duty.

8. All advances made to Government servants under these rules should ordinarily be recovered in three equal monthly instalments as provided in Subsidiary Rules 59 to 61 under Treasury Order 16.

Note.—The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

II. *Concessions to indigent persons not employed in the Public Service.*

9. Any indigent person who has been bitten or licked by a rabid or a suspected rabid animal, and who in the opinion of any officer authorised

to grant this concession is unable to proceed to a centre for treatment at his own expense may be granted his actual travelling expenses to the centre, viz., (a) single third class fare each way by railway, (b) for journeys by road or river the actual cost of transit, (c) maintenance allowance at the following rates :—

Europeans and Anglo-Indians, one rupee during the journey and Rs. 2-8-0 per diem during treatment ; Indians, six annas during the journey and six annas per diem during treatment.

The maintenance allowance will not be admissible when the patient is accommodated and fed free of charge in a Government hospital.

10. The actual travelling expenses of indigent persons coming from local board areas for anti-rabic treatment to the nearest institutions opened by Government and notified to be suitable for such purpose and their maintenance and treatment charges shall be paid by the Local Board concerned at the rates and on the conditions prescribed in rule 9 or at such other rates as may be prescribed from time to time.

11. The officers named in Annexure B are empowered to grant the above mentioned concessions except the maintenance allowance and return journey charges of indigent patients which will be paid at the local treasury at the centre for treatment. Such Government servants can authorise the immediate departure for a centre for treatment or any person belonging to any of the classes of persons specified whether Government servants or indigent persons unconnected with Government service.

12. Except as stated in rule 10, the cost of third class Railway tickets issued to indigent patients and to their attendants, if any, when proceeding to or returning from, anti-rabic treatment centres in this Presidency, will be debited to Government. The tickets will be issued by the Railways only to those producing requisitions in the form printed in Annexure A to this Appendix. The officers mentioned in Annexure B are authorised to issue the requisitions. The following instructions should be observed by them in issuing the requisitions :—

(i) The requisition forms should be issued only to indigent persons, i.e. persons who pay not more than Rs. 50 as land tax per annum or whose income from any other source than land is not more than Rs. 30 per mensem, or a member of the family of such persons.

(ii) When the patient concerned is a woman, or a child under 16 years of age, or is a person who, by reason of age or other cause, is incapable of travelling alone, the requisition may include a free ticket for one attendant also.

13. An intimation in the form in Annexure C is to be sent by the despatching officer either with the patient or with as little delay as possible after the despatch of the patient to the medical officer in charge of the centre for anti-rabic treatment.

ANNEXURE A.

(See Rule 12.)

Requisition for free tickets for indigent persons proceeding to or returning from anti-rabic treatment centres.

(To be signed by any of the officers named in Annexure B to this Appendix.)

No.

Stamp of office of issue.

Date.

To

The Station Master,
Railway,
(Station)

Please issue to (name and occupation of patient) of (place of residence) aged [and* his/her attendant] third class single journey ticket(s) free of charge, from (Station) to Station whither he/she is proceeding for/after anti-rabic treatment.

The cost of the Railway tickets issued on the authority of this requisition should be debited to the Government of Bombay.

*[I have satisfied myself that the patient is unable to travel without an attendant].

Signature.

Designation in full.

(To be filled in by Station Staff.)

Third class ticket(s) Nos. has/have been issued in connection with this requisition.

Station.

Date.

Booking clerk.

*If the patient is capable of travelling alone the words in rectangular brackets should be scored out and initialled by the Issuing Officer.

Issuing Officers should enter their designations in full to facilitate reference.

This requisition should be prepared in duplicate, the duplicate being retained by the Issuing Officer.

ANNEXURE B.

(See Rules 11 and 12.)

- (1) Commissioned Medical Officers,
- (2) Officers of the Bombay Medical Service,
- (3) Military Assistant Surgeons,
- (4) Other Gazetted Medical Officers,
- (5) Government Officers of the Subordinate Medical Service in charge of Dispensaries,
- (6) Revenue Officers not below the rank of Mahalkari,
- (7) All Public Works Department Officers of rank not lower than Assistant Engineer and any Public Works Department Officer or subordinate holding charge of a sub-division,
- (8) All Police Officers of rank not lower than Sub-Inspector,
- (9) All Cantonment Executive Officers,
- (10) The Commissioner of Excise and the Superintendents of Excise,
- (11) Presidents and Chief Officers of Municipalities and Local Boards,
- (12) The Municipal Commissioner for the City of Bombay,
- (13) The Health Officer of the Bombay Municipality,
- (14) The Senior Assistant to the Health Officer, Bombay Municipality,
- (15) The Presidency Magistrates,
- (16) The Officers of the Civil Veterinary Department not below the rank of Veterinary Assistants,
- (17) Forest Officers not below the rank of a Range Forest Officer,

After consulting whenever possible one of the Medical Officers referred to in (1) to (5) above.

ANNEXURE C.

(See Rule 13.)

(Form of Intimation.)

(a) is hereby directed to proceed for anti-rabic treatment to and is allowed to take (b) as his attendant. He is a (c) sent at the expense of (d) who will bear all further charges in connection with his treatment.

He has been granted the concessions noted below.*

Nothing for maintenance at and return journey expenses has been advanced to him.

Station.

Signature.

(Despatching Officer.)

Designation.

Dated the

193 .

- (a) Name of the patient.
- (b) Name of the attendant (if any sent).
- (c) (1) Government servant,
- (2) Local Fund servant,
- (3) Municipal servant,
- (4) Member of the family of No. 1, 2 or 3,
- (5) Indigent person.
- (d) (1) Government ; if so, also state Provincial or Central Revenues,
- (2) Municipal Fund,
- (3) Local Fund.

N.B.—Nothing to be stated against (d) if the patient is a Government servant.

*List of concessions granted to sent for anti-rabic treatment.

Advance of one month's pay.

Road journey allowance to the entraining Railway Station.

Class Railway fare (tickets) to
Third class free tickets from to

Class steamer or boat hire Rs. per head from to
Diet en route days at per day.

APPENDIX 10.

Cancelled.

APPENDIX 11.

(See Fin. R. 162.)

FORM A.

Security bond for advance.

I _____
 resident of _____ in the _____
 _____ taluka of the _____ District, accept the
 position of surety to Mr. _____
 for rupees _____ on account of advance
 to be made to him for the purpose of carrying out the work he has
 contracted to do under the agreement entered into by him with the
 Secretary of State for India in Council on the _____
 _____ 19 , and guarantee that he shall repay the amount
 so advanced by the _____ 19 .
 Should he fail to do so I hereby agree to make good the amount of
 advances aforesaid as may be due from him on the _____
 to the extent of rupees _____ together with
 such additional amount as may be due from him on account of compound
 interest calculated at the rate fixed from time to time by the
 Conservator.

Signed by me this _____ day of _____ 19 in
 the presence of—

(1)

Signature.

(2)

Before me,

Divisional Forest Officer.Magistrate.

FORM B.

Agreement.

Whereas I, _____ inhabitant of _____
 _____, in the _____ Taluka of
 the _____ District, have contracted to carry
 out the work of _____

(hereinafter referred to as the said work) And Whereas under the provisions of a rule under section 75, clause (d), of the Indian Forest Act, 1878, published in Government Notification in the Revenue Department, No. 5200 dated the 3rd August 1903, I have been called upon to furnish a written instrument for the due performance of the said work and for the repayment of advances of money that may be made to me in connection with the said work ; Now, therefore, I do hereby bind myself to complete the said work before the _____ 19 , to the satisfaction of the Divisional Forest Officer and in accordance with the instructions Range that may be received by me from time to time from the said officer, and I do also further bind myself to repay to the Secretary of State for India in Council through the said officer by the above mentioned date all monies outstanding against me on that date together with such amount by way of compound interest as may be due thereon as determined by the said officer.

In case of my making default in completing the said work before the time and in the manner aforesaid or in repaying the monies outstanding against me together with interest as aforesaid before the date above mentioned I bind myself my heirs and legal representatives to forfeit to the Secretary of State for India in Council the sum of rupees*

(Rs. _____), which sum shall be recoverable from me as an arrear of land revenue in accordance with section 84 of the said Act.

Dated

Signature.

Witnesses

Before me,

Divisional Forest Officer.

Magistrate.

I

We

inhabitant(s) of _____ in the _____

Taluka of the _____

District hereby declare myself surety for the above said _____
ourselves sureties

that he shall do and perform all that he has above undertaken to do and perform, and in case of his making any default therein I the said _____

hereby bind myself, my heirs and legal representatives (jointly and each
ourselves, our heirs and legal representatives
of us binds himself, his heirs and legal representatives

*This should be equal to the maximum of advance and interest that will be allowed to stand against the contractor at any one time.

severally) to forfeit to the Secretary of State for India in Council the sum of rupees _____ (Rs. _____) in which the above said _____ has bound himself, or such smaller sum as shall be deemed sufficient by the _____ to cover any loss or damage which the Government may sustain by reason of such default.

Dated

Witnesses

Signature.

Before me,

Divisional Forest Officer.
Magistrate.

APPENDIX 12.

RULES FOR THE CUSTODY, SUPPLY AND SALE OF
STAMPS OF ALL DESCRIPTIONS.

(1) The rules regarding the supply and distribution of stamps are contained in Appendix 9, as revised by correction slip No. 112 dated 2nd December 1929, to the Civil Account Code, Volume II, Eighth Edition (Reprint). Part I of the revised rules applies to all Parts of British India and Part II of the rules should be followed in the Bombay Presidency until further orders.

Note.—Under rule 26 of Appendix 9, as revised by correction slip No. 112 dated 2nd December 1929, to the Civil Account Code, Volume II, Eighth Edition (Reprint), Government have authorised all Treasury Officers to replenish at any time the stock of stamps with the ex-officio vendor in the single lock provided the security furnished by him is not thereby exceeded.

(2) As regards the supply and use of service stamps by Local Funds, Rules contained in Rule 221 of the Civil Account Code, Volume I, Eighth Edition (Reprint), should be followed.

APPENDIX 13.

Rules for the distribution of Establishment and Tools and Plant Charges.

See Appendix 25 in the Bombay Public Works Department Manual.

APPENDIX 14.

(See FIN. R. No. 316.)

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

STATEMENT A.

Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
5—Land Revenue— 5A—Land Revenue— Charges of Administration— (a) Establishment (Ghes-tar) and contingencies. (b) Temporary establishment, temporary tagai establishment and contingencies. (c) General establishments [excluding (a) and (b) above]. (d) Contingencies and temporary tagai establishment.	Revenue Department.	Commissioner in Sind. Commissioner, N. D. Collector of Bombay and Bombay Suburban District. The other Commissioners.	(1) Total (but not details) of contingencies split up among Commissioners and Collector of Bombay and Bombay Suburban District. (2) Total of temporary establishment, and temporary tagai establishment split up among Controlling Officers.	

(e) The temporary establishment for land acquisition work.		Consulting Surveyor to Government.	
581—Survey and Settlement ..	Do.	.. Commissioner, Central Division.	
50—Land Records—			
(1) Superintendence ..	Do.	.. Senior Superintendent of Land Records, Southern Circle. Commissioner in Sind (for Superintendent of Survey and Land Records in Sind).	•
(2) City Land Records—			
(a) Maintenance of City Surveys in Presidency proper.	Do.	.. Senior Superintendent of Land Records, Southern Circle. Commissioner in Sind.	•
(b) Maintenance of City Surveys in Sind.			
(c) Bombay City Survey.		Collector of Bombay.	
(3) Alienation Office, Poona.	Do.	.. Commissioner, Central Division.	
(4) District Charges—			
(a) Tapedars in Sind and establishments under them, cost of boundary marks recoverable from landholders and City Survey operations in Sind.	Do.	.. Commissioner in Sind.	•
(b) Circle Inspectors in their Divisions and establishments under them and cost of boundary marks recoverable from landholders in their Divisions.		Commissioners of Divisions.	
(c) Circle Inspectors in his District and establishments under them.		Collector, Bombay Suburban District.	

*Provisions for Controlling Officers are shown separately in the White Book.

Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
5—Land Revenue—contd.				
50—Land Records— <i>contd.</i>				
(4) District Charges— <i>contd.</i>				
(d) District Survey Offices and Akarband Work, Settlement Work, Record of Rights and City Survey operations in the Presidency proper.	Revenue Department	Senior Superintendent of Land Records, Southern Circle.		
50—Charges on account of Incumbered Estates.	Do.	Commissioner in Sind.		
52—Assignments and Compensations.	Do.	Commissioners of Divisions .. Commissioner in Sind .. Collector of Bombay and Bombay Suburban District.	Total provision split up among the Controlling Officers concerned.	
Expenditure in England—Stores.	Do.	Commissioner, Central Division.		
Loss or Gain by Exchange ..	Do.	Do.		
6—Excise—				
6—Excise (except the portion of the grant allotted for the combined Salt and Excise Departments in Sind).	Revenue Department	Commissioner of Excise.	*	
60—(2) Combined Salt and Excise Departments in Sind.	Do.	Commissioner in Sind.		
Expenditure in England—Stores.	Do.	Commissioner of Excise.		

Loss or Gain by Exchange on Stores.	Do.	Do.	
7—Stamps	Revenue Department	Secretary to Government, Revenue Department.	
8—Forests	Do.	Chief Conservator of Forests, Bombay Presidency.	
8A—Forest Capital Outlay ..	Do.	Do. do.	
9—Registration	Do.	Inspector General of Registration.	
9A—Scheduled Taxes	Do.	Secretary to Government, Revenue Department.	
XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—			
<i>Parts I and II.</i>			
Extensions and improve- ments and maintenance and repairs to canals.	Public Works De- partment.	Superintending Engineers of Circles ..	The provisions shown at the disposal of the Controlling Officers in Public Works Budget Estimates.
Discretionary grants for extensions and improve- ments to canals.	Do.	Chief Engineer in Sind and Superin- tending Engineers of Circles.	Do.
Expenditure in England on Stores.	Do.	Chief Engineer to Government.	
Loss or Gain by Exchange on Stores.	Do.	Do.	
Reserve with Government..	Do.	Do.	
Provision for grant of lapses in the previous year.	Do.	Do.	
<i>Part III.</i>			
Special establishment (Revenue, Medical and Survey).	Public Works Depart- ment.	Chief Engineer in Sind and the Superin- tending Engineers of Circles in the Presidency proper.	The provisions shown at the disposal of the Controlling Officers in Public Works Budget Estimates.

*Provisions for Controlling Officers are shown separately in the White Book.

Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
14—Interest on Works for which Capital Accounts are kept. 15—Other Revenue Expenditure financed from Ordinary Revenues— PUBLIC WORKS. Parts I and II.	Public Works Department.	Secretary to Government, Finance Department.		
Works, extensions and improvements and maintenance and repairs to canals, tanks, etc. (except those under the control of the Indus River Commission). Surveys for new Irrigation Projects. Extensions and Improvements and maintenance and repairs (including special repairs) to bunds in Sind. Maintenance of rain and river gauges.	Public Works Department. Do. .. Do. .. Do. ..	Superintending Engineers of Circles .. Do. .. Indus River Commission. Superintending Engineers of Circles ..	The provisions shown at the disposal of the Controlling Officers in Public Works Budget Estimates. Do. Do.	

Discretionary grants for Extensions and Improvements and maintenance and repairs to canals, tanks, etc.	Do.	{ Chief Engineer in Sind .. Superintending Engineers of Circles. ..	Do.	
Discretionary grant of the Indus River Commission for extensions and improvements and maintenance and repairs to bunds in Sind.	Do.	.. Indus River Commission.		
Reserve with Government ..	Do.	.. Chief Engineer to Government.		
Provision for regrant of lapses in the previous year.	Do.	.. Do.		
Part III.				
Special establishment (Revenue, Medical and Survey).	Public Works Department.	Chief Engineer in Sind, and the Superintending Engineers of Circles in the Presidency proper concerned.	Do.	
CIVIL.				
15A—Irrigation Works—Works for which neither Capital nor Revenue Accounts are kept—				
(1) Maintenance and Repairs.	Revenue Department	Commissioners of Divisions (for the grants placed at their disposal).	....	Provisions at the disposal of the Controlling Officers are shown separately in White Book.
(2) Minor Irrigation Works..	Do.	.. Superintending Engineers of Circles (for the grants placed at their disposal).	The total provision split up among the Controlling Officers concerned.	

Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
15 (1) Other Revenue Expenditure financed from the Famine Relief Fund.	Public Works Department.	Secretary to Government, Finance Department.		
16—Construction of Irrigation Works.	Revenue Department.	Secretary to Government, Finance Department.		
19—Interest on Ordinary Debt ..	Public Works Department.	Secretary to Government, Finance Department.		
20—Interest on other Obligations.	Finance Department.	Do. do.		
21—Appropriation for reduction or avoidance of Debt.	Do. ..	Do. do.		
22—General Administration (Reserved)—	Do. ..	Do. do.		
<i>A—Heads of Provinces.</i>				
A—Salary of the Governor ..	Finance Department	Military Secretary to His Excellency the Governor.		
B—Sumptuary Allowance of the Governor.	Do. ..	Do. do.		
C—Staff and Household of the Governor.	Do. ..	Private Secretary to His Excellency the Governor (for his own office only). Military Secretary to His Excellency the Governor.	....	Provision for the Private Secretary to His Excellency the Governor's Office is shown separately in the White Book.
D—Expenditure from Contract Allowance.	Do. ..	Military Secretary to His Excellency the Governor.		
E—Tour Expenses ..	Do. ..	Do. do.		
F—Executive Council ..	Separate Department	Chief Secretary to Government, Separate Department.		

B—Legislative Bodies.

G—Provincial Legislative Councils

H—Elections for Indian and Provincial Legislatures.

O—Secretariat and Headquarters Establishments.

I—Civil Secretariat.

I (1) Home Department ..

I (2) Political and Reforms Department and Passport Establishment in the Secretariat.

I (3) Separate Department ..

I (4) Finance Department ..

I (5) Revenue Department ..

I (6) General and Educational Departments.

I (7) Legal Department ..

I (8) Publicity Office and Translators' Department.

I (9) Secretariat Record Office.

I (10) Reforms Office ..

J—Local Fund Audit Establishment.

Finance Department.

Legal Department ..

Home Department ..

Political and Reforms Department.

Separate Department

Finance Department.

Revenue Department

General Department.

Legal Department ..

Home Department (Political).

Political and Reforms Department.

Legal Department ..

Finance Department.

Secretary to the Legislative Council.

Secretary to Government, Legal Department.

Secretary to Government, Home Department.

Secretary to Government, Political and Reforms Department.

Chief Secretary to Government, Separate Department.

Secretary to Government, Finance Department.

Secretary to Government, Revenue Department.

Secretary to Government, General Department.

Secretary to Government, Legal Department.

Secretary to Government, Home Department.

Director of Information.

Secretary, Legal Department or Special Officer appointed for the purpose.

Secretary to Government, Finance Department.

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
<i>D—Commissioners.</i>				
K (1) Sindhi Translator's Office..	Home Department (Political).	Commissioner in Sind.		
(2) Commissioner in Sind ..	Revenue Department.	Do.		
Passport Branch of the Commissioner in Sind.	Political and Reforms Department.	Do.		
L—Commissioners of Divisions ..	Revenue Department.	Commissioners of Divisions.	.	
<i>E—District Administration.</i>				
M (1) General Establishments—				
(a) "Pay of Officers"—Voted and Non-Voted and "Allowances, Honoraria, etc., Non-voted".	Revenue Department.	Secretary to Government, Revenue Department.		
(b) Other Items ..	....	{ Commissioner in Sind, Commissioners of Divisions and Collector, Bombay Suburban District. Commissioners.	.	
M (2) Treasury Establishments..	Revenue Department.	Commissioners.	.	
N—Sub-divisional Establishments.	Revenue Department.	Commissioner in Sind. Commissioners of Divisions. Collector, Bombay Suburban District.	.	

O—Other Establishments ..	Revenue Department.	Commissioner in Sind. Commissioners of Divisions. Collector, Bombay Suburban District.
<i>F—Miscellaneous.</i>		
P—Discretionary grants by Heads of Provinces.	Finance Department.	Military Secretary to His Excellency the Governor (for the Discretionary grant of the Governor).
	Revenue Department.	Commissioner in Sind, and Commissioners of Divisions.
Q—Passages to England for candidates of the I. C. S.	Finance Department.	Chief Secretary to Government in the Finance Department.
	Separate Department	Chief Secretary to Government, Separate Department.
22—General Administration (Transferred).		
24—Administration of Justice—	Home Department ..	Prothonotary and Senior Master.
A—High Court—		
A—1-Judges	Home Department ..	Prothonotary and Senior Master.
A—2-Original Side—		
(a) Prothonotary and Senior Master.	Do. ..	Prothonotary and Senior Master.
(b) Translator, Original Side.		
A—3-Appellate Side—	Do. ..	Registrar, Appellate Side.
(a) Registrar	Do. ..	Reporter, High Court, Bombay.
(b) Reporter	Do. ..	Registrar, Appellate Side.
(c) Translator		
A—4-Commissioner for taking accounts.	Do. ..	Prothonotary and Senior Master.
A—5-Taxing Master ..	Do. ..	Prothonotary and Senior Master.
A—6-Insolvency Registrar ..	Do. ..	Prothonotary and Senior Master.
A—7-Clerk of the Crown ..	Do. ..	Prothonotary and Senior Master.
A—8-Sheriff of Bombay ..	Do. ..	Sheriff of Bombay.
A—9-Court Receiver and Liquidator.	Do. ..	Prothonotary and Senior Master.
A—10-Official Assignee ..	Do. ..	Do.

The provision for discretionary grant of the Governor is shown separately in the White Book.

* Provisions for Controlling Officers are shown separately in the White Book.

F—Judicial Commissioners ..	Home Department ..	Judicial Commissioner of Sind.	
G—Civil and Sessions Courts (except Process-serving Establishment).	Home Department ..	Secretary to Government, Home Department.	
Process-serving Establish- ments.	Home Department ..	Secretary to Government, Home Department.	
H—Courts of Small Causes—			
(a) Presidency Courts ..	Home Department ..	Chief Judge, Court of Small Causes, Bombay.	
(b) Mofussil Courts ..	Do. ..	Secretary to Government, Home Department.	
I—Criminal Courts ..	Do. ..	Commissioner in Sind and Commissioners of Divisions.	The totals under the sub- heads "General Estab- lishment" and "Judicial Establishment" split up among the Com- missioners.
J—Pleaders' Examination Charges.	Do. ..	Prothonotary and Senior Master, High Court. Judicial Commissioner of Sind.	The existing practice of showing provisions at the disposal of the two Controlling Officers by a foot-note is continued.
25—Jails and Convict Settlements (except charges in connec- tion with Settlement of Criminal Tribes and grants- in-aid).	Do. ..	Inspector General of Prisons.	
Charges in connection with Settlement of Criminal Tribes.	Do. ..	Backward Class Officer.	
Grants-in-aid ..	Do. ..	Secretary to Government, Home Department.	

Head of Account and • details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
26—Police—				
A—Presidency Police (except Hospital charges). Hospital charges— ..	Home Department .. Do. ..	Commissioner of Police, Bombay. Surgeon General with the Government of Bombay.		
B—Superintendence— Presidency proper ..	Do. ..	Inspector General of Police, Bombay Presidency.		
Sind ..	Do. ..	Deputy Inspector General of Police for Sind.		
C—District Executive Force— Presidency proper (except Hospital charges). ..	Do. .. Do. ..	Inspector General of Police, Bombay Presidency. Surgeon General with the Government of Bombay.		
Hospital charges ..	Do. ..	Deputy Inspector General of Police for Sind.		
District Executive Force, Sind.	Do. ..	Inspector General of Police, Bombay Presidency.		
D—Police Training Schools ..	Do. ..	Deputy Inspector General of Police, Sind.		
E—Village Police, Sind ..	Do. ..	Inspector General of Police, Bombay Presidency.		
F—Special Police—Presidency proper.	Do. ..	Deputy Inspector General of Police, Sind.		
		Inspector General of Police, Bombay Presidency.		

G—Railway Police—			
(i) B. B. & C. I. Railway (including the S. R. Section of the R. M. Railway).	Do.	..	Inspector General of Police, Bombay Presidency.
(ii) G. I. P. and M. & S. M. Rlys.	Do.	..	Inspector General of Police, Bombay Presidency.
(iii) Sind Railways ..	Do.	..	Deputy Inspector General of Police for Sind.
H—Criminal Investigation Department—			
(i) Bombay City ..	Home Department ..		Commissioner of Police, Bombay.
(ii) Presidency Proper ..	Do.	..	Inspector General of Police, Bombay Presidency.
(iii) Sind ..	Do.	..	Deputy Inspector General of Police for Sind.
I—Special Emergency expenditure—			
(i) Bombay City ..	Do.	..	Commissioner of Police, Bombay.
(ii) Presidency Proper ..	Do.	..	Inspector General of Police, Bombay Presidency.
(iii) Sind ..	Do.	..	Deputy Inspector General of Police for Sind.
Expenditure in England—Stores.	Do.	..	Inspector General of Police, Bombay Presidency.
			Deputy Inspector General of Police for Sind (for purchase of stores for Police in Sind).
Loss or Gain by Exchange on do.	Do.	..	Do.
27—Ports and Pilotage—			
A—Ports Establishments ..	Political Reforms Department.	and Department.	Secretary to Government, Political and Reforms Department.
			The provision split up among the two Controlling Officers.
			Do.

Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
30—Scientific Departments— A—Donations to Scientific Societies and Institutions. B—Museums— (a) Grant-in-aid to Prince of Wales' Museum. (b) Grant-in-aid to Satara Museum and grant of annuity to Parasnis Family. (c) Grant-in-aid to Bijapur Museum.	General Department. Do.	Collector of Bombay and Bombay Suburban District. Secretary to Government, General Department. Commissioner, Central Division. Commissioner, Southern Division.		
31—Education—Reserved— (i) Reformatories * .. (ii) European Education ..	Home Department .. Home Department (Political).	Backward Class Officer. Director of Public Instruction.		
31—Education—Transferred ..	Educational Department.	Director, Sir J. J. School of Art (for the School of Art, Bombay). Director of Public Instruction (for the rest).		Provisions under the Director, Sir J. J. School of Art, are shown separately in White Book.

32—Medical—(Reserved and Transferred).	General Department.	Surgeon General with the Government of Bombay.	
33—Public Health— Except (i) to (xi) below	General Department.	Director of Public Health.	
(i) Port Health Establishment.	Do.	Surgeon General with the Government of Bombay.	
(ii) Public Health Engineering Establishments—	Public Works Department.	Superintending Engineer, Public Health.	
(a) Consulting Public Health Engineer.	Do.	Consulting Public Health Engineer to Government.	The provision split up among the two Controlling Officers.
(b) Poona Water Works Division.	Do.	Superintending Engineer, Deccan Irrigation Circle.	
(iii) Consulting Surveyor and his staff.	General Department.	Consulting Surveyor to Government.	
(iv) Pilgrim charges	Political and Reforms Department.	Secretary to Government, Political and Reforms Department	(1) Existing grants-in-aid to local bodies for Health Officers and Sanitary Inspectors split up into two parts— (i) for local Boards and (ii) for Municipalities and grants to Sanitary Associations and Committees into— (a) Sanitary Committees. (b) Sanitary Associations.
(v) Grants for Public Health purposes— (a) Grants to Village Sanitary Committees, grants-in-aid to Local Bodies for Village Water Supply and to Local Boards in connection with employment of Health Officers and grant to Sholapur Development Scheme.	General Department.	Commissioner in Sind and Commissioners of Divisions.	

* Excluding the grant for technical education to the Salvation Army Willingdon Boy's Home which is controlled by the Director of Industries.

(zi) Works (other than Village Water Supply Schemes prepared by the late Special Engineer, Minor Irrigation Works).	General Department.	Superintending Engineer, Central Circle.	The provisions for Controlling Officers shown separately in White Book.
Village Water Supply Schemes prepared by the late Special Engineer, Minor Irrigation Works.	Do.	Superintending Engineers of Circles concerned.	
Salsette and Ambarnath Water Supply Schemes.	Public Works Department.	Superintending Engineers, Northern Circle and Deccan Irrigation Circle respectively.	
34—Agriculture— A—Agriculture (except Agriculture in Sind).	Revenue Department.	Director of Agriculture.	
A-4—Agriculture in Sind	Do.	Chief Agricultural Officer in Sind.	
B—Veterinary charges— (i) Presidency proper— Superintendence, Subordinate Veterinary Establishment and Grants-in-aid to hospitals and dispensaries.	Do.	Director, Veterinary Services, Bombay Presidency.	
(ii) Sind— Superintendence, Subordinate Veterinary Establishment and Grants-in-aid to hospitals and dispensaries.	Do.	Commissioner in Sind.	
(iii) Bombay Veterinary College.	Do.	Director of Veterinary Services, Bombay Presidency.	
(iv) Establishment under the Glanders and Farcy Act.	Do.	Do. do.	
(v) Prizes	Do.	Commissioner in Sind.	

Head of Account and details of grant. 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
84—Agriculture—contd. C—Co-operative Credit .. D—Works	Revenue Department. Do. ..	Registrar of Co-operative Societies. Director of Agriculture (for Presidency Proper). Chief Agricultural Officer in Sind (for Sind).	Total provision split up among the two Controlling Officers.	
85—Industries— A—Industries B—Fisheries B—Fisheries (Oyster Culture).	General Department. Revenue Department. Do. ..	Director of Industries. Do. Commissioner in Sind.		
87—Miscellaneous Departments— Reserved— (i) Labour Office .. (ii) Inspection of Factories.. (iii) Inspection of Steam Boilers. (iv) Inspection of Motor Vehicles.	Political and Reforms Department. Do. .. Home Department ..	Commissioner of Labour and Director of Information. Do. Commissioner of Police (for Bombay city). Inspector General of Police (for Presidency Proper). Deputy Inspector General of Police for Sind (for Sind).		Provisions at the disposal of the Controlling Officers are shown separately in the White Book.

(e) Examinations— Civil and Military Examination Committee and Permanent Committee for Departmental Examinations. Board of Examiners for granting certificates of competency to Electrical Contractors and Wiremen.	Revenue Department.	Secretary to the Civil and Military Examination Committee and Commissioner in Sind (for examinations held at Karachi).	Total provision split up among the two Controlling Officers.
	Public Works Department.	Electrical Engineer to Government.	
(vi) Miscellaneous— Controller of Rent ..	Political and Reforms Department.	Commissioner in Sind.	
Commissioner under the Workmen's Compensation Act.	Do. ..	Commissioner for Workmen's Compensation.	
Special Commissions of Enquiry.	Do. ..	Secretary to Government, Political and Reforms Department.	
37—Miscellaneous Departments— Transferred—			
(1) Preservation and Translation of Ancient Manuscripts.	Educational Department.	Director of Public Instruction.	
(2) Provincial Statistics— Registration of Births, Deaths and Marriages.	General Department.	Secretary to Government, General Department.	
(3) Miscellaneous Departments— Backward Class Officer.	Do. ..	Backward Class Officer.	
(4) Village Improvement Scheme— Grants-in-aid— Grants-in-aid to the District Executive Committees.	Revenue Department.	Secretary to Government, Revenue Department.	

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
41—Civil Works—(Reserved and Transferred)— <i>Part I.</i> Buildings, Communications and Miscellaneous Works. Works entrusted to Local Boards. Electrical Works .. Works in connection with the Government Central Stores, Workshop and Training Centre, Dapuri. Reserve with Government ..	Public Works Department. Do. .. Do. .. Do. .. Do. ..	Superintending Engineers of Circles .. Superintending Engineers concerned .. Electrical Engineer to Government. Superintending Engineer, Central Circle. Secretary to Government, Public Works Department.	The lump provisions shown at the disposal of the Controlling Officers in the Public Works Budget Estimates by minor heads. The total provision for this purpose split up among the Superintending Engineers concerned in the Public Works Budget Estimate by minor heads.	

Discretionary Grants ..	Do.	..	Superintending Engineers of Circles, Electrical Engineer to Government, and other Officers holding discretionary grants.	The lump provisions shown at the disposal of the Controlling Officers in the Public Works Budget Estimates by minor heads.
Expenditure in England—	Do.	..	Chief Engineer to Government.	
Stores.	Do.	..	Do.	
Loss or gain by Exchange on do.	Do.	..		
<i>Part II.</i>				
Repair Grants ..	Do.	..	Superintending Engineer, Public Health . Superintending Engineers of Circles. Electrical Engineer to Government.	The lump provisions shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.
<i>Part III.</i>				
Grants for Establishment ..	Do.	..	Secretary to Government, Public Works Department. Chief Engineer in Sind. Electrical Engineer to Government. All Superintending Engineers in the Presidency proper.	The provisions shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.
<i>Part III-A.</i>				
Provision for appointments to the Indian Service of Engineers.	Public Works Department.		Secretary to Government, Public Works Department.	
Provisions for officers reverting from deputation to the Public Works Department.	Do.	..	Do.	

Part IV.

Tools and Plant Grants

Public Works Department.

Chief Engineer in Sind, Superintending Engineers of Circles, Electrical Engineer to Government.

The lump provisions shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.

Part V.

Grants-in-aid—

(a)(i) Grants to local boards for local public works, and (a) (ii) grant-in-aid to the Mahableshwar Municipality for the upkeep of roads outside the municipal limits.

General Department.

Commissioner in Sind, Commissioners of Divisions.

Total provision split up among Commissioners.

(b) Grants-in-aid to municipalities and local boards in respect of works carried out by the Public Works Department.

Do.

Superintending Engineers of Circles

Total provision split up among Superintending Engineers.

(c) Grant-in-aid to the Mahableshwar Municipality for roads within its limits.

Do.

Commissioner, Central Division

Do.

(d) Grant-in-aid to the District Local Board, Kanara, for the use of its roads by the Forest Department and to the District Local Board, Kolaba, for repairs to a section of the Chaul-Roha road.

Revenue Department.

Chief Conservator of Forests, Bombay Presidency, and the Commissioner, Southern Division.

Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
Civil Works—(Reserved and Transferred)—contd.				
(c) Rest ..	Public Works Department.	Superintending Engineers of Circles ..	Total provision split up among Superintending Engineers.	
Suspense ..	Do. ..	Do. ..	Do.	
Regrant of lapses ..	Do.	Secretary to Government, Public Works Department.		
42, Bombay Development Scheme—				
(a) Rent and taxes, sanitary, stores and revenue establishment of chawls.	Revenue Department.	Collector of Bombay ..	Provisions for the Controlling Officers shown separately in the White Book.	
(b) Land acquisition expenditure including law charges in connection with suburban schemes.	....	Collector, Bombay Suburban District.		
(c) The rest of the expenditure.	Public Works Department.	Superintending Engineer, Northern Circle.		

43, Famine— A—Famine Relief ..	Revenue ment.	Depart-	Secretary to Department.	Government,	Revenue	
B—Transfers to Famine Relief Fund.	Finance ment.	Depart-	Secretary to Department.	Government,	Finance	
45, Superannuation Allowances and Pensions.	Finance ment.	Depart-	Secretary to Department.	Government,	Finance	
45-A, Commutations of Pensions financed from ordinary revenues.	Do.	..	Do.	do.		
46, Stationery and Printing— (Reserved and Transferred) except (i) to (v) mentioned below—	General Department		Superintendent, Government Printing and Stationery.			
(i) Alienation Department Press.	Revenue ment.	Depart-	Commissioner, Central Division.			
(ii) Press of the Commis- sioner in Sind.	General Department.		Commissioner in Sind.			
(iii) Printing at Private Presses (Land Revenue & General Administration).	Revenue ment.	Depart-	Secretary to Government, Revenue Department.			
(iv) Printing at Private Presses—Administration of Justice.	Home Department ..		District Judge, Ahmedabad.			
47, Miscellaneous—(Reserved)— A—Cost of Books and Periodicals.	Home Department ..		Secretary to Government, Department.	Home		
B—Donations for Charitable purposes— Charges for interring paupers, maintenance of destitute persons and other items.	Do.	..	Commissioner in Sind. Commissioners of Divisions. Commissioner of Police, Bombay.	The total provisions for the items "Charges for interring paupers", "Maintenance of desti- tute persons" and "Other items" split up among the Controlling Officers concerned.		

C—Charges on account of Vagrants— (1) Government Workhouse (Female). (2) Other Vagrant charges ..	Home Department .. Do. ..	} Secretary to Government, Home Department.	The total provisions under "Rates and Taxes" and "Cattle Pounds" split up among the Controlling Officers concerned.
D—Rewards for destruction of wild animals.	Political and Reforms Department.		
E—Petty Establishments— (1) Expenditure in connection with Local Assigned Revenues.	Revenue Department General Department.	} Commissioners of Divisions, and Collector of Bombay and Bombay Suburban District.	
(2) Tobacco Establishment— (a) Presidency proper, including Bombay City. (b) Sind	Revenue Department Do. ..			Commissioner of Excise. Commissioner in Sind.
F—Special Commissions of Enquiry.	Department of the Secretariat concerned.	Secretary to Government, Finance Department.	
G—Irrecoverable temporary loans written off.	Finance Department.	Secretary to Government, Finance Department.	
H—Rents, Rates and Taxes ..	Home Department ..	} Secretary to Government, Home Department (for rent of wireless sets at Ahmedabad and Nasik). Secretary to Government, Revenue Department (for rent of trunk telephone line between Bombay and Poona).	
	Revenue Department		
I—Contributions— Guarantee for taluka headquarters telegraph lines. Reimbursement to the Posts and Telegraphs Department for concessional rates on Foreign State Telegrams.	Revenue Department Do. ..	Secretary to Government, Revenue Department. Do. do.	

Head of Account and Details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
47, Miscellaneous—(Reserved)— contd. I—Contributions—contd. Grant-in-aid to the Working Men's Hostel. Ports Fund Guarantee to the Railway Board for loss in working the Sind Left Bank Feeder Railway. J—Miscellaneous Compensa- tions. K—Miscellaneous and Unfore- seen charges— (ii) Other Unforeseen charges (ii) Petty Freight on Govern- ment stores. (iii) Reserve with Govern- ment.	Home Department .. Revenue Department Public Works Depart- ment. Revenue Department Administrative Department of the Secretariat con- cerned. Political and Reforms Department. Finance Department.	Secretary to Government, Home Depart- ment. Secretary to Government, Revenue Department. Secretary to Government, Public Works Department. Secretary to Government, Revenue Department. The Secretary of the Department at whose instance the grant is included. Secretary to Government, Political and Reforms Department. Secretary to Government, Finance Depart- ment.		

M—Miscellaneous charges—	Durbar			
(a) Miscellaneous charges.	Durbar	Revenue Department	Secretary to Government, Revenue Department.	} The total provision under "Miscellaneous Durbar charges" divided between the three officers.
(b) Establishment of Agent for Sardars in Deccan and expenditure relating to Sardars' Durbar.		Political and Reforms Department.	Agent for the Sardars in Deccan ..	
(c) Toshakhana charges ..		Do. ..	Secretary to Government, Political and Reforms Department.	
N—Charges in connection with Electricity Duty.		Revenue Department	Commissioners of Divisions and Commissioner in Sind.	
47, Miscellaneous—(Transferred)—				
F—Special Commissions of Enquiry.		Department of the Secretariat concerned.	Secretary to Government, Finance Department.	
H—Rents, Rates and Taxes ..		General Department.	Secretary to Government, General Department.	
I—Contributions—				
(a) Grant-in-aid to certain institutions in Poona in connection with water supplied from the Poona Cantonment Water Works.		Public Works Department.	Superintending Engineer, Deccan Irrigation Circle.	
(b) Grant-in-aid towards the maintenance of the University Garden and the Tower Clock in the compound of the University Buildings, Bombay.		Do. ..	Superintending Engineer, Northern Circle.	

Head of Account and Details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
7, Miscellaneous—(Transferred)— contd. I—Contributions—<i>contd.</i> (c) Grants-in-aid to certain charitable and religious institutions in connection with the Salsette Water Supply Scheme. (d) Grants-in-aid to certain charitable and religious institutions in connection with the Ambernath Water Supply Scheme. (e) Grants to the Bombay and Karachi Municipalities to- wards the cost of their lethal chambers. (f) Grant to the District Local Board, Kanara, in lieu of (Ghur Targi) house- rent. (g) Grants to District Bene- volent Society, and Help- less Beggars' Relief Com- mittee. (h) Grants other than those at (a) to (g) above.	Public Works Depart- ment. Do. .. Home Department .. Revenue Department General Department. Do. ..	Superintending Engineer, Northern Circle. Superintending Engineer, Deccan Irriga- tion Circle. Secretary to Government, Home Depart- ment. Commissioner, S. D. Secretary to Government, General Department. Commissioners of Divisions and Commis- sioner in Sind.		

K—Miscellaneous and Unforeseen charges— Reserve at the disposal of Finance Department.	Finance Department.	Secretary to Government, Finance Department.	
L—Miscellaneous charges for the treatment of patients at the Pasteur Institute.	General Department.	Secretary to Government, General Department.	
51-A. Miscellaneous Adjustments between the Central and Provincial Government.	Department of the Secretariat as occasion demands.	Secretary to Government, Finance Department.	
52, Extraordinary charges ..	Finance Department.	Secretary to Government, Finance Department.	
52-A, Capital Outlay on Forests ..	Revenue Department	Chief Conservator of Forests.	
55, Construction of Irrigation Works— PART I.			
Provision for works and suspense in connection with the Lloyd Barrage and Canals Construction Project (except expenditure in England).	Public Works Department.	Chief Engineer in Sind.	
Provision for other works in Sind and Deccan and Gujarat.	Do. ..	Superintending Engineers of Circles ..	Provisions shown by Circles in Public Works Budget Estimates.
Expenditure in England on Stores	Do. ..	Chief Engineer to Government.	
Loss or Gain by Exchange on Stores.	Do. ..	Do.	
Reserve with Government ..	Do. ..	Do.	
Provision for grant of lapses in the previous year.	Do. ..	Do.	
Interest on capital outlay on Lloyd Barrage and Canals Construction.	Do. ..	Secretary to Government, Finance Department.	

Head of Account and Details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
PART III. Revenue Officer and his establishment. Expenditure in England .. Special Temporary Establishment. 56-A, Capital Outlay on Improvements on Public Health. 59, Bombay Development Scheme— (a) Law charges relating to land acquisition appeals. (b) Rest of the expenditure..	Public Works Department. Do. .. Do. .. General Department. Revenue Department. Public Works Department.	Revenue Officer, Lloyd Barrage and Canals Construction. Chief Engineer to Government. Chief Engineer in Sind and the Superintending Engineers of Circles in the Presidency concerned. .. Superintending Engineer, Deccan Irrigation Circle. Collector of Bombay Superintending Engineer, Northern Circle.	The provisions shown at the disposal of the Controlling Officers in Public Works Budget Estimates. The provisions shown at the disposal of the Controlling Officers.	

60—Civil Works not charged to Revenue—

Buildings, Communications and Miscellaneous Works...

Public Works Department.

Superintending Engineers of Circles ..

The lump provisions shown at the disposal of the controlling officers in Public Works Budget Estimates by minor heads.

Electrical Works ..

Do.

Electrical Engineer to Government.

Regrant of lapses ..

Do.

Secretary to Government, Public Works Department.

60A—Other Provincial Works not charged to Revenue (Reserved).

Revenue Department (at present).

Commissioner in Sind (at present) ..

....

60B—Payment of commuted value of pensions.

Finance Department.

Secretary to Government, Finance Department.

61—Payments to Retrenched personnel.

Do.

Do. do.

Debt Heads excluding (1) to (5) below—

Do.

Do. do.

(1) Deposits of Depreciation Fund of Government Presses.

General Department.

Secretary to Government, General Department.

(2) Deposits of Depreciation Reserves of Nasik Distillery.

Revenue Department

Secretary to Government, Revenue Department.

(3) Subventions from Central Road Development Account.

Public Works Department.

Secretary to Government, Public Works Department.

(4) Civil Deposits—Grants made by the Imperial Council of Agricultural Research and by the Indian Central Cotton Committee.

Revenue Department

Secretary to Government, Revenue Department.

(5) Civil Deposits—Deposit Account of Receipts under the Public Conveyances Act.

Home Department ..

Inspector General of Police (for Presidency except Bombay City).
Commissioner of Police, Bombay (for Bombay City).
Deputy Inspector General of Police for Sind.

Orders for the control of expenditure will issue from time to time as occasion arises.

Head of Account and Details of grant.	Secretariat Department responsible for the Demand.	Authority responsible for watching the progress of expenditure against appropriation	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
Expenditure in England—(Charged to Revenue)— (i) Under the control of the Secretary of State for India. (ii) Under the control of the High Commissioner for India. (iii) Exchange on items (i) and (ii) above.	Revenue Department. General Department. Educational Department. Home Department. Public Works Department. Finance Department. All Departments of Secretariat. Do.	Accountant General, India Office. Chief Accounting Officer to the High Commissioner for India. Secretary to Government, Finance Department.		

STATEMENT B.

List of Authorities responsible for watching the progress of expenditure under Refunds of Revenue.

Head of Account and Details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements made in the White Books (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
V—Land Revenue—deduct Refunds— Land Revenue Receipts including Recoveries on account of charges relating to City Survey, Pot Hissa Survey and boundary marks repairs. Recoveries on account of Survey and Settlement charges.	Revenue Department	Commissioner in Sind. Commissioners of Divisions. Collector, Bombay Suburban District. Collector of Bombay. Senior Superintendent of Land Records, Southern Circle.	The provision split up under the detailed heads shown in column 1 and among the Commissioners and the Collectors.	
VI—Excise—deduct Refunds— Excise receipts in the Presidency proper. Excise receipts in Sind ..	Do. ..	Commissioner of Excise. Commissioner in Sind.	The provision split up under the detailed heads shown in column 1.	
VII—Stamps—deduct Refunds ..	Do. ..	Secretary, Revenue Department.	....	With the assistance of figures obtained from the Accountant General. Do.
VIII—Forests—deduct Refunds.	Do. ..	Chief Conservator of Forests.		
IX—Registration—deduct Refunds.	Do.	Inspector General of Registration.		
IXA—Scheduled Taxes—deduct Refunds.	Do. ..	Secretary, Revenue Department ..	....	

Head of Account and Details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept, and XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—deduct Refunds.	Public Works Department.	Superintending Engineers of Circles ..	The lump provisions shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.	
XVI—Interest—deduct Refunds ..	Finance Department.	Secretary to Government, Finance Department.	....	With the assistance of figures obtained from the Accountant General.
XVII—Administration of Justice—deduct Refunds.	Home Department ..	Secretary to Government, Home Department.	....	Do.
XVIII—Jails and Convict Settlements—deduct Refunds— Jails Receipts .. Receipts on account of Criminal Tribes Settlements ..	Home Department ..	Inspector General of Prisons .. Backward Class Officer.	The provision split up under the detailed heads shown in column 1.	

XIX—Police—deduct Refunds—	Do.	..	Inspector General of Police ..	Do.	..
District Police Receipts ..			Deputy Inspector General of Police for Sind.		
Sind Police Receipts ..			Commissioner of Police.		
Presidency Police Receipts ..					
XXI—Education— (Transferred)	Educational Department.				
—deduct Refunds—					
All receipts excluding those for School of Art.			Director of Public Instruction ..	Do.	
Receipts for School of Art ..			Director, Sir J. J. School of Art.		
XXII—Medical— (Transferred)	General Department.				
deduct Refunds.			Surgeon General with the Government of Bombay.		
XXIII—Public Health—deduct Refunds—	Do.	..			
Vaccine Institute, etc. ..			Director of Public Health.		
Haffkine Institute ..			Surgeon General with the Government of Bombay.		
Contributions for Sanitary Projects			Superintending Engineer, Central Circle.		
XXIV—Agriculture—deduct Refunds—	Revenue Department.			Do.	
Agricultural Receipts in Presidency.			Director of Agriculture.		
Agricultural Receipts in Sind.			Chief Agricultural Officer in Sind.		
Veterinary Receipts in Presidency proper and in Veterinary College.			Director, Veterinary Services, Bombay Presidency.		
Veterinary Receipts in Sind.			Commissioner in Sind.		
Co-operative Credit ..			Registrar of Co-operative Societies.		

The provision split up under the detailed heads shown in column 1.

Head of Account and Details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
XXVI—Miscellaneous Departments (Reserved)—deduct Refunds— Inspection of Motor Vehicles.	Home Department.	Commissioner of Police, Bombay. Inspector General of Police. Deputy Inspector General of Police for Sind.	The provision split up under the detailed heads in column 1 and among the Controlling Officers in column 3.	
Inspection of Smoke Nuisance.	Political and Reforms Department.	Commissioner of Labour and Director of Information.		
Examinations— (i) Departmental and Civil and Military examinations held in Bombay.	Revenue Department	Secretary to the Civil and Military Examination Committee and the Permanent Committee for departmental examinations. Commissioner in Sind.		
(ii) Departmental and Civil and Military examinations held in Karachi. (iii) Examination regarding grant of competency certificate to Electrical contractors and wiremen.	Public Works Department.	Electrical Engineer to Government.		
XXX—Civil Works—deduct Refunds.	Public Works Department.	Superintending Engineers of Circles so far as provision is distributed among them. Chief Engineer to Government.		

XXXI—Bombay Development Scheme—deduct Refunds—				
Rents from Chawls ..	Revenue Department	Collector of Bombay.		
Other Receipts ..	Public Works Department.	Superintending Engineer, Northern Circle.		
XXXIII—Receipts in aid of Superannuation—deduct Refunds.	Finance Department.	Secretary to Government, Finance Department.	....	With the assistance of figures obtained from the Accountant General.
XXXIV—Stationery and Printing—deduct Refunds—				
Commissioner in Sind's Press.	General Department.	Commissioner in Sind.	The provision split up under the detailed heads in column 1 and among the Controlling Officers in column 3.	
Other Receipts ..	Do. ..	Superintendent, Government Printing and Stationery.		
XXXV—Miscellaneous (Reserved)—deduct Refunds—				
Unclaimed Deposits and fees for Government Audit.	Finance Department.	Secretary to Government, Finance Department.	....	With the assistance of figures obtained from the Accountant General.
XXXV—Miscellaneous (Transferred)—deduct Refunds—Contributions and Rents, Rates and Taxes				
	General Department.	Secretary to Government, General Department.	....	Do.
XL—Extraordinary Receipts—deduct Refunds.	Revenue Department.	Commissioner in Sind, Commissioners of Divisions and Collector of Bombay and Bombay Suburban District.	The provision split up among the officers mentioned in column 3.	

APPENDIX 15.

[See Fin. R. 294 (a)—clause VII.]

By Government Resolution No. 592, dated the 21st August 1923, Government in the Finance Department, have directed that when a Government servant applies for the grant of an advance for the purchase or building of a house the applicant's title should be examined by the Law Officers of Government before the advance is paid. References are accordingly received from time to time from the several Departments of the Secretariat regarding the title of the applicant to the house proposed to be purchased or built but the information supplied is usually insufficient for a thorough investigation of the title. The following instructions will, it is hoped, serve to show the nature of the information required :—

1. In order to show the title of the applicant the following documents and information should, as far as possible, be furnished :—

(i) Documents of title under which the applicant acquired the property.

(ii) Documents of title and other evidence showing the undisturbed possession of the vendor or donor or other person from whom the applicant acquired the property, or of the predecessors in title, for a period of at least 12 years prior to the date of the acquisition of the property by the applicant.

(iii) Duly certified copies of all registered documents which cannot for sufficient reason be produced.

(iv) Evidence that those who on the documents produced dealt with the property were adult and competent to confer a title, *e.g.*, as a sole owner, or as a manager of a Hindu joint family, or as a Hindu widow, alienating for a specific purpose allowed by law.

(v) Evidence that there are no encumbrances on the property, and a statement that the village record-of-rights and the indexes of the village Registrars', Sub-Registrars' and District Registrars' records relative to the property in question have been examined for 12 years prior to the acquisition by the applicant.

(vi) A certified copy of any relevant entries in the Cantonment, Municipal, or Village records, or in the village record-of-rights, or Register of Mutations, relating to the land.

(vii) Original receipts for any assessment or taxes paid in respect of the property.

(viii) A correct description of the property, its survey numbers and boundaries and a map showing it and the adjoining properties and the position of any buildings on it.

2. It is also desirable that a site plan countersigned by an officer of Government and clearly showing the dimensions and boundaries of the property should accompany the papers.

3. Translations of documents should also be furnished in all cases where the documents are in the vernaculars.

APPENDIX 16.

(See Fin. R. 40-A.)

RULES REGARDING THE DESTRUCTION OF ACCOUNTS RECORDS IN
OFFICES RENDERING ACCOUNTS TO AUDIT OFFICES.

The destruction of records (including correspondence) connected with accounts is governed by the following main rules, and the subjoined subsidiary rules :—

- (a) The following should on no account be destroyed :—
- (i) Records connected with expenditure which is within the statute of limitation.
 - (ii) Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.
 - (iii) Records connected with claims to service and personal matters affecting persons in the service.
 - (iv) Orders and sanctions of permanent character, until revised.
- (b) The following should be preserved for not less than the periods specified against them :—

Description of Records.	Period of preservation.	Years.
Annual establishment return (Books of establishment)	35	
Register of contingent expenditure ..	5	
Detailed budget estimates of an office	5	
Travelling allowance bills and acquittance rolls relating thereto ..	3	
Service books	5	after death or retirement whichever is earlier.
Leave accounts of non-gazetted		
Government servants	3	after death or retirement.
Cases in which invalid pensions have been sanctioned	25	
Other pension cases	5	after retirement.
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures ..	2	
Mortality return of pensioners ..	5	

Description of Records.	Period of preservation Years.
Pay bills, and Acquittance Rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted and no service books are maintained.	35
Pay bills of other classes of Government servants and Acquittance Rolls for pay and allowance (other than travelling allowance) when maintained separately (see Notes 1 and 2 below)	6

Note 1.—Establishment pay bills and Acquittance Rolls up to and for the year 1928 should continue to be preserved for a period of 35 years. In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to Articles 370 and 371 of the Civil Service Regulations or clauses (1) and (2) of B. C. S. Rule 240, as the case may be, with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

Note 2.—Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books.

Note 3.—The periods of preservation of account records in Public Works Offices are prescribed separately in Appendix 5 to the Bombay Public Works Department Manual, 1929.

- (c) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records only as properly appertain to the accounts audited by the Indian Audit Department for the destruction of which no specific provision exists in the rules, should be forwarded to the Principal Auditor, for his concurrence in their destruction before the destruction is ordered by the Head of Department.

*Subsidiary rules and instructions regarding the destruction of Accounts
Records in offices rendering accounts to audit offices.*

(a) The following records should be preserved for not less than the periods specified against them in the subjoined list.

(b) The periods prescribed should be reckoned from the completion of the case or (for files of periodical or occasional reports or returns) from the time when (the old registers being full or completed) a new one is started after bringing forward the live entries.

(c) Where specific provision does not exist for any paper in the following list, the treatment and period of preservation should be determined with reference to analogous papers in the list. But doubtful cases should be referred to the Principal Auditor for elucidation.

(d) Whenever a subject is mentioned such as fixation of contract grant, it must always be understood that the phrase "Papers or correspondence relating to" is prefixed.

Serial No.	Description of records.	Period of preservation in years.	Remarks.
<i>General Administration.</i>			
1	Account papers of expenditure in connection with elections.	1	
2	Return of election expenses, Legislative Council, District Local Board, etc.	1	
3	Inspection memoranda issued for guidance of inspected office.	30 or till superseded or included in a manual.	
4	Errors for correction and explanation called for on inspection by the Accountant General and other officers.	5	
5	Discussions as to forms of accounts and returns.	30 or till included in a manual.	
6	Application for copies or searches of ledgers and day book.	5	
7	Receipt books, Treasury receipts for comparing fees and cost of paper, money orders and V.P.P. vouchers.	1	
8	Accounts of service stamps including telegrams.	5	
9	Consolidated abstract of accounts of service stamps including telegrams.	5	
10	Indents and all papers about supply of service stamps.	1	
10-A	Government resolutions in all Departments.	Permanent.	
<i>Accounts, Dead Stock and Stationery.</i>			
11	Dead Stock articles	5	When the register is full, check and carry forward all live entries to a new register. Enter in register with sufficient particulars.
12	Correspondence relating to sale, loss or written off dead stock.	5	
13	Correspondence relating to purchase or transfer of dead stock, sanctions, allotments, etc.	1	
14	Statement of expenditure on imported stores.	5 If not blank.	
15	Annual report on dead stock ..	1	
16	Model indent for stationery and forms.	Permanent.	
17	Stationery and forms, receipts issue and balance registers.	5	
18	Indent for stores, stationery and forms, woollens, etc.	5	
19	Accounts of expenditure of fixed contingencies.	5	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
	<i>Accounts, Dead Stock and Stationery</i> —contd.		
20	Office copies of detailed or abstract bills.	5	
21	Vouchers if not sent with the bill ..	5	
22	Memoranda of bills submitted to the superior officer for consolidation.	1	
23	Unofficial deposit register for undischarged pay and allowances, etc.	5	
24	Receipt book for deposit of Bhatta for witnesses, etc.	1	
25	Receipt book for payments of Bhatta and refunds of surplus.	1	
26	Day book or ledger of Bhatta and refunds of surplus.	5	
27	Solvency certificates received ..	1	
28	Enquiries as to solvency and register of certificates issued.	5	
	<i>Agriculture.</i>		
29	Half-yearly statement of loans to Co-operative Credit Societies.	1	
30	Boring bills issued for works completed and correspondence in connection therewith.	3	after recovery and local audit.
	<i>Cash Allowances.</i>		
31	Register of printed lists of cash alienations.	Permanent.	
32	Office copies of monthly consolidated alteration statements.	9	
33	Register of sanctioned alterations ..	Permanent.	
	<i>Boundary Marks.</i>		
34	Accounts about expenditure and recoveries.	5	
35	Half-yearly statement of advances and recoveries.	5	
	<i>Civil Law.</i>		
36	Register of dues under decrees ..	5	
37	Register of court fees and pauper costs for recovery.	5	
	<i>Court of Wards and Minors.</i>		
38	Government or inter-estate loans ..	Till the estate is re-troceded and then hand over to the ward.	
39	Levy of management and audit fees ..	5	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
	<i>Education (Not under Local Fund or Municipal control).</i>		
40	Grants for Boarding Houses ..	Recurring—Permanent; Non-recurring— 3 years.	
41	Deleted.		
	<i>Establishment.</i>		
42	Discussions and orders about strength of fixed establishment, scales of pay, fixed travelling allowance, etc.	30	
43	Entertainment of temporary establishment including foreign service.	30	
44	Account books of fees for measurement or other such work.	5	
45	Refunds of fees over-collected ..	5	
46	Register of process fees recovered in stamps in support of temporary process serving establishment.	5	
47	Appointments, postings, transfers, promotions including increment certificates and crossing efficiency bars, reversions, etc.	Note in service book and then one year.	
48	Travelling Allowance Bills and correspondence thereon.	3	
49	Charge reports.	1	
50	Permission to accept outside work or remuneration.	5	
51	Security bonds	So long as in force, then 5 years.	
52	Annual reports of solvency of sureties..	1	
53	Alleged defalcations, misconduct, fines, reductions of all classes of officers..	Summarise into service book and then one year.	
54	Recovery of defalcated sums ..	5	
55	Transfer to foreign service ..	30	
56	Loans of Government servants to Railway, Municipality or other bodies.	5	Enter facts in service books.
57	Transfers to Court of Wards by Collectors.	5	Enter facts in service books.
58	Dismissals, invalidings and resignations, discharge on reduction, etc.	5	
59	Increment certificates	6	
60	Efficiency bars	3	
	<i>Pay and Allowances.</i>		
61	Eligibility and condition of subscription to General Provident Fund and nomination of beneficiaries.	5	
62	Sanction to advances for tentage, house building, motors, ponies, cycles, etc. Advances on transfer.	5	
63	Sanction to advances from General Provident Fund.	3	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
<i>Pay and Allowances—contd.</i>			
64	Indent for peons' clothing and papers relating to its periodical supply.	5	This applies to pay bills already in the record room.
65	Register of clothing issued	5	
66	Plague allowances for hutting, etc. ..	5	
67	Papers relating to allowances, tentage, conveyance, house rent, compensation and the like.	5	
68	Abstract of pay and fixed contingencies of talathis and their acquittance rolls.	5	
69	Office copies of Memoranda sent to Huzur for consolidation into pay bills.	1	
70	Office copies of pay bills of any pensionable establishment with acquittance rolls.	30	
71	Office copies of pay bills or muster rolls of temporary establishment or non-pensionable establishment.	5	
72	Honoraria, rewards and deputation allowances for special work.	5	
73	Last pay certificate	1	
74	Leave of all kinds except casual leave..	Enter in service book and then one year.	
75	Casual leave register and all papers thereabout.	1	
76	Notice of attachments of salary by Civil Courts.	Current till satisfied and then one year.	
77	Recovery from Courts of Bhatta of Government servants	1 year after credit into Treasury.	
78	Individual correspondence and applications about the officers attaining the age of superannuation.	1	
79	Annual statement of officers attaining the age of superannuation.	5	
<i>Pensions.</i>			
80	Pension and gratuities refused	5	
81	Grant of pension and verification of service and all other preliminary papers.	5	
82	Gratuities whether granted or refused..	5	
83	Extraordinary pensions	5	
84	Cases in which invalid pensions have been sanctioned.	25	
85	Commutation of pensions	5	
86	Correspondence relating to heirs of deceased pensioners.	5	
87	Commutation agreements	Till fulfilled.	
<i>Factories and Boilers.</i>			
88	Collections of fees for inspection of Boilers.	1	
<i>Famine.</i>			
89	Stock registers	30 years after close of famine.	
90	Famine expenditure	Permanent.	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
	<i>Forest.</i>		
91	Record of sanctioned work (Form 37)...	Permanent.	Sale depots where records are kept are considered to be Range offices.
92	Register of fellings, register showing preparation of sleepers, progress report of departmental work, progress report of sleeper operations, register of receipts in depots (forms Nos. 5, 5-A and 7) and of disposals from depots (forms 6 and 8).	10	
93	Reports of stock taking in depots ..	2	
94	Correspondence regarding revenue defaulters and other papers relating to levy of fees and interest and recovery of outstandings and advances.	6 years after recovery of the amount.	
95	Papers relating to timber, tools, plant, outstandings of revenue and advances, etc. written off from the accounts.	2	
96	Papers including bills, relating to supply of forest produce to Government Departments, Local Boards, Municipalities, Railway Cos., other Public Departments and private persons.	6	
97	Return of receipts and issues of timber and other produce in depots, return showing details of Forest produce credited in form No. 8 for which contractors are paid, return of forest produce removed by right privilege holders, return of forest produce seized and disposed of (forms 9, 9-A, 10 and 17).	3	
98	Account showing outstandings on account of revenue received in advance.	2 after recovery.	
99	Annual budget estimates, summaries of revenue and expenditure, returns of capital expenditure, rates of various operations, rents and taxes.	5	
100	Bill and receipt books (forms Nos. 13 and 14).	5	
101	Register of stores, tools and plant and register of books and maps.	1 after new book is prepared.	
102	Applications for cheque books (form No. 25-A), abstracts of contractors and disbursers' ledger (form 34).	2	
103	Monthly cash account (form No. 25) ..	15	
104	Register of cheques	3	
105	Schedule of remittances to treasuries (form 36), objection statements including audit letters with explanation.	5	
106	Register of revenue and expenditure in each forest unit (form 36), cash book (form 24), contractors and disbursers' ledger (form 33).	25	
107	Correspondence regarding expenditure on account of survey demarcation, boundary marks, working plans, plantations, fire protections and other operations, plague allowances and grain compensation.	3	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
	<i>Forest—contd.</i>		
108	Monthly classified abstracts of receipts and expenditure (form 35).	15	In the Conservator's office the divisional abstracts should be kept for three years.
109	Agreements, deeds, security bonds, powers of attorney, etc. taken from contractors and others and papers relating to the solvency of their security and correspondence regarding extensions and other matters affecting the contracts.	6 years after completion of contract.	
110	(a) Pay bills and acquittance rolls, where these are maintained separately, of Government servants for whom no establishment returns are submitted and no service books are maintained.	35	Before any pay bills are destroyed, the periods of temporary and officiating services as recorded in the service books of the Government servants concerned should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books.
	(b) Pay bills, acquittance rolls for pay and allowances (other than Travelling Allowance) where these are maintained separately, for Government servants for whom establishment returns are submitted and service books are kept up to and for the year 1928.	35	
	(c) Pay bills and acquittance rolls for pay and allowances (other than Travelling Allowance) where these are maintained separately, of Government servants for whom establishment returns are submitted and service books are kept from the year 1929.	6	
111	Distribution statements of office and projective establishments with absentee statements and returns of changes.	35	
112	Correspondence regarding buildings, roads, bridges and other works, completion certificates of the same.	6	after the bills are passed.
113	Plans, estimates of buildings, bridges and wells.	40	
114	Papers and returns of annual and special repairs of forest buildings, roads, bridges and other works.	1	
115	Memoranda of inspection of Divisional Range and Round offices, depôts and Nakas and papers connected therewith.	3	
116	Government Circular orders and Accountant General's, Conservator's and Divisional Forest Officer's Circular orders of unimportant or temporary nature.	2	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
	<i>Land Acquisition.</i>		
117	Award statements and supplementary awards on appeal.	Permanent.	
118	Cheque counterfoils and all papers relating to payment.	1 after completion of acquisition.	
119	Papers relating to payment into Courts or into deposits.	1 after completion of acquisition.	
120	Correspondence about handing over possession, removal of structure, etc.	5	
	<i>Local Boards.</i>		
121	Intimations by Collectors of estimated revenue.	1	
122	Budgetted distribution of estimated revenue between District Local Board and Taluka Local Boards.	5	
123	Intimation of actual revenue from cesses and assigned heads.	5	
124	Payment of cess on Excise revenue ..	30	
125	Overdrawal of balance from Government Treasury.	5	
126	Expenditure on treatment of rabid patients.	5	
127	Audit of Government grant for communications, water supply, etc.	30	
128	Special loans of Sub-Assistant Surgeons for epidemics, etc.	5	
129	Government grant to be paid in respect of Local Board Engineer and other establishment.	30	
130	Government loans to District Local Boards.	30	
131	Government grants under Primary Education Act.	5	
	<i>Magisterial.</i>		
132	Fine statements	5	
133	Register of fines	5	
134	Papers relating to recovery of cost of establishment of Bench and Honorary Magistrates.	5	
	<i>Medical.</i>		
135	Stock account and Ledger of sale proceeds of quinine treatments.	5	
136	Contributions from Local Boards to Pasteur Institutions, Infectious Diseases Hospitals, etc.	5	
137	Collection of funds for Hospitals, Nursing Associations, etc.	5	
138	Fixation of Government grants to dispensaries.	5	
139	Institutions of Fair Funds ..	30	
140	Accounts and details of institutions of Fair Funds.	5	
	Recoveries due from Local Bodies on account of medical supplies, etc.	5	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
	<i>Military Cantonments.</i>		
142	Acquisition or disposal of lands ..	Permanent.	
	<i>Military.</i>		
143	Claims for pensions by heirs of soldiers and followers.	30	
144	Payment of assets of soldiers, etc. ..	5	
	<i>Miscellaneous—Ecclesiastical.</i>		
145	Maintenance of Cemeteries and Churches.	30	
146	Register of endowments for tombs ..	Permanent.	
147	Correspondence subsidiary to tombs ..	5	
	<i>Municipal.</i>		
148	Recovery of arrears of defunct Municipalities.	5	
149	Discussions as to liability for expenditure in Medical, Sanitary and Public Works matters.	30	
150	Grants-in-aid	5	
151	Recovery of audit fees, lunatic charges, etc.	5	
152	Liability of Government buildings to Municipal Taxes.	The Executive Engineer should record decision.	
	<i>Police.</i>		
153	Recoveries on account of punitive police.	5	
154	Petty repairs to Police lines ..	3	
155	Enhanced fees to Public Prosecutors ..	5	
	<i>Public Works.</i>		
156	Allotment of funds for chavdis ..	1	
157	Ledger of contributions and expenditure by villagers.	30	
158	Monthly statement of recoveries of rent due sent by Executive Engineer.	2	
159	Certificate of safety of Treasury strong room.	Till renewed.	
160	Demand statement of irrigation revenue.	5	
161	Office copies of canal returns ..	30	
162	Bills of remuneration for collecting revenue.	5	
163	Assessment and collection of cost of repairs.	5	
164	Classification of Tanks ..	Permanent.	
165	Estimates for minor works ..	Keep on current file till executed or rejected, then destroy.	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
<i>Stamps and Opium.</i>			
166	Indents and invoices and subsidiary papers.	1	
167	Issue book of stamps sold by vendors..	30	
168	Day book of stamp vendors	5	
169	Stock accounts of all kinds including discount book.	5	
170	Office copies of discount vouchers ..	1	
171	Monthly abstract of stock and sales ..	1	
172	Refund of spoilt, etc., stamps ..	1	
173	Counterfoils of receipts for stamps ..	1	
174	Exchange of stamps	1	
175	Register of refunds	5	
176	Advices of certificates issued by Civil Courts for refund.	1	
177	Stock account of opium	5	
178	Monthly account of opium transactions	5	
<i>Tagai.</i>			
179	Register of loans paid to applicants ..	5	
180	Day book of Treasury register of recoveries.	5	
181	Ledger of individual loans and recoveries.	Current till loan is cleared off, then 5 years.	
182	Half-yearly return of collections and balances (principal and interest).	5	
183	Register of irrecoverable items written off.	30	
<i>Budgets.</i>			
184	Office copies of budget estimates with their schedules and appendices.	5	
185	All notes, information and correspondence regarding budgets from sub-offices or other branches.	1	
186	Correspondence with the Accountant General as to budgets unless ending in a general instruction or rule.	1	
187	Printed or sanctioned budgets received from the Accountant General or other officer communicating grants.	3	
188	Reappropriation correspondence, extra grants and surrenders.	1	
189	Fixation of Contract grants ..	5	
190	Register of demands (C.A.C. 24) ..	5	
191	Resource Estimates ..	1	
192	Periodical statements of expenditure under primary units under several major heads sent to Government or Controlling officers.	1	
<i>Coins, Notes and Cash Balances.</i>			
193	Register of keys and padlocks ..	One year after a new register has been opened.	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
	<i>Coins, Notes and Cash Balances—contd.</i>		
194	Indents for small coin, copper, notes ..	5	
195	Register of cash remittances ..	5	
196	Remittances inside or outside district, advice notes, receipts, escorts, shroff's certificates.	1	
197	Register of uncurrent coin	3	
198	Register of cut coin	3	
199	Reports of coinage cases	1	
200	Rupee census	1	
201	Supply bills, local and foreign receipts and payment register.	3	
202	All papers subsidiary to supply bills, local and foreign receipts and payment register.	3	
203	Currency chest register	3	
204	Currency chest orders of transfer and replies, etc.	1	
205	Transaction slips and telegrams ..	Three months after the balances have been verified.	
206	Treasurer's day book and all subsidiary or Shroff's registers.	1	
207	Treasurer's balance sheet or detailed cash balance register.	3	
208	Register of contents of vaults and chests or double lock register.	3	When the registers are full, check and carry forward all live entries to a new register.
209	Register of boxes of valuables, etc., received for safe custody with all subsidiary papers.	1	Do.
210	Cash balance reports received from Gazetted Officers when sub-treasury is examined.	1	
211	Cash balance reports received from Sub-Treasuries.	1	
212	Orders issued to Gazetted Officers to count treasury balances.	1	
213	Verification by the Collector ..	1	
	<i>Receipts.</i>		
214	Chalans of all sorts	5	
215	Huzur register of V-Land Revenue ..	30	
216	All subsidiary registers of other departments, Customs, Income-tax, Salt, Excise, Stamps, Forest, Registration, Tributes from Indian States, Irrigation, XVI-Interest, Administration of Justice, Jails and Convict Settlements, Police, Education, Medical, Civil Works, Post Office, Telegraphs, Railway, Military and numerous others appearing in the form of cash account.	5	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
<i>Receipts—contd.</i>			
217	All subsidiary correspondence relating to such receipts.	2	
218	Receipt register of cash recoveries for service payments.	5	
219	Receipt register of contribution for establishment and leave.	35	
220	General Provident Fund receipts register.	5	
221	Office copies of schedules of General Provident Fund.	3	
222	Register of net proceeds of revenue assigned to Local Boards (i.e. Cattle Pound, poisons, ferry and tolls, sand and quarries, Local Fund Cess, etc.).	5	
<i>Payments.</i>			
223	Credit order of Public Works Department, Post Office, Military or other departments.	5	
224	Credit order issued to Sub-Treasuries ..	5	
225	Specimen signatures	Keep with register so long as the officer is serving.	
226	Intimation about cheque books ..	1	
227	All registers of payments for various departments.	5	
228	Final withdrawal from General Provident Fund.	6	
229	Final withdrawal from General Provident Fund by persons other than subscribers.	30	
230	Correspondence subsidiary to above.	6	
231	Vouchers of village cash allowances, Tagai payments.	5	
232	Register of interest on Trust Fund ..	5	
233	Advices regarding the above ..	5	
234	Register of enfaced Government promissory notes and stock certificates.	10	
235	Register of endorsement on Government promissory notes and stock certificates.	5	
236	Register of interest payment on Government promissory notes and stock certificates.	5	
237	Advices regarding interest payment and cancellation.	5	
238	Register of Treasury Officer's payment orders.	1	
239	Register of power of attorney, succession certificates, etc., for negotiating or drawing interest of Government securities.	30	
240	General register of refunds ..	5	
241	Refunds in all Departments ..	5	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
<i>Payments—contd.</i>			
242	Register of salaries of Gazetted officers and ditto of non-Gazetted officers.	12	
243	Salary slips and leave salary certificates	8	
244	Register of payments under assignments and compensations.	3	
245	Schedules of payments under assignments and compensations.	5	
246	Register of payments for land acquisition.	Permanent.	
247	Register of charges for collection of revenue assigned to Local Fund.	5	
248	Register of pension payment orders, Superannuation and Political pensions	6	
249	Check register of payments to Military Pensioners.	12	
250	Descriptive rolls of Military pensioners.	10	
			While alive current; thereafter to be sent to pension office in original.
251	Payment of pension arrears to heirs ..	5	
252	Old copies of pension payment orders and pension certificates renewed.	5	
253	Register of death certificates of pensioners.	5	
<i>Debt Deposit and Advances Heads.</i>			
254	Receipts for securities surrendered by the depositors when securities are returned to them.	5	
255	Opening of new personal or other deposit accounts.	30	
256	Advices and acknowledgments of Trust securities and deposits forwarded for safe custody.	5	
257	Mortgage deeds for house buildings and similar advances.		Till repaid, in safe, and thereafter one year.
258	Register of advances recoverable, both receipts and payments.	5	
259	All miscellaneous papers relating to above.	1	
260	Monthly plus minus memoranda of all advances.	5	
261	Plus and minus memoranda of chavdi funds, etc.	5	
262	Register of permanent advances ..	5	
263	Office copies of annual acknowledgments of balances of all debt and advance heads.	1	
264	Office copies of annual acknowledgments received from administrators of funds and personal accounts.	5	
265	Receipt and expenditure registers of District and other Local Funds.	30	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
	<i>Debt Deposit and Advances Heads—contd.</i>		
266	Ledger of personal and Municipal deposit accounts, receipt and expenditure.	30	
267	Receipt register of Police clothing fund.	5	
268	Receipt register of cemetery endowments.	30	
269	Public conveyance fund ledger ..	5	
270	Miscellaneous cash remittances (chiefly cost price of country liquor).	5	
271	Deposit receipt and payment registers of Revenue, Criminal and other deposits.	6	
272	Extract register sent to Huzur ..	6	
273	Office copies of clearance register of items not repaid.	5	
274	Yearly schedule of lapsed deposits ..	Permanent.	
275	Account current with the Indian States, register of receipt and payment with subsidiary papers.	5	
276	Memoranda dividing consolidated land revenue between Government and Local Boards.	5	
277	Transfer of share of Local Fund to Municipality.	5	
278	Register of cash orders issued and paid.	5	
279	Counterfoils and advices of cash orders, cheques, remittance transfer receipts and supply bills and correspondence about issue or payment.	3	
280	Issue of duplicate or renewal of cash orders, R.T.R. and supply bills.	1	
281	Register of remittance transfer receipts and supply bills issued and paid.	5	
282	Advices of R.T.R. and supply bills issued and paid.	1	
283	Discussions, applications and orders as to issue of R. T. Ra.	1	
	<i>General Accounts and Audit.</i>		
284	Day Book (Old Tal. Form I) ..	30	
285	Daily sheets of Sub-Treasuries ..	5	
286	Token register	5	
287	Bank's daily sheets	5	
288	Register of Imperial Bank deposits ..	5	
289	Accountant's daily balance sheet ..	1	
290	Objection statements from Accountant General and office copies of replies.	5	
291	Extracts of objection statements from the Accountant General, sent to and replies received thereto from other offices.	5	
292	Treasury Objection memoranda ..	5	
293	Retrenchment register ..	5	
294	Annual Review of working of treasury received from the Accountant General.	30	
295	Fraud or other attempts at fraud on treasury by public or staff including loss or theft of Government cash.	30	

Serial No.	Description of records.	Period of preservation in years.	Remarks.
<i>General Accounts and Audit—contd.</i>			
296	Account of service books, toll books, etc., kept for sale.	5	
297	Adjustment memoranda ..	5	
298	Advice slips ..	1	
299	Agreements with contractors ..	Till terms are fulfilled and thereafter two years.	
300	Application for funds from treasuries ..	1	
301	Correspondence regarding railway warrants, bills for electrical energy, etc.	1	
302	Forwarding memoranda for cheques ..	1	
303	Requisition for blank cheque and receipt books.	1	
304	Treasury and Bank pass books ..	5	
305	Treasury remittance books ..	5	
<i>Weights and Measures.</i>			
306	Account books kept by Inspectors ..	5	
307	Expenses of local bodies under section 26 of Bombay Act XV of 1932.	5	
308	Returns of Quarterly Statements of expenditure [vide section 27 (3) of Bombay Act XV of 1932].	1	
309	Levy of fees under section 27 of Bombay Act XV of 1932.	5	
310	Collection of fees ..	1	

APPENDIX 17.

**RULES FOR THE ACCOUNTING OF FEES RECEIVED BY GOVERNMENT
OFFICERS FOR WORK DONE FOR PRIVATE BODIES.**

[The following rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for private bodies or persons. They are not applicable to cases where a Government servant undertaking private work is remunerated by 'honoraria' sanctioned by a competent authority even though such remuneration may bear a definite proportion to the fees realised. In the latter case, the payments are debitable to "Allowances, Honoraria, etc."]

(i) In cases where the officer is permitted to retain the whole of the fee, he should collect it himself and the Government accounts will not be concerned.

(ii) In cases where the recoveries from the private bodies are divisible between Government and the officer concerned.

(a) If the exact amount of the fees etc. is not known beforehand, all the fees must, in the first instance, be paid into the Treasury (as far as possible by the party concerned) for credit to "Deposits" pending final settlement when the recoveries and the payments should be disposed of as in (b) below.

(b) If the exact amount of the fees etc. is known beforehand the share due to Government should be credited as revenue of the Department to which the officer belongs and the rest should go to a deposit head for disbursement to the officer on bills prescribed for repayment of Deposits.

Note.—The amounts creditable to "Deposits" will be credited to the head "Civil Deposits—Deposits of fees received by Government Officers for work done for private bodies."

Exception.—The amounts realised by Courts of Law on account of fees and travelling allowance of officers of the Public Health Department, when called upon to give evidence on behalf of private firms and individuals, should in the first instance be credited to "Deposits" of the Court concerned and after paying the officers concerned the amount due to them the balance should be credited to the head "XVII—Administration of Justice" in accordance with the principle of Article 181 (1) of the Audit Code, Volume I.

(iii) The Government servant concerned should prepare his bill for fees for work on behalf of private bodies, specifying therein the authority sanctioning the payment of fees, and send it to the Principal Auditor through the Treasury Officer concerned, for certifying the details of the amounts credited into the Treasury by the party.

APPENDIX 18.

(See Fin. R. No. 330-A.)

RULES FOR THE EXHIBITION OF LOSSES IN THE GOVERNMENT
ACCOUNTS AND IN THE APPROPRIATION ACCOUNTS.

Section I—Rules for the guidance of the Executive officers.

I. *Budgeting*.—Provision for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made, with the special sanction of the Finance Department in each case.

II. *Report of losses*.—With the exceptions noted below, any defalcation or loss of public money, departmental revenue or receipts, stamps, opium, stores, or other property, discovered in a Government treasury or other office or department, which is under the audit of the Principal Auditor should be immediately reported to the Principal Auditor, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Principal Auditor either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, 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.

* * * * *

Exception 2.—Petty cases, that is cases involving losses not exceeding Rs. 200 each, need not be reported to the Principal Auditor unless there are, in any case, important features which merit detailed investigation and consideration.

Note 1.—Losses or deficiencies concerning buildings, lands, stores and equipment should be written off any value or commercial account that may be maintained.

Note 2.—In the case of departments where accounts have been separated from audit, a special procedure for report of losses to Accounts and Audit Officers may be prescribed by departmental authority after consultation with the Auditor General.

III. Heads of Departments should submit annually to the Principal Auditors concerned statements showing the remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year by the local authorities in exercise of the discretionary powers vested in them and which are not mandatory under a specific provision in a statute or statutory rule. For inclusion in these statements,

remissions and abandonments should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

Note 1.—A local Government may make rules defining remissions and abandonments of revenue for the purpose of this rule, and may, after consultation with its Public Accounts Committee, fix monetary limits below which individual remissions need not be included in the statements.

The Government of Bombay have, in consultation with their Public Accounts Committee, fixed Rs. 500 as the minimum monetary limit below which individual remissions need not be included in the statements.

Note 2.—Where the administrative year does not coincide with the financial year, the figures of the former may, if this prove convenient to the departmental authorities, be given in the statements.

The Government of Bombay have directed that statements showing remissions of land revenue should be furnished by the Heads of Departments concerned by the revenue year, and not by the financial year. In all other cases, the information should be supplied to the Principal Auditor by the financial year. The annual statements should be furnished to the Principal Auditor so as to reach him not later than the 15th November of the succeeding year.

* * * * *

Section II—Rules for the guidance of the Accounting and Audit officers.

A. Initial Accounts.

I. Receipts.—(a) If a claim be relinquished, it is not to be recorded on the expenditure side as a specific loss.

(b) If, however, money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the treasury and thus have passed into the Government account, it should be brought into the Government account as a receipt and then shewn on the expenditure side by record under a separate head as a loss.

Note 1.—Where losses of public money are wholly or partially met by non-issue of pay or pension and the accounting department authorisedly applies the unissued amount to meet the public claim, the resultant balance of the claim should alone be treated as a loss, the emoluments due being charged to the pertinent head of account as if they had been drawn and used by the Government servant concerned in paying the public claim.

Note 2.—The term "Government servant" used in this rule includes persons who, though not technically borne on a regular Government establishment, are duly authorised to receive money on behalf of Government.

II. Buildings, Lands, stores and equipment.—Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto must be written off the suspense heads also.

III. Cash in hand, whether in treasuries or as imprest with Government servants.—All losses or deficiencies should be recorded under separate heads in the accounts.

Note 1.—The acceptance of counterfeit coins or notes is regarded as a loss of cash.

Note 2.—Any recovery made in the course of the year in which the losses are brought to account is to be shewn by deduction from the head under which the loss is recorded. Any recovery made after the accounts of the year are closed shall be shown as an item of receipt.

IV. Irregular or unusual payments should be recorded in the accounts with general reference to the ordinary rules of classification according to the nature of the expenditure; for example, an overpayment of pay will be debited to the head "pay". Similarly, an excess payment for bricks manufactured will be debited to the work for which the bricks are used. It is only when special heads exist in the accounts for recording such charges as "compensations for damages", "irrecoverable temporary loans written off" and the like, that unusual or extraordinary payments will be separately recorded.

V. Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is recorded should contain separate descriptive heads under which such losses may be recorded.

B. Appropriation Accounts.

I. Where losses or deficiencies are recorded in the initial accounts, they will automatically appear in the Appropriation Accounts also.

II. Where losses or deficiencies are not recorded in the initial accounts, they should, if important, be mentioned in the notes under the Appropriation Accounts; provided that individual cases of losses under the main revenue heads shall not be mentioned in those notes unless the list of extra statutory remissions and abandonments of claims to revenue which is submitted to the audit officer suggests the desirability of offering general remarks on the subject.

Note.—In the case of losses of stores, the test of importance should be the *net* value after crediting any sums recovered, and not the gross value of the stores lost. Small losses by fire, or in transit, or in other circumstances beyond the control of any responsible person need not be mentioned in the account; but a heavy loss will probably lead to an increased charge and consequently a note explaining the charge may become necessary.

III. The principal types of irregularity, which should form the subject of audit comment, are mentioned in the instructions issued by the Auditor General for the preparation of the Appropriation Accounts and the Reports thereon.

* * * * *

Section III—Audit Procedure.

The submission of the returns mentioned in Rule III of section I of these rules, does not in itself connote any extension of the powers of the Audit Department for the audit of receipts. The Principal Auditor will not audit the exercise of the power of sanctioning writes-off by various authorities as indicated in the returns without a specific order under Rule 12 of the Auditor General's Rules.

APPENDIX 19.

*(See Rule 336-A.)*RULES FOR THE GUIDANCE OF LOCAL REVENUE OFFICERS IN
CONNECTION WITH THE INSPECTION OF TREASURIES AND
SUB-TREASURIES.

Section I—District Treasury.

List of points for District Treasury inspection by Collectors.

* Indicates questions to be answered only in the case of treasuries dealing with Branch Banks.

† Indicates questions which need not be answered in the case of treasuries dealing with Branch Banks.

(1) Inspection of the District Treasury by an officer of the Accounts Department will be made annually or at other times as may appear suitable considering the volume of work at the treasury, in accordance with the provisions of Articles 292 and 293 of the C. A. C. II and Article 868 of the Audit Code.

(2) Collectors will however be personally responsible for the general administration of the treasuries within their districts. The system of inspection of treasuries by officers of the audit department is not intended to relieve Collectors of their responsibility in the matter of management and inspection. Each Collector should once a year personally inspect the District Treasury at such time between the closing of accounts on the 31st July and the opening of the season in October as he may find convenient.

(3) Collector's inspection of the treasury should mainly concern itself with the following matters:—

(i) Custody of cash and Currency notes including those in the currency chest, stamp and opium.

(ii) The condition of boxes and locks.

(iii) The custody of the keys by the Treasury officers and the Treasurers.

(iv) The guarding of the treasury by the Police sentries.

(v) The security furnished by the Treasurer or shroffs, etc.

(vi) The amount of cash kept in the sole custody of the treasurer.

(vii) The custody of R. T. Rs., cheque books, etc., and

(viii) Whether the more important registers are in good order and kept up to date and the Circulars of the Accountant General, and the standing orders relating to Treasury administration, if any, are filed up to date.

(4) All instructions which the Collector may find it necessary to give, should be communicated to the Treasury Officer in an English Official Memorandum immediately on the conclusion of the inspection and at the same time, any explanation he may require should be

called for in an English Memorandum written on half margin. This should be promptly replied to by the Treasury Officer and the whole finally disposed of within three months of the date of inspection. Points requiring authoritative rulings or orders of the Commissioner or Government should be simultaneously reported to the Divisional Commissioners.

(5) The Collector should in the course of his inspection specially see that the strong room has been certified as secure and fit for use by an officer of the Public Works Department not below the rank of Executive Engineers and that the certificates and orders if any issued for the security of the room by the Superintendent of Police are hung up on the spot. He should also see that all padlocks and keys are duly entered in the register prescribed for the purpose and correctly placed in accordance with the rules.

(6) The list of questions for the treasury inspection given in Annexure I will serve as a useful guide in the work of inspection. The Collector is required to issue his own orders in respect of every omission or irregularity noticed.

Section II—Subordinate Treasuries.

Inspection of Sub-Treasuries by Collectors and Sub-Divisional Officers.

The Collector should examine every Sub-Treasury in his District at least once in two years and the Sub-Divisional Officer should examine every Sub-Treasury in his Division at least once a year.

The examination should as far as possible be made unexpectedly and not at stated periods. The attention of the Examining officers should be specially directed towards verifying the stock of stamps in addition to checking the cash in hand, and ascertaining whether the prescribed accounts are kept. The questions given in Annexure II should be answered by the Examining officer independently of various points which may attract his attention from the administration point of view. A report should be submitted by a Sub-Divisional Officer in case of his inspection of the Sub-Treasury to the Collector immediately after the examination is over. It is not necessary that Sub-Divisional Officers should answer all the questions at each inspection; they may deal with different parts in instalments, but all the questions should be examined and reported on once a year. It is better that a thorough inspection of one department of the work of the Taluka office should be made at a time than that a cursory inspection should be made of the whole office. There is no objection to a Sub-Divisional Officer using clerk from his own office to assist him in the examination of the Taluka offices.

All instructions which the Collector or Sub-Divisional Officer may find it necessary to give should be communicated to the Sub-Treasury Officers. When any point discovered in the examination requires a report or investigation or explanation more than can be obtained during

the inspection separate memos or error slips are more appropriate. The issue of such separate memos should be noted in the detailed memo of inspection.

Note.—These orders apply *mutatis mutandis* in the cash, stamp and other stock in the custody of officers who are not in charge of recognised sub-treasuries.

Yearly reports concerning all important points noted in the inspection of the subordinate treasuries in the district requiring the authoritative ruling or decision of either Commissioner or Government should be drawn up for the Calendar year and submitted to the Commissioner so as to reach him on the 20th January following. These reports should contain the following particulars arranged in tabular forms :—(1) Name of treasury, (2) Date of last proceeding examination by the Collector or Sub-Divisional Officer, (3) Date of examination in the year under report, (4) Point requiring authoritative ruling or decision with observations.

ANNEXURE I.

LIST OF QUESTIONS FOR DISTRICT TREASURY INSPECTION.

(N.B.—Questions to be examined by a Collector personally every year are printed in bold type.)

* Indicates questions to be answered only in the case of treasuries dealing with Branch Banks.

† Indicates questions which need not be answered in the case of treasuries dealing with Branch Banks.

Strong Room.

1. Are copies of the certificate of the Executive Engineer or other inspecting officer of the Public Works Department deputed by the Executive Engineer for the purpose of inspecting the strong room or of the certificate of the District Board's Engineer ordered to undertake the annual inspection in districts in which the provincial buildings have been handed over to the District Board, that the strong room is secure and fit for use and the Police Superintendent's order prescribing the position of sentries hung up in a conspicuous place within the treasury ?

(R. M. 9 (d).)

2. The certificate of the Executive Engineer or other inspecting officer of the Public Works Department or of the Engineer of the District Board will be in force for 12 months only. What is its date and is it still in force ?

(R. M. 9 (b).)

3. Are the sentries posted in accordance with the orders of the District Superintendent of Police and is the disposition of the Police sentries as laid down in the orders in your opinion, the best ?

(R. M. 9 (c).)

4. How many constables are on guard duty by day and how many by night ?

5. Are there two locks to the outer door of the strong room ? Who keeps the keys ?

(R. M. 13.)

6. Are the boxes and safes in good order ?

(R. M. 10.)

7. Are there two locks to each ?

(R. M. 10.)

8. Who keeps the keys ?

(R. M. 10.)

9. Does the strong room contain the following :—

(a) Chests containing valuables deposited for safe custody.

(b) Cash chests of other offices.

* (c) Chests to receive late Taluka remittances.

(d) Undisbursed pay, etc.

(e) Balance of permanent advance, imprest, etc.

* (f) Sum received after the Treasury is closed.

* (g) Receipts, the classification of which is not readily known.

(C. A. C. 4.)

10. Is there any bag or store of coin in the Treasury kept apart from the general balance ?

(C. A. C. 4.)

11. Is a register kept to show the several chests deposited in the Treasury under (a), (b), (c) of 9 above ?

12. Is an original entry made for each chest in this register under 9 (b) above and a separate subsidiary register kept for noting the daily deposit and return of each chest ?

13. Give a list of cash chests of other offices which are periodically placed in the strong room.

14. Has the Collector given permission in the case of every cash chest of another department kept in the strong room and have the reasons for granting the permission been communicated to the Accountant General ?

15. Is each chest sealed before being deposited ?

*16. Is an amanat (deposit) register kept for noting items (f) and (g) referred to in question 9 above ?

*17. From an examination of this amanat (deposit) register, do you find that every item of (f) in question 9 above was brought to account in full on the following working day ?

(C. A. C. 4, Note (i).)

*18. As regards item (g) in 9 above registered since last inspection, give a list of those items and the reasons for keeping each item out of account.

19. Does the Treasury Officer examine monthly the condition of boxes of jewellery, bullion and other valuables lodged in the Treasury for safe custody and record the result of such examination in the Register of boxes kept in the Treasury ?

Financial Rule 341 (G.R., F.D., 2971 of 12th February 1924).

*20. What was the amount of cash, notes and stamps under single lock on the night before the inspection ?

(R. M. 13.)

*21. Is a separate register maintained for recording the deposit of taluka remittances which arrive too late to be credited in the accounts of the day of arrival or which arrive on a Sunday or holiday ?

(R. M. 14 (7).)

22. Are there any entries in the register : If so were the remittances credited on the next day the office opened ?

Pad Locks.

23. Are the rules prescribed for safe custody of the duplicates of the keys of the locks used in the Treasury and in the Imperial Bank duly observed ?

(Financial Rule 341 (d) and (R. M. 12.)

24. Is a register of all padlocks and keys belonging to the District and Sub-Treasuries kept in the strong room and if so is it properly maintained (separate pages being given for the latter) ?

(R. M. 12.)

25. Are separate pages assigned in that register to the District Treasury and to each Sub-Treasury ?

(R. M. 12 (a) (i).)

26. Are all the padlocks in good condition ?

27. How many spare padlocks are there in store and are they kept with proper sanction ?

28. Are all spare padlocks with their keys which are held in the District Treasury, all duplicate keys, except those belonging to the locks of the headquarters strong room door, kept in the headquarters strong room under double locks ?

(R. M. 12 (a) (5).)

29. Are any cheap country-made locks in use for any box containing cash or valuable ?

30. Where were the duplicate keys of the District Treasury strong room on the day of your inspection and those of the duplicate keys receptacles ?

(R. M. 12 (a) (5).)

Note 1.—The duplicate keys of the box containing the spare locks and duplicate keys used in Treasuries and Sub-Treasuries should be in the safe of the Collector and District Magistrate. (The duplicate keys of the duplicate key receptacle should be deposited with the Bank like duplicate keys of the strong room.)

Note 2.—The powers regarding disposal of Treasury keys and padlocks which became unserviceable or are lost, exercised by the Commissioners under Article 12, Resource Manual, have been delegated to the Collectors.

(G.R., F.D., 4293 dated 13th October 1925.)

31. Are all padlocks and duplicate keys belonging to the Treasury examined and compared with the register maintained and is a certificate signed as to the correctness thereof whenever the charge of the Treasury is transferred or a treasurer changed ?

(R. M. 12 (6).)

*32. Does it appear from an examination of Resource Form No. 3 that the Treasury Officer registers every amount passed into or passed out of double lock with his own hand ?

(R. M. 15).

†33. Does the Treasurer's daily balance sheet show correctly the distribution between Treasure under single and double lock ?

(R. M. Form 2.)

*34. Has the amount placed under double lock every evening out of the cash in the hands of the Treasurer been so regulated that the cash balance with the Treasurer together with the value of the stamps, opium, undischursed pay, etc., in his hands did on no evening exceed the amount of the security given by him ?

(R. M. 13.)

*35. Is gold coin kept in a separate safe or chest ?

(R. M. 10 (Note).)

*36. Are currency notes, both universal and non-universal stored separately from coin in a tin box or other receptacle and kept in bundles of not more than 100 notes each under each denomination?

(R. M. 11 and 95.)

*37. Is coin received into double lock tested and put into bags of uniform sizes with slips in form 19 and are notes received into double lock counted and kept in bundles in accordance with the denomination with a table in form 21 signed by the Treasury Officer at the top of the bundle in token of his verification that the notes in each bundle are all of the alleged value?

(R. M. 14.)

*38. Does it appear that the currency notes are placed in order of receipt?

(R. M. 14 (2) and 106.)

39. Does it appear that they are regularly reissued in the order of their receipt?

(R. M. 14 (2) and 106.)

*40. Does it appear that universal notes issued from other circles are received freely at the Treasury? Does it appear that non-universal notes of other circles are ever received?

(R. M. 95.)

*41. To what extent does the Treasury Officer supervise and control the work of the shroffs in examining the coins?

(R. M. 76.)

Note.—Special attention should be paid by the Inspecting Officer to the number and frequency of counterfeit coins detected.

*42. Have the following weights and scales been provided?—

(R. M. 71.)

- (1) Weighing machine.
- (2) Weights for weighing machine.
- (3) Scales to weigh Rs. 1,000.
- (4) Scales for weighing Rs. 100.
- (5) Balance for weighing single coins.
- (6) Minimum weight for one rupee.
- (7) Minimum weight for $\frac{1}{2}$ rupee.
- (8) Minimum weight for one sovereign.
- (9) Weights of $\frac{15}{16}$, $\frac{7}{8}$, $\frac{13}{16}$, $\frac{3}{4}$ tolas.
- (10) Weights of $\frac{7}{16}$, $\frac{3}{8}$, $\frac{3}{16}$, $\frac{3}{32}$, $\frac{7}{32}$ and $\frac{7}{64}$ tolas.
- (11) Minimum weight for $\frac{1}{2}$ sovereign.

*43. Are the weights and scales in good condition? Has the result of yearly weighment of heavy weights (1,000 tolas and over) in use in the Treasury against new rupees been recorded in the register maintained for the purpose?

*44. Where is the set of minimum weights and test scales kept?

(R. M. 72 (b).)

*45. How is silver coin under the coinage Act held?

(R. M. 77.)

*46. Is small silver readily obtainable on application ?

(R. M. 49.)

*47. Is there in the strong room any silver coin which has been cut under the coinage Act ?

*48. Is uncurrent copper kept apart from the current copper so as not to be re-issued ?

*49. How are they entered in the accounts ?

(R. M. 77.)

*50. Have any $1/8$ or $1/4$ rupees been cut as light ?

(R. M. 67.)

*51. Are requisitions for copper coin ever received from talukas ?

*52. Are they promptly answered ?

*53. Is the supply of bronze and nickel at each taluka ample to meet all demands ?

(R. M. 49.)

*54. Are Government bronze and nickel coins freely taken without limit of amount ?

(R. M. 48 (a).)

*55. Are they freely issued to all applicants seeking them in exchange for silver or in payment of claims against Government ?

*56. When was uncurrent coin last remitted to the mint or Central Treasury and what is the amount on hand at the time of inspection ?

*57. Are notices in English and Vernaculars in bold type hung in the Treasurer's room and near the counter to the effect that persons paying money into Treasury should insist on their being given receipts signed both by the shroff and by the Head Accountant and by the Treasury Officer in case of receipts over Rs. 500 ?

*58. Is a placard in English and the Vernacular, notifying that the Treasury is prepared to cash notes exhibited in a conspicuous place ?

(R. M. 97.)

59. Do officers in charge of taluka or Sub-Treasuries send a monthly certificate of personal verification of their balances ?

60. Are the balances at such Treasuries verified whenever the Collector, the Divisional Officer inspects them ?

61. Give list showing the last occasion on which each was inspected and the names of the Inspecting Officers.

Remittances.

(Note.—All remittance boxes should be weighed in the Treasury before despatch and all remittance boxes received into the Treasury weighed before they are opened).

*62. Does it appear from an examination of a few invoices taken at random that weights are noted against each box ?

Stamps.

63. Is the store account of stamps kept regularly up to date ?

64. Is the order in the last sentence of rule 24 in Appendix 9 to C. A. C. II regarding the care and custody of the stock register of stamps invariably followed ?

65. Does it appear that the last indent for stamps was prepared in accordance with requirements as evidenced by consumption in the past ?

66. Are charges paid from the treasury for sale of stamps in accordance with rules ?

Note 1.—A few of the stamp vendor's indents on hand should be examined.

2. (a) Stamps are received from the Superintendent of Stamps and are placed under double lock, one key remaining with the Treasury Officer and the other with the Treasurer.

(b) Four or more stock registers are maintained for recording the receipt and issue of each denomination of stamps from double lock.

(c) Stamps are sold from single lock stock which is periodically replenished from the double lock stock. The issues to sub-treasuries should invariably be made from the double lock stock in the same way as to the ex-officio vendors at the Huzur Treasury (vide paragraph 30 of Appendix 9 of C. A. C. II).

(d) Stamps of higher denominations which are taken out of double lock stock only when actually required for sale, should also pass through the single lock register before sale. Rule 26 of Appendix 9 of the C. A. C. II requires that the stock to be made over to the Treasurer to be kept by him under single lock should be ordinarily sufficient for a month. But this rule gives ample discretion to the Local Government for fixing the stock to be made over to the Treasurers and the intervals at which it should be replenished. Government have accordingly authorised all the Treasury Officers to replenish if necessary at any time the stock of stamps with the ex-officio vendor in the single lock provided thereby the security furnished by him is not exceeded.

(G. R., F. D., No. 5212 of 9th February 1928.)

67. How many double lock stock registers are maintained ?

68. Does the Treasury Officer date and initial every entry in the last column in each register ?

69. Do the last receipts entered agree with the invoices of the Controller of Stamps, Nasik, and the last issues with the corresponding receipt entries in the single lock stock registers ?

70. Does the Treasury Officer state that he is invariably present when the double lock stamps almira is opened ?

71. How many single lock stock registers are maintained ?

72. Does the Treasury Officer date and initial the entries in the single lock register at the end of every day when stamps are issued from double locks, etc., in token of verification ?

73. How often in the last year has the Treasury Officer extracted all the balances from the single lock stock registers, added them up and checked the total with the figure in the last column ?

74. Is a monthly progressive total carried through in the single lock stock register giving the total sales of each denomination up to date in each month and up to the end of the previous month ?

[At the end of each month the stamp transactions of the district are brought together in the stock register of stamps. The sales of each

denomination at the Huzur and sub-treasuries are posted into the register and added up so as to give the total sales in the district. The balances at the sub-treasuries are posted from the taluka stamp accounts and also any stamps in transit and these are then added up. Below these the balances in the Huzur under double lock and under single lock are posted and three lines added up giving the balances in the district. The total sales are then added to the closing balances. The opening balances are posted and added to the receipt (if any) from the Controller of Stamps. The two sets of grand totals should agree item by item.]

75. Are all the balances in various sub-treasuries, the balances under single and double locks in the Huzur Treasury and the stamps in transit posted into the stock register of stamps and added together ?

76. Are the total sales added to the closing balances ?

77. Are the receipts from the Controller of Stamps added to the opening balances ?

78. Do these two sets of totals agree item by item for the last month ?

79. Is the purchase money of stamps paid direct to the ex-officio vendor ? Are the sale proceeds remitted daily into the Bank before it closes for the day ? If at any time the remittance of sale proceeds is made on the following day, are sufficient steps taken to see that the security given by the ex-officio vendor is adequate, in view of the stock of stamps and the sale proceeds which may be kept with him at any time ?

Opium.

79-A. Are the store accounts of opium in forms 622(a), 622(b) and 623 maintained by the treasury ? If so, are they correctly maintained up to date ?

Sureties.

80. Is a register of sureties of the treasury staff properly maintained ? When was the validity of the securities last examined ?

Supply Bills and Remittance Transfer Receipts.

81. Where are the spare stores of bill forms kept ?

82. Is intimation given to the Bank daily or weekly of the amount for which and the rate at which bills may be granted ?

(C. A. C., II, 307.)

83. In whose custody was the key on the day of your inspection ?

(C. A. C., II, 392.)

84. Are stores of bill forms entered in a register with a column showing the date of issue of each book of forms ?

85. Does it appear from this register that a book of a later serial number has ever been issued before one of an earlier number ?

(C. A. C., II, 392.)

86. Is the numerical series of each class unbroken ?

(C. A. C., II, 392.)

87. Are the books of forms required for the day's use issued in the morning ?

(C. A. C., II, 392.)

88. Are they checked by the Treasury Officer on return in the evening ?

(C. A. C., II, 392.)

89. Has the clerk who fills up supply bills and remittance transfer receipts more than one book of forms of each kind in his possession ?

(C. A. C., II, 392.)

90. Are issue registers opened before the year begins ?

(C. A. C., II, 358.)

91. Is the letter of the Deputy Controller of the Currency or the clause of the rule authorising the issue of each bill noted in the issue register ?

(C. A. C., II, 358.)

92. Do you find any cases in which bills were not issued on the same day on which they were applied for ? If so, what is the Treasury Officer's explanation ?

(C. A. C., II, 360.)

93. Are the counterfoils of bills issued initialled by the Treasury Officer ?

(C. A. C., II, 361.)

94. Take the entries on a few counterfoils at random and state if they agree with the corresponding entries in the issue register.

95. Taking a few counterfoils of duplicate bills and tracing the entries of the original bills in the issue register does it appear that a note has been made in each case in the remarks column of the issue of a duplicate ?

[The entries] of any particular day in the advice lists (Form 50) should agree with the entries of the date in the several pages of the register of bills issued (Form 49), *vide* Articles 358 and 363, C. A. C. II. The total of the local and foreign general lists (Forms 51 and 52) should respectively agree with the totals of advice lists sent to Bombay and foreign treasuries, *vide* Articles 363 and 367 of the C. A. C. II. The total of each general list (Forms 51 and 52) should agree with the credits in the cash book.]

(C. A. C., II, 371.)

96. Are these cross checks understood and applied ?

(C. A. C., II, 371.)

*97. Where are the files of original advices of bills drawn on the treasury kept ?

(C. A. C., II, 374.)

*98. Are the advices from each treasury laid together in order of date ?

(C. A. C., II, 374.)

‡ Forms quoted pertain to C. A. C. II.

†99. Are the original advices passed on to the $\frac{\text{Bank}}{\text{A.G.}}$?

(C. A. C., II, 317.)

(C. A. C., II, 370.)

*100. Is the fact of payment also marked off on the original advice?

(C. A. C., II, 380.)

101. Are four registers of bills paid in Forms 53 and 54, C. A. C., II, maintained?

(C. A. C., II, 381.)

102. Is an entry of each payment made in the appropriate register?

(C. A. C., II, 381.)

103. Are paid bills numbered in order of payment and kept with the paid bills schedule for transmission to the account office?

(C. A. C., II, 382.)

104. When bills are not paid before the end of the third account year in which they were issued, are they marked off as lapsed to Government in the remarks column of the advice list?

(C. A. C., II, 389.)

[Every chalan and every bill which has to be paid by transfer should be handed over to the Head Accountant or Treasury Officer as soon as it is received in the treasury. He should enter it in a number book and give it a serial number. If the credit is entered in the subsidiary register the chalan or bill with the number book and the register should be placed before the Treasury Officer who should initial the entry in the subsidiary register and tick off the items in the number book. For credits entered in detail in the day book the chalan or bill with the day book and the number book should be placed in the evening before the Treasury Officer who should tick off the entries in the day book and the number book corresponding to the bill or chalan. He should see that every credit entered in the number book has been brought to account.]

Compilation of Accounts.

105. Are the following registers and records generally in good order and kept up to date?

- (1) *Registers.*—(a) Accountant's day book and subsidiary registers.
 (b) Treasurer's cash book.
 (c) Personal deposit registers.
 (d) Revenue and Civil and Criminal Court's deposit registers.
 (e) Loans registers.
 (f) Store account of stamps.
 (g) Store account of opium.
 (h) Pension registers.
 (i) Register of locks and keys.

(2) *Files.*—Files of pension payment orders.

(One day should be selected in order to answer the following questions.)

106. Are the day book and the subsidiary registers of receipts and charges correctly posted ?

Procedure.

Receipts and payments and closing for the day.

107. Are the demand collection and balance statement or other administrative accounts relating to land revenue compiled in the Treasury account department or under the direct supervision of the Huzur shirastedar ?

108. Are printed forms (chalans) available readily to persons having to pay money into the Treasury ?

(C. A. C., 5.)

109. Is money ever received without one ?

(C. A. C., 5.)

Note.—The question should be answered by an examination of a few days receipts.

110. Does the Treasury officer or the Head Accountant maintain a number book ?

111. Does the Head Accountant see that the chalans and bills which have to be paid by transfer bear the initials or signatures of the departmental officers concerned before they are admitted by him ?

112. From an examination of a few days' chalans does it appear that they were entered in the number book and also in the day book or in a register subsidiary to it ?

113. Are the office copies of the chalans initialled or signed in full by the Head Accountant ?

(C. A. C., II, 266.)

114. Do you find any case in which payment was made from the treasury or branch bank before a formal order of payment was obtained from the Treasury officer ?

(C. A. C., II, 267 and 309.)

115. Are they at once noted in the cash book or subsidiary register ?

(C. A. C., II, 278 (a).)

Note.—The above two questions should be answered by a reference to the paid vouchers on hand.

†116. Is a register of payment orders maintained ? Are payments at the bank noted against the corresponding items passed for payments and entered in the register ?

(C. A. C., II, 323.)

†117. Is a register of chalans maintained ? Are the receipts at the bank noted against the corresponding items already passed and entered in the register ?

(C. A. C., II, 323.)

†118. Does the Treasury officer date his initial in the Treasurer's daily balance sheet? (Form 2 R. M.)

(C. A. C., II, 284.)

*119. Does the Treasury officer state that he roughly verifies the balance in the hands of the Treasurer every night before signing the Treasurer's daily balance sheet?

(C. A. C., II, 284 (d).)

†120. Is the daily account despatched by the bank regularly to the Collector on the morning following the date to which it refers?

(C. A. C., II, 299, Note 2.)

†121. Is the pass book written up and forwarded with the daily account?

(C. A. C., II, 301.)

†122. Are these documents sent in a locked box? Are all reasonable precautions taken to prevent alteration or abstractions of any papers before the box reaches the Collector?

(C. A. C., II, 299, Note 1.)

†123. Is care taken that all the vouchers sent to the Collector by the Agent are conspicuously marked "paid"?

(C. A. C., II, 300.)

†124. When is the daily account with the chalans and vouchers received from the Agent? How is it checked?

(C. A. C., II, 323.)

†125. Is each item of receipt or payment posted from the daily account into the cash book either direct or through some subordinate register?

(C. A. C., II, 323.)

†126. Are the vouchers numbered and arranged according to the register in which they are entered?

(Note 1, C. A. C., 323.)

†127. Does the Collector attach his initials to both sides of the pass book in token of its correctness?

(C. A. C., II, 301.)

†128. Does the Treasury officer date his signature in the Accountant's day book?

(C. A. C., II, 284 (e).)

*129. Does the date show that he verified the entries in the day book with the entries of the daily total of each subsidiary register and with the Treasury's balance sheet on the evening of the day on which the transactions occurred or on the morning of the next day?

(C. A. C., II, 284 (e).)

†130. Does the date show that he verified the entries in the day book with the Bank's daily account on the date of receipt of the latter ?

Note.—This question should be answered by examining a few day's entries at random.

131. Does it appear that all payment schedules due to the Accountant General are written up regularly day by day or that the writing up of any of them is postponed till date of despatch ?

(The Head Accountant should keep under his lock and key all paid vouchers from the dates of their payment (or on receipt from the bank) up to the date of their transmission to the Accountant General's office. If on any morning, it is necessary to give out any paid vouchers for audit, a list of such vouchers should be prepared and checked by the Head Accountant. The clerk receiving the voucher should sign the list which should be placed in the box from which the vouchers are removed. In the evening, all these vouchers should be replaced therein.)

(C. A. C., II, 280.)

132. Are all the paid vouchers or receipted lists locked in a box under the key of the Head Accountant ?

(C. A. C., II, 280.)

133. By examining the lists does it appear that all paid vouchers are returned to the Head Accountant every evening ?

(C. A. C., II, 280.)

134. Does the cash balance of the district consist only of—

- (1) amount lodged in the District Treasury,
- (2) amount lodged in the sub-treasuries,
- (3) remittances in transit.

135. How is the prompt credit in the sub-treasury accounts of remittances within the district watched ?

136. Is a daily sheet received every day from each sub-treasury ?

(C. A. C., II, 281.)

137. Does it show the total receipts under each head of account ?

138. Does it show the bills paid ?

139. Are all paid vouchers received daily from each sub-treasury ?

140. Are chalans for postal receipts, deposit receipts, Court of wards and attached estates receipts and Magisterial fines received daily from sub-treasuries ?

(C. A. C., I.)

141. Is a contingent register in Form No. 14 properly kept up ?

142. Was the money drawn from the Treasury in any case long before it was required for actual disbursement or at the close of the year merely to prevent the allotment from lapsing ?

(Financial Rule No. 319. C. A. C., I, 88.)

143. Is the permanent advance register maintained in the form prescribed ?

144. What is the balance on hand and are vouchers present for the remainder of the permanent advance ?

145. Does each voucher on which payment is made out of the permanent advance bear a payment order of the Treasury officer ?

Deposits.

146. Are receipt registers in Form 43, C. A. C., II, opened newly every year ?

(C. A. C., II, 337.)

147. Does the Treasury officer initial and date each deposit in the receipt register (Form 43) on the day on which the deposit is made ?

(C. A. C., II, 337.)

148. Does he ever question the admissibility of a deposit ?

(C. A. C., I, 197.)

149. Does the daily total carried to the cash book from this register agree with the corresponding entry in the cash book in a few selected instances ?

(C. A. C., II, 337.)

150. Does the Treasury officer initial every entry of payment in the receipt register ?

(C. A. C., I, 201, (a).)

Personal Deposits.

151. Is every receipt entered in register (Form 44, C. A. C., II) the balance worked out and the item initialled and dated by the Treasury officer ?

(C. A. C., II, 343.)

152. Is every payment entered in register (Form 44, C. A. C., II) the balance worked out and the item initialled and dated by the Treasury officer ?

(C. A. C., II, 288.)

153. Are no payments made on account of personal deposits of Court of wards or attached estates except on cheques drawn by Collectors or administrators of estates ?

154. Do the dates to the initials agree with the dates of receipt or payment ?

†155. Do the dates to the initials agree with the dates of receipt of the Bank's daily account ?

156. Is a separate line given to every receipt and one to every payment ?

157. Are there any blank lines in the registers ?

158. Is a separate page in the register (Form 44, C. A. C., II) assigned to each account with sufficient blank pages to record the year's transactions ?

(C. A. C., II, 342.)

159. At the close of each day's transactions are the totals of the amounts paid calculated for every account and entered in register (Form 45, C. A. C., II.)

(C. A. C., II, 345.)

160. Are the entries in the register, Form 45, totalled up at the close of the month, and transferred to the extract register (Form 48, C. A. C., II.)

(C. A. C., II, 353.)

161. Does the balance as worked out in Form 44 at the end of the month agree with the closing balance as shown in Form 48 ?

162. Can you detect any cases where funds have been transferred from one estate to another ?

(C. A. C., II, 353.)

163. Who maintains Forms 44, 45 and 48, C. A. C., II.

164. Is he a Treasury official or an estate clerk temporarily engaged ?

165. Is a register in Form 44 kept for each municipal account whether the Municipality banks with the Huzur Treasury or at a sub-treasury ?

166. Are receipts and payments made at Huzur and at sub-treasuries entered in this register ?

Cash Orders.

167. Are cash orders entered in register (Form 46, C. A. C., II) ?

(C. A. C., II, 349.)

168. Is a separate page maintained for each sub-treasury ?

(C. A. C., II, 349.)

169. Does the Treasury Officer initial and date each item in register (Form 46) as he issues the cash order ?

(C. A. C., II, 349.)

170. Is the total of each day's receipts transferred to register Form 45 ?

(C. A. C., II, 345.)

171. Is the "Orders paid" column in register (Form 46, C. A. C., II) posted up to date ?

172. Is the column "Orders paid" totalled at the end of the month and the total entered in the register, Form 45 ?

173. Is the total of the month's transactions calculated at the end of the month from Form 45 and carried to Form 48 ?

(C. A. C., II, 349.)

174. Do the grand total receipts and the grand total charges as shown in register (Form 45) agree with the receipts and charges under "Personal Deposits" in the office copy of the monthly treasury accounts ?

175. Does the closing balance in Form 48 correspond with the totals of outstanding as shown in detail in Form 46 ?

(C. A. C., II, 349 and 355.)

176. Are cash orders ever issued for cash ? If so, what are the reasons for their issue in those cases ?

(C. A. C., II, 283.)

Cheques.

177. Does the Treasury Officer date and initial the balance after each entry of the payment of the cheques at the Huzur Treasury in register Form 43 ?

(C. A. C., II, 444.)

178. When are the cheques paid at sub-treasuries posted in it ?

(C. A. C., II, 448.)

179. Where are pass books kept ?

(C. A. C., II, 448.)

180. How often are they sent to treasury to be written up ?

(C. A. C., II, 448.)

(If there are any pass books in the treasury at the time of inspection, questions 180 to 184 should be answered.)

181. Are the entries in the several registers, Form 63, copied into a pass book in Form 66 ?

(C. A. C., II, 448.)

182. Are one or more separate pages of the pass book allotted to each register so as to keep together the month's entries from each register ?

183. At the end of each month is the total of each page transferred to the last page and a grand total made ?

(C. A. C., II, 450.)

184. Is every payment made on the authority of a letter of credit other than of Public Works Department noted here or in a register similar to Form 63 at the time of payment ?—

- (1) Military.
- (2) Post Office.
- (3) Telegraph.
- (4) Other departments.

(C. A. C., II, 275.)

185. Has the Treasury Officer dated his initials against each entry ?

(C. A. C., II, 275.)

186. Is the balance struck each time a cheque is passed for payment in the case of the following departments ?—

(1) Military, (2) Post Office, (3) Telegraph, (4) Other departments.

(C. A. C., II, 275.)

Government Securities.

†187. Are the provisions of paragraph 36 of Government Securities Manual fully carried out when interest is paid on Government Promissory Notes ? Are the rules in paragraphs 67 to 70 of the Government Securities Manual, more especially those of paragraph 70 regarding endorsements on Government Promissory Notes on which interest is not required by the depositors, fully understood and observed when such notes are lodged as deposits in the treasury ?

188. Are there any notes deposited by Government officer in the treasury for more than 12 months ? And has any interest been paid on such notes ?

189. Is a register in Form 14 of the Government Securities Manual for the record of payment of interest on Government Promissory Notes kept up to date ? Are the payments noted then and there ?

190. Is a register in Form 16 of the Government Securities Manual kept, of powers of attorney, probates, certificates or other documents connected with the transfer of, drawing of, interest on Government securities ?

(Para. 50, G. S. M.)

191. Are the registers and forms prescribed for the record of the transactions relating to the deposit of Government Promissory Notes for safe custody at the District headquarters treasury, where there is no branch of Imperial Bank of India, correctly maintained ?

(Forms 21 to 25, G. S. M.)

192. Have you verified the notes in deposit with the entries in the register ?

(Forms 19 to 25, G. S. M.)

193. Is the register of interest orders (Form 3 of G. S. M.) correctly maintained ?

(Para. 24, G. S. M.)

194. Are the advices received from the P. D. O. of the issue of the stock certificates of which interest is payable at the Treasury noted in the register ?

(Para. 24, G. S. M.)

195. Is a register in Form 5 of the Government Securities Manual kept of Bearer Bonds registered for payment of coupons at the treasury ? Are the entries in all the columns correctly made ? Have all the advices

of registration and cancellation of Bearer Bonds been duly entered in the register and each entry attested by the Treasury Officer ?

(Para. 29, G. S. M., and the endorsement of the Controller of the Currency No. Dt. 103/34019 dated the 14th January 1920.)

196. Are the entries in the interest register duly made and signed by the recipients ?

197. Are the records relating to Government Promissory Notes and Bearer Bonds, etc., kept up to date ? Do the returns sent to the P. D. O. in Forms 7, 8, 11 and 12 of the Government Securities Manual agree with the entries in the registers maintained in the treasury and do they include all Government Promissory Notes and Bearer Bonds whether delivered to the owners or not even though payment of interest has been stopped owing to dispute as to ownership ?

(Letter of the Controller of the Currency No. Dt. 76/34/19 dated 10th January 1920 to the Treasury Officers communicated to Accountant General, Bombay, with No. Dt. 103/34/19 dated the 14th January 1920.)

Note.—The Auditor General has ordered that inspecting officers should personally examine the register of enfaced notes as large differences were found between the totals of the loan balances referred to by the various mofussil treasuries as having been transferred thereto for payment of interest and the corresponding figures recorded in the P. D. O. Registers. Inspecting officers should also see whether a separate file of all advices of enfacements and cancellations received in the treasury is properly maintained and should compare with these the entries in the register of enfacement notes.

(Auditor General's letter No. A.C. 4641/56-A-21 of 1st December 1921.)

Pensions.

198. Are there two registers in Form 40 kept of the pension payment orders payable at the treasury—one for political and one for service pensions ?

199. Do they appear to be posted up to date ?

(C. A. C., II, 327.)

200. Do the files of pension payment orders appear to be complete according to these registers ?

(C. A. C., II, 326.)

201. Are they accessible to strangers ?

202. Are the orders in good condition ?

203. Are all entries of payments at Huzur and sub-treasuries noted on them under the initials of the Treasury Officer ?

(C. A. C., II, 331.)

204. Do you notice any overfull of notes of payments ?

205. Do you notice any pay orders on which payment has been made of—

(1) pensions remaining undrawn for 12 months,

(2) pensions paid for the first time, or

(3) arrears amounting to Rs. 1,000 and over ?

206. Does the Treasury Officer regularly check the pensioners' marks with the original order before paying them ?

(C. A. C., II, 328.)

207. In the case of pensioners permanently exempted from personal attendance, is proof of their continued existence (independent of that furnished by a life certificate) obtained every year and recorded ?

(C. S. R. 947 (a) and C. A. C., II. 326, Note 1.)

208. Are rules in respect of payment of pensions by Postal money orders correctly followed ?

(C. A. C., II, 331-B.)

Military Pensions.

209. Are check registers in prescribed forms, duly paged and properly indexed, maintained according to the different classes of pensioners and are any erasures ?

210. Are payments noted therein on the dates on which they are made under the attestation of the Treasury Officer ?

211. Are notes of cessation of pensions properly taken in the check registers ?

212. Are notes of transfers, strikes off, due to non-drawal of pensions for over 36 months or other causes been properly taken in the check registers ?

213. Are special Military pension life certificates, wherever necessary, properly and correctly obtained before payment ?

214. Are all the Descriptive rolls and family pension claims in respect of Indian Military pensioners properly kept in separate pads according to their classes ?

215. Are widowhood declarations in the case of Indian Military pensioners, wherever necessary, properly obtained before payment ?

216. Are rules in respect of re-employment of pensioners correctly observed ?

MISCELLANEOUS.

Payment of salary and other bills at the Treasury.

217. Is the register of Accountant General's orders of retrenchment properly maintained ?

(C. A. C., 20 (5).)

218. In whose custody is it ?

219. Is reference made to it before pay is issued to any officer ?

220. Is a register maintained to show the names of all the Gazetted Officers drawing their pay from the treasury ? Are entries made in it as soon as each slip is received from the Accountant General ?

(C. A. C., II, 267 (3).)

221. Is a reference made to it when a bill is presented for payment ?

222. Is any record kept of the facsimile signature of officers who usually draw their bills from the treasury ?

(Try. Order 26.)

A. Objection Statements.

223. Are copies of the objection statements received from audit office kept? Have the original statements been returned with replies without delay? Has action been promptly taken in cases in which it was promised in replies to objection statements?

B. Reference Books, etc.

224. Are the corrections to various books and Manuals pasted up to date?

225. Is a file kept of all circular letters issued by the Accountant General, and another for District Standing Orders relating to Treasury Administration, etc.?

226. Are they in good order and kept up to date?

227. Are they accessible to all clerks in the Account Department?

C. Stationery, etc.

228. Is the register of articles of stationery kept in the form prescribed and are the issues entered daily?

229. Does the register show that it has been periodically examined by the Treasury Officer?

230. Is the spare stock of printed forms and stationery kept in order, in the record room or other appropriate place?

D. General.

231. Are the office registers and record generally in good order?

232. Are the pass books of the local bodies received regularly at the treasury and returned promptly by it with the entries filled in?

(T. M. 26-255 of 17th May 1927.)

E. Dead Stock.

233. Is it maintained? Is it up to date?

234. Is certificate of annual verification furnished?

235. Are any unserviceable articles kept unnecessarily in stock?

236. Are notes of disposal of articles made from time to time kept as they occur under proper attestation?

F. Records.

237. Are "A", "B" and "C" papers properly kept on separate shelves with labels showing the years to which each of them pertains?

238. Have the Government Resolutions been sorted into "important" and "unimportant" and important Government Resolutions and Circulars and standing orders of each year been properly indexed?

239. Has all record due for destruction been destroyed and lists of the record destroyed kept?

G. Library.

240. Is a list of library books maintained up to date?

241. Are there any obsolete books unnecessarily kept?

242. Is annual certificate of verification furnished?

Memorandum of points to be noticed in the examination of the District Treasury:—

I—Taluka Daily sheets and returns.

I. Are the postings in the Account books done on the days on which the daily sheets are received, or if the post arrives too late, on the office day immediately following? Are the days on which sheets are received and the dates on which they are posted duly endorsed on them?

II. Are the daily sheets duly scrutinised and the number of the subsidiary register, if any correctly entered against each item by the Head or Deputy Accountant? Are the sheets also thoroughly examined from a revenue point of view and are all irregularities on the part of the Mamlatdars in the preparation and transmission of the sheets promptly checked and the audits methodically filed?

III. Are the daily sheets duly initialled by either of these officers?

IV. Do the items in the daily sheets tally with the entries in the cash book, the subsidiary registers and the daily balance sheets respectively?

V. Are the sheets filed in proper order in separate monthly files for each taluka?

VI. Have the monthly taluka returns been filed by taluka and properly compiled each month into a district return submitted with the required certificates? Does the total for the year agree with the total of the register of revenue receipts? Have corrections been properly made and refunds duly accounted for?

II—Huzur Transactions and accounts.

I. Are all chalans bills, etc., duly examined by the Head Accountant and dealt with by him and the Treasurer in accordance with the standing orders?

II. Are they regularly entered in the Accountant's cash book or the subsidiary registers and the Treasurer's cash book? Do they correspond with the respective entries?

III. Do the lump entries in the cash book correspond with the daily totals in the subsidiary registers?

IV. Is the daily balance sheet properly made out? Does the opening balance tally with the closing balance of the previous day and do the receipts, and disbursements tally with the daily totals in the cash book?

V. Does the Treasurer's daily balance sheet contain the necessary particulars and do the receipts and disbursements tally with the totals of his cash book ?

VI. Are the lists of payments, cash accounts and cash balance reports properly drawn up and punctually submitted to the Accountant General and are the schedules written up daily and compared before despatch with the register from which they are extracted and the examination of the details checked by a responsible officer, other than the clerk who wrote them up ? Are the lists of payments accompanied by the necessary vouchers and the cash balance reports by the memoranda and do the details tally with books on which they rest ?

VII. What subsidiary registers are kept up ? Are these maintained under the authority and in proper form ? Do the daily, bi-monthly and monthly totals correspond with those in the cash book, lists of payments and cash accounts respectively ?

VIII. Are deposits received on proper authority only ? Is their repayment duly watched, made on proper authority and promptly posted ? Have any excess payments been made ? Are lapsed deposits duly credited to Government ? Is the quarterly certificate prescribed by rule, duly furnished ? Are the amounts of cash orders correctly credited and debited in the personal ledgers ? Are any sums credited to deposits which might at once have been credited to some service head of account ?

Are net sale proceeds of impounded cattle held in deposit for any period in excess of six months—compensation, fines and process fees to complainants one month after appeal is decided ?

Are Civil Courts deposits or repayments received or made without the presentation of the pass book prescribed, and is the pass book returned after each transaction ? Is the pass book balanced monthly ?

Are original receipts always tendered when security and earnest money deposits are repaid ?

IX. Are payments on account of Military pensions paid under proper authority and prescribed rules ?

Are pension pay orders in case of pension remaining undrawn for more than 3 years in case of superannuation and 6 years in case of invalid pensions returned to the Accountant General, and the pension stopped at once ? The pensioner if he subsequently appears, the case being referred to the Accountant General for the renewal of his pension ?

X. Are cash allowances "Fixed" and "Fluctuating" properly entered in a ledger so that excess and double payments may be avoided, do the allowances tally with the cash alienation list and are they paid to the right persons ?

Are the payments in arrears subjected to proper deductions and are allowances which have lapsed discontinued ? Are ledgers properly stamped with the Collector's seal ?

XI. Are revenue advances made on proper authority and is their recovery properly watched? Is the quarterly return duly submitted to the Commissioner or other competent authority and do the amounts entered therein tally with the totals of the *plus* and *minus* memorandum?

XII. Is payment of interest on Government paper made in accordance with the rules?

XIII. Are the proper accounts kept of (1) Opium, (2) Stamps? Are the stocks in hand tested at proper periods and accounts balanced and certified? Are the accounts signed daily by the Treasury officer? Are the periodical returns properly compiled from the taluka and Huzur returns and tested by the revenue receipts?

XIV. Are local funds properly accounted for?

XV. Are budget estimates prepared in accordance with the rules?

XVI. Are the rules prescribed for contract and other kinds of contingencies duly observed and are registers of contingent charges kept in sanctioned forms and are they written up to date?

Are detailed bills checked with the register especially with reference to the progressive totals before submission?

Are all vouchers retained in the office properly defaced and regularly filed?

III—Miscellaneous.

I. Have the Head Accountant, Treasurer and other officers given the required securities and are their sureties alive and solvent? Is the solvency of the sureties of the taluka officers annually inquired into?

II. Are the treasury and office rooms kept clear of the public? Do parties having transactions with the department receive proper accommodation and prompt attention?

III. Is the division of the work and the responsibility of the department among the clerks and karkuns fair and considerate? Are the account books clearly and neatly kept? Erasures and scoring, etc., avoided?

IV. Is a complete list of periodical returns and accounts duly maintained up to date and extracts thereof relating to each compilation clerk prepared and hung up and are the latter rendered punctually on the dates on which they are due?

V. Do the Accountant General's audits receive prompt attention? Are special account requisitions promptly met? And is the state of the arrears generally satisfactory?

VI. Does the Huzur office exercise due supervision over the cash balances and transactions generally of its subordinate treasuries? Is it free from irregularity of calling upon Mamlatdars to furnish returns, reports, etc., the material for which exists already at the Huzur?

ANNEXURE II.

LIST OF QUESTIONS FOR THE INSPECTION OF A SUB-TREASURY.

(N.B.—Questions to be examined by a Collector personally every year are printed in bold type.)

I—Strong Room.

1. Are all the openings to the strong room barred ?
2. Are there any shutters or doors over any of the openings ? If so, are they simple shutters or jilmils ?
3. Are there two locks on the strong room ?
4. Does the Shroff Karkun keep one key ?
5. Does the Mamlatdar or Mahalkari keep the other key ?
6. Who keeps this key when the Mamlatdar or Mahalkari is absent from headquarters ?
7. Is the Mamlatdar or Mahalkari or the officer holding this key invariably present both at the beginning and at the end of the day and also on all occasions when there are transactions under double lock stores ? Do the keys ever leave the possession of these officers ?

(Rule 112 (5), Bom. Sub-Try. Manual.)

8. Is there a certificate signed by an official of the Public Works Department that the strong room is safe ?
9. Who signed it ?
10. What is the date on it ?

11. Is there a Police guard notice containing instructions by the Superintendent of Police as to the guarding of the Sub-Treasury with a vernacular translation thereof being hung up in a conspicuous part of the Treasury ?

(Rule 112 (4), Bom. Sub-Try. Manual.)

12. Are the Police guards placed accordingly ? How many constables are on duty by night and how many by day ?
13. Are the following notices hung up in conspicuous places ?
 - (1) About Treasury hours.
 - (2) Exchange of small coin and copper.
 - (3) Encashment of currency notes (English and Vernacular.)

14. What other notices are hung up concerning the receipt and disbursement of notes, small silver and copper ?

15. Does the amount of cash in the Treasury including currency notes agree with the balance as shown in the last entry in the Treasurer's (Shroff's) balance sheet (Form No. 2) or Accountant's day book (Form No. 1) ?

(Rule 20, Bom. Sub-Try. Manual.)

16. Does the strong room contain the following ?—

- (a) Chests containing valuables deposited for safe custody.
- (b) Cash chests of other offices.

- (c) Undisbursed pay, etc.,
- (d) Balance of permanent advance, imprest, etc.,
- (e) Sums received after the Treasury is closed.
- (f) Receipts, the classification of which is not readily known.

(C. A. C. 4.)

17. Is there any bag or store of coin in the Treasury kept apart from the general balance ?

(C. A. C. 4.)

18. Is a register kept to show the several chests deposited in the Treasury under (a), (b) of above ?

19. Is an original entry made for each chest in this register under (b) and a separate subsidiary register kept for noting the daily deposit and return of each chest ?

20. Give a list of cash chests of other offices which are periodically placed in the strong room ?

21. Has the Collector given permission in the case of every cash chest of another department kept in the strong room and have the reasons for granting the permission been communicated to the Accountant General ?

22. Is each chest sealed before being deposited ?

23. Is an amanat (deposit) register kept for noting items (e) and (f) referred to in question 16 above ?

24. From an examination of this amanat (deposit) register do you find that every item (e) in question 16 above was brought to account in full on the following working day ?

(C. A. C. 4 Note (1).)

25. As regards item (f) in 16 above registered since the last inspection, give a list of those items and the reasons for keeping each item out of account ?

26. Does the Sub-Treasury Officer examine monthly the condition of boxes of jewellery, bullion and other valuables lodged in the Treasury for safe custody and record, the result of such examination in the register of boxes kept in the Treasury ?

(G. R., F. D., 2971 of 12-2-1924.)

27. Is there a box kept outside the strong room for depositing late Village remittances which are to remain in the custody of the Police guard under their additional seal on the bags containing the remittances ? Is it locked and sealed by the Police guard one of the carriers being present there till the Sub-Treasury opens ?

II—Padlocks.

28. Is a register of all padlocks and keys used in the Sub-Treasury maintained in the prescribed form ?

29. Has every lock got two keys ? Where are the duplicates kept ?

30. Are there any padlocks of which duplicate key has been lost? Are there any spare padlocks?

31. Are there any cheap Country made locks in use for any box containing cash or valuables?

32. Are all padlocks and keys belonging to the Sub-Treasury examined and compared with the register? Is a certificate signed that they have been found to be correct whenever the charge of the sub-treasury is transferred or Treasurer changed?

(R. M. 12 (6).)

Note.—At every inspection of a sub-treasury the inspecting officer shall report whether he has found the padlocks and all keys (except the strong room lock duplicate keys deposited elsewhere) correct and deposited in accordance with the rules.

(Rule 112-a, Bom. Sub-Try. Manual.)

III—Sub-Treasury Balance.

33. Does the amount of cash in the Treasury including currency notes agree with the balance as shown in the last entry in the cash book?

34. Has the amount placed under double lock every evening out of the cash in the hands of the Treasurer (Shroff) been so regulated that the cash balance with the Treasurer (Shroff) together with the value of the stamps, opium, undischursed pay, etc., if any in his hands did on no evening exceed the amount of the security given by him?

35. Do officers in charge of sub-treasuries send a monthly certificate of personal verification of their balances?

36. Is the balance at the sub-treasury verified whenever the Collector or the Divisional Officer inspects it?

37. Give the date on which the sub-treasury was last inspected and the name of the inspecting officer.

38. Is there a main store of coin?

39. Is it a safe box or hole in the ground? If a box or safe, is that in good order?

40. Is it under double lock?

41. Is there a currency chest?

42. Is it under double lock?

43. Does the Treasurer (Shroff) keep one key?

44. Does the Mamlatdar or Mahalkari keep the other key?

45. Who keeps the Mamlatdar or Mahalkari's key when he is absent on tour?

46. Does the Mamlatdar or Mahalkari or in his absence the officer holding his keys come in person to open the double lock main store?

47. Does he ever send his key by a peon or shroff?

48. Does the Mamlatdar or in his absence the Head Karkun see before he leaves the office that the door of the Sub-Treasury is properly locked and sealed in the presence of the Police officer in charge of the guard?

30. Are there any padlocks of which duplicate key has been lost? Are there any spare padlocks?

31. Are there any cheap Country made locks in use for any box containing cash or valuables?

32. Are all padlocks and keys belonging to the Sub-Treasury examined and compared with the register? Is a certificate signed that they have been found to be correct whenever the charge of the sub-treasury is transferred or Treasurer changed?

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47. Does he ever send his key by a peon or shroff?

48. Does the Mamlatdar or in his absence the Head Karkun see before he leaves the office that the door of the Sub-Treasury is properly locked and sealed in the presence of the Police officer in charge of the guard?

49. When any money is issued from, or placed in, double lock are the mounts registered by the Mamlatdar or Mahalkari or in his absence by the officer holding the keys with his own hand in the Treasurer's Shroff's balance sheet—Form No. 2 ?

(Rule 112 (13), Bom. Sub-Try. Manual.)

50. Is the cash book signed by the shroff, the Head Karkun, and the Mamlatdar or Mahalkari at the close of the day ?

(Rule 18, Bom. Sub-Try. Manual.)

51. Is a memorandum kept inside the main store in each receptacle or treasure on which is recorded the amount placed in or taken out and in which the balance is worked out ?

(Rule 112 (12), Bom. Sub-Try. Manual.)

52. Is this memorandum initialled by the Mamlatdar or Mahalkari or the officer holding his keys whenever the main store is opened ?

53. From an examination of this memorandum on that dates does it appear that it was initialled by the Treasurer (Shroff) only the main store having been opened in the absence of both the Mamlatdar or Mahalkari and the officer holding the Mamlatdar or Mahalkari's keys ?

54. Are the rupees in the main store in the net bags of Rs. 1,000 or of Rs. 2,000 each ? Are the different kinds of coins kept apart in bags of uniform size, and currency notes of different denominations made up in separate bundles with memo under the initials of the shroff karkun and Mamlatdar, put up in each bag or at the top of each bundle of notes ?

55. What are the contents of the main store chest or safe ?

56. Is there anything besides whole rupees, small silver, current copper, gold, notes, uncurrent silver ?

57. How much uncurrent silver is there in the strong room ?

58. What other uncurrent coin is there in the Treasury and under what orders ? Is it under double lock in the main store ?

59. Is there sufficient small silver to meet the public demand ?

60. Is it freely taken without limit of amount ? Is it freely issued to all applicants seeking it in exchange for silver or payment of claims against Government ? What record is kept of the copper so received and issued at the sub-treasury ?

61. Is there sufficient Government copper coin to meet the public demands ?

62. What is the maximum amount which is ever kept in the main store ?

63. When the amount exceeds a certain amount, is it remitted elsewhere ?

64. What is the amount ?

65. Where is it remitted ?

66. Is there a separate box to keep the amount required for ordinary payment with the shroff ?

67. Is it under single lock ?

68. Does the Treasurer (Shroff) keep the key ?

69. Is the single lock box placed in the strong room every evening ?

70. Is the amount which is left in the single lock box at night always less than a certain amount (i.e., the amount of his security) ?

71. What is that amount ?

72. On days when heavy disbursements have to be made, on days when the receipts are large and on days when large remittances are to be shroffed, it must frequently happen that large sums are left temporarily in the sole custody of the Head Karkun and shroff. Are special precautions taken on such days to open the main store two or more times ?

73. What is the maximum sum which remains in this way in the custody of the Head Karkun and shroff ?

74. If any bags of Rs. 1,000 are shroffed and ready for putting away some hours before the Treasury is finally closed, does the Head Karkun put them inside the strong room ? Is similar procedure adopted in the case of notes ?

75. Does the single lock box contain anything besides the coin and notes shown in the shroff's daily balance sheet as under single lock ?

76. Is there any bag or store of coin in the Treasury kept apart from the general balance ?

77. Is there any money or valuable placed in the Treasury for safe custody by private persons or other departments ?

78. Is any amount kept in amanat, i.e., unofficial deposit ? If so, how much ?

79. How long is each item pending, under what circumstances is it kept as such and what steps have been taken to dispose of it ?

80. Is the undisbursed pay of establishment, etc., kept inside the strong room ?

81. Is the unspent portion of the permanent advance kept inside the strong room ?

82. Are these kept in a box under the key of the Head Karkun ?

83. Are there any other cash balances kept inside the strong room such as imprest ?

84. Does the Mamlatdar or Mahalkari or the officer holding the keys in his absence note the hour at which the sub-treasury closes every evening on the memorandum of balance in each treasure receptacle with an explanation whenever it is closed after sunset ?

85. Are disbursements ever made after sunset ?

86. Are there any erasures in the shroff's cash book or in the day book ?

87. Have all the corrections or interlineations in the shroff's cash book or in the day book been initialled ?

88. Do the Sub-Treasury Officers exercise in person and with proper precautions the power to cut and break silver coin conferred on them ?

(R.M., 57.)

89. Is any light and counterfeit coin still remaining without being returned to the parties ? Is it kept under lock and key in the Sub-Treasury with wrappers showing the villages to which it belongs ?

(R.M., 62.)

90. Is gold coin kept in a separate safe or chest ?

(R.M. 10 Note.)

91. Are currency notes both universal and non-universal stored separately from coin in a tin box or other receptacle and kept in bundles of not more than 100 notes each under each denomination ?

(R.M. 11 and 95.)

92. Is coin received into double lock tested and put into bags with slips in form 19 initialled by the shroff and the Sub-Treasury Officer, and are notes received into the double lock counted and kept in bundles with a label in form 21 signed by the Sub-Treasury Officer at the top of the bundle in token of his verification that the notes in each bundle are all of the alleged value ?

(R.M. 14 (2), B.S.T.M. 112 (11).)

93. Are currency notes placed in order of receipt ?

(R.M. 14 (2) and 106.)

94. Are they regularly re-issued in the order of their receipt ?

(R.M. 14 (2) and 106.)

95. Have any orders been passed by the Sub-Treasury Officer, specifying the precise arrangements to be observed so that all coin and currency notes may pass out of the Treasury in due turn and money issued should be that which has been longest in the Sub-Treasury ?

(B.S.T.M. 112 (8).)

Weights and scales.

96. Is there a weighing machine ? Is it in good order ?

97. Do the Sub-Treasury officials understand how to use a weighing machine ?

98. What does it weigh up to ?

99. Are all remittance boxes received in, and sent from the Sub-Treasury weighed by means of the weighing machine ?

100. From an examination of some of the invoices, does it appear that the weights are noted in the invoices ?

(R.M. 124.)

101. Is there a scale weighing up to Rs. 1,000 ?
102. Is it in good condition ?
103. Is there a balance for weighing single coins ?
104. Is it in good condition ?
105. Are there sets of minimum weights for whole rupees and half rupees ? Are they in good condition ?

(R.M. 71.)

106. Is there a set of weights for weighing 15/16, 7/8, 13/16, 3/4, 7/16, 3/32, 3/16, 3/8 of tolas ? Are they in good condition ?
107. Is the set of minimum weights and test scales for testing short weights rupees used by the Sub-Treasury Officers ?
108. Are chalans for payment of money into the Treasury in order ?

IV—Late Taluka Remittances.

109. Is a separate register maintained for recording the deposit of taluka remittances which arrive too late to be credited in the accounts of the day of the arrival, which arrive on a Sunday or a holiday ?

(R.M. 14 (7).)

110. Are there any entries in the register ? If so were the remittances credited on the next day the office opened ?
111. Are all remittance boxes in the Sub-Treasury in good condition ?
112. Are they in your opinion safe for remitting coin ?

V—Stamps.

113. Where are the stamps under double lock kept ? Are they free from injury ?
114. Are stock registers maintained for stamps under double lock ?
115. Is the rule in the concluding sentence of rule 15, Appendix 9 of Civil Account Code II regarding custody and care of the stock register of stamps invariably followed ?
116. Are entries made therein of stamps received from the Huzur Treasury (or other Sub-Treasury) ? Do these entries agree with the invoices ?
117. Are entries therein made of stamps issued to single lock (where the officer in charge of the branch depôt has not been appointed Ex-officio vendor) or to the Huzur Treasury or to other Sub-Treasury if any ? And in a few instances taken at random do the entries agree with the entries on the indent ?

(C.A.C. II, Appendix 9, Rule 32.)

118. In the last column of each stock register is total value of each receipt and issue and balance entered and the entry initialled by the officer in charge ?

119. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the total value column of the registers of each kind ?

120. Do the balances shown at the end of the month agree with the balances shown in the monthly account submitted to the Huzur Treasury ?

121. Does the stock seem reasonable as compared with the normal sales ?

122. Was the stock of stamps in excess of the requirements under any denomination, and if so, what orders were passed regarding the disposal of the surplus ?

123. Was stock found to agree with the balances in the register ?

124. Are there any torn and spoilt stamps in the store ?

125. Are the almirahs in which stamps are stored tin lined ?

126. What is the procedure observed when stamps are sold ? Is the money received into the General Treasury balance at once and a chalan issued before the stamps are issued ?

127. Are there single lock stock registers maintained where the officer in charge of the branch depôt has not been appointed Ex-officio Vendor ? Are they neatly maintained ?

128. Are receipts from double lock entered in them as soon as they are received ?

129. Are separate entries made in the sale registers for sales to different parties whether private parties or vendors ?

130. Is the total value of each receipt and issue and balance entered in the penultimate column of each stock register and the entry initialled by the officer in charge in the last column ?

131. Are the values entered against the quantities of stamps correct and do they bring the aggregate value entered in the "Total value" column of the registers of each kind ?

132. Are the sales totalled every evening ?

133. Are the total sales of each denomination carried to the single lock stock registers and subtracted from the opening balances ?

134. Are the grand totals of the sales in each sale register taken to the total column of the stock registers ?

135. Are the gross values of the sales of each kind of stamps and the total of the discount allowed carried to the Accountant's day book ?

136. Do the monthly sales of each denomination in the sale register agree with the totals of the entries in the monthly stamp account, in the columns, "Sales with discount and sales without discount" ?

137. Are the instructions issued in standing orders Nos. 53 and 55, Stamp Manual, referred to in standing order No. 63, in regard to the minimum quantity of stamps to be sold at one time strictly followed, or has there been any instance in which the rules have been violated ?

138. Do the balances shown at the end of the month agree with the balances shown in the monthly account submitted to the Huzur ?

139. Does the Mamlatdar or Mahalkari regularly examine the stock as required in rule 2 of standing order No. 72, Stamp Manual, at the end of each month, or if he is absent from the headquarters at the time of submission of the monthly accounts, immediately on his return to headquarters and has he signed the single lock stock register where maintained in token of it ?

140. What is the stock of stamps under single lock, where it exists ? Is it sufficient for one week's sales ? If it exceeds the security of the shroff, is the closing balance roughly verified every evening and locked in the strong room for the night under double lock ?

141. Do any officers take out advances of stamps for sale to the public and if so, do they submit an account of sales of stock every month so that their figures may be included in the general balance and shown in the monthly accounts rendered to the Huzur ?

142. Are the stamps supplied to vendors and others on the same day on which they pay for them ?

143. Do the Mamlatdar or Mahalkari and the officer holding the Mamlatdar or Mahalkari's keys verify the stock each time they take charge ?

144. Are alterations and erasures in the registers attested by the Mamlatdar or Mahalkari or the Head Karkun ?

145. Are the taluka stamp indents as passed by the officer in charge of the local depôt regularly filed ?

146. Is the table of discount on the several classes of stamps corrected up to date ?

VI—Opium.

147. Are the store accounts of opium maintained at the Sub-Treasury ? Are they correctly maintained up to date ?

VII—Security from Sub-Treasury Staff.

148. Is a register of securities of the Treasury staff properly maintained ? When was the validity of the securities last examined ?

VIII—Supply Bills and R. T. Rs.

149. Where are the spare stores of bill forms kept ?

150. In whose custody was the key on the day of your inspection ?

151. Are stores of bill forms entered in a register with a column showing the date of issue of each book of forms ?

152. Does it appear from this register that a book of a later serial number has ever been issued before one of an earlier number ?

(C.A.C. II, 392.)

153. Is the numerical series of each class unbroken ?

154. Are the books of forms required for the day's use issued in the morning ?

(C. A. C., II, 392.)

155. Are they checked by the Treasury officer on return in the evening ?

(C. A. C., II, 392.)

156. Has the clerk who fills up supply bills and remittance transfer receipts more than one book of forms of each kind in his possession ?

(C. A. C., II, 392.)

157. Are issue registers opened before the year beginning ?

(C. A. C., II, 358.)

158. Is the letter of the Deputy Controller of the Currency or the clause of the rule authorising the issue of the each bill noted in the issue register ?

(C. A. C., II, 358.)

159. Do you find any cases in which bills were not issued on the same day on which they were applied for ? If so, what is the Sub-Treasury officer's Explanation ?

(C. A. C., II, 360.)

160. Are the counterfoils of bills issued initialled by the Sub-Treasury Officer ?

(C. A. C., II, 361.)

161. Take the entries on a few counterfoils at random and state if they agree with the corresponding entries in the issue register.

162. Taking a few counterfoils of duplicate bills and tracing the entries of the original bills in the issue register does it appear that a note has been made in each case in the remarks column of the issue of a duplicate ?

(The entries* in any particular day in the advice lists (form 50) should agree with the entries of the date in the several pages of the register of bills issued (form 49) vide Articles 358 and 363, C. A. C., II. The total of the local and foreign general lists of advice lists sent to Bombay and foreign treasuries vide Articles 363 and 367 of C. A. C., II. The total of each general list (forms 51 and 52) should agree with the credits in the cash book).

(Forms* quoted pertain to C. A. C., II.)

163. Are these cross checks understood and applied ?

(C. A. C., II, 371.)

164. Where are the files of foreign advices of bills drawn on the treasury kept ?

(C. A. C., II, 374.)

165. Are the advices from each treasury laid together in order of date ?

(C. A. C., II, 374.)

166. Is the fact of payment also marked off on the original advice ?

(C. A. C., II, 380.)

167. When the bills are not paid before the end of the third account year in which they were issued, are they marked off as lapsed to Government in the remarks column of the advice List ?

(C. A. C., II, 389.)

(Every chalan and every bill which has to be paid by transfer should be handed over to the Sub-Treasury officer as soon as it is received in the Treasury. He should enter it in a number book and give it a serial number. If the credit is entered in the subsidiary register the chalan or bill with the number book and the register should be placed before the sub-treasury officer who should initial the entry in the subsidiary register and tick off the items in the number book. For credits entered in detail in the day book the chalan or bill with the day book and the number book should be placed in the evening before the sub-treasury officer who should tick off the entries in the day book and the number book corresponding to the bill or chalan. He should see that every credit entered in the number book has been brought to the account.)

IX—Compilation of Accounts.

Nil.

X—Procedure.

168. Does the Mamlatdar or Mahalkari or in his absence the Head Karkun examine the balance in the sub-treasury under single lock every evening and sign the shroff's cash balance register ?

(Rule 20, B. S. T. M.)

169. Is the cash book signed by the shroff Head Karkun and the Mamlatdar or Mahalkari ?

(18, B. S. T. M.)

170. Does the sub-treasury officer check all the debit items with vouchers ticking off the entries in the day book through the subsidiary register, if any, and examine the totals of a page or two at random after closing the daily transactions ?

(C. A. C., II, 284.)

171. Are moneys debited and credited shown in the day book under appropriate heads ? Are the particulars required by the headings properly given ?

172. Are the blank spaces at the top of every page duly filled up ?

173. How often in the month does the Mamlatdar or Mahalkari examine the balance in the sub-treasury ?

174. Did the Mamlatdar or Mahalkari allow more than two consecutive months to pass at any time without verifying the cash balance at the end of the month and signing the taluka account with enclosures ?

(25, B. S. T. M.)

175. Is there an unofficial deposit register in which is recorded any sums which are received and kept out of account for any reason ?

176. Is his register reserved for such items only ?

177. Give a list of all different kinds of items which have been kept as unofficial deposit during the last year, with the reasons for so keeping them in the unofficial deposits.

178. Are any sums of money received by money order kept in unofficial deposits pending full details of the credits ?

179. Are sums of money generally placed in unofficial deposits when there is not full information as to their nature ?

180. Is any sum ever kept in amanat for more than a month ?

181. Give a list of all the permanent advances, imprests, plague advances, regimental supplies advances, Public works disbursers' imprest etc., stating the full amount of each.

182. Are all items of pay, leave salary or allowances not disbursed within three months refunded at the end of the third month ?

183. From an examination of the day book, does it appear that transactions for which subsidiary registers are not maintained are entered in detail in the day book and that where subsidiary registers are maintained only totals without details are brought on the day book ?

184. If so, give a list of such subsidiary registers.

185. Is a daily sheet sent every working day to the Huzur Treasury in the prescribed form ?

(B. S. T. M., 24.)

186. Are remittances charged off in the sub-treasury daily sheet on the very day on which they are actually despatched ?

187. Are the paid vouchers and miscellaneous chalans daily sent to the Huzur Treasury ?

188. What chalans are permanently detained in the sub-treasury ?

Closing of monthly account.

189. On what date are the monthly accounts closed ?

190. Are all vouchers paid in March and all sums received in March brought to the March account ? Are the March accounts kept open till the last day of March ?

191. Can you find any case where the shroff signs the chalans for sums received by transfer ?

(B. S. T. M., 48.)

192. Is the permanent advance register maintained in the form prescribed ?

193. What is the balance on hand and are vouchers present for the remainder of the permanent advance ? If the vouchers have not been sent to the Huzur along with the contingent bills, is the office copy of the contingent bill present ?

194. Are the recoupments duly noted against each of expenditure and is the mode of recoupment duly specified, that is whether it is by passed contingent bills or by recovery from the specified individuals ?

195. Does each voucher on which payment is made out of the permanent advance bear a payment order of the sub-treasury officer ?

XI—Deposits.

196. Is a separate register of revenue deposits maintained in form No. 43 for recording the receipts of revenue deposits ?

197. Is each receipt entry dated and initialled by the sub-treasury officer at the time of receipt ?

198. From a comparison of a few items or daily totals with the day-book, does it appear that every credit passes into the day book ?

199. Are entries made in this register of each deposit paid whether in cash or by transfer ?

200. Are the disbursements entered direct in the day book with a brief note of details in the columns 3, 4 and 5 of the deposit register ?

(B. S. T. M., 126.)

201. Do you find that there is an entry of disbursement in the receipt register for each selected entry in the day book ?

202. Are new receipt registers opened every year ?

203. Is the order of payment passed after previous reference to the receipt register ?

204. From an examination of the receipt registers does it appear that items which have been in deposits for three account years have lapsed and been credited to Government ?

(B. S. T. M., 137.)

205. Is a note made in the column of the disbursement register that the repayment was made by transfer ? By checking a few deposits, said to have been repaid by transfer into the day book, does it appear that the corresponding debit and credit entries have been made in the transfer column ?

206. Is each repayment entered therein at the time of payment and initialled by the sub-treasury officer ?

207. Are the registers for Criminal Court deposits and works deposits similarly maintained ?

208. Are no payments made on account of personal deposits of Court or attached estates except on cheques drawn by Collectors orators of estates ?

209. Has there been any case of refunds in which the amounts were drawn on the receipt of an official and lodged in deposit pending demands ?

210. Are any of the items, such as collections, salaries etc., prohibited by Articles 119 and 198 of B.S.T.M. and C.A.C., I, respectively held in deposit ?

211. Are the sale proceeds of unclaimed property credited to deposits subsequently adjusted to the proper head of account after the expiry of six months from the date of deposit ?

(B. S. T. M., 119.)

212. From an examination of the receipt register of Criminal Court deposits, does it appear that items of sale proceeds of impounded cattle are credited to Government after three months ?

XII—Cash Orders.

213. Are there any cases in which cash orders lapsed are paid ?

XIII—Cheques.

214. Is every payment made on the authority of a letter of credit noted thereon or in a register similar to C.A.C. form No. 63 at the time of payment ?

(1) Public Works Department.	(4) Telegraphs.
(2) Military.	(5) Other Departments.
(3) Post Office.	

(C. A. C., II, 275.)

215. Has the sub-treasury officer dated his initials against each entry ?

(1) Public Works Department.	(4) Telegraphs.
(2) Military.	(5) Other Departments.
(3) Post Office.	

216. Is the balance struck each time a cheque is passed for payment ?

(1) Public Works Department.	(4) Telegraphs.
(2) Military.	(5) Other Departments.
(3) Post Office.	

217. Are separate registers in form 63 maintained in cases in which payments are recorded in this register for each officer who draws cheques against letters of credit ?

XIV—Government Securities.

218. Are the sub-treasury officer's pay orders retained in special files and kept in safe custody ?

[S.M. 38 (c) and (d).]

219. Are separate files kept for each of the loans relating to several years ?

220. Are payments regularly recorded in the treasury officer's pay orders ?

XV—Pensions.

221. Are all pension payments noted by the sub-treasury officers on the pensioners' halves of the pension payment order and on the copies of the Collector's half ?

(B. S. T. M., 89.)

222. Are any overfull of notes of payments ?

223. In case of pensioners permanently exempted from personal attendance, if proof of their continued existence (independently of that furnished by a life certificate) obtained every year and recorded ?

(B. S. T. M., 90.)

224. Are the copies of the Collector's halves filed in serial order and lodged in the sub-treasury in a box without being accessible to strangers ?

225. Are two registers maintained one for Political and one for service pensioners ?

(B. S. T. M., 89.)

226. Does the Sub-Treasury Officer initial the column "Name of pensioner" in the register and is a red ink line drawn below each entry ?

227. When both halves are returned to the Huzur Treasury either owing to death or transfer, are remarks noted in the last column with date, cause and initials ?

(C. A. C., II, 327.)

228. If a pension payment order is returned to the District Treasury for renewal or issue of a duplicate, is a note in pencil made in the remarks column of the register of pension payment orders and struck out after receipt of the new pension payment order ?

(C. A. C., II, 327.)

XVI—Payment of salary and other bills at the Sub-Treasury.

229. Is a separate register maintained for retrenchment ?

230. Is a complete record kept of the facsimile signatures of all the officers who draw bills on the sub-treasury and is the facsimile compared with the signature in the bill before they are passed for payment ?

XVII—Establishments.

231. Are receipts taken in the acquittance roll for all pay and allowances issued and office copies of travelling allowance bills in respect of travelling allowance claims ? Is a stamped receipt obtained whenever the amount exceeds Rs. 20 ?

232. Where payees do not present themselves to receive payment before the end of the month are amounts so drawn refunded by short drawal in the next bill ?

(B. S. T. M., 58.)

233. Have service books been prepared for the whole establishment ?

234. Is the retension in the taluka of any official inadvisable for the following reasons ?

(1) Having property in taluka.

(3) Being old or inefficient.

(2) Having been there too long.

235. Is the register of articles of stationery kept in the form prescribed and are the issues entered daily ?

236. Does the register show that it has been periodically examined by the Mamlatdar or Mahalkari or the Head Karkun ?

237. Is the spare stock of printed forms and stationery kept in order in the record room or other appropriate place ?

238. Are the corrections to the several financial codes and departmental manuals and orders posted up to date ?

XVIII—Miscellaneous.

239. What is the general result of the inspection of the sub-treasury registers and records ?

240. Are the memoranda received from the Huzur Treasury duly returned with the necessary replies ?

241. Do the total payments by transfer agree every day with total of receipts by transfer in the day book ?

242. Are copies of the objection statements received from the audit office kept in the taluka office ? Have the original statements been returned with replies without delay ?

243. Are precautions against fire taken ?

MANUAL OF REVENUE ACCOUNTS.

APPENDIX C.

Taluka Inspection and Audit.

1. Examine the Kittakalam Tharavband (if not done in previous years). See if there are any changes in fixed items.

2. Are any items so treated which could be better brought on to the village accounts ?

(T. F., I.)

3. Test 10 entries of Non-tharavband items against chalans or copy registers etc.

4. See that the final total agree with the last Wasul Baki Patrak.

5. Scrutinise any adjustments that have been made.

6. Trace the postings of a whole month of the slack season and of one week out of the busy season into the Day Book.

7. Examine all adjustments of over collections and see that they were advised on the daily sheets.

(T. F., II.)

8. Have expiring leases been flagged ? Try to find out an omission.

9. Examine the note book for non-agricultural cases and see that satisfactory progress is being made ; if not issue instructions to the D. I. L. R.

10. For cases therein noted as recently settled see that entry has been made in T. F., II, when requisite.

11. Has the Mamlatdar signed all the entries ?

(T. F., III.)

12. See that all alterations in the villages not under the Record of Rights have been inquired into and reported and that local inspection has been made.

13. Have the files of approved Mutation Extracts been properly kept by villages ?

14. Test the annual statement of landed alterations required for the Government of India (according to the orders hereafter to be issued).

15. Scrutinise the Mamlatdar's note book for Miscellaneous L. R.

(T. F., IV.)

16. Were overcollections in last year properly brought forward and deducted from current demand ?

17. Have current year's overcollections been refunded by money orders or carried forward to credit next year ?

18. Are there any signs that this form has been allowed to fall behind ?

(T. F., I.)

19. Have collections of other talukas been properly dealt with ?
20. Are the receipts too heavy at any particular period of the year ?
21. Have refunds been noted against the original collection items ? Trace 20 (or if fewer, all) from the day book or subsidiary register of refunds into T. F. IV.

22. Trace the totals for the period April-July of all the selected villages into the Wasul Baki Patrak after proving the arithmetical corrections of T. F. IV.

23. Check the correctness of the adjustments of final demands from V. F. V into T. F. IV for the same villages.

24. See that the demands arising on coercive process are posted at once from T. F. VI.

25. See that all other miscellaneous L. R. orders are posted at once and not delayed pending collections.

[T. F. VII and VIII.]

26. Test the arithmetic.

(T. F. IX.)

27. See that the methods are intelligent and that the plus and minus entries balance accurately. Are mixed changes (i.e. involving more than one head) properly split ?

28. Are last year's figures brought forward without change ?

29. Is the arithmetic right ?

30. Does this year's total tally with T. F. VIII ? (It is very liable to be cooked if the clerks make mistakes in the collecting sheets).

(T. F. X.)

31. Has the Mamlatdar taken the total of Miscellaneous L. R. free of L. F. correctly from the reports under paragraph 3 of Miscellaneous L. R. Note (T. F. IV) ?

32. Has he taken the correct nuksan from T. F. III ?

33. Is purely L. F. Revenue paid direct to the Board ?

34. Examine all the adjustments for L. F. not levied according to the ordinary rates and see if the anomaly can be removed.

35. Examine the credits of L. F. to Municipalities and check them from the village returns and see that the remuneration of village officers was deducted.

This would complete the examination of the Land Revenue Accounts of the taluka. The inspecting officer should then proceed to audit the following accounts :—

36. See that all balances are brought forward.
37. Test one-tenth of the entries against the original papers (Inspecting officer should do some himself).
38. Are there any arrears and if so, were prompt steps taken ?
39. Was the interest realised on over-due payments ?

40. Verify some of the outstandings either from written acknowledgments or by calling up the debtor or in some other way.

(T. F. XII.)

41. Have all changes approved by the Alienation office been posted in this and in the corresponding section of T. F. XIII ?

42. Have all changes in the appointments of watandars been posted ?

43. Check each change in the selected villages against the original authorities. (The inspecting officer should do a fair number of these checks himself and leave the remainder to his staff.)

44. Did the Mamlatdar report the impending expiry of all terms of appointment, etc., in good time ?

45. See that (Printed) list of sanctioned potgi, also of cattle-pound and other such remuneration, make a sufficient test of the calculations referring to the register or the collections of cattle-pound and other dues.

46. Is the number of separate ledger books well judged ?

(When this point is tested it does not require examination at the next audit.)

47. Examine the balances for the selected villages.

48. See that the ledgers work out correctly to their abstracts.

49. Do the totals of the abstracts agree with T. F. XIV ?

50. Have deductions been duly made ? Should any allowances lapse ?

51. Check a fair number of broken period calculations.

52. Do payees come at the proper time ? If not, has the Mamlatdar adequately notified them ?

53. Does the procedure at the time of payment defer from the Manual ?

(19 to 21, T. F. XIII.)

54. Are signatures irregularly taken in two places ?

55. Are money-orders promptly issued for unpaid cash allowances ?

56. Has the Mamlatdar got H. D. C.'s monthly acceptance of the totals ?

57. Check the arithmetic of 20 calculations.

58. Compare a certain number of payments with the proceedings sheets of the cases and see that the witnesses were really examined.

59. Scrutinise specially any unusual rates or expensive journeys and see if they were unavoidable. (If the paper do not show the reasons, the Magistrate can probably satisfy the inspecting officer.)

60. Are witnesses detained or summoned when unlikely to be heard ?

61. Does the Magistrate always sign the register of Jail forms ?

62. Test all entries in one month and verify contract rates and unusual payments.

(T. F. XVI.)

63. Verify the balance.

64. Especially check the calculations of the balance of the permanent advance said to be awaiting recoupment obtain some evidence that bills said to have been submitted, etc., have actually been sent.

65. Have advances been needlessly made or adjustments delayed ?

(T. F. XVII.)

66. Check 20 of the ledger accounts (10 of Bhatta and 10 for copies) into the day-books and test two fortnights of the day-books back into the ledgers. See that the Bhatta accounts were promptly cleared on close of case.

67. In the 20 ledgers examined test the calculations and compare with the original papers.

68. See that postage charges are not incurred unnecessarily or service stamps used without recovery.

69. Has there been undue delay in granting copies ? See how long the live cases have been on the file.

70. To whom are copying fees being paid ? If there are enough to satisfy the retention of a whole time section writer, this is preferable, keeping unqualifying candidates hanging about offices.

Unofficial deposit register.

71. Are there any unauthorised items ?

72. Were chalans or vouchers unnecessarily used ?

73. For all the above deposits registers check the cash balance.

The audit of Treasury deposits and personal deposits rests with H. D. C. But the inspecting officer should see that the books have been tidily and intelligently kept since the books themselves do not go to H. D. C. Also should items brought forward from past years lapse, or further efforts be made to repay them ?

74. Have dues collected in Assistance suits been brought to deposit when they might have been paid direct to the plaintiff ?

The remainder of the taluka accounts are statistical forms not involving money and they can be dealt with together thus.

75. Postings from the selected villages should be checked against the returns received from those villages. The quinquennial returns can only be tested each fifth year. For prices and rainfall, the inspecting officer should satisfy himself that rules are observed.

76. He should verify at least one recently recorded price and test the weight of the ser for that article and record his test.

APPENDIX 20.

Memorandum Explanatory of each Rule in the Financial Rules of the Government of Bombay.**CHAPTER 2.**

Following Chapter 1 of the Civil Account Code, this chapter contains general principles and rules relating to receipts and payments of money on behalf of Government by Government servants. So much of the rules contained in Chapter 1 of the Civil Account Code as affect treasury procedure have been transferred to Chapter 16 'Treasury Procedure' along with other treasury rules in Chapter 16 of the Civil Account Code. The particular rules of the Forest Account Code and the Public Works Account Code, bearing on the subject of this chapter, have been collected together and inserted in their appropriate places in different sections.

Rule 1.—This reproduces the existing rule in Article 3, Civil Account Code.

Rule 2.—This rule is based on G. R., P. W. D., No. 1197/27, dated 1st August 1930.

Rule 2-A.—The rules in paragraphs 145, 168, 169 and 170, Public Works Account Code, are inserted here.

Note.—This reproduces the first sentence of paragraph 528, Public Works Account Code.

Rule 3.—The definition of the term 'cash' as given in paragraph 126, Public Works Account Code, is reproduced to cover the rules regarding crossed cheques in rule 4.

Rule 4.—The rule regarding acceptance of crossed cheques is based on the corresponding rule in Article 6, Civil Account Code.

Rules 5 to 7.—A general rule for the custody of Government money applicable to all departments has been framed on the lines of rules in paragraphs 339 and 343 of the Public Works Department Code and a portion of paragraph 161 of the Public Works Account Code.

Rule 8.—This reproduces the rule in Article 4, Civil Account Code, omitting the portion relating to treasury balances.

Rule 9 (a).—This suitably reproduces the rules in Rule 1 and note under Article 4, Civil Account Code.

(b).—This reproduces rule 2 of Article 4, Civil Account Code.

Rule 10.—This refers to the detailed rules under Treasury Order No. 16 for the preparation of bills and obtaining money from the treasury.

Rule 11.—Rules in Article 3, Forest Account Code, paragraph 129,

Public Works Account Code, and Article 9, Civil Account Code, relating to the drawing of money from the treasury are incorporated in this rule. Note 1 is based on paragraph 530, Public Works Account Code, and Rule 1 thereunder, while Note 2 is based on Rule 1 of paragraph 129, Public Works Account Code.

Rule 12.—The Main rule is based on paragraphs 127 and 136 (Rule 1) of the Public Works Account Code.

(a) is based on a portion of paragraph 274, Public Works Account Code.

Rules 13 to 22.—All the rules in the Civil Account Code, Forest Account Code and Public Works Account Code, relating to cheques are brought together in one place for purposes of convenience. The new rules are based on the existing rules and orders as detailed below :—

Rule 13 (a) reproduces Article 21, Civil Account Code, and paragraphs 168 and 169, Public Works Account Code.

(b) reproduces Rule 1 of Article 21, Civil Account Code. Exception 1 is based on G. R. No. 5101, dated 18th February 1927 and Exception 2 is based on G. R., P. W. D., No. 2510/27, dated 28th February 1929.

(c) reproduces the latter part of Article 22, Civil Account Code.

(d) reproduces first part of Article 24, Civil Account Code, and portion of paragraph 137, Public Works Account Code. The Note to this clause is based on G. R., H. D., No. 5958/2, dated 29th September 1931.

(e) reproduces the rule in Article 25, Civil Account Code.

(f) is based on Article 3, Forest Account Code, paragraph 129, Public Works Account Code, and Article 440, Civil Account Code. The letter of credit system has been abolished in the Forest Department of this province in accordance with the Auditor General's letter No. 2260-Admn. 460-20, dated 7th November 1921.

Rule 14 is based on paragraph 137, Public Works Account Code.

Rules 15 and 16 reproduce respectively paragraph 141, Public Works Account Code, and rule 1 thereunder.

Rule 17 is based on the first portion of paragraph 142, Public Works Account Code.

Rule 18 reproduces paragraph 143, Public Works Account Code, excluding portion relating to accounts.

Rule 19 is based on paragraph 150, Public Works Account Code.

Rule 19-A.—This rule is based on Article 150-A, Public Works Account Code.

Rule 20 reproduces paragraph 170, Public Works Account Code.

Rule 21 reproduces the last sentence of Article 9, Forest Account Code.

Rule 22.—The rules in Article 27, Civil Account Code, and Article 10, Forest Account Code, regarding treatment of lost cheques are embodied in this rule.

Rule 22-A.—This rule is based on Article 28 of the Civil Account Code.

Rules 23 to 27.—The special rules in the Public Works Account Code regarding departmental payments are conveniently brought together in a separate section of this chapter as general rules for the preparation and payment of departmental vouchers. They are not covered by the Subsidiary Rules framed under Treasury Order 16.

Rule 23 reproduces the rule in paragraph 151, Public Works Account Code.

Rule 24 reproduces the rule in paragraph 152, Public Works Account Code.

Rule 25.—The rule in paragraph 153, Public Works Account Code, is reproduced in this rule.

Rule 26 reproduces the rules in paragraph 154, Public Works Account Code.

Rule 27 reproduces the latter part of the rule in paragraph 149, Public Works Account Code.

Rule 28 (a).—The rule regarding permanent advance, as given in Article 93, Civil Account Code, is briefly reproduced here to make the rules regarding imprest and permanent advance complete.

(b) is based on paragraph 163, Public Works Account Code.

(c) is based on paragraph 166, Public Works Account Code. Note 1 is based on G. C. No. 7463, dated 22nd September 1930 and Note 2 on G. R. No. 8765, dated 7th October 1931.

Rule 29 is based on Article 28 and part of Article 30, Forest Account Code.

Rule 29-A.—This rule is based on G. M. No. 2734/9/9716-C, dated 7th August 1928.

Rules 30 (a), (b), (c) are based on clauses (b), (c) and (d) of Article 8, Civil Account Code; Annexure A is also reproduced, at the end of the Chapter.

Rules 30 (a) (2) to (7) reproduce rules 4 to 9 of the Bombay Treasury Manual. Note 2 to rule 30 (a) is based on rule 2 of Article 8(a), Civil Account Code.

Rule 31 reproduces the rule in Article 16, Civil Account Code. It also covers paragraph 112 of the Bombay Forest Manual, Volume I.

Rule 32 is based on the rule in Article 17, Civil Account Code.

Rule 33 reproduces the rule in Article 19, Civil Account Code, and its note is based on Articles 81 and 82, Forest Account Code and Article 178 of the Bombay Forest Manual, Volume I.

Rule 34.—This rule is new. A simple cash book has been prescribed for departments or offices dealing with large amounts of money, either collected for ultimate remittance to the treasury, or drawn from the treasury for detailed disbursements. This will enable heads of departments

or offices to exercise a strict control on the cash transactions. Big offices having large monetary transactions do, as a matter of fact, keep some sort of cash book for purposes of this control.

Rule 35 reproduces the rules in Article 21, Forest Account Code, and Article 147 of the Bombay Forest Manual, Volume I, including the note which deals with the cash book of the Forest Department.

Rule 36 is based on the rule in Article 52, Forest Account Code.

Rule 37.—This rule has been drafted on the lines of Article 37, Forest Account Code and Note 1 under paragraph 126 of the Bombay Forest Manual, Volume I, so as to cover the requirements of all Departments.

Rule 38.—This rule is based on the rules in Articles 75 to 78, Forest Account Code, and Articles 168, 172 and 175 of the Bombay Forest Manual, Volume I.

Rule 39.—The rules regarding control by the Controlling Officers of the Public Works Departments are inserted in this Section. They are based on paragraphs 60 and 67, Public Works Department Code, with special provision for punctual submission of the Public Works Accounts.

Rule 40.—A general rule for Security Deposits is framed on the lines of the rule in paragraph 161, Public Works Department Code.

Rule 40-A.—This rule is drafted on the lines of Article 33-B, Civil Account Code. See also G. Rs. No. 5320, dated 24th November 1931 and 11th October 1934.

CHAPTER 3.

Rule 41.—This corresponds to Articles 7 and 34, Civil Account Code, regarding check of receipts by departmental officers, and covers paragraph 175 (a) of the Bombay Forest Manual. No general detailed rules for checking the realisation of revenue in the different departments have been laid down as they are different in different departments, and are mostly contained in the Manuals of the departments concerned.

Rule 42 reproduces first sentence of paragraph 248, Public Works Account Code.

Clause (a) embodies the rules in the latter part of paragraph 251 (a), Public Works Account Code and the rule thereunder, and clause (b) reproduces clause (b) of that paragraph.

Rules 43 and 44.—These embody the rules in paragraph 252 (b) and (c), Public Works Account Code.

Rules 45 to 50.—The rules in paragraphs 253 to 256, 259 to 261, Public Works Account Code, relating to recoveries of rents on buildings and lands are embodied in these rules. Clause (a) of rule 45 has been redrafted on the basis of G. R., P. W. D., No. 7172/27, dated 18th August 1933 and the Note to clause (b) is based on G. R. No. 2734/9, dated 26th April 1928. Rule 48 has also been redrafted in view of the latter Resolution.

CHAPTER 4.

Rule 51.—The rule in Article 38, Civil Account Code, is reproduced embodying in clause (a) the new procedure for payment of leave salary from the Home Treasury (*vide* paragraphs 3 and 4 of the Memorandum, Appendix 10, page 343, Audit Code). The last part of Rule 1, clause (c) is omitted as it relates to a central subject.

Rule 52 reproduces the rule in Article 39, Civil Account Code.

Rule 53 reproduces the rule in Article 42, Civil Account Code. The existing form of the Bond of Indemnity is reproduced.

CHAPTER 5.

Rule 54.—This reproduces the rule in Article 49, Civil Account Code.

Rule 55. * * * * *

Rule 56.— This rule is special for the Government servants of the Forest Department and is based on Article 53, Forest Account Code.

Rule 57.—This reproduces rule in Article 53, Civil Account Code.

Rule 58.—This reproduces the rule in the first part of Article 52, Civil Account Code. It also covers paragraph 203 (1) of the Bombay Forest Manual, Volume I.

Rule 59.—A general rule for transfers of charge has been framed, based on the Public Works Department rules. There is no special corresponding rule in other departments.

Rules 60 to 67.—These rules for transfer of charge are special for the Public Works Department and are based on paragraphs 378, 379, 383, 384, 385 to 387 and 391 of the Public Works Department Code.

CHAPTER 6.

Rule 68.—This rule reproduces the existing rules in Article 63, Civil Account Code, except the portion of clause (c) relating to Audit Office Procedure. The explanation and note are reproduced for the purpose of facilitating the working of this rule. Note 1 to clause (b) is amended so as to embody the new rules for calculation of average pay in case of time-scale pay, as laid down by the Government of India. The formulæ for the calculation of average cost prescribed in G. R. No. 1300 dated 11th November 1931 have been reproduced in this rule.

Rules 69 to 73.—The special rules for payment of Public Works Department and Forest Department Establishment bills are separately embodied in this chapter for the purpose of convenience as shown below :—

Rule 69 is based on paragraph 511 (a) (3), Public Works Account Code ; the Note is based on G. R., P. W. D., No. 1463/27 dated 2nd October 1929.

Rule 70 is based on the first part of paragraph 512, Public Works Account Code.

Rule 71 embodies the rule in Article 51, Forest Account Code, with provision for regulating the drawing of cheques in cases where the letters of credit system has been abolished.

Rules 72 and 73 are based on Articles 54 and 56, Forest Account Code, respectively.

Rule 74 reproduces the rule in Article 65, Civil Account Code.

Rule 75.—The rule in paragraph 533, Public Works Account Code, is reproduced in general terms to cover the cases of other departments.

Rule 75-A.—This rule is based on Article 46-B, Civil Account Code.

Rule 76 is based on a portion of Article 70, Civil Account Code, and paragraphs 508 and 509, Public Works Account Code.

Rule 77 is based on paragraph 132 and the first sentence of paragraph 509, Public Works Account Code.

CHAPTER 7.

Rule 78.—This is a new rule based on the Auditor General's letter No. 946-Admn., dated 2nd June 1922.

Rules 79 to 82.—These reproduce the rules in Articles 81 to 83, Civil Account Code.

Rule 83 is based on Article 84, Civil Account Code. The powers regarding provincial subjects have been embodied in the Manual of Financial Powers—Financial Publication No. VII.

Rule 84.—This reproduces Article 85, Civil Account Code, omitting item (b). Notes 2 and 3 are also omitted, as the former does not concern this Government and orders regarding the latter will be issued by the Auditor General.

Rule 85 reproduces Article 90, Civil Account Code.

Rule 86 reproduces the rule in Article 100, Civil Account Code, omitting the portion relating to Central subjects.

Rule 87.—Clause I is based on the corresponding clause of Article 98, Civil Account Code, except the latter portion relating to the Treasury and Audit Office.

Clauses II and III reproduce clauses II and III (a) of Article 98, Civil Account Code, respectively.

Rule 88 is based on the rule in Article 91, Civil Account Code, with the new canon of financial propriety reproduced to make the rule complete.

Rule 89 is based on the rule in Article 92, Civil Account Code, with the last sentence amplified with reference to the Auditor General's letter No. 617-Admn., dated 10th April 1923.

Rules 90 to 102 have been omitted from the second edition of this manual and transferred to the Manual of Contingent Expenditure—Financial Publication No. IX.

Rules 103 to 106.—The special rules in paragraphs 523 (except rule 1), 524 (c) and (d) and first part of paragraph 525 of the Public Works Account Code relating to contingent expenditure of the Public Works Department are brought together and embodied in these rules under a separate section.

CHAPTER 8.

Rule 107 reproduces the rule in Article 114, Civil Account Code.

Rule 108 is based on paragraph 262, Public Works Account Code.

Rule 108-A is based on G. M. No. 2734/2999-A dated 2nd March 1932.

Rule 109 is based on paragraph 263, Public Works Account Code.

Rule 110 reproduces Article 116, Civil Account Code.

Rule 111 reproduces the rule in paragraph 257, Public Works Department Code.

Rule 111-A gives a reference to Appendix 9 containing the rules regulating the concessions granted for undergoing anti-rabic treatment.

Rules 111-B and 111-C reproduce Articles 207 and 208, Civil Account Code, respectively, omitting the accounts portion.

CHAPTER 9.

There are no detailed rules in the Civil Account Code for the receipt and disposal of stores in large consuming departments like Jails, Agriculture, Cinchona Plantation, etc.; so special instructions were issued by the local Government from time to time in individual cases for the guidance of the departments concerned. As it is desirable to have a uniform set of rules applicable to all the departments, a new chapter is inserted showing how stores are to be received and issued, how their quantity and value accounts are to be maintained, and how their stock should be periodically taken. Chapter 7 of the Public Works Account Code deals with the stores of that particular department. The relevant rules of that chapter are reproduced here to have all the stores rules in one place. Owing to their detailed nature, a separate section is assigned to these rules.

Rule 112.—This rule is based on paragraph 172, Public Works Account Code. It also covers paragraph 242 of the Bombay Forest Manual, Volume III.

Rule 113.—This rule is based on paragraph 180, Public Works Account Code.

Rule 114.—This rule is based on paragraphs 181 to 185, Public Works Account Code. It also covers Article 240 of the Bombay Forest Manual, Volume III.

Rules 115 and 116.—These rules are based on the relevant portion of the rules regarding Quantity Accounts and Value Accounts, and Stock-taking in Chapter VII of the Public Works Account Code. The note to Rule 115 refers to Articles 65 and 66 of the Bombay Forest Manual, Volume I.

Rule 117 reproduces the rule in paragraph 344 of the Public Works Department Code, classifying the different kinds of stores in the Public Works Department.

Rules 118 to 122 are based on the rules in paragraphs 345, 346, 347, 348 and 349 respectively, of the Public Works Department Code.

Rules 123 and 124 reproduce rules in paragraphs 357 and 358 of the Public Works Department Code.

Rules 125 and 126 are framed with reference to rules in paragraphs 359 and 360 of the Public Works Department Code.

Rule 126-A is based on the general rule in paragraph 177, Public Works Account Code.

Rule 127 reproduces the rule in paragraph 179, Public Works Account Code.

Rule 128 is based on paragraph 180, Public Works Account Code, except the portion relating to entries in the Register of Receipts and the grant of acknowledgments and certificates.

Rule 129.—This reproduces paragraph 181, Public Works Account Code.

Rule 130.—The rule in paragraph 183, Public Works Account Code, is inserted in this rule, with the exclusion of the portion relating to record and issue of stores and grant of receipts.

Rule 131 is based on the first sentence of paragraph 173 and paragraph 185 of the Public Works Account Code.

Rule 132 reproduces paragraph 191, Public Works Account Code.

Rule 133 is based on paragraph 192, Public Works Account Code, except the latter portion relating to adjustments.

Rules 134, 135 and 136 reproduce the rules in paragraphs 193, 194 and 195, Public Works Account Code, respectively.

Rule 137 embodies rules in paragraph 196, Public Works Account Code, excluding the portion relating to account adjustment.

Rule 138 reproduces the rule in paragraph 367, Public Works Department Code.

Rule 139 is based on paragraph 173, Public Works Account Code, except the portion relating to the record of the receipts and issues of stores.

Rule 140 embodies a portion of paragraph 203 (a), Public Works Account Code, which specifies the persons who make entries in the half yearly returns.

Rule 141.—Portion of paragraph 205, Public Works Account Code, regarding the review of the stock register by Divisional Officer, is incorporated in this rule.

Rule 142 deals with stock-taking, with provision for verification by an officer independent of the staff responsible for the custody of stores. It is based on the rules in paragraphs 361 and 363 of the Public Works Department Code.

Rule 143 reproduces rules as to the method of stock-taking as contained in the first part of paragraph 362 of the Public Works Department Code and a portion of paragraph 210 of the Public Works Account Code.

Rule 144 is based on paragraph 211 of the Public Works Account Code, with provision for verification by an officer of the Indian Audit Department in the case of special stores department, etc.

Rule 145 reproduces paragraph 208, Public Works Account Code, excluding the portion relating to adjustment of excesses or deficits in stores.

Rule 146 is based on paragraph 219, Public Works Account Code.

Rules 147 and 148 reproduce rules in paragraphs 225 and 227, Public Works Account Code, respectively.

Rule 149.—The first sentence of paragraph 229, Public Works Account Code, is reproduced in this rule.

Rule 150 is based on paragraph 232, Public Works Account Code, except the portion relating to adjustments.

Rule 151 which was based on the first sentence of paragraph 235, Public Works Account Code, has been redrafted on the lines of the orders issued in G. Rs. No. 5282 dated 24th September and 19th December 1929 and G. R., P. W. D., No. 50/27 dated 17th June 1930.

Rule 152 is based on the latter part of the rule in paragraph 236, Public Works Account Code.

Rule 152-A.—This rule is based on G. R., P. W. D., No. 2447/27 dated 7th February 1929.

Rule 153 reproduces paragraph 238, Public Works Account Code.

CHAPTER 10.

This is a new chapter in which all the rules relating to "Works" expenditure are incorporated. The Auditor General has decided that the charges on account of works executed by Civil Officers in the case of the buildings assigned to their Department which are in excess of Rs. 2,500 in amount should be treated as "Works" expenditure of the department concerned. Simple rules are therefore framed to show how these works are to be executed, and the charges paid. There are special rules in the Forest Account Code, and the Public Works Account Code relating to the works expenditure of those departments. They have been incorporated in separate sections in this chapter, so that a complete set of rules for "Works" may be in one place.

Rule 154.—This rule covers item 3 of Appendix 5 to the Civil Account Code. It is based on the Auditor General's U.O. No. A-C—3263, dated 17th October 1922.

Rule 155 is based more or less on a procedure followed in the Police Department in regard to petty construction works which may be generally followed in similar cases.

Rule 156 embodies the rule in paragraph 250 of the Public Works Department Code.

Rule 156-A.—This rule is based on G.R. No. 4878, dated 23rd December 1926.

Rule 156-B reproduces paragraph 486, Public Works Account Code.

Rule 157 reproduces the rule in paragraph 251, Public Works Department Code.

Rules 157-A and 157-B are based on G.R. No. 5252 dated 16th June 1930.

Rule 158.—This rule is based on Article 209 of the Bombay Forest Manual, Volume III, Article 145 of the Bombay Forest Manual, Volume I, and paragraph 11 of Appendix XXIII of the Bombay Forest Manual, Volume I. Clause (iii) of this rule has been redrafted in view of G.R., R.D., No. 6861/28 dated 15th July 1931.

Rule 159.—This rule is based on the Forest Account Code, Articles 41 and 42 and Article 119 of the Bombay Forest Manual, Volume I. The sub-paragraph of clause (a) (1) and clause (2) are based on G.R., R.D., No. 5287/28 dated 12th December 1931.

Rule 160.—This rule reproduces Article 43, Forest Account Code.

Rule 161.—This rule reproduces Article 44, Forest Account Code.

Rule 162.—This rule reproduces parts of Article 45, Forest Account Code and Article 157 of the Bombay Forest Manual, Volume I: the rules regulating advances to contractors and workmen are reproduced from Appendix XXXI to the latter Manual.

Rule 163.—This rule reproduces Article 48, Forest Account Code and part of Article 118 of the Bombay Forest Manual, Volume I.

Rule 164.—This rule reproduces Article 50, Forest Account Code and part of Article 118 of the Bombay Forest Manual, Volume I.

Rule 165.—Financial responsibilities of the officers of the Public Works Department are based on the rules in paragraphs 60, 62, 65, 66, 67, 77, 78, 79, 80 and 82 of the Public Works Department Code.

Rules 166 to 171.—The rules regarding administrative approval and technical sanction are based on the rules in paragraphs 178 to 183, Public Works Department Code.

Rules 172 and 173 reproduce the rules in paragraphs 184, 186 and 187 of the Public Works Department Code relating to requisition by Civil Officers for construction of works.

Rule 174 is based on the rules in paragraphs 197 and 215, Public Works Department Code.

Rules 175 to 177.—The rules regarding contracts for works are based on paragraphs 235 and 239 of the Public Works Department Code.

Rule 178 is based on Article 240 of the Public Works Department Code.

Rules 179 to 181 reproduce the rules regarding tenders as contained in paragraphs 242, 243 and 244, Public Works Department Code, while rule 179-A is based on G.R., P.W.D., No. 1574/27 dated 3rd September 1928. The concluding portions of these rules are based on G.R., P.W.D., No. 8154/27 dated 22nd August 1934.

Rule 182 reproduces the rule in paragraph 245, Public Works Department Code.

Rule 183 reproduces the rule for provision in contracts for imported stores as contained in paragraph 246, Public Works Department Code.

Rule 184 reproduces the rule in paragraph 247, Public Works Department Code.

Rule 185 is based on paragraph 248, Public Works Department Code.

Rule 186 is based on paragraph 249, Public Works Department Code. The Note to this rule is based on G.C.M., P.W.D., No. P. 145/5/5997 dated 26th June 1929.

Rule 186-A is based on G.R., P.W.D., No. 1719/27 dated 21st July 1931.

Rule 186-B is based on G.R., P.W.D., No. 6365/27 dated 14th March 1932.

Rule 187 is based on paragraph 249-A, Public Works Department Code.

Rule 188 reproduces paragraph 258, Public Works Department Code. The concluding portion of this rule is based on G.C.M., P.W.D., No. 6786 dated 2nd December 1924.

Rules 189 to 191 deal with alteration in design during construction, and they are based on paragraphs 264 to 266, Public Works Department Code.

Rule 191-A is based on the Auditor General's letter No. 498-Admn.-N/352-30 dated 26/28th March 1931.

Rules 192 to 195 reproduce the rules regarding supplementary and revised estimates as contained in paragraphs 287, 288, 290 and 291, Public Works Department Code.

Rules 196 to 198 are based on paragraphs 331 to 333, Public Works Department Code. The exemption in rule 198 is based on G.R., P.W.D., No. P. 145/5/5663 dated 19th June 1929.

Rule 199 reproduces a portion of paragraph 278 (d), Public Works Account Code.

Rules 200 and 201 regarding Measurement Books are based on paragraphs 334 and 337, Public Works Department Code.

Rule 202 is based on the latter part of the rule in paragraph 272 and paragraph 353 and part of paragraph 356, Public Works Account Code, relating to financial check by Executive Engineers.

Rule 203 reproduces rule 1 of paragraph 275, Public Works Account Code.

Rule 204 reproduces the first portion of paragraph 279, Public Works Account Code, relating to payment of daily labour through a contractor.

Rules 205 to 219 relate to bills and vouchers and they are based on the rules in paragraphs 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297 and 298 of the Public Works Account Code, respectively. Clause (d) of Rule 217 is based on G.R., P.W.D., No. S. 152/5/17736 dated 28th July 1926 and G.R., P.W.D., No. 3262/27 dated 10th June 1931.

Rules 220 and 221 regarding aid to contractors are based on paragraph 275, Public Works Department Code, and paragraph 299 of the Public Works Account Code.

Rules 222 to 223 refer to work-charged establishment. Rule 222 is based on paragraph 141 and Note and rule 223 is based on paragraph 143 of the Public Works Department Code, while rule 222-A is based on G.R., P.W.D., No. 1806/27 dated 14th March 1929.

Rule 224 is based on a portion of paragraph 300, Public Works Account Code, which specifies the authority competent to sanction work-charged establishment.

Rule 225 reproduces the rule in paragraph 301, Public Works Account Code. Note of the rule is based on the Auditor General's letter No. 2/276 Code, dated 1st December 1922 and the addition to clause (b) is based on G.R., P.W.D., No. 3368/27 dated 20th November 1929.

Rule 225-A is based on G.Rs., P.W.D., No. 8623 dated 21st August 1926 and 25th April 1927 and No. 9253 dated 20th September 1927.

Rules 226, 227, 228 and 229 reproduce rules in paragraphs 302, 303, 304 and 305, Public Works Account Code, respectively. The note to rule 227 is based on G.R., P.W.D., No. 7133 dated 17th April 1925.

Rule 229-A.—Rules 275 to 280 dealing with the conditions of occupation of, calculation of rents for Government buildings, etc., have been deleted from this Manual. This rule is introduced to show the rules applicable to the work-charged establishment in such cases.

Rules 230 to 232 are based on the rules in paragraphs 307, 308 and 309, Public Works Account Code.

Rules 233 to 236 reproduce the rules in paragraphs 310, 313, 314 and 315, Public Works Account Code, respectively.

Rules 237 and 238 are based on the rules in paragraph 316 and the latter part of paragraph 218, Public Works Account Code.

Rule 239 embodies the rule in paragraph 321, Public Works Account Code, except the second half of clause (b) and first portion of clause (c) relating to credit in accounts.

Rule 240 reproduces the rule in paragraph 322, Public Works Account Code.

Rule 241.—This follows paragraph 323, Public Works Account Code.

Rules 242 and 243 are based on the rules in paragraphs 324 and 325, Public Works Account Code, respectively.

Rule 244 reproduces the rule in paragraph 318 (c), Public Works Account Code.

Rules 245 and 246 are based on portions of the rules in paragraphs 328 and 331, Public Works Account Code, and paragraph 195, Public Works Department Code, which specify how the estimate for a work should be divided into different sub-heads.

Rule 247 embodies the rule in paragraph 332, Public Works Account Code, except the portion relating to accounts.

Rules 248 and 249 relate to prompt settlement of liabilities and are based on the rules in paragraphs 348, 349 (part) and 350, Public Works Account Code.

Rule 249-A is based on paragraph 351, Public Works Account Code.

Rule 250 is based on paragraph 357, Public Works Account Code, and paragraph 78, Public Works Department Code.

Rules 251 and 252 are based on paragraph 358, Public Works Account Code, and paragraph 292, Public Works Department Code, respectively.

Rule 253 is based on the rule in paragraph 364, Public Works Account Code.

Rule 254 is based on paragraph 366, Public Works Account Code, and paragraph 193, Public Works Department Code.

Rule 255 is based on paragraph 378, Public Works Account Code.

Rule 256 embodies a portion of paragraph 382, Public Works Account Code, relating to employment of military labour.

Rules 257 and 258 deal with workshop works and are based on rules in paragraphs 375 and 376, Public Works Department Code.

Rule 259 is based on paragraph 432 and the first part of paragraph 437, Public Works Account Code.

Rule 260 reproduces paragraph 440, Public Works Account Code.

Rule 261 reproduces paragraph 461, Public Works Account Code.

Rule 262 is based on the first sentence of paragraph 410, Public Works Account Code.

Rule 263 embodies clauses (II) and (IV) of paragraph 472, Public Works Account Code.

Rules 264 and 265 are based on paragraphs 475 and 476, Public Works Account Code, respectively.

Rule 266 reproduces clause (a) of paragraph 480, Public Works Account Code.

CHAPTER 11.

Rule 267 defines the term "Public Buildings".

Rules 268 to 272 are based on the rules in paragraphs 301 to 306, Public Works Department Code. Rule 268 has been amended in view of G.R., R.D., No. 1777 dated 14th June 1920.

Rule 273 deals with the use of Government Buildings by Auxiliary Force and is based on paragraph 315, Public Works Department Code.

Rule 274 refers to the Register of Buildings and is based on paragraphs 176 and 318 of the Public Works Department Code.

Rules 275 to 280 have been deleted as the rules on the subject are embodied in the Bombay Civil Services Rules Manual.

CHAPTER 12.

Rule 281 is based on Articles 134 and 135, Civil Account Code.

Rules 282 and 283 reproduce Articles 139 and 140, Civil Account Code.

Rule 284 is based on rule 1 under Article 143, Civil Account Code.

Rule 285 reproduces Article 144, Civil Account Code.

Rule 286 is based on Article 145, Civil Account Code.

Rule 287 embodies the rule contained in Article 146, Civil Account Code.

Rule 288 is based on clause (c) of Article 149, Civil Account Code.

Rule 289 is based on Article 150, Civil Account Code. The action of the Audit Office is covered by rule 23 of the rules framed under Section 96 (D) (I) of the Government of India Act.

Rule 290 is based on Article 151, Civil Account Code.

Rule 291 contains the rule in Article 152, Civil Account Code, with suitable modifications.

Rule 292 reproduces Article 153, Civil Account Code.

CHAPTER 13.

Rule 293.—This rule is based on Article 154, Civil Account Code, modified to suit the circumstances of this Government. Note 3 to this rule is based on Article 154-A, Civil Account Code.

Rule 293-A is based on G.R. No. 7 dated 18th October 1929.

Rule 294.—This rule is based on Article 155 of the Civil Account Code. Clause (d) to this rule is based on G.R. No. 7 dated 15th February 1930.

Rule 295.—This rule is based on the existing practice in this Presidency.

Rule 296.—This rule is based on Article 156, Civil Account Code as modified from time to time. The Note to clause (2) and clause (3) of this rule have been redrafted on the basis of G.R. No. 4483 dated 12th April 1934. Clause (4-A) is based on G.R. No. 8141 dated 10th February 1931. The second sentence of and the Note to clause (6) are based on G.R. No. 6868 dated 1st August 1929. Clause (7) is based on G.R. No. 6152 dated 29th May 1928. Note 7 is based on G.Rs. No. 2734 dated 2nd August 1928 and 23rd November 1928 and Note 8 is based on G.R. No. 2951 dated 7th February 1930.

Rule 297.—This rule is based on Article 157 of the Civil Account Code. The second sentence of and the Note to clause (6) are based on G.R. No. 6868 dated 1st August 1929 and clause (7) is based on G.R. No. 6152 dated 29th May 1928.

Rule 298.—This rule is drafted on the lines of Article 158 of the Civil Account Code as modified from time to time. Note 1 below clause (3) is based on G.R., R.D., No. 5047 dated 2nd November 1922 and Note 2 on G.R., H.D., No. 3135/3 dated 20th July 1933.

Rule 298-A is based on G.Rs. No. 2818 dated 16th June 1931 and 1st September 1931.

Rule 299.—This rule is based on Article 159 of the Civil Account Code. Note 1 to clause (a) has been amplified in view of the orders issued in G.Rs. No. 5786 dated 8th June 1933 and 29th January 1934, Note 2 is based on G.R. No. 5780 dated 7th July 1930 and Note 6 is based on G.R., P.W.D., No. 6040/27 dated 22nd August 1933. Clause (c) is based on G.R. No. 2734/9 dated 1st June 1927 and G.Rs. No. 8765 dated 7th October 1931 and 6th March 1933 and Note 3 to that clause is based on G.R., H.D., No. 6774/2 dated 29th July 1930. Clause (f) gives a reference to Appendix 9 which is based on G.R., G.D., No. 552 dated 12th September 1922. Clause (g) of this rule is based on G.Rs., R.D., No. L.C. 255 dated 12th September 1923 and 30th July 1929 and G.R., R. D., No. 2287/24 dated 10th August 1925.

Rule 300.—This rule is based on Article 160 of the Civil Account Code.

CHAPTER 14.

Rule 301 is based on Article 185, Civil Account Code, and rule 24 of the rules framed under Section 96 (D) (1) of the Government of India Act.

Rules 302 and 303 are based on Article 186, Civil Account Code. Rule 302 has been amplified in view of paragraph 33 of G. R. No. 270 dated 1st September 1930 and paragraph 5 of G. R. No. 270-G dated 23rd July 1932.

Rule 304 describes the procedure to be followed by Departmental officers in regard to the preparation and submission of the Revised and Budget Estimates of revenue and expenditure on behalf of this Government. It is based on G. R. No. 270-G dated 23rd July 1932 and G. R. No. 270 dated 1st September 1930 as modified from time to time.

Rules 305, 306 and 307 deal with the preparation of estimates for expenditure in England. Rule 305 is based on Article 187 (i), Civil Account Code and paragraph 118, Public Works Account Code. Rules 306 and 307 are based respectively on paragraphs 27 and 28 of G. R. No. 270 dated 1st September 1930.

Rule 308 is based on Article 188, Civil Account Code. Clause (a) of the Note has been amplified and a new clause (c) has been introduced in view of G. R. No. 720 dated 7th July 1931.

Rule 309.—The principle of distribution of grants, as laid down in paragraph 112, Public Works Account Code, and 188 (1), Civil Account Code, is reproduced here as a general rule.

Rules 310, 311.—These are general rules based on paragraphs 113 and 114, Public Works Account Code.

Rule 312 embodies rule 38 (1) of the Devolution Rules to make the budget rules self-contained.

Rule 313 embodies the orders of the Auditor General, issued with his letter No. 409 T-A & A, dated 1st July 1921, in regard to different kinds of reappropriation that may arise under the Reforms Scheme, and the authorities competent to sanction them. Clauses (2) and (5) of this rule have been revised in view of G. R. No. 4834 dated 25th October 1929, G. C. No. 4265 dated 23rd September 1927 and G. R. No. 4265 dated 27th March 1926. Note 1 is based on G. C. M. No. 6288-G dated 6th September 1930. Note 4 has been amplified in view of paragraph 2 of G. C. No. 4265 dated 23rd September 1927. Note 5 is based on G. Cs. No. 87 dated 14th March 1932 and 17th June 1933 and G. C. M. No. 6288 dated 10th November 1932.

Rule 314 reproduces Articles 190, 191 and 192, Civil Account Code. Notes 1 and 2 to this rule are based on G. C. No. P. 70 dated 13th May 1926.

Rule 315.—The rule in paragraph 122, Public Works Account Code, for a close watch over the expenditure against the sanctioned grants has been made general.

Rule 316.—This is a new rule embodying the orders of the Auditor General, issued with his letter No. 667-Admn., dated 10th April 1923, fixing the responsibility of Departmental Controlling Officers in regard to watching of actuals against the grant placed at their disposal. The orders contained in G. R. No. 2613 dated 27th March 1925 as modified from time to time have been embodied in this rule. The forms prescribed in those orders have also been inserted for reference.

Rules 316-A to 316-D are based on G. Cs. No. 5239 dated 12th December 1928, 11th March 1929 and 14th November 1930.

Rule 317 is based on Article 193 and the second sentence of Article 194, and Article 86 of the Civil Account Code.

Rules 318 and 319 are based on Articles 87 and 88, Civil Account Code.

Rule 320 is based on paragraph 110 (a), Public Works Account Code. The note reproduces the canons of financial propriety mentioned in rule 11 of Appendix 1, Audit Code, Volume II.

Rule 321 is based on the orders contained in G. Cs. No. 1719, dated 14th December 1923 and 9th October 1924.

Rule 322 reproduces part of paragraph 110, Public Works Account Code.

Rule 323 reproduces paragraph 116, Public Works Account Code.

Rule 324.—This rule is based on the rule contained in clause (e) of paragraph 115, Public Works Account Code. The orders contained in Rule 3 of the Rules accompanying G. I., F. D., letter No. 4058-Ex., dated 5th September 1924 (accompaniment to G. R. No. 3523 dated 14th April 1925) to all local Governments regarding appropriation audit in respect of Central Civil Works expenditure have been inserted for the guidance of the Divisional officers.

Rule 325 reproduces rule in paragraph 123, Public Works Account Code.

Rule 326 reproduces rule in paragraph 124, Public Works Account Code.

Rule 315.—The rule in paragraph 122, Public Works Account Code, for a close watch over the expenditure against the sanctioned grants has been made general.

Rule 316.—This is a new rule embodying the orders of the Auditor General, issued with his letter No. 667-Admn., dated 10th April 1923, fixing the responsibility of Departmental Controlling Officers in regard to watching of actuals against the grant placed at their disposal. The orders contained in G. R. No. 2613 dated 27th March 1925 as modified from time to time have been embodied in this rule. The forms prescribed in those orders have also been inserted for reference.

Rules 316-A to 316-D are based on G. Cs. No. 5239 dated 12th December 1928, 11th March 1929 and 14th November 1930.

Rule 317 is based on Article 193 and the second sentence of Article 194, and Article 86 of the Civil Account Code.

Rules 318 and 319 are based on Articles 87 and 88, Civil Account Code.

Rule 320 is based on paragraph 110 (a), Public Works Account Code. The note reproduces the canons of financial propriety mentioned in rule 11 of Appendix 1, Audit Code, Volume II.

Rule 321 is based on the orders contained in G. Cs. No. 1719, dated 14th December 1923 and 9th October 1924.

Rule 322 reproduces part of paragraph 110, Public Works Account Code.

Rule 323 reproduces paragraph 116, Public Works Account Code.

Rule 324.—This rule is based on the rule contained in clause (e) of paragraph 115, Public Works Account Code. The orders contained in Rule 3 of the Rules accompanying G. I., F. D., letter No. 4058-Ex., dated 5th September 1924 (accompaniment to G. R. No. 3523 dated 14th April 1925) to all local Governments regarding appropriation audit in respect of Central Civil Works expenditure have been inserted for the guidance of the Divisional officers.

Rule 325 reproduces rule in paragraph 123, Public Works Account Code.

Rule 326 reproduces rule in paragraph 124, Public Works Account Code.

CHAPTER 15.

Rule 327 reproduces Article 224, Civil Account Code.

Rule 328 reproduces Articles 225 and 226, Civil Account Code, with additions relating to provincial subjects.

Rule 329 embodies the rule in Article 227 (a) and (d), Civil Account Code, so far as it relates to provincial subjects. Note 2 is based on Note 5 to clause (d).

Rule 330 embodies the rule in Article 228, Civil Account Code, as far as it relates to Provincial Governments.

Rule 330-A.—This rule gives a reference to Appendix 18 dealing with the rules regarding exhibition of losses in Government accounts and in the Appropriation Accounts—*vide* G. R. No. 5753 dated 22nd October 1932.

Rule 331 is based on Article 229, Civil Account Code.

Rule 331-A is based on Article 230-A, Civil Account Code.

Rule 331-B is introduced to provide for the communication to the Principal Auditor of the consent of the Finance Department as required by Devolution Rule 45.

Rule 331-C is based on the second foot-note to Devolution Rule 39 in the Manual of Devolution Rules.

Rule 332 reproduces Article 231, Civil Account Code.

Rule 333 is based on Article 232, Civil Account Code, and the Government of India, Finance Department, No. 2044-E.A., dated 19th December 1921, and the Auditor General's Audit Instructions, Section I, paragraph 1.

Rule 333-A introduces in the Manual the executive instructions on the subject of giving retrospective effect to increases in pay issued in G. R. No. 3492 dated 15th October 1924.

Rule 334 reproduces Article 233, Civil Account Code, with an addition in regard to budget provision without which no fresh charge can be incurred, if renewed. Note 2 to this rule is based on Article 233-A, Civil Account Code.

Rule 335 is based on paragraph 263, Public Works Department Code.

CHAPTER 16.

Rules 336 to 338 embody the chief rules laid down by different local Governments regarding the responsibilities of the District and the Treasury Officers under Note to Article 261, Civil Account Code. They also include the rules in Articles 261 and 262, Civil Account Code, which lay down the responsibility of the District Officer, and the rule in Article 8 (a), second paragraph of Article 14 and Articles 19 and 20, 260 and rule 2 to Article 267, which fix the Treasury Officer's responsibility. Rule 336-A is based on G. R. F. D. 5822 dated 20th June 1935.

Rule 339 embodies rule 6 under Article 266, Civil Account Code. This is a counterpart of rule 31 in Chapter II relating to issue of duplicate receipts, as far as the Treasury Officer is concerned.

Rule 340 reproduces the rules in Articles 21 and 273, Civil Account Code, as far as the Treasury is concerned. For Departmental Officers, see rule 13 in Chapter II.

Rule 341 reproduces the treasury aspect of rules 8 and 9 of Chapter II of these Rules. Clause (d) of this rule is based on G. I., F. D., D-4070-F dated 16th August 1927 and D-996-F dated 17th February 1928, printed in the preamble of G. Rs., 5665, dated 12th September 1927 and 9th March 1928. The first sentence of clause (e) is based on G. O. No. 5827 dated 26th September 1919 and G. R. No. 775/33 dated 13th April 1934 and the remaining portion embodies in the Manual the orders of Government regarding the deposit in Government Treasuries of cash chests and strong boxes belonging to Co-operative Societies issued in G. R., R. D., No. 7135 dated 4th September 1905, G. R. No. 8775 dated 4th May 1931, G. R. No. 8868 dated 10th August 1932, etc.

Rule 342.—The definition of the term "Letter of Credit" as given in the first sentence of Note to Article 275, Civil Account Code, and the rule in clause (b) of that Article are reproduced here.

Rule 343 reproduces Article 277, Civil Account Code, as far as the Provincial Governments are concerned.

Rule 344 is based on a portion of Article 283, Civil Account Code, and the notes thereunder. Exceptions are based on the procedure followed in this province and the orders issued in that connection from time to time.

Rule 345 is based on portions of clause (d) and clause (e) of and the rules under Article 284, Civil Account Code. The concluding portion of this rule is based on G. R. 4876, dated 12th July 1932.

Rule 346 is based on the first part of Article 287, Civil Account Code.

Rule 347 follows Article 451, Civil Account Code.

Rules 348 and 349 follow Articles 290 and 291, Civil Account Code, respectively.

CHAPTER 17.

Rule 350 reproduces the last sentence of Article 304, Civil Account Code.

Rule 351 embodies the first part of Article 309, Civil Account Code.

Rule 352 follows Article 310, Civil Account Code.

Rule 353 is based on Article 311 (a), Civil Account Code, as far as provincial subjects are concerned.

Rule 354 reproduces Article 312, Civil Account Code.

Rule 355 follows the rule in Article 313, Civil Account Code.

Rules 356 to 358 reproduce the rules in Articles 314, 315 and 319, Civil Account Code, as far as Provincial debts are concerned.

CHAPTER 18.

Rule 359.—This rule reproduces Article 218 of the Civil Account Code.

Rule 360.—This rule reproduces Article 219 of the Civil Account Code.

Rule 361.—This rule is based on Article 220-A of the Civil Account Code.

Rule 362.—This rule reproduces Article 221 of the Civil Account Code.

Rule 363.—This rule reproduces Article 522 of the Civil Account Code.

Rule 364.—This rule reproduces Article 523 of the Civil Account Code.

Rule 365.—This rule is based on Article 222 of the Civil Account Code.

Rule 366.—This rule reproduces Article 223-A of the Civil Account Code.

Rule 367.—This rule is based on G. Rs. No. 6891 dated 20th November 1931, 2nd November 1933 and 19th May 1934.

Rules 368-371.—These rules are based on the orders issued in G. Rs., F. D., 1254 dated 3rd October 1931 and 13th December 1932.

FORMS.

(See Fin. R. No. 2.)

FIN. R. FORM No. 1.
P. W. ACCTT. FORM No. 3.*Block.*

RECEIPTS FOR PAYMENTS TO GOVERNMENT.

(See Fin. R. No. 2.)

Book No. _____ Receipt No. _____

Book No. _____ Receipt No. _____ Place. _____

Division _____ Date _____ 19 .

Division _____ Date _____ 19 .

Received from _____

Received from _____

Rupees _____

Rs. _____ Rupees _____

On account of _____

_____ Cashier or Accountant. Signature _____

Initials of Cashier or
Accountant.Initials of officer granting the
receipt.

Designation _____

Not transferable.

FIN. R. FORM No. 3.

P. W. ACCTT. FORM No. 48.

STATEMENT OF RENTS RECOVERABLE FROM PAY BILLS.

[See Fin. R. No. 48.]

Name of Division _____ Name of Canal, etc. _____

Major Head to be credited_____

[illegible]

Dated _____

Divisional Officer,

Completed and returned to the Officer in charge Division.
 Certified that the pay and allowances of the tenants named herein
 remained unchanged during the month, except as indicated in column 6.

Dated

Treasury Officer,

FIN. R. FORM No. 3-A.

[See Fin. R. No. 52 (b).]

Form of indemnity bond to be executed by claimants for pay and allowances of deceased Government servants when the amount exceeds Rs. 500 :—

*Name of
claimant.

KNOW ALL MEN BY THESE PRESENTS THAT WE*

son of

†First
surety.

and resident of

and†

son of

and resident of

‡Second
surety.

and†

son of

and resident of

§In words—
the amount
here named
should be at
least double
the amount
to be paid by
Government.

are held and firmly bound to the Secretary of State for India in Council

in the sum of Rupees§

(Rs. ||)

to be paid to the said Secretary of State or his successors or assigns FOR

WHICH payment to be well and truly made, each of us severally binds

himself and his heirs, executors, administrators and assigns and every

two and all of us jointly bind ourselves and our heirs, executors, adminis-

trators and assigns firmly by these presents WHEREAS@

||In figures.

[was at the time of his death in the employment of the Government of

@Nam of
deceased.

Bombay**

or [was receiving a pension of Rupees

**Nature of
employment.

(Rs.

) from the Government of Bombay]

AND WHEREAS the said @

died on the

day of

19

, and there was then due to him the sum of

‡‡Amount
due to the
deceased.

Rupees‡‡

(Rs.

) [for pay and

allowances in respect of his said office] or [in respect of his said pension]

AND WHEREAS the above bounden*

(hereinafter called the claimant) claims to be entitled to the said sum as

heir of the said@

but has not obtained

letters of administration of, or a succession certificate to, the property

and effects of the said@

AND WHEREAS the

said Government after making due inquiry are satisfied that the

claimant is entitled to the said sum and that it would cause undue delay

and hardship if the said Government insisted upon the production by

the claimant of letters of administration of, or a succession certificate to,

the property and effects of the said@

AND

WHEREAS the said Government desire to pay the said sum to the

claimant but under Government rules and orders it is necessary that the

claimant should first execute a bond with two sureties to indemnify the

said Government against all claims to the amount so due as aforesaid to

the said*

before the said sum can be paid

*Name of
deceased.

to the claimant. NOW THE CONDITION of this bond is such that if

after payment has been made to him, the claimant shall refund to the said Government the sum of Rupees*

(Rs.) if the said Government so require and shall in any event indemnify and save the said Government harmless from all liability in respect of the said sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

IN WITNESS to the above written bond and the condition thereof we†

and‡

and§

have hereunto set our hands this

day of

19

.

*Amount due to the deceased.

†Claimant.

‡First

surety.

§Second

surety.

STATEMENT OF PROPOSITION OF REVISION OF ESTABLISHMENT.

[See Fin. R. No. 68.]

[illegible]

• Money columns.

FIN. R. FORM No. 8.

* Deleted.

* This form is omitted from this manual and included in the Contingent Manual—
Financial Publication No. IX.

FIN. R. FORM No. 8-A.

* Deleted.

* This form is omitted from this manual and included in the Contingent Manual—Financial Publication No. IX.

FIN. R. FORM No. 9.

* Delete 1.

* This form has been omitted from this manual and included in the Contingent Manual—Financial Publication No. IX.

INDENT FOR STORES.

[See Fin. R. Nos. 114, 129].

Counterfoil.

Indent No. _____

On _____

Date _____

Description.	No. or quantity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable).

These materials should be ^{delivered}_{despatched}
to _____ by _____

Indenting Officer.
(Divisional or
Sub-Divisional Officer.)

INDENT FOR STORES.

Indent.

Indent No. _____

On _____

Date _____

Des- crip- tion.	No. or quan- tity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable).

These materials should be ^{delivered}_{despatched}
to _____ by _____

Indenting Officer.
(Divisional or
Sub-Divisional Officer).

Certificate of supply.

This indent has (not) been com-
plied with in full _____
(The alterations, which I have attested,
have accordingly been made by me.)

Delivered to _____ on _____ by _____
Despatched _____

Dated _____ 19 . *Supplying Officer.*

INVOICE.

Invoice of Stores supplied _____

To _____

By _____

On indent No. _____ Dated _____

issued by the _____

Description.	No. or quantity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable).

Dated _____ 19 . _____

Received. *Supplying Officer.*

Dated _____ 19 . _____

Receiving Officer.

FIN. R. FORM No. 12.
P. W. ACCTT. FORM No. 21.

MUSTER ROLL.

[See Fin. R. No. 197.]

Cash Book Voucher No. 41, dated the 11th April 1923.

Name of work—Constructing residential quarters for Junior Officers
at Craigdhu.

Part I.—Nominal Roll.

Description.	No.	Names (grouped according to classes).	Father's name.	DATES—APRIL 1923										Total.	Rate.	Amount.	Dated initials and remarks of paying officer made at the time of pay- ment.		
				1	2	3	4	5	6	7	8	9	10						
<i>Making approach roads.</i>																			
Mate	1	Gullu ..	Fajju ..	1	1	1	1	1	1	1	1	1	1	10	1 4	0 12 8	0 K.N. 11-4		
Cooll	2	Adalat ..	Jhanda ..	1	1	1	1	1	1	1	1	1	1	6	0 11	0 3 7	0 K.N. 11-4		
"	3	Ramman ..	Hidayat ..	1	1	1	1	1	1	1	1	1	1	10	0 11	0 6 14	0 K.N. 11-4		
"	4	Sadhu ..	Chetu ..	1	1	1	1	1	1	1	1	1	1	10	0 11	0 6 14	0 K.N. 11-4		
"	5	Samand ..	Baland ..	1	1	1	1	1	1	1	1	1	1	8	0 11	0 5 8	0 K.N. 11-4		
"	6	Nazru ..	Hakoo ..	1	1	1	1	1	1	1	1	1	1	10	0 11	0 6 14	0 K.N. 11-4		
"	7	Junma ..	Asis ..	1	1	1	1	1	1	1	1	1	1	6	0 11	0 4 2	0 K.N. 11-4		
														TOTAL		46	3	0	
<i>Constructing retaining walls.</i>																			
Mason	8	Habib ..	Rashid ..	1	1	1	1	1	1	1	1	1	1	9	1 8	0 13 8	0 K.N. 11-4		
"	9	Labhu ..	Chanda ..	1	1	1	1	1	1	1	1	1	1	8	1 8	0 12 0	0 K.N. 11-4		
"	10	Sarnu ..	Hukma ..	1	1	1	1	1	1	1	1	1	1	4	1 8	0 5 8	0 K.N. 11-4		
"	11	Ahmad ..	Firoa ..	1	1	1	1	1	1	1	1	1	1	4	1 8	0 6 0	0 K.N. 11-4		
"	12	Boda ..	Phina ..	1	1	1	1	1	1	1	1	1	1	3	1 8	0 4 8	0 K.N. 11-4		
														TOTAL		41	8	0	
Daily Total				8	8	8	10	9	10	8	8	8	7						
Initials of persons marking the daily attendances				M. C. 1/4.	M. C. 2/4.	M. C. 3/4.	M. C. 4/4.	M. C. 5/4.	M. C. 6/4.	M. C. 7/4.	M. C. 8/4.	M. C. 9/4.	M. C. 10/4.						
Initials of inspecting officer.						K. N. 8-4.				G. C. H. 7-4.			K. N. 10-4.						
														TOTAL		87	11	0	

Passed for Rs. (87-11-0) Rupees eighty-seven, 11-0.

Signature—G. C. Roy,

Dated the 11th April 1923.

Rank—Sub-Divisional Officer,

Headquarters Sub-Division.

	Rs.	a.	p.
Grand total of this muster roll	87	11	0
<i>Deduct</i> —Payment not made, as per details transferred to register of arrears—			
Part II	11	0	0
Balance paid ..	76	11	0
<i>Add</i> —Arrears of previous muster roll now paid off, as per details of register of arrears, Part II ..	7	2	0
Total amount paid (in words) Rupees eighty-three, 13-0	83	13	0

Signature—KIDAR NATH,

Dated the 11th April 1923.

Rank—Overseer.

Part II.—Register of arrears of wages due to workpeople.

The adoption of this method of recording arrears is left optional with Divisional Officers.

Left-hand page.

Month and period to which the arrears relate.	Serial number as per nominal muster roll.	Names.	Fathers' names.	Amount due.	Amount paid.
Arrears of Previous muster rolls brought forward.				Rs. a. p.	Rs. a. p.
March 1923	3	Labhu ..	Chanda ..	2 12 0	2 12 0
	7	Roda ..	Phina ..	4 1 0	4 6 0
	9	Mahbub ..	Shafi ..	4 13 0	
	13	Nihal Singh ..	Hukam Singh ..	0 11 0	
			Total ..	12 5 0	7 2 0
			Carried over ..	12 5 0	

Right-hand page.

Month and period to which the arrears relate.	Dated initials and remarks of paying officer.	Serial number as per nominal muster roll.	Names.	Fathers' names.	Amount due.
March 1923	K. N. 11-4. K. N. 11-4.			Brought over ..	Rs. a. p. 12 5 0
		Arrears as per this muster roll.			
		5	Samand ..	Baland ..	5 8 0
		10	Sarna ..	Hukma ..	5 8 0
			Total ..		11 0 0
			Grand Total ..		23 5 0
			Deduct—Amount paid out of arrears of previous muster rolls ..		7 2 0
			Balance—Arrears carried to next nominal muster roll ..		16 3 0

NOTE.—When wages are not claimed within three months, a report of this fact should be made to the Divisional Officers.

*Part III.—*Details of the measurement of work done by the labour employed as per this nominal Muster Roll in cases in which the work is susceptible of measurement.*

Description of work. (Each district item of work, grouped by sanctioned sub-heads where necessary.)	Quantity.	Deduct as shown on the last Muster Roll.	†Balance.
Cutting and disposing of rubbish ..	46,050	24,000	22,050
Constructing retaining wall ..	3,250	1,900	1,350

Measurements taken on 10th April 1923.

Measurement Book No. 109, page 12.

KIDAR NATH,

Dated the 10th April 1923.

Rank—Overseer.

*If the work is not susceptible of measurement, a remark to this effect should be recorded.

†If desired, rates may be struck where possible and shown in red ink just below the quantities in this column.

Particulars	Details of actual measurement.				Contents or Area.
	No.	L.	B.	D.	

Kalu Ram & Sons, Suppliers.

Agreement No. 40 of 1919.

Purchases for direct issue to work—Constructing a District Road Bridge at R. L. 55,000, Main Line Canal.

Date of measurement—3rd July 1919.

Lime in bags	..	..	..	432	Mds. 2·0	..	..	Mds. 864
				200	1·5	..	..	300
				51	1·0	..	..	51
				100	1·25	..	..	125
TOTAL	..	..	..	783	..	..	..	1,340
Surkhi	..	..	..	1	24	15	..	360
				1	25	12	..	300
				1	20	15	1	300
				1	15	16	1	240
TOTAL	..	..	..	..	..	..	..	1,200

M. Lal,—3-7.

Abstract.

1,340 Mds. Lime at ..
1,200 c.ft. Surkhi at ..
783 empty bags at ..
First and Final Bill.

M. Lal,—3-7.

Fate Jan—Supplier.

Agreement No. 45 of 1919.

"Purchase" for work—Constructing two sets of Ziladar's Quarters at Bāhauddin—For issue to Ilam Din, contractor.

Date of measurement, 5th July 1919.

Ballast	..	..	..	1	30	20	1	600
Lime in bags	..	..	..	50	2	..	..	100
				10	Mds. 1·5	..	..	15

Total lime in bags .. 60 115

Surkhi 1 20 10 1 200

M. Lal,—5-7.

Abstract.

600 c.ft. Ballast at
115 Mds. Lime at
200 c.ft. Surkhi at
60 empty bags at
First and Final Bill

M. Lal,—5-7

FIRST AND FINAL BILL.

FIRST AND FINAL BILL.

[See Fin. Rs. Nos. 205, 206.]

(For contractors and Suppliers.)—To be used when a single payment is made for a job or contract, i.e., only on its completion. A single form may be used for making payments to several contractors or suppliers, if they relate to the same work or to the same head of account, in the case of supplies and are billed for at the same time.)

Name of work (in the case of bills for work done) _____ Cash Book Voucher No. 44, dated 19th May 1919.

Name of contractor or supplier, and reference to Agreement.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	Reference to recorded measurements and date.			Quantity	Rate.			Unit	*Amount.	TOTAL AMOUNT PAYABLE TO THE CONTRACTOR OR SUPPLIER.				Payee's acknowledgment (with date).	Dated signature of witness.||	DATED CERTIFICATE OF DISBURSEMENT.	
											In figures.		In words.				Mode of payment—cash or cheque (Number and date).	† Paid by me.
		Book No.	Page No.	Date.	Ra.	a.	p.	Ra.	a.	Ra.	a.							
Purchases for the work—Constructing Police station at Karnal—For issue to contractor Makhan Lal.																		
Amarchand (Agreement No. 40 of 1919).	Bricks Lime	66	40	4-5-19	100,000	15	0	0	%	1,500	0	1,612	8	Rupees one thousand six hundred and twelve/8/	Amarchand—20th May 1919.	—	Cheque No. 19—4101K, dated 20th May 1919.	B.R.—20-5-19.
		66	41	5-5-19	75	1	8	0	Md.	112	8							
Purchases for direct issue to work—Constructing a Government High School at Thansear.																		
Ganeshi Lal (Agreement No. 29 of 1919).	Deodar wood	54	70	30-4-19	482	1	8	0	c.	723	0	723	0	Rupees seven hundred and twenty-three only.	Thumb impression of Ganeshi Lal.	Ramji Das,—19th May 1919.	Cheque No. 17—4101K, dated 19th May 1919.	B.R.—19-5-19.

Purchases for Stock.

H. L. Kapoor (Agreement No. 25 of 1919).	Rollied beams	steel	..	87	10	10-5-19	12	20	0	0	cwt.	240	0	240	0	Rupces two hundred and forty only.	H. L. Kapoor,— 25th May 1919.	..	Cheque No. 27—4101K, dated 25th May 1919.	B. R.— 25-5-19.
TOTAL ..																2,575	8	Two thousand five hundred and seventy- five/8/.		

Dated 11th May 1919.

BELI RAM,**—*Signature*,
Sub-Divisional Officer, Karnal Sub-Division.—Rank. } Officer preparing the bill.

Pay Rs. (..) Nil in cash and Rs. (2,575-8) Two
 Thousand five hundred and seventy-five /8/ by cheque. }
 G. P. MEHTA,—*Signature*,
Divisional Officer, Amballa Division.—Rank. } Officer authorising
 payment.

Dated 16th May 1919.

†In the case of payments to Suppliers, a red ink entry should be made across the page, above the entries relating thereto, in one of the following forms, applicable to the case :—(1) "Stock," (2) "Purchases—For Stock," (3) "Purchases for direct issue to work _____," (4) "Purchases for the work _____ for issue to contractor _____."

*In the case of works the accounts of which are kept by sub-heads, the amounts relating to all items of work falling under the same "sub-head" should be totalled in red ink.

||Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

†The person actually making the payment should initial (and date) in this column against each payment.

**This signature is necessary only when the officer authorising payment is not the officer who prepares the bill.

FIN. R. FORM No. 15.

P. W. ACCTT. FORM No. 25.

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

RUNNING ACCOUNT BILL A

[See Fin. Rs. Nos. 205, 207.]

(For Contractors.—This form provides for Advance payments as well as payments for measured work.)

Cash Book—Voucher No. 2, dated 3rd March 1919.

Name of Contractor—L. Attar Chand.

Name of Work—Constructing Residential Quarters at Craigdhu, Simla.

Serial No. of this Bill—II.

No. and date of his previous bill for this work—I, dated 21st January 1919.

Reference to Agreement—No. 50 of 1918.

I.—Account of work executed.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub-works" of estimate).	Unit	Rate.	Quantity executed up to date as per measure- ment book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.			Remarks (with reasons for delay in adjust- ing pay- ments shown in column 1
Total as per previous bill.	Since* previous bill.	Total up to date.					Up to date.	Since† previous bill.		
1	2	3	4	5	6	7	8	9	10	
Rs.	Rs.	Rs.			Rs. a. p.		Rs.	Rs. a.	Rs. a. p.	
			(2) Outhouses.							
			1. Cutting ..	%c.ft.	10 0 0	96,000	960 0	800 0		
1,000	—1,000	..	2. Dry stone walling ..	%c.ft.	13 0 0	10,000	1,300 0	1,300 0		
			7. Stone in mud masonry ..	%c.ft.	35 0 0	2,400	840 0	840 0		
..	1,500	1,500	8. D e o d a r woodwork ..	..	..	..	..	..	..	
			13. Sub-head— Doors and Windows.							
			Battened doors	s. ft.	1 0 0	150	150 0	150 0		
			Glazed windows	s. ft.	1 6 0	60	82 8	82 8	8 232 8 0	
1,000	500	1,500	TOTAL " Out- houses "	..	..	..	3,332 8	2,672 8		
1,000	500	1,500	Total carried over				3,332 8	2,672 8		

*Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1, so that the "Total up to date" in column 3 may become "Nil."

†When there are two or more entries in column 9 relating to each sub-head of estimate they should, in the case of works the accounts of which are kept by sub-heads, be totalled and the total recorded in column 10 for posting the Works Abstract.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub- works" of esti- mate).	Unit.	Rate.		Quantity executed up to date as per measurement book.	PAYMENTS ON BASIS OF ACTUAL MEASUREMENTS.				Remarks (with reasons for delay in adjust- ing pay- ments shown in column 1).
Total as per previous bill.	Since previous bill.	Total up to date.						Up to date.	Since previous bill.			
1	2	3	4	5	6	7	8	9	10			
Rs.	Rs.	Rs.			Rs.	a.	Rs.	a.	Rs. a. p.			
1,000	600	1,500	Brought forward ..				3,332	8	2,672 8			
			(4) Rickshaw shed.									
			5. Sub-heads costing less than Rs. 1,000.									
			Cutting ..	%c.ft.	10	0	15,000	150	0	70 0		
			Dry stone walling ..	%c.ft.	13	0	2,600	338	0	117 0		
			Concrete in lime	%c.ft.	32	0	300	96	0	96 0		
..	1,000	1,000	3. Stone in lime masonry	..	..	..	..	..	..	283 0 0		
200	300	500	4. Deodar woodwork ..	..	..	..	..	..	..			
200	1,300	1,500	TOTAL "Rickshaw shed" ..	..	..	..	584	0	233 0			
1,200	1,800	3,000	Total	Total value of work done to date (A)				3,916	8	2,955 8		
	(D)	(B)	Deduct value of work shown on previous bill				961	0				
			Net value of work since previous bill (F)				2,955	8	2,955 8			

Figure (D) in words—
Rupees one thousand and eight hundred only.

Figure (F) in words—Rupees two thousand nine hundred and fifty-five and annas eight.

II.—Certificates and Signatures.

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by * L. Kidar Nath, Overseer, on 28th February 1919, and are recorded at page 3 of Measurement Book No. 105.

†2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the value of such work is, in no case, less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience

*When the Executive Engineer himself takes the measurements the words "me.....Executive Engineer" should be substituted for the words "L. Kidar Nath, Overseer," and the subscription "G. C. Roy etc." scored out.

† This certificate must be signed by the Sub-Divisional or Divisional Officer.

of the contractor in anticipation of, and subject to the results of, detailed measurement, which will be made as soon as possible.

<i>Dated signature of officer preparing the bill.</i>	{	G. C. ROY,—3-3-19.
	{	(Rank) Sub-Divisional Officer,
	{	Head Quarters Sub-Division,
		Simla Division.

ATTAR CHAND,—3-3-19.

*Dated signature
of contractor.*

III.—Memorandum of Payments.

			Rs.	a.	p.
1. Total value of work actually measured, as per Acct. I, Col. 8, Entry (A).			3,916	8	0
2. Total "Up to date" Advance payments for work not yet measured, as per Acct. I, Col. 3, Entry (B).			3,000	0	0
3. Total (Items 1 + 2)			6,916	8	0
4. Deduct amount withheld :—					
Figures for Works Abstract. Rs. a. p. 296 0 0					
(a) From previous bill as per last Running Account Bill			96	0	
(b) From this Bill			296	0	
5. Balance, i.e., "Up to date" pay- (Items 3-4) (K)*			6,624	8	0
6. Total amount of payments already made as per Entry (K), of last Running Account Bill No. I of January 1919, forwarded with accounts for January 1919			2,065	0	0
7. Payments now to be made, as detailed below :—					
357 10 0 (a) { By recovery of amounts creditable to this work :— Value of Deodar wood supplied in 2-19 .. 357 10 0 }			357	10	0
653 10 0 Total 4 (b) + 7 (a) .. (G)					
40 0 0 (b) { By recovery of amounts creditable to other works or heads of accounts :— Value of stock supplied in 1-19 for Providing a Storage and Crushing machine at Snowdon .. 40 0 0 }			40	0	0
4,061 14 0 (c) By cheque†			4,061	14	0
4,101 14 0 Total 7 (b) + (c) .. (H)					

* This figure should be tested to see that it agrees with the total of items 6 and 7.

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

Pay Rs.† (4,061-14) Four thousand and sixty-one-14-
by cheque.†

G. C. R.,—3rd March 1919.
(Dated initials of Disbursing Officer.)

Received Rs. § (4,459-8) Four thousand, four hundred and fifty-nine-8-
, as per above memorandum, on account of this work.

(Amount in vernacular.)

Dated the 7th March 1919.

ATTAR CHAND.

Stamp

(Full signature of contractor.)

||Witness. _____

Paid by me, *vide* cheque No. 43 H.-69907, dated 3rd March 1919.

K. N.,—7th March 1919,
Overseer.

(Dated initials of person actually making the payment.)

IV.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of work, check of measurements or the state of contractor's account.)

†If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡Here specify the net amount payable, *vide* item 7 (c).

§The payee's acknowledgment should be for the gross amount paid as per item 7 (i.e., $a + b + c$).

||Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

FIN. R. FORM No. 16.

P. W. ACCTT. FORM No. 26.

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

RUNNING ACCOUNT BILL B.

[See Fin. Rs. Nos. 205, 208.]

(For Contractors.—This form provides for (1) Advance Payments, (2) Secured Advances and (3) Payments for measured works.)

Cash Book Voucher No. 42, dated 13th March 1919.

Name of Contractor—Bhima Mal.

Name of Work—Constructing Residential Quarters at Craigdhu, Simla.

Serial No. of this Bill—VI.

No. and date of his previous Bill for this work—V, dated 25th January 1919.

Reference to Agreement—49 of 1918.

I.—Account of work executed.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "Sub-heads" and "Sub- works" of estimate).	Unit.	Rate.			Quantity executed up to date as per measure- ment book.	PAYMENTS ON THE BASIS OF ACTUAL MEASURE- MENTS.				Remarks (with reasons for delay in adjust- ing pay- ments shown in column 1)
Total as per previous bill.	Since* previous bill.	Total up to date							Up to date.	†Since previous bill.			
1	2	3	4	5	6			7	8		9		10
Rs.	Rs.	Rs.			Rs.	a.	p.		Rs.	a.	Rs.	a.	
			(1) Main Building.										
..	5,000	5,000	2. Brick- work in lime	% c.ft.	92	0	0	9,594.31	8,826	12	..	..	
500	-500	..	4. Damp proof course.	% a.ft.	60	0	0	1,755.50	1,053	5	630	0	
1,200	-1,200	..	6. Brick in cement ..	% c.ft.	1	6	0	1,525	2,096	14	2,096	14	
1,050	-1,050	..	7. Woodwork in trusses ..	% c.ft.	2	12	0	554.35	1,524	7	1,524	7	
1,100	400	1,500	8. Woodwork in floor joists.	% c.ft.	2	7	0	1,550	3,778	2	..	..	
..	1,000	1,000	9. Woodwork in main beams ..	% c.ft.	3	3	0	127	404	13	..	..	
..	450	450	12. Wrought iron work ..	% c.ft.	..	..	..	..	..	..	..	..	
3,850	4,100	7,950	Carried over						17,684	5	4,251	5	

*Whenever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1, so that the "Total up to date" in column 3 may become "Nil."

†When there are two or more entries in column 9 relating to each sub-head of estimate, they should, in the case of works the accounts of which are kept by sub-heads, be totalled and the total recorded in column 10 for posting the Works Abstract.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "Sub-heads" and "Sub- work" of estimate).	Unit.	Rate.	Quantity executed up to date as per measure- ment book.	PAYMENTS ON THE BASIS OF ACTUAL MEASURE- MENTS.				Remarks (with reasons for delay in adjust- ing pay- ments shown in col- umn 1).
Total as per previous bill.	Since previous bill.	Total up to date.					Up to date.	Since previous bill.			
1	2	3	4	5	6	7	8	9	10		
Rs.	Rs.	Rs.			Rs. a. p.		Rs. a.	Rs. a.			
3,850	4,100	7,950	Brought over				17,684	5 4,251	5		
			15. Sub-heads costing less than Rs. 1,000.								
			Stone in mud masonry ..	% c.ft.	35 0 0	315	110 4	110 4			
			Dry stone masonry ..	% c.ft.	15 0 0	3,000	450 0	450 0	875-4-0		
			Dhaji walling in stone ..	% c.ft.	35 0 0	900	315 0	315 0			
3,850	4,100	7,950	Total	Total value of work done to date			18,559	9			
	(D)	(B)	(A)	.. ..							
			Deduct value of work shown on previous bill	.. ..			13,433	0			
Figure (D) in words— Rupees four thousand and one hundred only.			Net value of work since previous bill (F)			5,126	9	5,126	9		
			Figure (F) in words, Rupees five thousand one hundred and twenty-six-9-								

II.—Account of "Secured" advances allowed on the security of materials brought to site.

Quantity outstanding from previous bill.	Deduct Quantity utilised in work measured since previous bill.	*Quantity outstanding (including quantity brought to site since previous bill).	Full rate as assessed by the Divisional Officer.	Description of Materials.	Unit.	Reduced rate at which advance is made.	**Up to date amount of advance.	Reference to Divisional Officer's written orders authorising the advance.	Reasons for non-clearance of advance when outstanding more than three months.
1	2	3	4	5	6	7	8	9	10
			Rs.	a.		Rs.	a.	Rs.	No. Date.
300,000	21,350	278,650 + 20,000 298,650	46	0	Bricks	0/00	34 8	10,303	3,437 596 10-12-18 7- 2-19
5,610	610	5,000	2	0	Timber	c. ft.	1 8	7,500	3,437 10-12-18
30	--	30 + 15 45	36	0	Iron	md.	27 0	1,215	
Total amount outstanding as per this account							--	19,018	(C)
Deduct amount outstanding as per entry (C) of previous bill							--	19,576	
Net amount since previous bill (in words) minus rupees five hundred and fifty seven only							--	-557	(E)

*Entries relating to each description of materials should be posted thus in column 3. First enter the difference between the quantities in columns 1 and 2. Then show below this entry, the quantities, if any, brought to site against which a further advance has been authorised, this entry being prefixed by the plus sign. Finally, strike the total of the two entries which will represent the total quantity outstanding.

**Entries in column 8 show the money values of the total quantities outstanding as per column 3.

III.—Certificates and Signatures.

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by § L. Kidar Nath, Overseer, on 5th March 1919 and are recorded at page 25 of Measurement Book No. 105.

‡2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the

‡These certificates must be signed by the Sub-Divisional or Divisional Officer.

§When the Executive Engineer himself takes the measurements the words 'me,.....Executive Engineer' should be substituted for the words 'Kidar Nath, Overseer,' and the subscription 'G. O. Roy, etc.' scored out.

value of such work (after deducting therefrom the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of materials used therein) is in no case, less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience of the contractor, in anticipation of, and subject to the results of, detailed measurement, which will be made as soon as possible.

†3. Certified (1) that the *plus* quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (2) that those materials are of an imperishable nature and are all required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon, and (3) that a formal agreement in Form 31, signed and executed by the contractor (*vide* rule 221 of the Financial Rules) is recorded in the divisional office.

*Dated signature of officer
preparing the bill.*

{ G. C. Roy,—13th March 1919,
(Rank) Sub-Divisional Officer,
Head Quarters Sub-Division,
Simla Division.

BHIMA MAL,

Dated signature of Contractor.

IV.—Memorandum of Payments.

	Rs.	a.	p.
1. Total value of work actually measured, as per Acct. I, Col. 8, Entry (A)	18,559	9	0
2. Total "Up-to-date" Advance payments for work not yet measured, as per Acct. I, Col. 8, Entry (B)	7,950	0	0
3. Total "Up-to-date" Secured advances on security of materials, as per Acct. II, Col. 8, Entry (C)	19,018	0	0
4. Total (Items 1 + 2 + 3)	45,527	9	0
5. Deduct amount withheld :—			
Figures for Works Abstract.	Rs.	a.	p.
(a) From previous bill as per last Running Account Bill.			
(b) From this bill			
6. Balance, i.e., "Up-to-date" payments. (Items 4—5)..(K)*	45,527	9	0
7. Total amount of payments already made as per entry (K), of last Running Account Bill No. V of January 1919, forwarded with accounts for January 1919	36,858	0	0
8. Payments now to be made, as detailed below :—			
Rs. a. p.	Rs.	a.	p.
(a) { By recovery of amounts creditable to this work :—			
Total 5 (b) + 8 (a)..(G)			
(b) { By recovery of amounts creditable to other works or heads of accounts :—			
Deposits—Deduction on account of Security Deposits 513-0-0.	513	0	0
8,156 0 0 (c) By cheque†	8,156	9	0
8,156 9 0 Total 8 (b) + (c)..(H).			

* This figure should be tested to see that it agrees with the total of items 7 and 8.

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

Pay Rs. † (8,156-9) Eight thousand one hundred and fifty-six-9-by cheque.*

G. C. R.,—13th March 1919,
(Dated initials of Disbursing Officer.)

Received Rs. ‡ (8,669-9) Eight thousand six hundred and sixty-nine-9, as per above memorandum on account of this work.

(Amount in vernacular)

Dated the 15th March 1919.

BHIMA MAL.

Stamp.

(Full signature of contractor.)

§Witness_____

Paid by me, vide cheque No. $\frac{50H}{69907}$, dated 13th March 1919.

M. R.,—15th March 1919,

Cashier.

(Dated initials of person actually making the payment.)

V.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

*If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

†Here specify the net amount payable, vide item 8 (c).

‡The payee's acknowledgment should be for the gross amount paid as per item 8 (i.e., a + b + c).

§Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

FIN. R. FORM No. 17.
P. W. ACCTT. FORM No. 27

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

RUNNING ACCOUNT BILL C.

[See Fin. Rs. Nos. 205, 209.]

(For Contractors and Suppliers. This form provides only for payments for work or supplies actually measured.)

Cash Book Voucher No. 4, dated 4th March 1919.

Name of Contractor or Supplier—Joti.

Name of Work*—Additions and alterations to General Post Office, Simla.

Purpose of Supply† 1. "Stock."

2. "Purchases" for issue to.....(Contractor)
direct to work

Serial No. of this Bill—II.

No. and date of his last Bill for this work—I, dated 10th October 1918.

Reference to Agreement—39 of 1918.

I.—Account of work done or supplies made.

Unit.	Quantity (or supplied) up-to-date as per measure- ment book.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	Rate.	AMOUNT.		REMARKS.
				†Up-to- date.	‡Since previous bill (Total for each sub-head).	
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a.	Rs. a.	
% c.ft.	400	Excavation ..	10 0 0	4 0		
% c.ft.	200	Concrete in lime ..	32 0 0	64 0		
% c.ft.	300	Stone in lime masonry with old stone ..	40 0 0	120 0		
% a.ft.	300	Lime pointing ..	5 0 0	15 0		
% a.ft.	300	1½" Deodar glazing ..	1 6 0	412 8		
% a.ft.	230	Vertical planks (labour) ..	7 0 0	16 2		
% c.ft.	330	Woodwork ..	2 4 0	742 8		
% a.ft.	1,150	C. I. Sheet roofing ..	70 0 0	805 0		
% a.ft.	1,350	1½" Cheel plank floor.	40 0 0	540 0		
		Carried over ..		2,719 2		

*The full name of the work as given in the estimate should be entered here except in the case of bills for "stock" materials.

†The "purpose of supply" applicable to the case should be filled in and the rest scored out.

‡If the outlay on the work is recorded by sub-heads, the total for each sub-head should be shown in column 5, and against this total there should be an entry in column 6 also, in no other case should any entries be made in column 6.

Unit.	Quantity executed (or supplied) up-to-date as per measurement book.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	AMOUNT.						REMARKS.
			Rate.		Up-to-date.		Since previous bill (Total for each sub-head).		
1	2	3	4		5		6		7
			Rs.	a. p.	Rs.	a.	Rs.	a.	
		Brought over ..			2,719	2			
Total value of work done or supplies made to date .. (A)					2,719	2			
Deduct value of work or supplies shown on previous bill					1,093	14			
Net value of work or supplies since previous bill .. (F)					1,625	4			
Figure (F) in words Rupees one thousand six hundred and twenty-five-4.									

II.—Certificates and Signatures.

The measurements were made by† L. Kidar Nath, Overseer, on 1st March 1919 and are recorded at page 15 of Measurement Book No. 105. No advance payment has been made previously without detailed measurements.

G. C. ROY,—3-3-19,

*Dated signature of officer
preparing the bill.*

{ (Rank) Sub-Divisional Officer,
Head Quarters Sub-Division,
Simla Division.

*Thumb impression of
JOTI.*

*Dated signature
of Contractor.*

†When the Executive Engineer himself takes the measurements the words me,.....Executive Engineer' should be substituted for the words L. Kidar Nath, Overseer, and the subscription 'G. C. Roy, etc.' scored out.

Pay Rs. * (119/13/-) one hundred and nineteen /13/- by cheque.†

G. C. R.,—4-3-19,

(Dated initials of Disbursing Officer.)

Received Rs. ‡ (1,462/11/-) one thousand four hundred and sixty-two /11/-, as per above memorandum on account of this work.

(Amount in vernacular.)

Left hand thumb impression of

Dated the 5th March 1919.

JOTI.

Stamp.

§Witness—MURLI DHAR (Full signature of Contractor.)

Paid by me, vide cheque No. $\frac{4H}{89907}$, dated the 4th March 1919.

M. R.,—5-3-19,

Cashier,

(Dated initials of person actually making the payment).

*Here specify the net amount payable, vide item 5 (c).

†If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡The payee's acknowledgment should be for the gross amount paid as per item 5 (i.e., a + b + c).

§Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

IV.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

FIN. R. FORM No. 18.
P. W. ACCTT. FORM NO. 28.

HAND RECEIPT.

[See Fin. Rs. Nos. 205, 211, 226.]

[To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the special forms 24, 25, 26 and 27 (Fin. R. Forms 14, 15, 16 and 17) are suitable].

Cash Book Voucher No. 14, dated 15th August 1919.

(1) Pay by $\frac{\text{cheque}^*}{\text{cash}^*}$ Rupees (20-0-0) Twenty only to Rikhi Ram

Mistri, G. C.,—5-8-19.

(2) Paid by me† P. D.,—15-8-19.

RECEIVED from the Sub-Divisional Officer in charge of Mailsi Sub-Division the sum of Rs. (20-0-0) Twenty only

Name of work ‡ or purpose for which payment is made—My pay for 20 days (11th to 30th) of June 1919, at Rs. 30 per mensem, chargeable to Silt clearance, Mailsi Canal—vide Item 2 of Pay Bill (Form 29) for June 1919 (Voucher No. 27 for July 1919).

(Amount in vernacular.)

The 15th August 1919.

RIKHI RAM MISTRI,
Signature of payee.

§Witness _____

Stamp.

*The officer authorising payment should initial and date the pay order after scoring out the word, 'cheque' or 'cash' as the case may be.

†The person actually making the payment should initial and date payment certificate (2).

‡In the case of works the accounts of which are kept by sub-heads the amount chargeable to each sub-head should be specified by the disbursing officer.

§Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

FIN. R. FORM No. 19.
P. W. ACCTT. FORM No. 30.

Cash Book Voucher No. 50.

[See Fin. Rs. Nos. 205, 212.]

ACCOUNT OF PETTY CONTRACTORS *for the**Name of Work—Excavating the Dhunniwala Feeder Channel.*

*Name of Contractor, and reference to Agreement.	Items of work (grouped under "sub-heads" and "sub-works" of estimate).	WORK DONE.															
		UP TO DATE.										Deduct value of work shown on previous bill		Net value of work since previous bills.			
		Reference to recorded measurements and date			Quantity.	Rate.			Unit.	Amount.							
1	2	3			4	5			6	7				8		9	
		Book No.	Page No.	Date	cft.	Rs.	a.	p.		Rs.	a.	Rs.	a.	Rs.	a.		
Final Transactions.																	
Veroo Ode (W.O. No. 26, dated 1-7-18).	Earthwork R.D. 7800-7400.	75	25	2-1-19	89,596	66	0	%.		252	7	138	0	119	7		
Ganeshl Ode (W.O. No. 27, dated 1-7-18).	Earthwork R.D. 8000-7900.	75	26	2-1-19	40,129	66	0	%.		255	13	209	0	46	13		
Umar Din Ode (W.O. No. 28, dated 10-7-18).	Earthwork R.D. 6800-6800.	75	35	3-1-19	68,000	40	0	%.		272	0	240	0	32	0		
Nawab Din (W.O. No. 28, dated 1-7-18).	Earthwork R.D. 8800-8900.	75	39	3-1-19	16,500	50	0	%.		82	8	80	0	2	8		
Total, Final Transactions carried over										..	..	862	12	662	0	200	12

- * Final and intermediate transactions should be arranged in two groups, each being totalled.
† Totals A and C of columns 8 and 11 should agree, respectively, with entries B and D of the last.
‡ In the case of works the accounts of which are kept by sub-heads the amounts relating to all items.
§ Payment should be attested by some known person when the payee's acknowledgment is given.
|| The person actually making the payment should initial (and date) in this column against each.
¶ This signature is necessary only when the officer authorising payment is not the officer who

18	120	0	132	7	252	7	.. ..	Thumb im- pression of Varoo, 25-1-19.	Hamdial, 25-1-19	F. M., 25-1-19	Cheque 19 B. No. —, 2102 dated 25-1-19.
10-10-18											
17	180	0	75	13	255	13	.. ..	Ganeshi Ode 17-1-19.	..	F. M., 17-1-19.	Cheque 9 B. No. —, 2102 dated 17-1-19.
12-11-18											
20	200	0	72	0	272	0	.. ..	Umar Din, 23-1-19.	..	F. M., 23-1-19	Cheque 17 B. No. —, 2102 dated 23-1-19.
19-12-18											
20	80	0	2	8	82	8	.. ..	Nawab Din, 23-1-19.	..	F. M., 23-1-19	Cash.
19-12-18											
	560	0	282	12	562	12	.. ..				

										Brought over ..		862	12	662	0	200	12
<i>Intermediate Transactions on Open Accounts.</i>																	
Mukh Ram (W.O. No. 17, dated 20-6-18).	Earthwork R.D. 4000-4600.	75	40	3-1-19	2,02,000	60	0	%.	1,212	0	1,170	0	42	0			
Mohammad Ishaq (W.O. No. 21, dated 20-6-18).	Earthwork R.D. 6848-7500.	75	42	3-1-19	28,000	00	0	%.	168	0	..	..	168	0			
Moshan Lal (W.O. No. 22, dated 20-6-18).	Earthwork R.D. 8660-9300.	75	44	3-1-19	97,000	60	0	%.	582	0	442	0	140	0			
Mothoo (W.O. No. 30, dated 1-7-18).	Earthwork R.D. 2000-2200.	75	29	2-1-19	61,361	66	0	%.	391	3	360	0	31	3			
Mand Lal (W.O. No. 67, dated 15-8-18).	Earthwork R.D. 7750-7800.	57	45	3-1-19	19,000	60	0	%.	114	0	106	0	9	0			
Mand Ram (W.O. No. 82, dated 9-9-18).	Earthwork R.D. 7400-7420.	75	28	2-1-19	7,450	66	0	%.	47	8	..	..	47	8			
Carried over ..										2,514	11	2,077	0	437	11		
										862	12	662	0	200	12		

[illegible]

Date—16-1-19.

FIN. R. FORM No. 19.
P. W. ACCTT. FORM No. 30.

month of January 1919 of the Balloki Division

No. of this Account—VI.

PAYMENTS MADE.						Balance due to Contractor.	Payee's acknowledgment with date.	Dated signature of witness. §	DATED CERTIFICATE OF DISBURSEMENT. ||	Mode of payment Cash or cheque (No. and date).
TO END OF PREVIOUS MONTH		Amount.	†This month.		TOTAL.				Paid by me	
Cash Book voucher No. and date.										
10		†11	12		13	14	15	16	17	18
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.		
	580	0	282	12	862	12	..	..		
	1,980	0	410	8	2,390	8	124	3		
	1,980	0	410	8	2,390	8	124	3		
	2,560	0	693	4	3,253	4	124	3		
	2,494	12	..	..	2,494	12	241	15		
	5,054	12	693	4	5,748	0	366	2		
	0									
date " totals of accounts closing during the month.						862	12			
date " totals of accounts remaining open at close of the month.						4,885	4			

D

in cash and Rs. (682-12-0)

by cheque.

Signature

Rank

Fateh Mohamad Signature

Sub-Divisional Officer. Rank.

Officer preparing the Account.

Officer authorising payment.

separately.
account.
falling under the name " sub-head " should be totalled in red ink,
by a mark, seal or thumb impression.
payment.
prepares the account.

FIN. R. FORM No. 20.
P. W. ACCTT. FORM No. 31.

INDENTURE FOR SECURED ADVANCES.

[See Fin. R. No. 219].

(For use in cases in which the contract is for finished work and the contractor has entered into an agreement for the execution of a certain specified quantity of work in a given time.)

THIS INDENTURE made the day of 19 BETWEEN
(hereinafter called "the Contractor" which expression shall where the context so admits or implies be deemed to include his heirs, executors, administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called "the Secretary of State" which expression shall where the context so admits or implies be deemed to include his successors in office and assigns) of the other part.

WHEREAS by an agreement dated (hereinafter called the said agreement) the Contractor has agreed to perform the undermentioned works (hereinafter referred to as the said works) :—

(Here enter the description of the works.)

AND WHEREAS the Contractor has applied to the*

for an advance to him of Rupees

(Rs.) on the security of materials absolutely belonging to him and brought by him to the site of the said works the subject of the said agreement for use in the construction of such of the said works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials and labour and other charges) AND WHEREAS the Secretary of State has agreed to advance to the Contractor the sum of Rupees (Rs.) on the security of materials the quantities and other particulars of which are detailed in Part II of a Running Account Bill (B) for the said works signed by the Contractor on and on such covenants and conditions as are hereinafter contained and the Secretary of State has reserved to himself the option of making any further advance or advances on the security of other materials brought by the Contractor to the site of the said works.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees

(Rs.) on or before the execution of these presents paid to the Contractor by the Secretary of State (the receipt whereof the Contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid (all of which advances are hereinafter collectively referred to as the said amount) the Contractor doth hereby assign unto the Secretary of State the said materials by way of security for the said amount and doth hereby covenant and agree with the Secretary of State and declare as follows :—

(1) That the said sum of Rupees

(Rs.) so advanced by the Secretary of State to the

* Here state the designation of the Government servant concerned,

Contractor as aforesaid and all or any further sum or sums advanced as aforesaid shall be employed by the Contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.

(2) That the materials detailed in the said Running Account Bill (B) which have been offered to and accepted by the Secretary of State as security for the said amount are absolutely the Contractor's own property free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor hereby agrees at all times to indemnify and save harmless the Secretary of State against all claims whatsoever to any materials in respect of which an advance has been made to him as aforesaid.

(3) That the said materials detailed in the said Running Account Bill (B) and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the directions of the Executive Engineer Division (hereinafter called the Executive Engineer) and in the terms of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and at his own risk and on his own responsibility and shall at all times be open to inspection by the Executive Engineer or any officer authorised by him. In the event of the said materials or any part thereof being stolen destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Executive Engineer and the materials so brought to replace the said materials or the materials so repaired and made good shall also be considered as security for the said amount.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Executive Engineer or an officer authorised by him on that behalf.

(6) That the said amount shall be repayable in full when or before the Contractor receives payment from the Secretary of State of the price payable to him for the said works under the terms and provisions of the said agreement PROVIDED THAT if any intermediate payments are made to the Contractor on account of work done then on the occasion of each such payment the Secretary of State will be at liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said materials then actually used in the construction and in respect of which recovery has not been made previously the value for this purpose being determined in respect of

each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Secretary of State shall immediately on the happening of such default be repayable by the Contractor to the Secretary of State together with interest thereon at twelve per cent. per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs, charges, damages and expenses incurred by the Secretary of State in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and any moneys so becoming due and payable shall constitute a debt due from the Contractor to the Secretary of State and the Contractor hereby covenants and agrees with the Secretary of State to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the Secretary of State of the said sum of Rupees

(Rs.) and any further sum or sums advanced as aforesaid and all costs, charges, damages and expenses payable under these presents. PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and the money owing shall not be paid in accordance therewith the Secretary of State may at any time thereafter adopt all or any of following courses as he may deem best :—

(a) Seize and utilise the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates hereby provided. If the balance is against the Contractor he is to pay the same to the Secretary of State on demand.

(b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the Secretary of State under these presents and pay over the surplus (if any) to the Contractor.

(c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been hereinbefore expressly provided for the same shall be referred to the Superintending Engineer Circle whose decision shall be final and the provisions of the Indian Arbitration Act for the time being in force shall apply to any such reference.

In WITNESS whereof the* by order of the Governor
of Bombay in Council for and on behalf of the Secretary of State for
India in Council and the said† have here unto
set their respective hands and seals the day and year first above written.

Signed Sealed and delivered by* the
said in the presence of

1st witness

2nd witness

Signed sealed and delivered by†
in the presence of

1st witness

2nd witness

* Here enter the designation of the P. W. D. Officer concerned.

† Here enter the name of the contractor.

FIN. R. FORM No. 21.

P. W. ACCTT. FORM No. 29.

PAY BILL OF WORK-CHARGED ESTABLISHMENT.

[See Fin. R. No. 226].

No. of Voucher—27. Month of payment—July 1919.

Name of Sub-division—Mailsi. Name of Section—Kehror.

Bill for the month of June 1919.

Item No.	Name of Incumbent.*	Designation.	Period.	Rate	Amount due.	Amount paid.†	Dated acknowledgment of payee.	Dated initials of officer making payment.
<i>Siltclearance Mailsi Canal—vide Divisional Officer's No. 421, dated 5th April 1919.</i>								
1	Abdur Rahman.	Earthwork Mistri.	Full month.	40	40 0 0	40 0 0	Abdur Rahman, 5th July 1919.	P. D., 5th July 1919.
2	Bikh Ram ..	Ditto ..	20 days (11th to 30th).	30	20 0 0	..	Unpaid.	
Total ..					60 0 0	40 0 0		
<i>Constructing a dispensary at Kehror—vide Divisional Officer's No. 323, dated 1st/3rd March 1919.</i>								
3	Nabi Bakhsh.	Mason Mistri.	Full Month.	35	35 0 0	35 0 0	Nabi Bakhsh, 10th July.	P. D., 10th July.
4	Hira ..	Ditto ..	Ditto ..	25	25 0 0	25 0 0	Hira, 10th July.	P. D., 10th July.
Total ..					60 0 0	60 0 0		
<i>Annual repairs to Mailsi Canal—vide Divisional Officer's No. 323, dated 4th March 1919.</i>								
5	Ghulam Farid.	Earthwork Mistri.	Full month.	30	30 0 0	30 0 0	Ghulam Farid, 5th July.	P. D., 5th July.
6	Ram Rakha..	Ditto ..	17 days (8th to 24th).	30	17 0 0	17 0 0	Ram Rakha, 5th July.	P. D., 5th July.
7	Bihari Lal ..	Ditto ..	6 days (25th to 30th).	30	6 0 0	6 0 0	Bihari Lal, 5th July.	P. D., 5th July.
Total ..					53 0 0	53 0 0		
<i>Constructing Canal road from Kehror to Mailsi—vide Divisional Officer's No. 461, dated 12th April 1919.</i>								
8	Mured Ali ..	Engine Driver.	Full month.	50	50 0 0	..	Unpaid.	
9	Amin Chand..	Ditto ..	Ditto ..	45	45 0 0	45 0 0	Amin Chand, 6th July.	P. D., 6th July.
10	Gama ..	Mistri ..	Ditto ..	30	30 0 0	30 0 0	Gama, 6th July.	P. D., 6th July.
11	Pir Ghulam ..	Road Inspector.	30 days (11th to 30th).	60	40 0 0	40 0 0	Pir Ghulam, 6th July.	P. D., 6th July.
Total ..					165 0 0	115 0 0		
Carried forward ..					323 0 0	268 0 0		

*Names should be grouped by works, the name of the work and reference to orders sanctioning the establishment therefor, being written in red ink across the page, above the entries relating to each group.
 † The total for each work should be entered in red ink.

FIN. R. FORM No. 22.
P. W. ACCTT. FORM No. 35.

DETAILED STATEMENT OF EXPENDITURE OF MATERIALS

[See Fin. Rs. Nos. 235,

Name of Work—Constructing

TOTAL* ISSUES TO THE WORK.

	Description of materials.	† PRINCIPAL ITEMS.			
		Ballast.	Lime.	Surkhi.	Bricks.
	Unit.	C.ft.	Mds.	C.ft.	No.
Estimated requirements.	Quantity..	11,340	4,315	18,790	1,051,525
	Value ..	1,361	4,315	3,362	15,773
Balance brought forward from previous statement to end of March 1919.		650 5,000	3,000 3,000	2,135 12,000	12,000 800,000
During April 1919 ..					
Purchases :—					
Kalu Ram and Sons, Suppliers.	....		1,340 1,340		
Fatteh Jang, Supplier ..		806 6,200			
Carriage charges on bricks (Vr. 50 for 4-19).	....		....	....	1,000
Stock :—					
As per Form 10 ..	....		....	....	2,000 200,000
Total for the month..		806 6,200	1,340 1,340	.... ....	3,000 200,000
To end of April 1919..		1,456 11,200	4,340 4,340	2,135 12,000	15,000 1,000,000

* Sales and transfers of materials should

† Both quantities and values should be shown, values being posted

‡ Only values should be shown

FIN. R. FORM No. 22.

P. W. ACCTT. FORM No. 35.

COMPARED WITH ESTIMATED REQUIREMENTS.

238, 240 (b) (c), 244]

Clerks' quarters at Badruddin.

R. S. Beams.	Iron.		Petty items.†	Total.‡	Dated Initials of Subdivisional Officer.	Dated Initials of Divisional Accountant in token of check.
Cwt.	Mds.					
362	27	..	....	....		
9,050	675	..	50	34,586		
10,400	750	..	....	28,935		
400	30	..	....	....		
..	..	..	....	5,146		
10,400	750	..	....	34,081	D. S. 26-4-19.	H. R. 5-5-19.
400	30	..				

be treated as minus issues.

in red ink just above the corresponding entries of quantities.

in these two columns.

DETAILED STATEMENT OF EXPENDITURE OF MATERIALS

[See Fin. Rs. Nos. 235,

Name of Work—Constructing

TOTAL* ISSUES TO THE WORK.

	Description of materials.	†PRINCIPAL ITEMS.			
		Ballast.	Lime.	Surkhi.	Bricks.
	Unit.	C.ft.	Mds.	C.ft.	No.
Estimated requirements.	{ Quantity..	11,340	4,315	18,790	1,051,525
	{ Value ..	1,861	4,315	3,362	15,778
During May 1919.					
Purchases :—					
Fatteh Jang, Supplier ..		19-8-0			
		150			
Kalu Ram and Sons, Suppliers.		....	....	1,190	
				7,000	
Stock :—					515
As per Form 10 ..		....	....	....	51,500
Total for the month..		19-8-0	....	1,190	515
		150	....	7,000	51,500
To end of May 1919 ..		1,475-8-0	4,340	3,325	15,515
		11,350	4,340	19,000	1,051,500
During June 1919.					
Carriage charges for bricks (Vr. 29 for June 1919).		....	....	....	257-8-0
Lime transferred to "Constructing a Police Station at Badruddin."		....	—20	....	
			—20		
Total for the month..		....	—20	....	257-8-0
		....	—20	....	....
To end of June 1919..		1,475-8-0	4,320	3,325	15,772-8-0
		11,350	4,320	19,000	1,051,500

* Sales and transfers of materials should

† Both quantities and values should be shown, values being posted

‡ Only values should be shown

COMPARED WITH ESTIMATED REQUIREMENTS—*contd.*

238, 240 (b) (c), 244]

Clerks' quarters at Badruddin.

R. S. Beams.	Iron.		Petty items.†	Total.‡	Dated Initials of Subdivisional Officer.	Dated Initials of Divisional Accountant in token of check.
Cwt.	Mds.					
302	27	..	....	....		
9,050	675	..	50	34,586		
..	..	..	40			
..	..	..	40	1,764-8-0		
10,400 400	750 30	..	40	35,845-8-0	D. S. 28-5-19.	H. R. 5-6-19.
..	..	..	....	237-8-0		
..	..	..				
10,400 400	750 30	..	40	36,083	D. S. 26-6-19.	H. R. 4-7-19.

be treated as minus issues.

in red ink just above the corresponding entries of quantities.

in these two columns.

REPORT OF THE VALUE AND

AT SITE

[See Fin. Rs.

Work—Constructing clerks' quarters

Statement showing the quantities and values of materials

NAME OF SUB- HEAD OF WORK.	UP TO DATE "PRO- GRESS."	DESCRIPTION.		* PRINCIPAL		
				BALLAST.	LIME.	SUREHL.
		UNIT.		oft.	mds.	eft.
		VALUE.		1,475-8-0	4,320	3,325
		QUANTITIES.		11,350	4,320	19,000
	Unit.	Quan- tity.	Rate.	13%	1	17-8%
Pucca Masonry ..	oft.	81,150		....	3,248 3,248	2,556-4-0 14,607
Arch Masonry ..	"	9,100		....	455 455	318-8-0 1,820
Concrete ..	"	9,450		1,474-3-0 11,340	614 614	413-8-0 2,363
R. S. Beams ..	owt.	362		....	..	..
Ironwork ..	mds.	25		....	..	..
Stone mantle pieces ..	No.	29		....	..	..
Stone mantle pieces, small ..	"	28		....	..	..
				1,474-3-0	4,315	3,288-4-0
B.—Total used in construction ..				11,340	4,315	18,790

* Both quantities and values should be shown, values being posted in red ink just above

† Only values should be shown in these two columns.

‡ The quantity used in construction should be calculated on the basis of the quantities general use locally.

FIN. R. FORM No. 23.

P. W. ACCTT. FORM No. 37.

VERIFICATION OF UNUSED MATERIALS.

OF

Nos. 240, 241, 243.]

at Badruddin as on 30th June 1919.

issued to the work and of those used † in construction.

ITEMS.			†PETTY ITEMS.	†TOTAL.	—
BRICKS.	R. S. BEAMS.	IRON.			
No.	cwt.	mds.			
15,772-8-0	10,400	750	40	36,083	Total issues to date as per form 35 (Fin. R. Form 22) A.
1,051,500	400	30			
15%	26	25			
13,998-6-0 933,225	..	..	..	....	19,800-10-0
1,774-8-0 118,300	..	..	..	....	2,548
....	..	..	..	....	2,501-11-0
....	9,412	..	..	....	9,412
....	362	675	..	....	675
....	..	27	..	....	26
....	..	..	..	26	26
....	..	..	..	14	14
15,772-14-0	9,412	675	..	40	34,977-5-0
1,051,525	362	27			

the corresponding entries of quantities.

of work executed, such authorised formulae being adopted for the purpose as may be in

DESCRIPTION OF MATERIALS.			PRINCIPAL
	BALLAST.	LIME.	SURKSI.
UNIT.	cft.	mds.	cft.
A.—Total issues as per form 35 (Fin. R. Form 22).	1,475-8-0 11,350	4,820-0-0 4,320	3,325-0-0 10,000
B.—Total used in construction as per statement overleaf.	1,474-3-0 11,340	4,815-0-0 4,315	3,288-4-0 18,790
C.—Paper balances of unused materials (i.e., A minus B).	1-5-0 10	5-0-0 5	36-12-0 210
D.—Actual balances after verification.	5-14-0 45	....	12-4-0 70
E.—Differences (i.e., C minus D) ..	- 4-9-0 — 35	5-0-0 5	24-8-0 140
	1	2	3
F.—Remarks explaining action taken to adjust the differences as per line E and, if the work has been completed, to dispose of the surplus balances as per line D.]	(1) Due to loss wastage. May be credited (2) Trifling. May be debited to <i>Pucca</i> (3) Shortage under enquiry. (4) Trifling. May be credited to <i>Pucca</i> (5) Shortage under enquiry. (6) Shortage already written off in S. E.'s		

* 1. Certified that the quantities of principal items and the value of the petty item basis of the quantities of the work actually done.

* 2. Certified that the quantities of the actual balances recorded against line D, are

* 3. Certified that the balances of materials at site of this work were verified by me to the Divisional office as per this office No.....dated.....19 ..

* 4. The balances of unused materials were not verified at any time during the year

* 5. The balances of unused materials were not verified at any time during the year

Dated 4th July 1919.

* The certificates not applicable to the case should be scored out.

Dated 8th July 1919.

DIVISIONAL

1. The entries relating to the quantities used in construction are

2. The Surplus balances as per item D should be disposed of as

The R. S. Beams should be transferred to S. D. O., Headworks.

3. (Here enter remarks and orders regarding adjustment of losses and differences Items (3) and (5). Await S. D. O.'s further report.

Other items may be adjusted as recommended by the S. D. O.

Dated 10th July 1919.

ITEMS.

BRICKS.	R. S. BEAMS.	IRON.		PETTY ITEMS.	TOTAL.	
No.	cwt.	nds.				
15,772-8-0 1,051,500	10,400-0-0 400	750-0-0 30	..	40-0-0	36,083-0-0	
15,772-14-0 1,051,525	9,412-0-0 362	675-0-0 27	..	40-0-0	24,977-5-0	
— 0-6-0 — 25	988-0-0 38	75-0-0 3	..	..	1,105-11-0	
1-0-0 65	390-0-0 15	..	..	..	409-2-0	
— 1-6-0 — 90	598-0-0 23	75-0-0 3	..	..	698-9-0	
4	5	6	7	8	9	etc.

to Concrete.
Masonry.

Masonry.

No. 52, dated the 4th January 1919. The surplus materials may be sold.

as shown in the above statement, have been worked out as accurately as possible on the
the results of verification made by me on 30th June 1919,
on.....19 , and that the necessary report in this form was submitted
19 - 19 , as the accounts of this work are expected to be closed within three months.
19 - 19 , as the work was not under construction prior to January of that year.

DEVI SINGH,
Sub-Divisional Officer.

Checked.

HAKIKAT RAI,
Divisional Accountant.

OFFICER'S ORDERS.

approved.

under :—

Other stores may be auctioned.
as per item E.)

W. T. JOHN,
Divisional Officer.

FIN. R. FORM No. 24.
P.W. ACCTT. FORM No. 45.

COMPLETION STATEMENT OF WORKS AND REPAIRS.

[See Fin. Rs. Nos. 252, 253].

Completion Statement of Works and Repairs completed during the month of July 1919, the outlay on which has not been recorded by sub-heads and the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Divisional Officer is empowered to pass.

Item No.	Name of estimate	SANCTION.			Amount of estimate.	Expended	Excess.*	Percentage of excess.	Remarks.
		Authority.	No.	Date.					
	41—CIVIL WORKS				Rs.	Rs.	Rs.		
	<i>Original Works—Buildings—Education.</i>								
1	Constructing High School at Kasur.	Supdg. Engr.	5726	11-10-18	26,000	26,780	780	3.0	
	<i>Original Works—Buildings—Medical.</i>								
2	Additions and alterations to Dispensary at Montgomery ..	Supdg. Engr.	6230	15-11-18	15,000	15,600	600	4.0	
	<i>Original Works—Communications.</i>								
3	Constructing a road from Atari to Jallo ..	Supdg. Engr.	3232	14-8-18	20,500	21,115	615	3.0	

G. C. DASS,
Divisional Officer,
1st Lahore Provincial Division.

Dated the 15th August 1919.

* In cases in which the Completion Statement is utilised instead of a revised estimate under Fin. R. 195 sufficient details must be given if the excess is more than 5 per cent.

FIN. R. FORM No. 25.
P. W. ACCTT. FORM No. 44.

DETAILED COMPLETION REPORT.

[See Fin. Rs. Nos. 252, 253.]

DIVISION—Sargodha Division, Lower Jhelum Canal.

NAME OF WORK—Constructing outhouses for Canal Officers' Quarters at Sargodha.

Amount of estimate .. Rs. 7,904

Expenditure .. „ 8,902

Excess .. „ 998

Percentage of excess 12·6

Date of commencement—7th March 1918.

Date of completion—8th August 1918.

Names of Engineers and Subordinates by whom the work was supervised.

Names.	PERIOD OF INCUMBENCY.	
	From	To
<i>Immediate Charge.</i>		
M. Munir Khan, Overseer	7-3-1918 ..	8-8-1918.
<i>Sub-Divisional Officers.</i>		
L. Piyare Lal, Sub-Engineer	7-3-1918 ..	15-6-1918.
M. Feroz Din, Assistant Engineer	16-6-1918 ..	8-8-1918.
<i>Divisional Officer.</i>		
L. Sangamal	7-3-1918 ..	8-8-1918.

Explanation of Excesses.

(1) 500 cft. was wrongly provided for in the estimate under Kacha Pucca Brickwork instead of under Pucca Brickwork.

(2) Due to sudden rise in the price of iron.

Name of Work—Constructing outhouses for Canal Officers' Quarters at Sargodhā.

Major Head—55.

Minor Head—Works.

Detailed head of classification—Main Canal and Branches, Main Line—K. Buildings.

Reference to last schedule docket submitted—No. 12, for the month of October 1918.

Authority—Secretary, I. B., Punjab, No. 784, dated 21st February 1918.

Sub-heads of estimate.	AS ESTIMATED.			AS EXECUTED.			DIFFERENCES.*			Reference to paragraphs overleaf explaining excesses.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
			Rs.			Rs.			Rs.	
Concrete ..	3,549	28/	994	3,549	28/	994				
Pucca Brickwork ..	1,722	31/	534	2,222	31/	689	500	31/	155	(1)
„ Arch masonry	2,430	35/	851	2,430	35/	851				
Kacha pucca masonry ..	5,820	20/	1,164	5,320	20/	1,064	500	20/	100	(1)
Rolled Steel Beams.	87' 42	20/	1,748	87' 42	30/	2,623	87' 42	10/	875	(2)
Doors and Windows.	675	/14/	691	675	/14/	591				
Other Sub-heads costing less than Rs. 1,000 ..	..	..	2,022	..	..	2,090	..	..	68	(2)
TOTAL			Rs. 7,904			Rs. 8,902			Rs. 998	

*Excesses to be entered in red ink; Savings in black ink.

Dated the 10th November 1918.

SANGAMLAL,
Divisional Officer.

N.B.—In the case of original works and special repairs, if any considerable deviations from the sanctioned design have occurred, the report, specification, drawings and details of measurement of the work actually done in the same form as the estimate should accompany the Completion Report.

FIN. R. FORM No. 26.
C. A. C. FORM No. 21.

[See Fin. R. No. 294.]

Form of Mortgage.

THIS INDENTURE made the day of one
thousand nine hundred and BETWEEN of
a Civil Officer of (hereinafter referred to as
the mortgagor which term shall where the context so admits include his
heirs, executors, administrators and assigns) of the one part and THE
SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as
the mortgagee which term shall where the context so admits include his
successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seised and possessed of or other-
wise well entitled to the land hereditaments and premises hereinafter
described and expressed to be hereby conveyed transferred and assured
(hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an
advance of the sum of Rs. for the purpose of enabling
him to defray the expenses* of
as a suitable residence for his own use.

AND WHEREAS under the provisions contained in Financial Rule 294
of the Manual of Financial Rules under Devolution Rule 37 (e) (hereinafter
referred to as the said Manual which expression shall where the context
so admits include any amendment thereof or addition thereto for the
time being in force) the mortgagee has agreed to advance to the mortgagor
the said sum of Rs.

[payable as follows that is to say the sum of Rs.

on or before the execution of these presents and the balance
(unless and until the power of sale applicable hereto shall have become
exercisable) by equal instalments payable quarterly, the first of such
instalments to be payable on the day of

].†

NOW THIS INDENTURE WITNESSETH that in pursuance of the said
agreement and in consideration of the sum of Rs. paid on or before
the execution of these presents to the mortgagor by the mortgagee (the
receipt whereof the mortgagor doth hereby acknowledge) for the purpose
of enabling the mortgagor to defray the hereinbefore recited expenses the
mortgagor hereby covenants with the mortgagee to repay to the mortgagee
the said sum of Rs. [and such further sums as shall hereafter be
paid by him to the mortgagor pursuant to the hereinbefore recited agree-
ment in that behalf] † and interest thereon calculated according to the
said Manual on the day of next‡ and if the loan

*Insert:—"the purchase of the said hereditaments", "building house on the said hereditaments" or "repairing the said hereditaments" as the case may be.

†Delete:—words in brackets if advance is not to be by instalments.

‡Insert a date or four years as the case may be from the date of commencement of repayment of the loan. Where possible the land should also be described by reference to Government map or survey.

shall not be repaid on that date will pay interest in accordance with the said Manual. AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the mortgagor doth hereby convey transfer and assure unto the mortgagee ALL that piece of land situate in the district of registration district of sub-registration district of containing more or less now in the occupation of the mortgagor and bounded on the North by on the South by on the East by and on the West by together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees [and of such further sums as may have been paid as aforesaid]* made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Manual by the deduction of monthly instalments of the salary of the mortgagor as in the said Manual mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees [and any further sums as may have been paid as aforesaid]* and interest thereon calculated according to the said Manual shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Manual shall be deemed and taken to be part of these presents.

* Delete words in crotchets if advance is not to be by instalments.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Manual on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

in the presence of

1st witness,

Address

Occupation

2nd witness,

Address

Occupation

(The deed should be registered.)

NOTE.—There must be two witnesses to a mortgage.

FIN. R. FORM No. 27.

C. A. C. FORM No. 22.

[See Fin. R. No. 294.]

Form of Mortgage for House Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.

THIS INDENTURE made the

day of

BETWEEN

of

a Civil Officer of

(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land ; hereditaments and premises hereinafter described under a lease from dated

for a term of years expiring*

subject to a rental of Rs.

per †

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees

for the purpose of enabling him to defray the expenses of ‡

as a suitable residence for his own use.

AND WHEREAS under the provisions contained in Financial Rule 294 of the Manual of Financial Rules under Devolution Rule 37 (e) (hereinafter referred to as the said Manual which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs.

[payable as follows that is to say the sum of Rs.

on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly the first of such instalments to be payable on the day of

] §.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf] § and interest thereon calculated according to the said Manual on

* Date of end of lease.

† menssem or annum.

‡ Insert "the purchase of the said hereditaments", "building a house on the said hereditaments" or "repairing the said hereditaments" as the case may be.

§ Delete words in crotchets if further advances are not to be made.

the* day of next
and if the loan shall not be repaid on that date will pay interest in
accordance with the said Manual.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration
aforesaid the mortgagor doth hereby demise let and transfer unto the
mortgagee ALL THAT piece of land situate in
in the registration district of sub-district

thana containing more or less and
bounded on the North by on the South by

on the East by and on the

West by together with the dwelling-house and the
out-offices, stables, cook-rooms and out-buildings and all kinds used
or intended to be used with the said dwelling-house† (lately erected)
together with all rights, easements and appurtenances to the same or any
of them belonging to HOLD the said premises including all erections and
buildings hereafter erected on the said land unto the mortgagee his
successors and assigns for all the residue now unexpired of the said
term of years granted by the said lease except the last day of the said
term PROVIDED ALWAYS that if and as soon as the said advance of
Rs.

[and of such further sums as may have been paid as afore-
said] made upon the security of these presents and interest thereon
calculated according to the said Manual shall have been repaid by the
deduction of monthly instalments of the salary of the mortgagor as in the
said Manual mentioned or by any other means whatsoever the demise
hereby made shall be void AND the mortgagor hereby covenants with the
mortgagee that the lease creating the term or state for which the said
land is held by the mortgagor is now a good, valid and effectual lease
and is in full force, unforfeited and unsurrendered and free from
encumbrances and in nowise become void or voidable and that all the
rents reserved thereby and all the covenants, conditions and agreements
contained therein and on his part to be paid observed and performed have
been paid, observed and performed up to the date of these presents
AND also that the mortgagor will at all times so long as any money remains
due on the security of these presents pay, observe and perform or cause to
be paid, observed and performed all the said rents, covenants, conditions
and agreements and will keep the mortgagee indemnified against all
actions, proceedings, costs, charges, claims and demands, if any, to be
incurred or sustained by the mortgagee by reason of the non-payment
of the said rents or the non-observance or non-performance of such
covenants, conditions or agreements or any of them AND ALSO that the
mortgagor now has good right and full powers to demise the said premises
to the mortgagee in manner aforesaid AND that it shall be lawful for the
mortgagee to enter into and upon and to hold and enjoy the said demised
premises during the terms hereby granted without any interruption or
disturbance by the mortgagor or any person claiming through or in trust
for him, AND that the mortgagor at the request at any time hereafter of the

*Two or four years from date of commencement of repayment of loan as the case may be.

†Or " hereafter to be erected " or " now being erected " as the case may be.

mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN TRUST for the purchaser, his executors, administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

in the presence of

First witness,

Address

Occupation

Second witness,

Address

Occupation

(The deed should be registered.)

NOTE.—There must be two witnesses to a mortgage.

FIN. R. FORM No. 27-A.

[See Note below Rule 294 (d) and Note 3 below Rule 294 (b).]

Form of agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house or of a house ready-made.

AN AGREEMENT MADE day of One
thousand nine hundred and BETWEEN of (here-
inafter called the Borrower, which expression shall include his legal
representatives and assigns) of the one part and THE SECRETARY OF
STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary
of State) of the other part. WHEREAS the Borrower has agreed to
purchase for the purpose of erecting a house thereon the piece of land
a house
situated in the registration district of
Sub-district thana containing
more or less and bounded on the North by
 on the South by on the East by
and on the West by for the sum of Rupees

AND WHEREAS the Borrower has under the provisions of the Manual of Financial Rules under Devolution Rule 37 (e) (hereinafter referred to as the said Manual which expression shall include any amendments thereof for the time being in force) applied to the Secretary of State for a loan of Rupees _____ to enable him to purchase the said piece of land
house and the Secretary of State has agreed to lend the said sum of Rupees _____ to the Borrower on the terms and conditions hereinafter contained

NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees _____ paid by the Secretary of State to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Secretary of State (1) to repay the Secretary of State the said amount with interest calculated according to the said Manual by monthly deductions from his salary as provided for by the said Manual and hereby authorises the Secretary of State to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land house and if the actual price paid is less than the loan to repay the difference to the Secretary of State forthwith and (3) to execute a document mortgaging the said piece of land house and the house to be erected thereon to the Secretary of State as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Manual *(AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately, he has purchased the said piece of land, commence and erect thereon a suitable residence for his own use) AND IT IS HEREBY LASTLY AGREED AND

* () To be omitted in the case of the purchase of a house.

DECLARED that if the said piece of land
house has not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

SIGNED by the said

in the presence of

FIN. R. FORM No. 27-B.

[See Fin. R. No. 294 (d).]

Form of Mortgage for advances for purchase of land for construction of houses.

THIS INDENTURE made the _____ day of _____
 One thousand nine hundred and _____
 BETWEEN _____ of _____ a Civil
 Officer of _____ (hereinafter called the mortgagor which term
 shall where not repugnant to the context include his heirs, executors and
 administrators and assigns) of the one part and THE SECRETARY
 OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the
 mortgagee which term shall where not repugnant to the context include
 his successors and assigns) of the other part WHEREAS by an Agreement
 dated the _____ day of _____ 19____
 and made between the mortgagor of the one part and the mortgagee of
 the other part the mortgagee advanced and lent to the mortgagor the
 sum of Rupees _____ for the purpose of purchasing the piece of land
 hereinafter described and intended to be hereby transferred and assured
 and as security for such loan the mortgagor agreed to execute a mortgage
 in favour of the mortgagee in the form of these presents AND
 WHEREAS the mortgagor on the _____ day of _____ 19____
 duly purchased the said piece of land and is now absolutely seized and
 possessed of or otherwise well entitled to the said piece of land AND
 WHEREAS the mortgagor has applied to the mortgagee for a further
 advance of the sum of Rupees _____
 for the purpose of enabling him to defray the expenses of erecting on the
 said piece of land a suitable residence for his own use AND WHEREAS
 under the provisions contained in Rule 294 of the Manual of
 Financial Rules under Devolution Rule 37 (e) (hereinafter referred to
 as the said Manual which expression shall where the context so admits
 include any amendment thereof or addition thereto for the time being in
 force and shall be deemed to form part of these presents) the mortgagee
 has agreed to advance to the mortgagor the said further sum of Rupees
 _____ (payable as follows that is to say the sum of Rupees
 _____) on or before the execution of these presents and the
 balance (unless and until the power of sale applicable hereto shall have
 become exeroisable) by _____ equal instalments payable quarterly the
 first of such instalments to be payable on the _____ day of _____
 NOW THIS INDENTURE WITNESSETH that in consideration of the
 said advances of Rupees _____ and Rupees _____
 making a total of Rupees _____ so advanced as aforesaid and in
 pursuance of the said agreement the mortgagor doth hereby covenant
 with the mortgagee to pay to the mortgagee the said sum of Rupees
 _____ *(and such further sums as shall hereafter be paid by
 him to the mortgagor pursuant to the hereinbefore recited agreement

* () To be deleted if the payment is not to be by instalments.

have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said Manual shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Manual mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said premises unto and to the use of the mortgagor AND the mortgagor hereby covenants with the mortgagee that he the mortgagor now hath good right to transfer the said premises unto the mortgagee free from incumbrances AND FURTHER that he the mortgagor and all other persons having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and execute or cause to be done and executed all such acts, deeds and things for further and more perfectly assuring the said premises unto the mortgagee in manner aforesaid as shall or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as

the mortgagee shall think fit AND IT IS HEREBY DECLARED that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY DECLARED that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

Signed by the said (mortgagor).

In the presence of

First witness.

Address.

Occupation.

Second witness.

Address.

Occupation.

FIN. R. FORM No. 28.
C. A. C. FORM No. 23.

[See Fin. R. No. 294.]

Form of Re-conveyance for Housebuilding Advances.

THIS INDENTURE made the day of
19 BETWEEN the SECRETARY OF STATE FOR INDIA
IN COUNCIL (hereinafter called the Secretary of State) of the one part
and a Civil officer of (hereinafter called
the mortgagor) of the other part is supplemental to an Indenture of mort-
gage, dated the day of 19 and made
BETWEEN the mortgagor of the one part and the SECRETARY OF STATE
of the other part and registered at in Book
 , Volume pages to as
No. for (hereinafter called
the PRINCIPAL INDENTURE) WHEREAS all moneys due and owing on the
security of the PRINCIPAL INDENTURE have been fully paid and satisfied
and the Secretary of State has accordingly at the request of the mortgagor
agreed to execute such re-conveyance of the mortgaged premises in the
within written INDENTURE comprised as is hereinafter contained. Now
THIS INDENTURE WITNESSETH that in pursuance of the said agreement
and in consideration of the premises the Secretary of State doth hereby
grant assign and reconvey unto the mortgagor, his heirs, executors,
administrators and assigns ALL THAT the piece of land situate in the
 containing more
or less bounded on the North by on the South by
 on the East by and on the West by
 together with the dwelling-house and out-offices,
stables, cook-rooms and outbuildings thereon AND ALL and singular other
the premises in the PRINCIPAL INDENTURE comprised or expressed to be
thereby assured or which now are by any means vested in the Secretary
of State subject to redemption under or by virtue of the PRINCIPAL
INDENTURE with their rights, easements and appurtenances as in the
PRINCIPAL INDENTURE expressed and all the estates, right, title, interest,
property, claim and demand whatsoever of the Secretary of State into,
out of or upon them same premises by virtue of the PRINCIPAL INDENTURE
to have and to hold the premises hereinbefore expressed to be hereby
granted, assigned and reconveyed unto and to the use of the mortgagor his
heirs, executors, administrators and assigns for ever free and discharged
from all moneys intended to be secured by the PRINCIPAL INDENTURE
and from all actions, suits, accounts, claims and demands for, on in res-
pect of, the said moneys or any part thereof, or for, or in respect of, the
PRINCIPAL INDENTURE or of anything relating to the premises AND the
Secretary of State hereby covenants with the mortgagor his heirs,
executors, administrators and assigns that Secretary of State has not
done or knowingly suffered or been party or privy to anything whereby
the said premises or any part thereof are, is or can be impeached,

incumbered or affected in title estate or otherwise howsoever IN WITNESS
whereof the parties hereto have hereunto set their hands and seals the
day and year first above written.

Signed sealed and delivered by—
for and on behalf of the Governor-
General of India in Council acting in
the premises for and on behalf of the
Secretary of State for India in
Council in the presence of—

FIN. R. FORM No. 29.

C. A. C. FORM No. 24.

[See Fin. Rs. Nos. 296 and 297.]

*Form of Mortgage Bond for Motor ^{Car}
Bout _{Cycle} Advance.*

THIS INDENTURE made this

day of

BETWEEN

(hereinafter called the borrower) of the one part and the SECRETARY OF
STATE FOR INDIA IN COUNCIL (hereinafter
called the Secretary of State) of the other part.

WHEREAS the BORROWER has applied for an advance to purchase the motor described in the Schedule hereto on the terms of Financial Rule 296 (or 297) of the Manual of Financial Rules under Devolution Rule 37 (e) (hereinafter referred to as the said Manual which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force). Now THIS INDENTURE WITNESSETH that in consideration of the sum of Rs. on or before the execution of these presents paid by the Secretary of State to the borrower (the receipt whereof the borrower hereby acknowledges) he the borrower doth hereby assign and transfer unto the Secretary of State all that motor more particularly described in the schedule hereunder written by way of security for the said sum of Rs. and interest thereon calculated according to the said Manual and the borrower doth further agree and declare that he will duly pay to the Secretary of State the sum of Rs. aforesaid or the balance thereof as shall not have been repaid at the date of these presents by equal payments of Rs. each on the first day of every month after the date of these presents and will pay interest on the sum owing calculated according to the said Manual in the manner provided by the said Manual And the borrower doth further agree and declare that he has not pledged and will not so long as any moneys remain payable to the Secretary of State in respect of the said motor sell, pledge or part with the property in or possession of the said motor PROVIDED ALWAYS and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of any of the said instalments for the period of 10 days after the time hereinbefore provided for payment thereof or if the borrower shall die or otherwise cease to be in the service of the Secretary of State or if the borrower shall sell or pledge or part with the property in or possession of the said motor or become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the borrower the whole of the said principal sum which shall for the time being remain unpaid together with interest thereon calculated according to the SAID MANUAL shall forthwith become payable and it is hereby agreed and declared that the Secretary of State may on the happening of any of the events hereinbefore mentioned

seize and take possession of the said motor and either remain in possession thereof without removing the same or else may remove and sell the said motor either by public auction or private contract and may out of the sale moneys retain the principal sum aforesaid or so much thereof as may for the time being remain unpaid and interest thereon calculated according to the said Manual and all costs charges expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the borrower, his executors, administrators or representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said shall not prejudice the right of the Secretary of State to sue the Borrower or his Personal representatives for the amount of the Bond or in the case of the being sold the amount by which the net sale proceeds fall short of the amount owing And the borrower hereby further agrees with the Secretary of State that he will not permit or suffer the said motor to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and will whenever the said motor is injured or deteriorated forthwith repair and make good the same and will keep the said motor insured so as to cover each and every risk against loss or damage by fire or accident.

IN WITNESS WHEREOF the said
hath hereunto set his hand.

(borrower)

The Schedule above referred to

Signed by the said
(borrower).

Signature of (borrower).

In the presence of _____

and _____

FIN. R. FORM No. 29-A

[See Fin. Rs. Nos. 296 and 297.]

Form of Security for advances for the purchase of conveyances.

AN AGREEMENT made

day of

One thousand nine hundred and

BETWEEN

of

(hereinafter

called the Borrower, which expression shall include his legal representatives and assignees) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the other part WHEREAS the Borrower has under the provisions of the Manual of the Financial Rules under Devolution Rule 37 (e) (hereinafter referred to as the said Manual which expression shall include any amendments thereof for the time being in force) applied to the Secretary of State for a loan of Rs.

for the purchase of a

motor $\frac{\text{car}}{\text{boat cycle}}$ and the Secretary of State has agreed to lend the said

amount to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs.

paid by the Secretary

of State to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Secretary of State (1) to pay the Secretary of State the said amount with interest calculated according to the said Manual by monthly deductions from his salary as provided for by the said Manual and hereby authorises the Secretary of State to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the

purchase of a motor $\frac{\text{car}}{\text{boat cycle}}$ or if the actual price paid is less than the loan

to repay the difference to the Secretary of State forthwith and (3) to

execute a document hypothecating the said motor $\frac{\text{car}}{\text{boat cycle}}$ to the Secre-

tary of State as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Manual AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the

motor $\frac{\text{car}}{\text{boat cycle}}$ has not been purchased and hypothecated as aforesaid

within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

SIGNED by the said
in the presence of

FIN. R. FORM No. 29-B.

[See Fin. Rs. Nos. 296 and 297.]

Form of Subsidiary Bond.

Whereas by an Indenture of Mortgage bearing date the
day of 19 between

(hereinafter called 'the borrower' which expression shall, unless excluded by or repugnant to the context, include his heirs, executors, administrators and assigns) of the one part and the Secretary of State for India in Council (hereinafter called 'The Secretary of State' which expression shall, unless excluded by or repugnant to the context, include his successors in office and assigns) of the other part, the borrower had assigned and

transferred unto the Secretary of State the motor ^{car} ~~cycle~~ _{boat}

bearing police registration No. and more particularly described in the schedule thereunder written by way of security for the due repayment as therein provided of the sum of Rupees (Rs.

only) advanced to the borrower by the Secretary of State and interest thereon, and agreed, *inter alia*, to keep the said motor ^{car} ~~cycle~~ _{boat} insured

against loss or damage by fire or accident; *And Whereas* the borrower

has insured the said motor ^{car} ~~cycle~~ _{boat} with the Company

under policy No. dated the day of 19 in the sum of Rupees (Rs. only) subject however to the borrower undertaking to bear himself the first sum of Rupees

(Rs. only) of each claim arising under the said policy of insurance; *And Whereas* the Secretary of State has, subject to the execution of these presents, agreed to accept the said policy of insurance as sufficient compliance with the terms of the said agreement to insure entered into by the borrower in the said Indenture of Mortgage; *Now therefore It is hereby declared and agreed* in pursuance of the said agreement and in consideration of the premises *That* the borrower doth hereby indemnify the Secretary of State from all damage, interest, costs, charges and expenses on account of or attributed to the borrower having undertaken as aforesaid to bear himself the first sum of Rupees

(Rs. only) of each claim arising under the said policy of insurance; *And That* these presents shall be deemed to form part of the said Indenture of Mortgage bearing date the day of 19.

Signed and delivered by the said

on the day of

19, in the presence of

Note.—The bond should be stamped in accordance with Article 34 read with Article 57 (a) of Schedule I to the Indian Stamp (Bombay Amendment) Act, 1932.

NOW THIS INDENTURE WITNESSETH that in consideration of the premises and of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees *^[and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf] together with interest thereon at the rate of five per cent. per annum on the†

day of

next

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby assign and transfer unto the mortgagee ALL THAT piece of land situate in in the registration district of

sub-district of

containing

more or less and bounded on the North by

on the South by

on the East by

and on the West by

together with the dwelling house and the out-offices, stables, cook-rooms and out-buildings of all kinds used or intended to be used with the said dwelling house ‡to be erected as aforesaid together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term and any renewal thereof PROVIDED ALWAYS that if and as soon as the said advance of Rs.

*^[and of such further sums as may have been paid as aforesaid] made upon the security of these presents with interest thereon at the rate hereinbefore stipulated shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Manual sanctioned or by any other means whatsoever the assignment and transfer hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term or state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and in nowise become void or voidable and that all the rents reserved thereby and all the covenants conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed upto the date of these presents AND also that the mortgagor will at all times so long as any money including interest thereon at the rate hereinbefore stipulated remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents,

* Delete words in crotchets if further advances are not to be made.

† Two or four years from date of commencement of repayment of the loan as the case may be.

‡ or "erected" as the case may be.

covenants, conditions and agreements and will keep the mortgagee indemnified against all actions proceedings, costs, charges, claims and demands, if any, to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants, conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to assign and transfer the said premises unto the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said premises during the term hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents including interest thereon at the rate hereinbefore stipulated shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to enter upon and take possession of the said leasehold land and all buildings fittings and fixtures thereon and to sell and assign the same or any part thereof either together or in parcels and either by public auction or by private contract for all the residue of the said term of years granted by the said INDENTURE of lease and any extension or renewal thereof with power to buy in or to rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit and it is hereby declared that the receipt of the mortgagee for the purchase money of the said leasehold land and all buildings fittings and fixtures thereon sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease and of any renewal thereof IN TRUST for the purchaser his executors administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the said premises or from any such letting or sale as aforesaid UPON TRUST in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents including interest thereon at the rate hereinbefore stipulated and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the

continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the parties hereto have hereunto set their hands and seal the day and the year first above written.

Signed by the said (mortgagor)

In the presence of

1st Witness

address

occupation

2nd witness

address

occupation

Signed sealed and delivered by*
presence of

in the

1

2

Surety

a Society registered under the Co-operative Societies Act, 1912 (II of 1912), and having its registered office at hereby declares itself surety for the abovesaid that he shall do and perform all that he has above undertaken to do and perform and in case of his making any default therein the society hereby binds itself and its assigns to forfeit to the Secretary of State for India in Council the sum of rupees † (Rs.) including interest thereon at the rate hereinabove stipulated in which the abovesaid has bound himself or such smaller sum as shall be deemed sufficient by the Secretary of State for India in Council to cover any loss or damage which the Government may sustain by reason of such default and that such sum shall be a charge on the general assets of the said society and shall be recoverable as a debt due from the said society to the Secretary of State for India in Council.

In Witness whereof

and

have affixed their signatures and the seal of the society for and on behalf of the

society.

Dated this the day of 19

Signed, sealed and delivered by

and and sealed with
the seal of the said society in the
presence of

1

2

(Note.—The deed should be registered. There must be two witnesses to a mortgage.)

* Officer authorized to execute on behalf of Government.

† Here enter amount sufficient to recover the advance.

FIN. R. FORM No. 31.

[See Fin. R. No. 295.]

Form of Mortgage for House Building Advances granted to officers who possess conditional ownership in respect of the land upon which they intend to build a house and are members of Co-operative Societies.

THIS INDENTURE made the day of one thousand nine hundred and
BETWEEN

of

a Civil Officer of (hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors, administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors in office and assigns) of the other part.

WHEREAS the mortgagor is possessed of and entitled free from encumbrances to the piece of land, hereditaments and premises hereinafter described (and referred to as the said premises) under a deed of transfer from a society registered under the Co-operative Societies Act, 1912, dated subject to the following conditions.

AND WHEREAS the mortgagor has applied to the mortgagee for an advance to him of the sum of rupees for the purpose of enabling him to defray the expenses of building a house as a suitable residence for his own use.

AND WHEREAS under the provisions contained in rule 295 of the Manual of Financial Rules under Devolution Rule 37 (e) (hereinafter referred to as the said Manual which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of rupees upon having the repayment thereof with interest thereon at the rate of 5 per cent. per annum secured in the manner hereinafter appearing [payable as follows that is to say the sum of rupees on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable monthly the first of such instalments to be payable on the day of]* in consideration of the mortgagor executing to the mortgagee such assurance and conveyance as is hereinafter contained which the mortgagor has agreed to do.

NOW THIS INDENTURE WITNESSETH that in consideration of the premises and of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of rupees *[and such further sums as shall hereafter be paid by him to the mortgagor.

* Delete words in crotchets if further advances are not to be made.

pursuant to the hereinbefore recited agreement in that behalf]* together with interest thereon at the rate of 5 per cent. per annum
on the† day

of next

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby convey and transfer unto the mortgagee ALL THAT piece of land situate in in the registration district of sub-district of containing more or less and bounded on the

North by on the South by

on the East by and on the West by

together with the dwelling house and the out-offices, stables, cook-rooms and out-buildings of all kinds used or intended to be used with the said dwelling house‡ to be erected as aforesaid together with all rights easements and appurtenances to the same or any of them belonging To Hold the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns subject to the following condition PROVIDED ALWAYS that if and as

soon as the said advance of Rs. [and of such further sums as may have been paid as aforesaid]* made upon the security of these presents with interest thereon at the rate hereinbefore stipulated shall have been repaid, by the deduction of monthly instalments of the salary of the mortgagor as in the said rules sanctioned or by any other means whatsoever the assurance and conveyance hereby made shall be void. And the mortgagor hereby covenants with the mortgagee that he the mortgagor now has good right to convey and transfer the said premises hereby conveyed and transferred or expressed so to be unto the mortgagee in manner aforesaid and that all the covenants, conditions and agreements contained in the said deed of transfer and on his part to be observed and performed have been observed and performed up to the date of these presents AND also that the mortgagor will at all times so long as any money including interest thereon at the rate hereinbefore stipulated remains due on the security of these presents observe and perform or cause to be observed and performed all the said covenants, conditions and agreements and will keep the mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands, if any, to be incurred or sustained by the mortgagee by reason of the non observance or non-performance of such covenants, conditions or agreements or any of them AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor

* Delete words in crotchets if further advances are not to be made.

† Two or four years from date of commencement of repayment of the loan as the case may be.

‡ or "erected", as the case may be.

of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents including interest thereon at the rate hereinbefore specified shall have been fully paid of then and in any of such cases it shall be lawful for the mortgagee to enter upon and take possession of the said land and all buildings fittings and fixtures thereon and to sell and assign the same or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit and it is hereby declared that the receipt of the mortgagee for the purchase money of the said land and all buildings fittings and fixtures thereon sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold IN TRUST for the purchaser his executors, administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the said premises or from any such letting or sale as aforesaid UPON TRUST in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents including interest thereon at the rate hereinbefore stipulated and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no charge created or transfer made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the parties hereto have hereunto set their hands and seal the day and the year first above written.

Signed by the said (mortgagor)

In the presence of

1st Witness

Address

Occupation

2nd Witness

Address

Occupation

Signed sealed and delivered by*

in the presence of

1.

2.

* Officer authorized to execute on behalf of Government.

Surety

a Society registered under the Co-operative Societies Act, 1912 (II of 1912), and having its registered office at _____ hereby declares itself surety for the abovesaid _____ that he shall do and perform all that he has above undertaken to do and perform and in case of his making any default therein the society hereby binds itself and its assigns to forfeit to the Secretary of State for India in Council the sum of rupees _____ *(Rs. _____) including interest thereon at the rate hereinabove stipulated in which the abovesaid _____ has bound himself or such smaller sum as shall be deemed sufficient by the Secretary of State for India in Council to cover any loss or damage which the Government may sustain by reason of such default and that such sum shall be a charge on the general assets of the said society and shall be recoverable as a debt due from the said society to the Secretary of State for India in Council.

In Witness whereof _____ and
have affixed their signatures and the seal of the _____
society for and on behalf of the _____ society.

Dated this the _____ day of _____
19 _____ .

Signed, sealed and delivered
by _____
and _____
and sealed with the seal of the
said society in the presence
of _____

- 1.
- 2.

Note.—The deed should be registered. There must be two witnesses to a mortgage.

* Here enter amount sufficient to recover the advance.

FIN. R. FORM No. 32.

[See Fin. R. No. 295]

Security Bond.

KNOW ALL MEN By These Presents that _____ a Society registered under the Co-operative Societies Act, 1912 (II of 1912) and having its registered office at _____ (hereinafter referred to as the said Society) doth hereby bind itself and its assigns to pay to the SECRETARY OF STATE FOR INDIA IN COUNCIL the sum of _____ rupees (Rs. _____).

Sealed with the seal of the said Society dated this _____ day of _____ 19 _____.

WHEREAS _____ a member of the said Society applied to the Government of Bombay for an advance to him of the sum of _____ rupees (Rs. _____) for the purpose of enabling him to defray the expense of building a house as a suitable residence for his own use.

AND WHEREAS under the provisions contained in rule 295 of the Manual of Financial Rules under Devolution Rule 37 (e) (hereinafter referred to as the said Manual which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the Secretary of State for India in Council has agreed to advance to the said _____ the said sum of _____ rupees (Rs. _____) upon having the repayment thereof with interest thereon at the rate of 5 per cent. per annum secured in the manner hereinafter appearing and in the manner set forth in the mortgage deed dated the _____ day of _____ 19 _____ and made between the said _____ and the Secretary of State for India in Council.

AND WHEREAS the said Society has agreed to accept the position of surety for the due repayment by the said _____ of the said sum of _____ rupees (Rs. _____) together with interest as aforesaid in the manner set forth in the said deed.

Now the Condition of the above-written obligation is that if the said _____ shall repay the said sum of _____ rupees (Rs. _____) to the Secretary of State for India in Council his successors in office or assigns together with interest thereon as aforesaid in the manner set forth in the said mortgage deed dated the _____ day of _____ 19 _____ and shall well and faithfully observe and perform all the covenants and conditions of the said mortgage-deed and thereby required to be by him observed and performed THEN the above-written obligation shall be void and of no effect otherwise it shall remain in full force and virtue.

And it is hereby further agreed and declared that any amount payable by the said Society to the Secretary of State for India in Council his successors in office or assigns under or by virtue of the above-written

obligation shall be a charge on the general assets of the said Society and shall be recoverable as a debt due by the said Society to the Secretary of State for India in Council.

Signed sealed and delivered by
and
on behalf of the above-bounden

*

.....

and sealed with the seal of the said
Society in the presence of

- 1.
- 2.

FIN. R. FORM No. 32-A.

[See Fin. R. No. 299 (g)].

(Form of Security for advances for the purchase of carts and bullocks.)

THIS AGREEMENT made the _____ day of one thousand nine hundred and _____ Between _____ (hereinafter referred to as "the borrower" which expression shall, where the context so admits, include his heirs, executors, administrators and assigns) of the one part and the Secretary of State for India in Council (hereinafter referred to as "the lender" which expression shall, where the context so admits, include his successors in office and assigns) of the other part; witnesseth that in consideration of the sum of Rupees _____ (Rs. _____) paid by the lender to the borrower (the receipt whereof the borrower hereby acknowledges) for the purchase of a cart and a pair of bullocks [which cart has been purchased by the borrower from the said sum of Rupees _____ (Rs. _____)] and is more particularly described in the sale-chit attached hereto and is hereinafter referred to as "the said cart"] on the conditions hereinafter mentioned the borrower doth hereby assign unto the lender the said cart by way of security for the said sum of Rupees _____ (Rs. _____).

And the borrower doth hereby agree as follows :—

- (1) that he shall repay the said amount of Rupees _____ (Rs. _____) to the lender without interest in four equal annual instalments of Rs. _____ each such instalment being paid at the office of _____ on the _____ in each year beginning from the year 19 _____ ;
- (2) that during the currency of these presents the borrower shall not use the said cart unless the same shall have been stamped with a distinguishing number by the said Collector of _____ ;
- (3) that the borrower shall whenever called upon to do so during the currency of these presents carry the luggage and camp equipment of the officers of the Government of Bombay travelling on duty in the said cart to any distance not exceeding 40 miles from the village for which the said cart has been registered, or shall do such other Government work as he may be required to do except the conveyance of forest produce within the said limits at the rate of cart-hire prescribed by Government for the district. A list of such rates shall be kept by Government at the offices of all Mamlatdars and Mahalkaris in the district ;
- (4) that during the currency of these presents he shall not permit nor suffer any writ of execution or distress to be taken against or distrained upon the said cart ;

- (5) that he shall not alienate or transfer the said cart by way of mortgage, sale, exchange, gift or otherwise or create any charge or encumbrance thereon during the continuance of these presents.

And the Borrower Doth Hereby Further Agree And Declare :—

- (1) that in the event of default being made by the borrower in the payment of the said sum of Rupees
(Rs.) aforesaid or of any part thereof at the times and in the manner hereinbefore mentioned or in the performance of any of the conditions herein the said sum of Rupees (Rs.) or so much of the same as shall not then have been repaid to the lender shall become immediately due and repayable and any moneys so becoming due and repayable shall constitute a debt due from the borrower to the lender and it shall be lawful for the lender to recover such debt as if it were an arrear of land revenue ;
- (2) that upon payment of the said sum of Rupees
(Rs.) by the borrower to the lender this security shall be void.

In witness whereof the said

hath hereunto set his hand the day and year first above written.

Signed and delivered by the above-
named in the presence of

1.

2.

Signature.

I

inhabitant of

taluka

district hereby declare myself surety for the abovesaid

his heirs, executors, administrators and assigns

that they shall do and perform all that they have above undertaken to do and perform, and in case of their making any fault therein.

I the said

bind myself my heirs executors administrators and assigns to forfeit to the Secretary of State for India in Council the sum of Rupees

(Rs.) or such smaller sum as shall be

deemed sufficient by the Collector of to cover any loss or damage which the Government may sustain by reason of such default.

Dated

Signature.

Witnesses :

FIN. R. FORM No. 33.

No[See Fin. R. . 304-B (f)]

*Statement of new items of expenditure.**Major head.*Member
Minister in charge—

Item (Description of item)

Recurrent Rs. Non-recurrent Rs.

Total Rs. Ultimate annual recurrent Rs.

Remarks.—(Justification for the proposed provision).

[See Fin. R. No. 304-C-(f) (i).]

[No. 34-A]

FUND HEAD—

Division.

MAJOR FINANCE HEAD—

Details of the Budget Estimate for original works in the Bombay Presidency for the year 19 -19 .

Sub-Division of Expenditure.	Executive Division.	Locality	Item No.	Project and Works.	Amount of sanctioned estimate.	Outlay 19 -19 .		Grant, next year, 19 -19 .			Item No.	Remarks and References.
						Actual to end of last year, 19 -19 .	Probable during current year, 19 -19 (revised estimate).	For works in progress	For works not commen- ced.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13

FORMS

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[See Fin. R. No. 304-C-(f) (iii).]

Estimates for Repairs to Provincial Civil Buildings in the _____ Circle by Executive Divisions for the year 19 -19 .

Executive Division. 1	Amount spent on repairs (current as well as special) during the past 3 years.			Average expenditure for the past 3 years. 5	Amount proposed for the next year.			Remarks.* 9
	(19 -19). 2	(19 -19). 3	(19 -19). 4		Current repairs. 6	Special repairs. 7	Total. 8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total for the Circle ..								

* This column should invariably furnish the following information by each Division :—

- (i) Amount required for payment of Municipal taxes which stands included in the demand under Column 6.
- (ii) Explanations of important variations between demands and the average expenditure for the past 3 years.

[See Fin. R. No. 304-C-(f) (iii).]

Estimates for Repairs to Provincial Civil Communications in the _____ Circle by Executive Divisions for the year 19 -19 .

Executive Division.	Length in miles.	Amount spent on repairs (current as well as special) during the past 3 years.			Average expenditure for the past 3 years.	Amount proposed for the next year.			Remarks *.
		(19 -19).	(19 -19).	(19 -19).		Current repairs.	Special repairs.	Total.	
1	2	3	4	5	6	7	8	9	10
	M. Fr.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total for the Circle ..									

Note.—Demands for repairs to Communications executed out of the petrol tax fund should be shown separately.

* This column should invariably furnish explanations by each Division of important variations between demands and the average expenditure for the past 3 years.

[See Fin. R. No. 304-C-(g).]

CIRCLE.

MAJOR HEAD—

Statement showing the probable expenditure and forecast of anticipated lapses during the current year and the portions of the lapses required to be reallocated in the next year.

Works.	Allotment for current year 19 -19 .	Actual expenditure to end of November.	Probable expenditure during the current year in the month of				Total probable expenditure during the current year, 19 -19 .	Anticipated lapses.	Portions of the lapses in Column 9 required to be reallocated in the ensuing year.
			Decem-ber.	January.	Feb-ruary.	March.			
1	2	3	4	5	6	7	8	9	10
Total ..									

Superintending Engineer,

Circle.

FIN. R. FORM No. 34-E.

[See Fin. R.]

A detailed list of individual items of works and repairs provided for in

NOTE.—Works in progress and repairs to be shown

Serial No.	Names of Divisions and description of works provided for in the budget.	Amount provided.				
		Works in progress.				New
		Amount of sanctioned estimate for works (exclusive of establishment and tools and plant).	Outlay to end of previous year.	Probable outlay during the current year.	Amount provided for ensuing year.	Amount of sanctioned estimate for works (exclusive of establishment and tools and plant).
1	2	3	4	5	6	7
	JAMRAO CANAL NORTHERN DIVISION.					
	<i>Jamrao Canal—Works in progress.</i>					
1	A					
2	B					
	<i>New Works.</i>					
3	C					
4	D					
5	E					
6	Maintenance and repairs—					
	Mutha Canal (as above).					
	Ekrak tank (as above).					

1. The sub-heads of classification should be entered above the names of Divisions
2. The total amounts provided for "Works in progress", "New Works" and agree with the totals entered in the budget.

No. 304-C-(i) (ii).]

FIN. R. FORM No. 34-E.

the budget for 19 -19 under the head _____
 in black ink and new works in red ink.

works.	8 Amount provided for ensuing year.	9 Amount for maintenance and repairs for the canal or tank system required for next year.	10 State of plans and estimate of the work and number and date of reference to Government or number and date of order according administrative approval and technical sanction.	11 Full explanation as to immediate necessity for the work.	12 Provision for maintenance and repairs normal or abnormal. If abnormal, give reason for the increased provision.	13 Remarks by the Deputy Secretary on the proposed provision for works and repairs.	14 Orders of the Secretary.

in column 2 of the statement.

"Maintenance and Repairs" should be shown at the foot of each statement and should

[See Fin. R. No. 304-C-(i) (viii).]

Statement comparing the proposed budget provision for 19 -19 for Extensions and Improvements and Maintenance and Repairs for each canal system under the head "XIII" with the budget provision for 19 -19 and the actuals of the past three years.

Serial No.	Name of canal system.	Proposed budget provision for next year, 19 -19 .	Budget provision for current year, 19 -19 .	Actuals of the past three years.			Average of the figures in columns 5, 6 and 7.	Explanation regarding increase or decrease in the amount entered in column 3 as compared with the amounts in columns 4 and 8.
				19 -10 .	19 -19 .	19 -19 .		
1	2	3	4	5	6	7	8	9
	<i>Jamrao Canal.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	* Extensions and Improvements ..							
	Maintenance and Repairs ..							
	<i>Desert Canal.</i>							
2	* Extensions and Improvements ..							
	Maintenance and Repairs ..							

* Including new works and works in progress.

[See Fin. R. No. 304-C-(i) (viii).]

Statement comparing the proposed budget provision for 19 -19 for Extensions and Improvements and Maintenance and Repairs for each Division under the head "15" with the budget provision for 19 -19 and the actuals of the past three years.

Serial No.	Name of Division.	Proposed budget provision for next year, 19 -19 .	Budget provision for current year, 19 -19 .	Actual expenditure of the past three years.			Average of the figures in columns 5, 6 and 7.	Explanation regarding increase or decrease in the amount entered in column 3 as compared with the amounts in columns 4 and 8.
				19 -19 .	19 -19 .	19 -19 .		
1	2	3	4	5	6	7	8	9
	<i>Western Nara Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	* Extensions and Improvements ..							
	Maintenance and Repairs ..							
	† Special Repairs							
	<i>Ahmedabad Division.</i>							
2	* Extensions and Improvements ..							
	Maintenance and Repairs ..							

* Including new works and works in progress.

† This entry will be necessary only in the case of works under the control of the Indus River Commission.

[See Fin. R. No. 304-C-(i) (viii).]

Statement comparing the proposed budget provision for 19 -19 for "works" for each canal system under the head "55" with the budget provision for 19 -19 and the actuals of the past three years.

Serial No.	Name of Canal system.	Proposed budget provision for next year, 19 -19 .	Budget provision for the current year, 19 -19 .	Actual expenditure of the past three years.			Average of the figures in columns 5, 6 and 7.	Explanation regarding increase or decrease in the amount entered in column 3 as compared with the amounts in columns 4 and 8.
				19 -19 .	19 -19 .	19 -19 .		
1	2	3	4	5	6	7	8	9
	<i>Jamrao Canal.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	* Works ..							
	<i>Desert Canal.</i>							
2	* Works ..							
	<i>Begari Canal.</i>							
3	* Works ..							

* Including new works and works in progress.

[See Fin. R. No. 306.]

Statement showing the names of officers (Superior and Subordinate) who are likely to be on leave or deputation during the year 19 -19 and who will draw their leave allowances from the Home Treasury in England. India Office

Head of Account to which debitable.		Name of officer.	Nature of Leave.	From	To	Period.	Rate of leave salary (including Sterling Overseas Pay during leave.)	Budget Provision.		Remarks.
Reserved.	Transferred.							Voted.	Non-voted.	
1	2	3	4	5	6	7	8	9	10	11

- Notes.*—(1) The budget head to which the leave allowances, etc., of the officer are debitable should be indicated in column 1 or 2 above.
 (2) The period to be entered in columns 5 and 6 should pertain to the twelve months from the next 1st March to 28th February.
 (3) Only allowances fixed in sterling should be shown in sterling, e.g., overseas pay.
 (4) Allowances fixed in rupees should be shown to the nearest rupee.

FIN. R. FORM No. 35.

C. A. C. FORM No. 25.

[See Fin. R. No. 314.]

Form of statement to accompany all applications for sanction to expenditure not provided for in the budget.

Expenditure proposed to
be provided for :—

on account { Major head
Minor head
Sub-head
Detailed head

Rs.

of (a)

Amount proposed to be spent during current year

Rs.

Amount proposed to be spent during future years

Rs.

Proposed re-appropriation for current year.

1	2	3	4
Heads of Estimate affected by the proposal.	Actual expenditure up-to-date of the proposal.	Amounts as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
(1) Heads under which the proposed expenditure will fall.	Rs.	Rs.	Rs.
Total ..			
(2) Heads under which it is proposed to reduce the grants.			
Total ..			

(a) Here enter full description, mentioning the grant, primary unit of appropriation, and the department, or office, or officer concerned.

(b) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.

Note 1.—Any further explanation should be given on the reverse, where also, if no re-appropriation is proposed, the urgency of and necessity for the expenditure should be fully explained.

Note 2.—The estimates referred to are the budget and not the revised estimates. The revised estimates must never be referred to in this application.

Note 3.—Totals should be shown by primary units.

N.B.—All re-appropriation statements should contain a certificate to the effect that the amounts in question are not being re-appropriated to meet a new item of recurring expenditure, not provided for in the budget estimates of that year, which requires sanction of a higher authority.

FIN. R. FORM No. 36.

[See Fin. R. No. 316.]

Statement of Expenditure to be submitted monthly to the Controlling
Officer from the Office of the
for the month of 19

MAJOR HEAD—

MINOR HEAD—

SUB-HEAD—

-
- Notes.*—(1) This account should be despatched on the 10th of the following month supported by slips.
- (2) Further detailed heads required should be written in manuscript in blank columns under the respective primary units.
- (3) Subsidiary lists A and B in Fin. R. Forms Nos. 36-C and 36-D respectively in support of amounts of work-bills and adjustments should be sent in duplicate.
- (4) All figures in the main statement should be in whole rupees neglecting fractions below half a rupee, while those in the subsidiary statement A in Fin. R. Form No. 36-A should be shown in actual amounts of rupees, annas and pies.
- (5) The figures entered in the statements should be arranged according to District treasuries and a line drawn between the figures of each District treasury.
- (6) Those figures of cash expenditure which have entered the Treasury accounts of a particular month as ascertained from the slips in Fin. R. Form No. 36-B returned by the treasury officers should alone appear in the statements for that month.
- (7) When a disbursing officer deals with more than one District treasury, the transactions of each District treasury should be shown in a separate line.
- (8) The amounts to be entered in the statements should be gross, i.e., inclusive of deductions on account of advances of travelling allowance on transfer. Where recoveries such as those on account of excess payment of allowances or contingent charges are made by deduction from bills, the net amounts should be shown in the statements.
- (9) Voucher numbers of bills of allowances, etc., and contingencies should be entered in the statements according to serial numbers of vouchers of each District treasury.

Name of the Treasury and Voucher No.	Primary							
	Allowances							
	Non-voted.							
	Travelling allowance (Ordinary).	Conveyance allowance.	Total of columns 1 and 2.	House rent and other allowances.			Cost of passages granted under S. C. S. Rules, 1924.	Payment on account of medical treatment, etc.
	1	2	3	Compensatory allowance.	Fees to members, etc.	Total of columns 4 to 6.	8	9
Original sanctioned allotment.								
Subsequent additions or deductions with orders sanctioning them.								
Total expenditure under allowances <i>vide</i> details on last page (subsidiary statement A). (Fin. R. Form No. 36-A.)								
Deduct—Disallowance ..								
Deduct—Recovery of Advances.								
Total cash expenditure ..								
Add amount of work-bills, invoices, etc., as per list A attached. (Fin. R. Form No. 36-C.)								
Add adjustments communicated by the Audit Office as per list B attached. (Fin. R. Form No. 36-D.)								
Total for the month ..								
Total from 1st April (i.e., progressive Total).								
Balance of the Appropriation.								
Estimated expenditure for the remaining period.								

Units.

Honoraria, etc.

Voted.

											10	Travelling allowance (Ordinary).
											11	Conveyance allowance.
											12	Total of columns 10 and 11.
											13	Cost of Railway and Steamer warrants issued during the month.
											14	Cost of Railway and Steamer warrants by adjustment as communi- cated by the Accountant General.
											15	House rent allo- wance including hutting money.
											16	Compensatory allo- wance.
											17	Rewards to Govern- ment servants.
											18	Hill allowance.
											19	
											20	
											21	
											22	Total of columns 15 to 21.

House rent and other allowances.

Name of the Treasury and Voucher No.	Primary						
	Contin						
	Contract contingen- cies.	Non-contract contingencies.					
	23	Renta. 24	Rates and taxes. 25	Service postage and telegrams. 26	Conservancy char- ges. 27	Petty construction and repairs. 28	Other items (A). 29
Original sanctioned allotment.							
Subsequent additions or deductions with orders sanctioning them.							
Expenditure under contingencies.							
<i>Deduct</i> —Disallowance ..							
<i>Deduct</i> —Recovery of Advances.							
Total cash expenditure ..							
<i>Add</i> amount of work-bills, invoices, etc., as per list A attached (Fin. R. Form No. 36-C).							
<i>Add</i> adjustments communicated by the Audit Office as per list B attached. (Fin. R. Form No. 36-D).							
Total for the month ..							
Total from 1st April (i.e., progressive Total.							
Balance of the Appropriation.							
Estimated expenditure for the remaining period.							

(A) Non-contract contingencies—*Other items* include the following sub-heads:—

(1) Pay of menials; (2) Medicines and chemicals; (3) Purchase of land; (4) Prison van contingencies; (5) Water supply; (6) Kit carts; (7) Office expenses and miscellaneous; (8) Motor car contingencies; (9) Telephone charges.

FIN. R. FORM No. 36-B.

[See Fin. R. No. 316.]

Slip to be attached to the Disbursing Officer's Bills.

MAJOR HEAD—

MINOR HEAD—

Sub-Head—

Number assigned to the bill by the disbursing Officer—

Treasury number and the month of voucher in which the amount has been included.	Primary and secondary units of appropriation.	Amount.

Dated

(Signature)

(Designation)

Paid

Dated

Treasury

FIN. R. FORM No. 36-C.

[See Fin. R. No. 316.]

Subsidiary list A.

List of accepted work-bills, invoices, etc., sent to the Audit Office with bills paid during the month of 19 .

Work bill or invoice No. and date.	Treasury voucher No. of the bill with which attached (a).	Name of the supply- ing Officer.	Detailed head of account.	Amount.
				Rs. a. p.
			Total ..	

(a) In case where an invoice is attached to a detailed bill the voucher numbers given to the abstract bills should be quoted in this column.

(Signature)

Date _____

(Designation)

[See Fin. R. No. 316.]

Month.	Names of subordinate officers.		Primary Unit—Detailed head.
	Monthly expenditure.		
	Progressive expenditure.		
	Grant under a subordinate head.		
	Monthly expenditure.		
	Progressive expenditure.		
	And so on according to the number of detailed heads under a Primary unit.		

FIN. R. FORM No. 37-A.

[See Fin. R. No. 316.]

Statement of Expenditure to be submitted monthly to the Audit
Office from the Office of the
for the month of 19 .

MAJOR HEAD—

MINOR HEAD—

SUB-HEAD—

Notes.—(1) Those figures of cash expenditure which have entered the treasury accounts of a particular month as ascertained from the slips (Fin. R. Form No. 36-B) returned by the treasury officers should alone appear in the statement for that month.

(2) When a disbursing officer deals with more than one treasury, the transactions of each treasury should be shown in a separate line.

(3) The amount to be entered in the statement should be gross, i.e., inclusive of deductions on account of advances, etc. Where recoveries such as those on account of allowances or contingent charges are made by deduction from bills the net amounts should be shown in the statement.

Disbursing officer.	Name of treasury at which amount was drawn.	Primary			
		Allowances,			
		Non-Voted.			
		Travelling allowance (conveyance and travelling allowance ordinary).	House rent and other allowances.	Payment on account of medical treatment to S. C. Service officers.	Cost of passages.
Total expenditure cash ..					
Add amount of work-bills, invoices, etc., as per attached lists in Form A (Fin. R. Form No. 36-C).					
Add adjustments communicated by the Audit Office as per attached lists in Form B (Fin. R. Form No. 36-D).					
Grand Total ..					
Add total up to previous month.					
Progressive total up to date.					

Date

FIN. R. FORM No. 39.

[See Fin. Rs. Nos. 9 and 341.]

Form of Request to the Treasury Officer, in charge of a Government
treasury
sub-treasury to take charge of a box
chest belonging to a Co-operative Society
Bank.

Date _____

To

The Treasury Officer,

Sir,

The Collector having given the necessary permission by
 dated _____, I hereby request you
 to take charge of the box
chest belonging to Co-operative Society*
Co-operative Bank, Limited, which
 I have this day deposited with you for safe custody, free of charge,
 in the Government treasury
sub-treasury at _____ and I agree for and on behalf of
 the said Society
Bank to the following terms and conditions, namely :—

- (1) that neither the Government of Bombay nor any officer of Government shall incur any liability or responsibility in the event of the loss or destruction of the box
chest or of any of its contents by fire, theft, fraud or any other cause whatsoever ;
- (2) that applications to the treasury staff for access to the deposited box
chest will only be made at reasonable and proper hours and with strict regard to the needs of Government business ; and
- (3) that the permission to deposit hereby granted is liable to be modified or withdrawn by the Collector at any time.

Note.—Any other terms and conditions imposed by the Collector and agreed to by
 the Society
Bank shall be specified in the application.

I beg to remain,

Sir,

Your most obedient servant,

†

* Here give the description of the Society or Bank.

† Signature of the Society
Bank official making the request for and on behalf of the Society
Bank.

FIN. R. FORM No. 40.

[See Fin. Rs. Nos. 9 and 341.]

Form of acknowledgment for deposit of a $\frac{\text{box}}{\text{chest}}$ belonging to a Co-operative Society Bank for safe custody in a Government treasury or sub-treasury.

Date_____.

I hereby acknowledge that Mr. _____
(Name and Designation of the Society Bank official depositing the $\frac{\text{box}}{\text{chest}}$) has this day deposited with me for safe custody in the Government $\frac{\text{treasury}}{\text{sub-treasury}}$ at _____, free of charge, a strong $\frac{\text{box}}{\text{chest}}$ belonging to the _____ Co-operative Society, Limited, Bank, and I have received the same on the express conditions stated in the Society's Bank's application dated _____ namely :—

- (1) that neither the Government of Bombay nor any of its officers shall incur any liability or responsibility in the event of the loss or destruction of the $\frac{\text{box}}{\text{chest}}$ or of any of its contents by fire, theft, fraud or any other cause whatsoever ;
- (2) that applications to the treasury staff for access to the deposited $\frac{\text{box}}{\text{chest}}$ will only be made at reasonable and proper hours and with strict regard to the needs of Government business ; and
- (3) that the permission to deposit hereby granted is liable to be modified or withdrawn by the Collector at any time.

Nota.—Any other terms and conditions imposed by the Collector and agreed to by the Society Bank shall be specified in the acknowledgment.

Signature of the Treasury Officer.

FIN. R. FORM No. 41.

[See Rule 12-I (b) in Appendix 3.]

No. dated 19

To

The Secretary to the High Commissioner for India,
(General Department),

India House, Aldwych, London, W. C. 2.

Kindly arrange for the supply to

(Full address should be given) _____

of the following publications :—

Numbers required.	Name of publication.	Author.	Publishers.	Published price.

The charges incurred will be adjusted against the following head :—

Signature of indenting officer _____

Full designation _____

DEPARTMENT.

Return of Buildings occupied during the year.

[See Rule 14 (c) in Appendix 3.]

[illegible]

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