

553D



सत्यमेव जयते

Government of West Bengal

Finance Department

Treasury Rules, West Bengal
and the
Subsidiary Rules made
thereunder

Volume I

Superintendent, Government Printing
West Bengal Government Press, Alipore, West Bengal
1952

Price—Indian, Re. 1-4; English, 2s. 1d.

TABLE OF CONTENTS.

PART I.—TREASURY RULES.

	Rule.	Page.
Section I.—Short title and commencement	1	1
Section II.—Definitions	2	
Section III.—Location of moneys standing in the Public Account ..	3	
Section IV.—General system of control over Treasury—		
District Treasuries	4	
Sub-treasuries	5	
Office of the Accountant-General	6	
Section V.—Payment of revenues of the State into the Public Account.	7-10	
Section VI.—Custody of moneys relating to, or standing in, the Public Account	11	6.
Section VII.—Withdrawal of moneys from the Public Account ..	12-29	6-8
Section VIII.—Transfer of moneys standing in the Public Account ..	30	8
Section IX.—Responsibility for moneys withdrawn from Public Account	31-32	9
Section X.—Inter-Government transactions	33-36	9-10
Section XI.—Receipts and disbursements of the State in the United Kingdom	37	10
Section XII.—Supplemental—		
(1) General control exercised by the Auditor-General ..	38-39	10-11
(2) Powers of the Finance Minister in relation to Reserve Bank	40	11
(3) Departmental Regulations	41	11

BOOK NO.

358

PART II.—SUBSIDIARY RULES UNDER THE TREASURY RULES.

NOTE.—T. R. represents "Treasury Rules" and S. R. represents "Subsidiary Rules under Treasury Rules".

Chapter I.—General organisation and working of treasuries.

Subsidiary Rules under T. R. 4.

	Rule.	Page.
Section I.—General Organisation—		
Collector	S. R. 1-6	13-14
Treasury Officer	S. R. 7-8	14-15
Relation with the Accountant-General	S. R. 9	15
Relation with the Currency Officer	S. R. 10	15
Treasurer	S. R. 11	16
Accountant	S. R. 12-13	16
Section II.—Treasury Accounts—		
Treasurer's Records	S. R. 14-15	16
Accountant's Books	S. R. 16-17	16-17
Sub-treasury Accounts	S. R. 18-19	17
Closing for the day	S. R. 20	17 19
Closing for the month	S. R. 21-22	19
Monthly Accounts and Returns	S. R. 23-25	20
Section III.—Treasury Inspection—		
General Rules	S. R. 26-27	20-21
Section IV.—Miscellaneous Provisions—		
Notices	S. R. 28-29	21
Cypher Code, etc., of the Reserve Bank of India ..	S. R. 29A	21-23

Part II—Chapter II.—Receipt of Government moneys and payment of such moneys into the Public Account.

Subsidiary Rules under T. R. 10.

Section I.—General Rules—	Rule.	Page.
General instructions for handling cash ..	S. R. 30-31	24-25
Receipt of coin, notes, etc. ..	S. R. 32	26
Cheques tendered in payment of Government dues ..	S. R. 33-35	26-27
Grant of receipt to the payer ..	S. R. 36	27
Form and custody of Receipt Books ..	S. R. 37-39	27-28
Issue of duplicates or copies of receipts ..	S. R. 40	28
Departmental Regulations ..	S. R. 41	28
Section II.—Procedure for paying moneys into the Public Account—		
Payment of Moneys ..	S. R. 42-45	28-29
Memorandum or chalan ..	S. R. 46-50	29-30
Special procedure applicable to particular Departments ..	S. R. 51	30
Section III.—Procedure at Treasuries in receiving money and granting receipts—		
Checks to be applied at the Treasury ..	S. R. 52	30
Receipts to be given for the money ..	S. R. 53-57	30-31
Examination fees ..	S. R. 58	31
Remittances of departmental officers ..	S. R. 59	31
Sub-treasury ..	S. R. 60	31
Bank Treasury ..	S. R. 61-62	31-32

Chapter III.—Custody of moneys relating to, or standing in, the Public Account.

Subsidiary Rules under T. R. 11(1).

Section I.—Cash in departmental chests—		
General Rules ..	S. R. 63-65	33
Deposit of cash chests and valuables, etc., of other departments in the Treasury ..	S. R. 66-68	34-35
Section II.—Cash Balance in Treasuries—		
Security of strong rooms ..	S. R. 69	35-36
Custody of padlocks and keys of the Treasury or Sub-treasury strong rooms and chests ..	S. R. 70	36-37
Storing of treasure ..	S. R. 71	37-38
Precaution against substitution of good coins by un-current or counterfeit coins ..	S. R. 72	38
Custody of Treasury Balance ..	S. R. 73-74	38-39
Section III.—Verification of Cash Balance—		
General procedure ..	S. R. 75-78	39-42
Cash Balance Report ..	S. R. 79-81	42

Chapter IV.—Withdrawal of moneys from the Public Account.

Subsidiary Rules under T. R. 13.

Investment of surplus cash balances of the State Government ..	S. R. 82	43
--	----------	----

Subsidiary Rules under T. R. 16.

Section I.—General Rules—		
Sub-section I.—Claims for withdrawal—		
Mode of withdrawal ..	S. R. 83-84	43
Presentation of claims ..	S. R. 85-89	43-45
Arrear claims ..	S. R. 90	45-46
Payment through Indian States or Private Bankers ..	S. R. 91	46
General instructions regarding the preparation and form of Bills ..	S. R. 92	46-48
Elimination of pies from Government Account ..	S. R. 93	48

Part II—Chapter IV—*contd.*

Sub-section I— <i>concl'd.</i>	Rule.	Page.
Forms of bills for various classes of claims ..	S. R. 94	49
Signature and counter-signature on Bills ..	S. R. 95-98	49
Duplicates and copies of Bills, etc. ..	S. R. 99	49-50
Stamps for receipts	S. R. 100	50
/ Cheques	S. R. 101-121	50-53
Letters of credit, Assignments and other orders for payment	S. R. 122-124	54
Endorsement on cheques, bills, etc. ..	S. R. 125	54-55
Specimen signature and other safeguards ..	S. R. 126-128	55
 Sub-section II.—Payment of claims at the Treasury—		
Introductory	S. R. 129	55
Checks to be applied at the Treasury on claims presented	S. R. 130-139	56-57
Payment to persons not in Government employment	S. R. 140-141	57-58
/ Cheques and Letters of credit	S. R. 142-147	58-59
Disbursement of claims and record of payments ..	S. R. 148-149	59-60
Payment by Postal Money Order	S. R. 150-151	60-61
Payment at sub-treasuries	S. R. 152	61
Cash orders on sub-treasuries	S. R. 153-157	61-62
 Section II.—Personal claims of Government servants—		
General Rules—		
/ Due date	S. R. 158-160	62-63
Forms and preparation of Bills	S. R. 161	63
Deductions from Bills—		
Fund deductions	S. R. 162	63
Deductions of taxes on Income	S. R. 163-163A	63
House-rent deductions	S. R. 164	64
Recoveries ordered by the Accountant-General ..	S. R. 165	64
/ Attachment of pay and allowances, etc., for debt ..	S. R. 166-169	64-67
First payment of pay, allowances, etc.	S. R. 170-171	68
Payment on quitting the service	S. R. 172	68
Death of Payee	S. R. 173-174	68-69
Place of payment—		
/ Pay and Allowances	S. R. 175-180	69-70
/ Leave Salary	S. R. 181	70
Bills of Inspecting Officers and their establishment	S. R. 182-183	70-71
Pay due to Government servants absent out of India	S. R. 184	71
Payment of pay, leave salary, etc., through Agents—		
/ Pay and Allowances	S. R. 185	71-72
/ Leave Salary	S. R. 186	72
Bond of Indemnity	S. R. 187-188	72-76
 Section III.—Bills of Gazetted Government servants—		
Introductory	S. R. 189	76
Form of Bills—		
Pay, fixed allowances, etc.	S. R. 190-192	76-77
Sterling overseas pay	S. R. 193-194	77
Travelling allowance	S. R. 195-197	77-78
Alterations of pay, etc.	S. R. 198	78
Advances	S. R. 199	78
Rewards for proficiency in Oriental Languages ..	S. R. 200	78
Passages	S. R. 201	79

Part II—Chapter IV—*contd.*

	Rule.	Page.
Section IV.—Bills of non-gazetted establishment—		
Introductory	S. R. 202	79
Monthly Bills	S. R. 203-204	79
Forms and preparation	S. R. 205-209	79-80
Absentee statement	S. R. 210-211	81
Increment certificate	S. R. 212-214	81-82
Overtime allowance	S. R. 215	82
Arrear Bills	S. R. 216	82-83
Travelling Allowance Bills	S. R. 217-221	83-84
Passages	S. R. 222	84-85
Section V.—Contingent charges—		
Sub-section I.—Introductory	S. R. 223-225	85
Sub-section II.—General Rules—		
Classification of charges	S. R. 226	85-86
Permanent Advances	S. R. 227	86
General Limitations	S. R. 228-233	86-87
Responsibility of Drawing Officers	S. R. 234	87
Responsibility of Controlling Authority	S. R. 235	87-88
Cancellation and destruction of sub-vouchers	S. R. 236	88
Sub-section III.—Record of contingent expenditure—		
Contingent Register	S. R. 237-240	88-89
Sub-section IV.—Bills for contingent charges—		
General	S. R. 241-243	89-91
Contract contingencies	S. R. 244	91
Fully-vouched contingent charges	S. R. 245	91
Charges regulated by scales and special contingencies	S. R. 246	91
Countersigned contingencies—		
Abstract Bill	S. R. 247-248	91-92
Detailed Bill	S. R. 249-250	92
Countersignature	S. R. 251	92-93
Disallowances	S. R. 252-253	93
Inspecting Officers' Bills	S. R. 254	93
Sub-section V.—Miscellaneous Rules—		
Inter-departmental transfers	S. R. 255	93-94
Service Postage Stamps	S. R. 256-257	94-95
Section VI.—Pension Payments—		
Sub-section I.—Place of Payment	S. R. 258	95
Sub-section II.—Authority for payment—		
Pension Payment Orders	S. R. 259-265	95-96
Payment at sub-treasuries	S. R. 266	96
Register of Pension Payment Orders	S. R. 267-269	96-9
Sub-section III.—Manner of payment—		
Due date	S. R. 270-271	97
Payment of claims	S. R. 272-279	97-98
Forms of Pension Bills and connected certificates	S. R. 280-285	98-100
Rate of exchange for conversion of pensions fixed in another currency	S. R. 286	100
Checks to be applied by the Disbursing Officer	S. R. 287-289	100
Record of Payment	S. R. 290	100
Payment of Pensions by Postal Money Orders	S. R. 291-292	101-102
Payment of commutation money	S. R. 293	102
Gratuities	S. R. 294	102

Part II—Chapter IV—*concl'd.*

Sub-section IV.—Periodical identification of pensioners—	Rule.	Page.
General Rules	S. R. 295-296	102-103
Sub-section V.—Undrawn Pensions and arrears—		
General	S. R. 297	103-104
Death of pensioners	S. R. 298	104
Reports to the Accountant-General	S. R. 299	104-105
Special annual enquiries	S. R. 300	105
Section VII.—Payments for purchase of stores—		
Introductory	S. R. 301	105
Purchases in India—		
Purchases through the Indian Stores Department	S. R. 302-303	105
Other purchases in India	S. R. 303-306	106
Purchases in the United Kingdom, etc.	S. R. 307-309	106-107
Section VIII.—Works Expenditure—		
General	S. R. 310	107
Mode of obtaining cash	S. R. 311-312	108
Payments by Cheques	S. R. 313	108
Payments to Labourers	S. R. 314-316	108-109
Payment to work-charged establishment	S. R. 317-320	109-110
Payments to suppliers and contractors	S. R. 321	110
Payments for works done through local bodies	S. R. 322	110
Advances to contractors	S. R. 323	110
Bills and Vouchers	S. R. 324	110
Section IX.—Miscellaneous Payments—		
Refunds of Revenue	S. R. 325-329	111-113
Grants-in-aid, contributions, etc.	S. R. 330-335	113
Interest on Government Debt	S. R. 336	113
Compensation for land	S. R. 337	114
Discount on stamps	S. R. 338-339	114
Commission to Registrars	S. R. 340-341	114
Payments to the Reserve Bank	S. R. 342	114
Commissions and Committees	S. R. 343	114
Expenditure against grants at the disposal of an administrative department of the Government	S. R. 344-347	115

Chapter V—Special rules for Bank Treasuries.

Subsidiary Rules under T.Rs. 4, 10, 16 and 30.

Section I.—General	S. R. 348-352	115-116
Section II.—Payments into the Bank—		
General Rules	S. R. 353-355	116-117
Remittances of Departmental Officers	S. R. 356-357	117
Deposit and Local Fund Receipts	S. R. 358	117
Section III.—Withdrawal from the Public Account at the Bank—		
Civil Charges	S. R. 359-361	117-118
Pensions	S. R. 362	118
Departmental Payments	S. R. 363-364	118
Refunds	S. R. 365	119
Discount on sale of stamps	S. R. 366	119
Public Debt—		
Government Promissory Notes	S. R. 367	119
Bearer Bonds	S. R. 368	119
Stock Certificates	S. R. 369	119
Repayment of principal	S. R. 370	119
Deposit Payments	S. R. 371-372	119-120
Local funds	S. R. 373	120
Currency of Payment Orders	S. R. 374	120
Section IV.—Daily Accounts and Returns	S. R. 375-378	120-121
Section V.—Miscellaneous—		
Register of chalang and orders for payment	S. R. 379	121
Daily posting of accounts	S. R. 380	121
Advices and certificates	S. R. 381	121-122
Treasury Returns	S. R. 382	122
Remittances	S. R. 383	122

Part II—Chapter VI—Public Debt.*Subsidiary Rules under T. Rs. 10 and 16.*

	Rule.	Page.
Section I.—Permanent and Temporary Loans	S. R. 384-385	122
Section II.—Floating Debt—		
Treasury Bills	S. R. 386-387	122-123
Ways and Means Advances	S. R. 388-390	123
Section III.—Other obligations—		
Provident and other funds—		
(i) Recovery of subscriptions, etc.	S. R. 391-396	123-124
(ii) Withdrawals—		
Provident Funds	S. R. 397-399	125-126
Funds not under Government management	S. R. 400	126

Chapter VII—Deposits.*Subsidiary Rules under T. Rs. 10 and 16.*

Section I.—Introductory	S. R. 401-403	126-127
Section II.—General Rules and Limitations	S. R. 404-411	127-128
Section III.—Revenue Deposits—		
Receipts	S. R. 412-413	128-129
Repayments	S. R. 414-415	129
Repayment order and voucher	S. R. 416-420	129-130
Payment at a sub-treasury	S. R. 421	130
Lapsed Deposits	S. R. 422-426	130
Section IV.—Civil and Criminal Courts' Deposits—		
Receipts and Repayments	S. R. 427-430	131
Agreement with the Treasury	S. R. 431-433	131-132'
Section V.—Personal Deposits—		
Receipts and Repayments	S. R. 434-435	132
Section VI.—Deposits for works done for Public Bodies or Individuals	S. R. 436-437	132-133
Section VII.—Deposits of fees	S. R. 438	133-134
Section VIII.—Special Rules for Deposits of Local Funds—		
Explanation	S. R. 439	134
Receipts and Payments	S. R. 440-443	134
Verification of Balances	S. R. 444	134-135
Section IX.—Other Deposits Accounts	S. R. 445	135

Chapter VIII—Loans and Advances.*Subsidiary Rules under T. Rs. 10 and 16.*

Section I.—General—		
Introductory	S. R. 446	135
Mode of drawing and repaying	S. R. 447-449	135
Section II.—Special Rules applicable to different classes of Loans and Advances—		
Loans to Municipalities, District Boards, etc. ..	S. R. 450	136
Revenue Advances	S. R. 451-453	136-137
Advances under Special Laws	S. R. 454	137
Advances for Departmental purposes	S. R. 455	137-138
Advances to Government servants on personal account	S. R. 456	138
Other Loans and Advances	S. R. 457	138

Part II—Chapter IX—Transfers of moneys standing in the Public Accounts.*Subsidiary Rules under T. R. 30.*

	Rule.	Page.
Section I.—Introductory—		
General	S. R. 458	138
Kinds of Transfers	S. R. 459	138-139
Application of Rules	S. R. 460-461	139
Section II.—Transfers through Currency—		
Bank Treasuries	S. R. 462-464	139-140
Non-Bank Treasuries	S. R. 465-467	140-141
Section III.—Remittances of coin and notes—		
General	S. R. 468	141
Despatch of Remittances	S. R. 469-471	142
Remittances of Coin	S. R. 472-475	142-144
Uncurrent Coin	S. R. 476	144
Remittances of Notes	S. R. 477-480	144-145
Escort Officer's duties	S. R. 481-483	145
Potdars, Shroffs, etc., accompanying remittances	S. R. 484-487	146-147
Receipts of Remittances	S. R. 488-498	147-149
Deficiency or Excess found in Remittances	S. R. 499-501	150
Additional Rules for Remittances by Railway	S. R. 502-507	150-151
Payment of freight	S. R. 508-510	151-152
Transport of Treasure at the destination	S. R. 511	152
Additional Rules for Remittances by steamer	S. R. 512-513	152-153
Special Rules for Remittances to and from the Bank	S. R. 514-515	153-154

Chapter X—Other Remittances through Government.*Subsidiary Rules under T. R. 30.***Reserve Bank of India Remittances—**

I.—Introductory	S. R. 516-520	154-156
II.—Telegraphic Transfers	S. R. 521-524	156
III.—Drafts—Drawings and Encashments—		
Explanations	S. R. 525-526	156-157
Form of Drafts, etc.	S. R. 527-529	157
Issue of Drafts	S. R. 530-532	157-158
Advice of Remittances drawn	S. R. 533-534	158
Regularity of signature	S. R. 535-536	158-159
Encashment of Drafts	S. R. 537-541	159-161
Doubtful Drawings	S. R. 542	161
Form of Receipts	S. R. 543	161-162
IV.—Record of Drawings and Encashments	S. R. 544-547	162
V.—Other Rules—		
Issue of Duplicates	S. R. 548-550	162-163
Cancellation and Refund	S. R. 551-552	164
Exchange of Drafts	S. R. 553	164
Unpaid Drafts	S. R. 554	164
Lapse of Drafts	S. R. 555	165
Supply of Forms	S. R. 556	165
VI.—Special Rules for Remittance of Sepoys and Policemen	S. R. 557-559	165

Chapter XI—Responsibility for moneys withdrawn from Public Account.*Subsidiary Rules under T. R. 32(a).*

Voucher for payment	S. R. 560-566	165-167
Over-charges	S. R. 567	167
Audit Objections and Recoveries	S. R. 568-571	167-168
Disbursement of Pay, Allowances—		
Acquittance Rolls	S. R. 572	168

PART III.—EXECUTIVE INSTRUCTIONS AND ORDERS.

	Paragraph.	Page.
Introductory	1-5	169
Chapter 1.—Provision of Funds at Treasuries and Sub-Treasuries—		
Cash Balance of the Government	1	169
Distribution of Funds	2	169
Supply of Funds—		
Bank Treasuries	3-4	170
Non-Bank Treasuries	5-6	170
Normal Balances	7-9	170-171
Chapter 2.—Currency Chests—		
Explanation	10	171
Location of currency chests	11	171-172
Provision of funds	12	172
Custody	13-14	172-173
Verification of Balances	15-16	173-174
Remittance to and from currency chests	17	174
Accounts of currency chests	18	174
Chapter 3.—Coin—		
Kinds of coin and legal tender	19-23	174-176
Receipt of coin at treasuries and sub-treasuries	24-25	176-177
Exchange of small coin	26-28	177-178
Conditions of Currency	29	178
Cutting or breaking of counterfeit and diminished coin	30-31	178
Acceptance and disposal of counterfeit, diminished, defaced, shroff-marked and soldered coin	32-37	179-180
Diminished and defaced coin	38-43	180-181
Acceptance of burnt coin	44-45	181
Supply of weights and scales	46	182
Weighment of coin against minimum weights	47	182
Light weight coin in remittances	48	182-183
Light weight and other coins cut in certain Indian States	49	183
Withdrawal of coin from circulation	50-55	183-185
Returns of coins cut or broken or withdrawn from circulation	56-59	185
Supply of coin	60	185-186
Foreign coin	61-63	186
Bank Treasuries	64	186
Chapter 4.—Currency and Bank Notes—		
Denominations of Notes	65-68	186-187
Receipt and issue of Notes	69-78	187-188
Forged, Defective, and Lost Notes	79-82	188-189
Bank Treasuries	83	190
Indents for Notes	84-85	190
Concordance showing the source of each rule in the Treasury Rules, Volume I		191-201
Concordance showing the source of each Appendix and Form prescribed in the Treasury Rules, Volume II (Appendices and Forms)		201-207
Index		208-235

Preface

The "Treasury Rules, Bengal, and the Subsidiary Rules made thereunder" were framed under section 135(1) of the Government of India Act, 1935, and brought into force as from 1st April 1937. With the commencement of the Constitution of India, the rules framed under the Government of India Act, 1935, were continued in force, in so far as they were not inconsistent with the provisions of the Constitution, in the Finance Department notification No. 3468F.B., dated the 31st March 1950, published in the Extraordinary Issue of the *Calcutta Gazette*, dated 31st March 1950.

2. The present compilation brings together the rules referred to above, with necessary adaptation. These adapted rules are being issued under sub-clause (2) of Article 283 of the Constitution of India. The present compilation therefore supersedes the compilation made under the Government of India Act, 1935 (with all the corrections issued upto 31st May 1952).

3. This compilation, like the one which it supersedes, comprises two volumes: the first contains the text and the second contains the appendices and the forms.

The first volume is divided into three parts—

Part I contains Treasury Rules made by the Governor in exercise of the powers conferred upon him by sub-clause (2) of Article 283 of the Constitution of India.

Part II contains Subsidiary Rules which were framed by the Finance Minister in consultation with the Accountant-General or the Reserve Bank of India, as the case may be, in exercise of the powers delegated to him under certain Treasury Rules.

Part III contains Executive Instructions and Orders for the guidance of the Treasury Officers in relation to matters connected with resources, currency, coinage, and allied subjects which do not fall strictly within the scope of sub-clause (2) of Article 283 of the Constitution of India.

The Treasury Rules, the Subsidiary Rules and the Executive Instructions and Orders appearing in Parts I, II and III respectively have been given separate serial numbers, the Subsidiary Rules being marked with guide letters "S. R."

As the Resource Manual will not be issued as a separate publication in future, the rules and instructions contained therein have been incorporated in this compilation, the portions relating to the custody of moneys and verification of cash balances in treasuries being included in the "Subsidiary Rules" under the relevant Treasury Rules, and the residue dealing with resources, currency, coinage and allied subjects being included in Part III.

4. The rules contained in this volume deal primarily with the procedure which should be followed in treasuries, including offices and agencies of the Reserve Bank of India conducting the cash business of treasuries, and by Government officers generally in dealing with treasuries and the bank. As regards receipt, custody and disbursement of moneys in offices other than treasuries and the bank, these rules provide for vital principles and important safeguards of general applicability and special instructions applicable to particular departments which are to be the basis of the latter's procedure. Details of departmental instructions on matters of

minor importance or on subject special or peculiar to the department concerned have been left to be prescribed by departmental regulations. Formal authorisation to prescribe the procedure in these matters or to make exceptions to general rules in specified cases have been provided, where necessary, by means of rules in this compilation.

In regard to Central transactions, the rules laid down in the Central Government Compilation of the Treasury Rules should be followed.

5. With regard to the procedure to be followed by Treasury Officers in connection with payment of interest on Government securities, repayment of principal of loans, receipt of subscriptions to new loans and other transactions, the relevant rules laid down in the Government Securities Manual, 1938, will continue to apply.

6. Existing instructions under some of the Treasury Rules, have been brought together in one place and included in a separate Appendix, viz., Appendix 3.

7. The appendices connected with Treasury and Subsidiary Rules have been given serial numbers, while those referred to in the "Executive Instructions and Orders" have been serially marked with letters. Likewise, to distinguish the forms prescribed in the Treasury Rules from the forms prescribed in the "Executive Instructions and Orders" the former have been marked as T. R. forms and the latter as T. E. forms.

8. For facility of reference, two concordances, one showing the source of each of the rules in Volume I and the other showing the basis of each Appendix and form prescribed in Volume II, have been appended to the end of Volume I of the Compilation. A memorandum explanatory to the treatment accorded to the rules, appendices, and forms in the Treasury Rules, West Bengal, is printed in Appendix 18.

9. The Accountant-General and Heads of Departments are requested to bring to the notice of the Finance Department any suggestion for corrections or additions, that may be considered necessary.

B. DAS GUPTA,

*Secretary to the Government of West Bengal,
Finance Department.*

CALCUTTA,

The 9th June 1952.

Acc. No. 1724
Dt. 16/5/57

VOLUME I

PART I

Treasury Rules

Made by the Governor in exercise of the powers conferred by sub-clause (2) of Article 283 of the Constitution of India.

SECTION I.—SHORT TITLE AND COMMENCEMENT.

1. These rules may be called the “Treasury Rules, West Bengal” and they shall come into force with effect from 1st August 1952.

SECTION II.—DEFINITIONS.

2. In these rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say:—

- (a) “Accountant-General” means the head of the office of audit and accounts, subordinate to the Auditor-General of India, who keeps the accounts of the State and exercises audit functions in relation to those accounts on behalf of the Auditor-General of India.
- (b) “The Bank” means the Reserve Bank of India, or any branch or agency of the Reserve Bank of India, and includes any branch of the Imperial Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act II of 1934).
- “Reserve Bank” means the Reserve Bank of India.
- (c) “Collector” means the chief officer in charge of the revenue administration of a district.
- (d) “Competent authority” means the Government or any other authority to whom the relevant powers may be delegated by the Government.
- (e) “Finance Minister” means that one of the Governor’s ministers to whom the business of finance is allocated by the Governor by whatsoever designation such person may be called.
- (f) “Government” means the Government of West Bengal.
- (g) “Governor” means the Governor of the State of West Bengal.
- (h) “Indian Audit Department” means the officers and establishment, being in India and subordinate to the Auditor-General of India, that are employed upon the audit or upon the keeping and audit of the accounts of the Union Government and of the States.
- (i) “State” means the State of West Bengal.

- (j) "Public Account" means the Public Account of the State of West Bengal, namely, the consolidated fund into which moneys received on account of the revenues of the State as defined in Article 202 of the Constitution of India, are paid or credited and from which all disbursements of, or on behalf of, the State are met.

NOTE.—Without prejudice to anything contained in Article 202 of the Constitution of India "revenues of the State" would include all moneys received by Government officers on behalf of the Government as such; not only the proceeds of taxation and the yield of ordinary revenues but also capital receipts, such as the proceeds of sales of land; the proceeds of borrowing operations; unfunded debt; and, unless the contrary intention appears, such receipts of a banking or deposit nature as, by virtue of any statutory provision, or of any general or special executive order of the Government have to be held in the custody of the Government.

- (k) "Treasury" means any treasury of the State and includes a sub-treasury.

"Bank Treasury" means a treasury the cash business of which is conducted by the Bank and a "Non-Bank treasury" means a treasury other than a Bank Treasury.

SECTION III.—LOCATION OF MONEYS STANDING IN THE PUBLIC ACCOUNT.

3. Save as provided in sub-rule (2) of rule 7, moneys standing in the Public Account must either be held in the treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the State.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between the Governor and the Bank under section 21 of the Reserve Bank of India Act, 1934 (Act II of 1934).

NOTE.—The agreement with the Bank was made in 1937 and is printed in Appendix I.

SECTION IV.—GENERAL SYSTEM OF CONTROL OVER TREASURY.

4. **District Treasuries.**—(1) Unless Government after consultation with the Accountant-General otherwise directs in any special case, there shall be a treasury in every district. If moneys standing in the Public Account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments: a department of accounts under the charge of an Accountant, and a department of cash, stamps and opium under the charge of a Treasurer.

NOTE.—A list of Treasuries and Sub-Treasuries in West Bengal is given in Appendix II.

(2) The treasury shall be under the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the treasury by the Government, the Auditor-General, the Accountant-General and the Bank.

Subject to the provisions of this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the treasury shall be such as may be defined in accordance with such rules as the Finance Minister may approve, after consultation with the Accountant-General.

(3) The duty of verifying and certifying the monthly cash balance, if any, in the treasury in such manner as the Finance Minister after consultation with the Accountant-General may prescribe and of submitting

the monthly accounts of such balance in such form and after such verification as the Accountant-General may require, shall be undertaken by the Collector or by such other officer as may be authorised by or under these rules to act in this behalf. It must be performed by the Collector in person at least once in every period of six months.

(4) When a new Collector is appointed to a district he shall at once report his appointment to the Accountant-General and shall certify to the Accountant-General the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Finance Minister may, after consultation with the Accountant-General, prescribe.

(5) No portion of the responsibility for the proper management and working of treasuries shall devolve upon the officers of the Indian Audit Department. The inspection of treasuries by officers of the Indian Audit Department shall not relieve the Collector of his responsibilities for management and inspection.

5. Sub-treasuries.—If the requirements of the public business make necessary the establishment of one or more sub-treasuries under a district treasury, the arrangements for the administration thereof and for the proper conduct of business therein, shall be such as may be prescribed by the Finance Minister after consultation with the Accountant-General. The daily accounts of receipts and payments of moneys at a sub-treasury must be included in the accounts of the district treasury.

6. Office of the Accountant-General.—The office of the Accountant-General may, with the consent of, and subject to such conditions as may be prescribed by the Auditor-General of India, perform all or any prescribed part of the duties of a treasury in respect of claims against the Government that may fall due for disbursement and moneys that may be tendered for credit to the public account at the headquarters of Government at Calcutta.

SECTION V.—PAYMENT OF REVENUES OF THE STATE INTO THE PUBLIC ACCOUNT.

7. (1) Save as hereinafter provided in this section, all moneys received by or tendered to Government servants on account of the revenues of the State, as defined in Article 202 of the Constitution of India, and all moneys received for deposit in the custody of Government shall without undue delay be paid in full into the treasury or into the Bank and shall be included in the Public Account. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Public Account. No department of Government may require that any moneys received by it on account of the revenues of the State be kept out of the Public Account.

NOTE 1.—Presidents of union boards are deemed to be Government servants in respect of the receipts of moneys mentioned in items (k) and (l) of sub-rule (2) of this rule.

NOTE 2.—Executive Officer, Corporation of Calcutta, and the Chairmen of the municipalities are deemed to be Government servants in respect of the receipts of moneys mentioned in item (n) of sub-rule (2) of this rule.

(2) Notwithstanding anything contained in sub-rule (1) of this rule, direct appropriation of departmental receipts for departmental expenditure is authorised in the following cases:—

- (a) In the case of moneys received on account of the service of summonses, diet-money of witnesses and similar purposes, in Civil, Revenue and Criminal cases.
- (b) In cases of deposits received at a Civil Court and utilised by the court to meet claims for the refund of such deposits.
- (c) In non-appealable criminal cases, compensation may be paid out of the fines imposed and realised before the parties leave court. The realisation of the compensation fine from the offending party and its disbursement to the injured party should be noted in the proper columns of the fine register, the Magistrate being responsible for the correctness of the entries made.
- (d) In the case of fees received by Government servants appointed Notaries Public, under Act XXVI of 1881, and utilised to defray legal expenses, incurred by them in the discharge of their duties as such Notaries Public.
- (e) In the case of cash receipts utilised in accordance with departmental regulations by the Works and Buildings Department to defray expenditure on current works, or utilised by that department under the authorisation of the Accountant-General to defray pay and travelling allowance charges.
- (f) In the case of cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by Jail Superintendents under departmental regulations of similar sums due to other prisoners on their release.
- (g) In the case of cash received by the Forest Department and utilised in meeting immediate local expenditure.

NOTE.—A non-territorial Forest Officer may obtain cash from the departmental receipts with Rangers of the Division in which he is working for the time being in exchange for cheques drawn by him.

(h) Receipts of the Khasmahal Department to meet departmental expenditure at the following places:—

1. Jalpaiguri	.. Khas Tahsil Office	.. Mainaguri.
	Ditto	.. Falakata.
	Ditto	.. Bhalka.
2. Darjeeling	.. Khasmahal Office	.. Kalimpong.

- (i) In the case of moneys realised in Registration Offices in accordance with Article J or K of the Table of Fees approved by Government and incorporated in the Registration Manual on account of the travelling expenses of the Registering officer or his peon or a commissioner for attending at a private residence of a person in connection with any proceedings under proviso to section 31 or section 33(3) or 38(2) of the Indian Registration Act, XVI of 1908.
- (j) Receipts in the Publication Branch of the West Bengal Government Press to meet refunds in connection with publications and advertisements.

- (k) In the case of fees realised by Union Courts and fines realised by Union Benches under the West Bengal Village Self-Government Act (Bengal Act V of 1919) and paid into the Union Fund.
- (l) In the case of Tolls, etc., received by or on behalf of Government and fines under the West Bengal Ferries Act (Act I of 1885) and paid into the Union Fund.
- (m) In the case of amounts payable as commission to non-official agents entrusted with the collection of fees for the issue of licenses for the home-brewing of *pachwai* in districts where home-brewing licenses are current; and also of amounts payable as money order commission for the remittance of such fees to the Treasury.
- (n) In the case of fees realised by the Municipalities and Corporation of Calcutta under the West Bengal Fire Service Act:

(o) *vide Case slip No. 25 p. 3.*

Provided that the authority hereby given to appropriate departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom outside the account of the payments into and the withdrawals from the Public Account.

8. Save as provided in Rule 35 and Rule 37, moneys received by a Government servant whether in an official or another capacity which do not relate to or form part of the revenues of the State shall not be included in the Public Account, and a Government servant is not required to pay into the Public Account any such moneys. If any question arises whether moneys are or are not moneys relating to or forming part of the revenues of the State, the question shall be referred to Government whose decision shall be final.

9. (1) Save as hereinafter provided, a Government servant may not, except with the special permission of Government, deposit in a bank moneys withdrawn from the Public Account under the provisions of section VII of these rules.

(2) With the permission of the Governor, his Secretary or Military Secretary may open an account in a bank for the deposit of funds under the personal control of the Governor.

10. The procedure to be adopted by Government servants in receiving moneys on account of the revenues of the State, granting receipts for such moneys and paying them into the Public Account of the State, and by the treasury and the Bank in receiving such moneys and granting receipts for them shall be such as may be prescribed by the Finance Minister after consultation with the Accountant-General. The procedure so prescribed shall, among other matters, contain provisions so as to secure that—

- (i) any person paying money into the treasury shall present with it a memorandum (chalan) in such form as may be prescribed, which will show clearly the nature of the payment and the person or Government servant on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between governments and departments concerned;
- (ii) (a) at places where the money is to be deposited in the Bank, the memorandum or চালান referred to in clause (i) above shall, except where otherwise provided, be presented to the Treasury

Officer who shall enface it with an order to the Bank to receive the money and to grant a receipt;

- (b) if money is to be deposited at the Reserve Bank of India, Calcutta, in payment of Government revenues payable at a district treasury, the memorandum or chalan referred to in clause (i) above shall be presented direct at the Reserve Bank of India, Calcutta, which shall grant a receipt;
- (iii) if a cheque on a bank is accepted in payment of Government dues under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the bank on which it is drawn; and
- (iv) at places where the money is to be deposited in the Bank, the advices of receipts, which according to any provision made under this rule have to be sent to public officers or departments and consolidated receipts or certificates of receipts required by any such provision to be given to any public officer or department, shall be given by the treasury and not by the Bank.

SECTION VI.—CUSTODY OF MONEYS RELATING TO, OR STANDING IN, THE PUBLIC ACCOUNT.

11. (1) The procedure for the safe custody of moneys in the hands of Government servants, or held in a treasury shall be as prescribed by the Finance Minister after consultation with the Accountant-General.

(2) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII.—WITHDRAWAL OF MONEYS FROM THE PUBLIC ACCOUNT.

12. In this section "withdrawal" with its cognate expressions refers to the withdrawal of funds from the Public Account for disbursement of or on behalf of the State other than disbursements in the United Kingdom.

13. Unless the Finance Minister, after consultation with the Accountant-General, otherwise directs in any case, moneys may not be withdrawn from the Public Account without the written permission of the Treasury Officer or of an officer of the Indian Audit Department authorised in this behalf by the Accountant-General.

14. The Accountant-General may permit withdrawal for any purpose.

15. (a) Subject as hereinafter provided in this section, a Treasury Officer may permit withdrawal for all or any of the following purposes, namely:—

- (i) To pay sums due from Government to the drawing officer.
- (ii) To provide the drawing officer with funds to meet claims likely to be presented against Government in the immediate future by—
 - (1) other Government servants, or
 - (2) private parties.
- (iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.
- (iv) To pay direct from the treasury or from the Bank sums due by Government to a private party.

- (v) In the case of an officer or authority empowered to make investments of moneys standing in the Public Account, for the purpose of such investment.

(b) Unless expressly authorised by the Accountant-General, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this rule.

16. Except as provided in rules 26 and 27, a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks, as the Finance Minister, after consultation with the Accountant-General, may prescribe. The procedure so prescribed shall, among other matters, contain provisions so as to secure—

- (i) that any person having a claim against Government shall present his voucher at the treasury duly receipted, and stamped where necessary, and that unless otherwise specially provided no such claim shall be paid unless the claim is first submitted to, and the payment directed by, the Treasury Officer;
- (ii) that where sub-treasuries are specially permitted by the Government to cash certain classes of bills without reference to the Treasury Officer, the payment of such bills shall not, except under special arrangements and on particular occasions, be allowed at the district treasury also; and
- (iii) that all bills and vouchers on which payment is made by the Treasury Officer or which are encased by him for payment at the Bank or a sub-treasury shall show to what head or heads of account the payment is to be debited, how the amount of the payment is to be allocated between the different heads and the amount or amounts, if any, to be debited to other Governments.

17. A Treasury Officer has no general authority to make payments on demands presented at the treasury, his authority being strictly limited to the making of payments authorised by or under these rules. If a demand of any kind is presented at a treasury for a payment which is not authorised by or under these rules, or is not covered by a special order received from the Accountant-General, the Treasury Officer shall decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless the order is an express order to *him* to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant-General.

18. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant-General.

19. Except as provided by rules 20 and 21, a payment shall, unless Government by general or special order otherwise directs, be made in the district in which the claim arises.

20. The leave-salary of a gazetted Government servant who draws his leave-salary in India may be paid in any district of the State. The leave-salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

21. Pensions payable in India may be paid in any district of the State.

22. No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension until the Accountant-General has intimated to the Treasury Officer, the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Accountant-General, waive the provisions of this rule.

23. No withdrawal shall be permitted on a claim for the first of any series of payments in a district of pay or allowances to a Government servant other than a person newly appointed to Government service, unless the claim is supported by a last-pay certificate in such form as may be prescribed by the Auditor-General of India. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

24. The Treasury Officer shall be responsible to the Accountant-General for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn.

25. The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim which does not formally present that information, unless there are valid reasons, which he shall record in writing, for omitting to require it.

26. A Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.

27. A Collector may, in circumstances of urgency, by an order in writing authorise and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of these rules. In any such case the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment, to the Accountant-General.

28. A Government servant who is authorised to draw moneys by means of cheques shall notify to the Bank or the treasury upon which he draws the number of each cheque book brought into use and the number of cheques it contains.

29. When a Government servant who is authorised to draw or counter-sign cheques or bills payable at the treasury or the Bank makes over charge of his office to another, he shall send a specimen of the relieving Government servant's signature to the Treasury Officer or the Bank, as the case may be.

SECTION VIII.—TRANSFER OF MONEYS STANDING IN THE PUBLIC ACCOUNT.

30. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as may be issued in this behalf by the Finance Minister after consultation with the Bank. The transfer of moneys from or to a Small Coin Depot to or from a treasury under the control of the Government of the State shall be governed by instructions issued by the President in this behalf

SECTION IX.—RESPONSIBILITY FOR MONEYS WITHDRAWN FROM PUBLIC ACCOUNT.

31. If a Treasury Officer receives intimation from the Accountant-General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer shall without delay repay the sum in such manner as the Accountant-General may direct.

32. (a) Subject as hereinafter provided in this rule, the procedure to be observed by a Government servant in regard to moneys withdrawn from the Public Account for expenditure shall be such as may be prescribed by the Finance Minister after consultation with the Accountant-General.

(b) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant-General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(c) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Government.

SECTION X.—INTER-GOVERNMENT TRANSACTIONS.

33. (1) Save as provided hereafter in this section no transactions of the State with another Government shall be adjusted against the balance of the State except in accordance with such directions as may be given by the Auditor-General of India with the approval of the President to regulate the procedure for the accounting of transactions between different Governments.

(2) Moneys presented within the jurisdiction of another Government for credit to the Public Account or a payment made by another Government as a withdrawal affecting the balance of the Public Account shall not be credited or debited to the Public Account except under express authority of the Accountant-General or any other Accounting Officer authorised in this behalf by the Auditor-General of India.

(3) All adjustments against the balance of the State by debit or credit to another Government shall be made through the Central Accounts Section of the Bank.

34. Where such a course is authorised in consequence of a delegation of functions made under sub-section (1) of Article 258 of the Constitution of India, the Treasury Officer may receive or authorise the Bank to receive moneys tendered on behalf of the Union Government, and may make or authorise the Bank to make disbursements on behalf of the Union Government in accordance with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Union Government shall be adjusted, as far as practicable, directly against the balance of the Union Government held by the Bank, but where such transactions are temporarily taken into account against the balance of the Public Account, the Accountant-General will on receipt of intimation from treasury make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Section of the Bank, against the balance in the Public Account of the Union Government held by the Bank.

35. (1) The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, receive or authorise the Bank to receive moneys tendered on behalf of another State and may, if so required by the Accountant-General, make or authorise payment of any claim against another State. The necessary credits or debits in respect of such receipts and payments against the balances of the State concerned shall be made by the Accountant-General through the Central Accounts Section of the Bank but, until such adjustments are made, the credits and debits shall be entered in the Public Account.

(2) Moneys paid or received in the office of the Accountant-General on behalf of another State, and book entries made in the office of the Accountant-General affecting the accounts of another State shall likewise be adjusted by the Accountant-General through the Central Accounts Section of the Bank against the balances of the State concerned.

(3) The provisions of the preceding sub-rules shall apply to payments made or moneys received on behalf of the Government of Burma and may be extended with or without modification to payments made or moneys received on behalf of the Railway.

36. In order that transactions pertaining to the Union and State Governments may be correctly recorded against the balances of the respective Governments, all chalans, bills, cheques, vouchers, etc., which serve as evidence for payments into or withdrawals from the Public Account of the State shall be printed on white paper, while such forms printed on blue paper shall be used for Central transactions:

Provided that in the case of any particular kind of document, the Finance Minister may, after consultation with the Accountant-General, suspend or waive the operation of this rule. This is subject to the condition that whenever forms other than those indicated above are used, such forms must invariably be marked in red ink at the top right hand corner with the letter "C" or "P" so as to indicate clearly that they pertain to transactions of the Union or the State Government.

SECTION XI.—RECEIPTS AND DISBURSEMENTS OF THE STATE IN THE UNITED KINGDOM.

37. Until other provision is made by the Government in this behalf, moneys received in the United Kingdom on account of the revenues of the State may be paid into, and funds required for disbursements of or on behalf of the State in that country may be withdrawn from, the balances in the Public Account of the Union Government in that country, in accordance with such procedure as may be prescribed by or under the authority of the President for the transactions of the Union Government. These transactions shall be adjusted in India, at the earliest opportunity, against the balances of the Public Account according to such directions as may be given in this behalf by the Auditor-General of India with the approval of the President.

SECTION XII.—SUPPLEMENTAL.

38. The Accountant-General in the exercise of any of his functions under these rules shall be subject to the general control of the Auditor-General of India.

39. Nothing in these rules, and nothing prescribed under these rules, shall have effect so as to impede or prejudice the exercise by the Auditor-General of India of the powers vested in him by or under the Constitution of India, to make rules, or to give directions regulating the submission to the Indian Audit Department of the accounts kept in treasuries or in departmental offices and to be accompanied by such vouchers for their support as the Auditor-General may require for purposes of audit or for the purpose of keeping the accounts for which he is responsible.

40. The Finance Minister may not exercise any power conferred upon him by these rules so as to impose upon the Bank in connection with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement with the Governor (*see* Appendix I).

41. (1) Where under the provisions of these rules, the detailed procedure with respect to any matter is required to be prescribed or regulated by departmental regulations and where no rule or order has been made by the Governor as to the authority by whom the regulations shall be made, such regulations to be observed by particular departments shall be made by the Government, or with the approval of the Government, by such departmental authorities as may be authorised by the Government to act in this behalf.

(2) Nothing contained in this rule affects the validity of any order, instruction, or direction contained in any authorised departmental Code, Regulation, Manual or any other Compilation in force on the date of promulgation of these rules, except in so far as such an order, instruction or direction is inconsistent with or repugnant to any distinct provision contained in these rules.

PART II**Subsidiary Rules**

Made by the Finance Minister in exercise of the powers conferred by the Treasury Rules.

Chapter I.—General organisation and working of Treasuries.*Subsidiary Rules under T.R. 4.***SECTION I.—GENERAL ORGANISATION.***Collector.*

S.R. 1. The Collector, as in general charge of the treasury, shall be immediately responsible to Government for its general administration and working. The appointment of a subordinate to the immediate charge of a treasury shall in no way relieve the Collector from responsibility. This responsibility extends not only to the security of cash balance, stamps, opium and other Government property, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of prescribed accounts and returns and the punctuality of their submission, and to the implicit obedience of the Treasury Officer to the instructions issued by the Accountant-General, the Currency Officer or any other competent authority.

The Collector is personally responsible to Government for the due accounting of all moneys received on account of the revenues of the State as defined in the note under Treasury Rule 2(j) and credited into the Public Accounts and for the withdrawal of moneys therefrom.

S.R. 2. The Collector shall send immediate notice to the Accountant-General and other concerned authorities of any defalcation or loss of public moneys, stamps, or opium and other property discovered in the treasury or any sub-treasury, even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible afterwards by a detailed report after personal investigation into the case. In dealing with cases of defalcations or losses as aforesaid and in reporting such cases to the Accountant-General and other authorities, the Collector shall be guided by such general orders or instructions as may be issued in this behalf by Government.

Petty cases, that is, cases involving losses not exceeding Rs. 200 each, need not be reported to the Accountant-General unless there are in any case important features which merit detailed investigation and consideration.

NOTE.—The general principles regarding the enforcement of responsibility for losses sustained by Government through fraud and negligence and the detailed instructions for making departmental investigations of losses of Government money, etc., are set forth in Appendix I to the West Bengal Financial Rules, Vol. II.

S.R. 3. The Collector shall remember that, when an irregularity of any kind is brought to his notice by the Accountant-General, nothing but a report on his own knowledge, after personal investigation, can be

considered satisfactory. It is not enough for him to pass on the explanation of a subordinate inasmuch as reports prepared in this manner have very often, by lulling suspicion, led to greater irregularity afterwards.

S.R. 4. The Collector is bound to satisfy himself by periodical examination, at least once in every six months for cash and opium, and once a year for stamps, securities, draft and cheque forms—

- (i) that the actual stock of cash, opium, stamps and securities is kept under joint lock and key, and corresponds with the book balance;
- (ii) 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, if any, in his sole custody, is not larger than the security given by him;
- (iii) that the stock of draft 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
- (iv) that the sub-treasury balances are verified once a month by a gazetted officer, besides the verification done by himself during his tour.

NOTE.—The word “stamps” used in this and other rules of this Chapter includes Match Excise Banderols.

S.R. 5. The Collector shall satisfy himself at least once in every quarter that the deposit registers are kept according to prescribed rules, and that all necessary entries are made and initialled without fail at the time of the transaction.

S.R. 6. The Collector shall be specially careful, when assuming or making over charge, to see that the cash balance and stock of stamps and opium are thoroughly verified and that a certificate of taking over charge in which the state of cash, stamps and opium balances is to be shown is invariably despatched to the Accountant-General with a certificate in T.R. Form No. 1 on the same day that the transfer of charge takes place.

Treasury Officer.

S.R. 7. (a) Subject to the following conditions, the Collector may, in his discretion, appoint as Treasury Officer, whether at district headquarters or in a subdivision, either a Deputy Collector, a Sub-Magistrate and Sub-Collector or a Sub-Deputy Collector—

- (1) No officer should be placed in charge of a treasury unless he has been thoroughly instructed in the rules issued for the guidance of Treasury Officers and has passed the departmental examination according to higher standard;
- (2) No Deputy Collector and Sub-Magistrate and Sub-Collector should be placed in charge of a treasury unless he has completed 5 years' service;
- (3) No Sub-Deputy Collector should be placed in charge of a treasury unless he has completed 10 years' service; and

- (4) None but Deputy Collectors and Sub-Magistrates and Sub-Collectors should be placed in charge of the following treasuries.

Midnapore.

24-Parganas.

NOTE.—When a promoted Deputy Collector is appointed as a Treasury Officer in charge of any of these treasuries, it is not necessary that he should have five years' service from the date of his appointment as a Deputy Collector provided he has already at in at least 10 years' service as a Sub-Deputy Collector.

(b) If a temporary emergency necessitates a departure from any of the above conditions, a report explaining the circumstances should be submitted to Government in the Finance Department and a copy thereof should simultaneously be sent to the Accountant-General for his information.

S.R. 8. (i) As the Collector's delegate and representative, the Treasury Officer is responsible to the Collector primarily for the proper discharge of his duties, for thorough observance of all rules prescribed for his guidance in every branch of his duties and for strict attention to all details of the daily routine of the treasury work. He is responsible to the Collector for the working of the treasury and the conduct of the subordinate treasury officials; and, for the custody of cash balance, stamps and opium, he is jointly responsible with the Treasurer. He must have carefully prepared instructions for the guidance of every branch of his office. This rule applies also to the officer in charge of a Subdivisional Treasury.

(ii) The Treasury Officer is responsible to the Collector for keeping the accounts of the treasury strictly in accordance with the directions contained in the Account Code, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the treasury.

(iii) The special precautions to be observed by the Treasury Officer in matters relating to receipt, custody and payment of Government moneys are specified in other relevant chapters of these rules.

Relation with the Accountant-General.

S.R. 9. The Accountant-General may direct his communications regarding treasury accounts and procedure either to the Collector or to the Treasury Officer, but all important communications to the Accountant-General must issue over the signature of the Collector or with his approval. Although he may manage his treasury by a Deputy, the Collector 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 as his own in reply to questions or enquiries concerning the treasury work.

Relation with the Currency Officer.

S.R. 10. The Currency Officer ordinarily directs his communications to the Treasury Officer but, save in matters of daily routine, all communications to the Currency Officer must issue over the signature of the Collector or with his approval. The Currency Officer will bring to the notice of the Collector the cases in which the Treasury Officer appears to be neglecting his duties.

NOTE.—The procedure to be observed by the Treasury Officer with regard to custody of currency chests and verification of currency chest balances is regulated by the orders contained in Part III.

Treasurer.

S.R. 11. (a) The Treasurer is responsible for the handling of the money at a treasury. It is the duty of the Collector to see that he furnishes sufficient security to protect Government against loss due to his negligence or fraud.

(b) A model form for the Treasurer's security bond is given in T.R. Form No. 2. The Promissory Notes lodged as security may be returned after six months from the date of vacation of office by a Treasurer, but the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer.

Accountant.

S.R. 12. The Accountant is responsible under the orders of the Treasury Officer for keeping complete records of cash and book transactions of the district and subordinate treasuries and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force. He is also required to see that the rules and orders in force are observed in respect of all transactions of the treasury and to bring all cases of irregularity to the notice of the Treasury Officer.

S.R. 13. The Accountant may be required to inspect, under the orders of the Treasury Officer, the account records of sub-treasuries and to check a percentage of the initial accounts.

SECTION II.—TREASURY ACCOUNTS.

Treasurer's Records.

S.R. 14. The Treasurer shall maintain a simple cash book (without subordinate registers), in which each receipt and payment shall be posted at the time and on the date on which they actually occur and in the order of occurrence. The Treasurer shall sign and immediately return to the Accountant (after the necessary entry in his accounts) all receipts for money received. He shall stamp all payment vouchers "Paid" and retain them for delivery to the Account Department when the books are compared.

S.R. 15. When stamps or opium have been sold, the total sales shall be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the Accountant, so that the necessary entry may be made in the accounts.

Accountant's Books.

S.R. 16. The form and procedure with regard to the initial accounts kept in the treasury and the methods and principles in accordance with which the accounts are kept, are governed by the directions contained in the Account Code, Vol. II. It is the duty of the Treasury Officer to satisfy himself that those directions are strictly observed, that the accounts are correct in all respects and that the records of receipts and payments are so clear, explicit and self-contained as to be produceable, if necessary, as satisfactory and convincing evidence of facts.

NOTE.—A complete record of cash transactions and book transfers relating to the district treasury, including those of sub-treasuries within its jurisdiction, will be kept in the Accountant's cash book. Every item received or paid as well as all adjustments by transfer should be entered in the cash book or in some register subsidiary to the cash book in accordance with the directions contained in the Account Code, Vol. II. The daily total from each subsidiary register should pass into the cash book.

" A question has been raised whether business allowance drawn by or admissible to an officer under proviso to rule (c) of the West Bengal Services (Revision of Pay and Allowances) Rules, 1961, shall be allowed to be drawn on his revision to a higher post to which he may be temporarily appointed. It is understood that the business allowance payable to an officer is admissible to him on revision to a higher post from which the officer was temporarily promoted to a higher post.

S.R. 19. The Treasury Officer shall see that the cash balance of the sub-treasury has been actually counted and certified by the Sub-Treasury Officer on the closing day. The cash balance of the sub-treasury must be written in words as well as in figures, the words being written in such a manner as to leave no room for alteration or interpolation. The Treasury Officer is also required to observe special precautions to satisfy himself that Sub-Treasury Officer's signature on the daily sheet and supporting documents is genuine and the accounts have not been tampered with in transit. The accounts must invariably be sent by post.

Closing for the Day.

S.R. 20. Subject to the directions contained in this behalf in the Account Code, Vol. II, the process of closing accounts for the day shall be as follows:—

- (i) The daily total of each subsidiary register will be entered in the appropriate part of the cash book, which will then be totalled, and the balance memorandum at the top of the Accountant's balance sheet will be drawn up strictly in accordance with the directions contained in the Account Code, Vol. II. To the account balance thus brought out, the additions and deductions indicated at foot of the cash book form will be applied so as to bring out the cash balance at the district treasury.
- (ii) Meantime, the Treasurer will also sum both sides of his cash book and draw up his balance memorandum in the form of the Treasurer's daily balance sheet (T.R. Form No. 3).
- (iii) If the results shown in the two balance sheets agree, the Treasury Officer should sign the two cash books and the two balance sheets. He should first satisfy himself of the correctness and good order of all these documents and should give special attention to the reconciliation of the account balance of the district with that actually in the headquarters treasury; the latter excludes the balance in sub-treasuries or under remittance within the district, which the former includes.

(iv) The following is a memorandum of some of the more important parts of the verification. The Treasury Officer should—

- (1) compare each entry of payment in a register with the payment order, ticking off each voucher as it is passed. This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment;
- (2) examine at least two of the totallings on each side, marking the totals as "Exd.";
- (3) see that the totallings are correctly carried from the register to cash book, initialling the totals as he thus compares them;

NOTE.—This must be done, in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash book and initialling them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring all entries from these registers upon the cash book; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the cash book.

- (4) verify the totalling of the cash book or get it done by some principal subordinate officer, other than the Accountant, who should initial it as correct;

- (5) see twice every week that all vouchers are properly arranged.

(v) 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, and satisfy himself on the following points:—

- (1) that no uncurrent coins are left in charge of the Treasurer;
- (2) that no more small silver and copper, bronze and nickel coin is so left than is actually required for current use;
- (3) that the whole balance in sole charge of the Treasurer never exceeds his current requirements.

(vi) The Treasury Officer should always be careful to sign the Treasurer's balance sheet in 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.

NOTE.—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 must be done before closing for the day. An additional certificate will then be added and signed by the Treasury Officer in 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 as the completion of the Accountant's balance sheet for the 31st March has to await the receipt of the Sub-Treasury Accounts.

- (vii) The foregoing provisions of this rule apply also to Bank treasuries, subject to the modification that in the absence of the Treasurer's balance sheet, the correctness of the daily accounts should be tested by a comparison of the totals of receipts and payments in the Accountant's cash book with the corresponding totals in the daily accounts received from the Bank.

NOTE.—The daily account of Bank may, with the concurrence of the Accountant-General, be submitted to a treasury in the morning of the day following that to which it refers. In such cases, the signature and comparison of the Accountant's books may be made in the evening instead of in the morning of the day on which the Bank's accounts are received, provided the pressure of work renders it necessary so to postpone it.

Closing for the Month.

S.R. 21. (1) With the single exception of March for which the accounts of the district treasury must be kept open until receipt of daily sheet of every sub-treasury for 31st March, the monthly accounts shall be closed without fail on the last day of each month. Every endeavour shall be made to close the March accounts at the earliest possible date and, in any case, not later than the 5th of April.

(2) The latest date for the formal closing of the accounts of the several sub-treasuries for the month shall be so fixed by the Government as to ensure the receipt of the day's returns at the district treasuries before the end of the month. The transactions of every sub-treasury from the first to the fixed closing date, shall be included in the account of the district treasury on the day on which the daily sheet is received; those of later days can only be brought on the account of the next month, even though the daily sheet is received before. The sub-treasury accounts for March must, however, be kept open up to the 31st of March in order that all receipts and payments taking place within the official year may, without exception, be brought into the accounts of the year.

NOTE.—The accounts of a sub-treasury for the month, except March, shall ordinarily be closed on the 27th of each month. The Collector may, however, fix a date either earlier or later according as the sub-treasury is distant from, or close to the district treasury.

S.R. 22. (1) In closing the accounts of the district treasury for the month, the month's totals of the subsidiary registers will be carried into the cash account in the case of receipts, and into the list of payments in the case of payments, the cash account being closed in accordance with the directions contained in the Account Code, Vol. II. The cash must be verified by actual counting and the cash balance report made out in accordance with the procedure prescribed in Chapter III of these Rules (*vide* S.Rs. 79-81).

(2) The monthly cash account shall be subjected to a very careful check by the Treasury Officer when it is laid before him. He must satisfy himself that the opening and closing balances of this account are not merely deductions from accounts but are statements of facts certified to have been verified by actual enumeration of coin and notes. The Treasury Officer shall also check each entry in the cash account and list of payments with the corresponding totals in the cash book and see that the totals of all the registers are correctly carried into the cash book.

NOTE.—If, at any time, the Treasury Officer be unable to compare all, at least he may compare some; notably, he should compare the entries in the *plus* and *minus* memoranda of deposits, stamps, etc., with the entries in the account, e.g., the *plus* and *minus* memorandum shows a reduction in the stock of judicial stamps to the value of Rs. 5,000; if the credit in the account be less, the difference must be traced and satisfactorily accounted for.

Monthly Accounts and Returns.

S.R. 23. (1) A complete list of treasury accounts and returns to be rendered on different prescribed dates to the Accountant-General, the Currency Officer and other authorities shall be kept at each treasury. The accounts and returns shall be written up in accordance with the directions contained in this behalf in the Account Code, Volume II, and such orders and instructions as may be issued by the Collector.

(2) With regard to the punctual submission of the accounts and returns, the Government shall view with severe displeasure any avoidable delay on the part of the Collector or of the Treasury Officer in the despatch of the prescribed accounts and returns with complete schedules and vouchers, particularly those required by the Government, the Accountant-General and the Currency Officer.

NOTE.—The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

S.R. 24. Vouchers pertaining to each schedule relating to the cash account or the list of payments shall be numbered consecutively in a separate monthly series, and kept in the custody of the Accountant under lock and key in the order of payment till they are despatched. Before despatch of the lists of payments and schedules, the Treasury Officer shall, by inspection, satisfy himself that the required vouchers are all attached. He may find it profitable at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order. As no payment can be made without a voucher there can be no excuse for the absence of any, unless it be that for *specie* remittance.

S.R. 25. The Collector when at headquarters must always verify the district treasury balance in person on the first of each month and sign the account to be rendered to the Accountant-General and the Currency Officer. When, however, he is absent on tour on the 1st of the month, or when he is unable to perform the duties from physical inability, the duties may be entrusted to the senior gazetted subordinate of the district staff present at headquarters, not being the officer in charge of the treasury, or to any of his assistants or district deputies in permanent charge of talukas or subdivisions. The reason for his inability to sign the accounts must be distinctly noted in the returns and accounts.

If neither the Collector nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at headquarters when the accounts are ready for signature, the cash balance may be verified and the accounts signed by the Treasury Officer; but the absence of all other officers as above must be certified on the face of the accounts; and the cash balance shall be verified by another officer and reported to the Accountant-General and the Currency Officer as soon as any such officer returns to headquarters.

NOTE.—Whenever a Collector proceeds to the interior of his district on duty for more than a very short time, he must report to the Commissioner, the arrangement which he proposes to make for the charge of the treasury and the performance of the current duties of his office.

SECTION III.—TREASURY INSPECTION.

General Rules.

S.R. 26. Every Collector shall make a systematic inspection of the working of the treasury once a year, with the object of ensuring that the procedure actually observed at the treasury is in accordance with the rules

and orders in all respects and that the accounts and other records are properly maintained. The inspection shall be carried out in accordance with the instructions laid down in Appendix 4.

S.R. 27. Copies of inspection memorandum and orders passed thereon by Government or other authorities named in Appendix 4 shall be forwarded to the Accountant-General for information.

SECTION IV.—MISCELLANEOUS PROVISIONS.

Notices.

S.R. 28. Notices shall be posted up conspicuously in the office of the hour at which the treasury closes for receipts and payments 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 law 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.

S.R. 29. The Treasury Officer shall personally 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 encashment of 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.

NOTE.—Notices regarding financial matters which may in any way commit the Government with the public, other than those issued by the Revenue or other departments with which the Currency Officer is not concerned, should not be exhibited in any treasury unless its form is previously approved by the Currency Officer.

Cypher Code and "Treasury Agencies" Private Check Signal Book of the Reserve Bank of India.

S. R. 29A. The Currency Officer of the Reserve Bank of India, Calcutta, supplies Cypher Code and Treasury Agencies Private Check Signal Book of the Reserve Bank of India to each Treasury Officer and to the Sub-Treasury Officer of each Sub-Treasury which has a currency chest. The Cypher Code contains a list of phrases and expressions, ordinarily required in telegraphic communications on matters concerning resource, currency and transactions under the Reserve Bank of India's scheme of remittance facilities and it should be used for telegrams relating to such matters. The Check Signal Book should be used for authenticating all telegrams relating to telegraphic transfers.

Safe custody of Code and Check Signal Books.

The Code and Check Signal Books are confidential and shall be kept locked up carefully overnight, and during the day when they are not in actual use, in a safe or in the strong-room. The keys of the safe or the receptacle in which the books are kept shall remain in the personal custody of the Officers-in-charge of the Treasury or Sub-Treasury or of any other Government servant duly authorised in this behalf. If the books are kept in a box or other receptacle, as provided above, the latter must be kept in a safe or in the strong-room overnight. When the books are taken out for use during the day, they must invariably remain in the personal custody of the

Government servants mentioned above, and must, on no account, be allowed out of their possession. All spare copies of the Code and Check Signal Book must invariably remain in a safe or in the strong-room. Negligence in the observance of these instructions may involve Government and Reserve Bank in considerable loss before protective measures could be adopted. Holders shall, therefore, exercise extreme care in regard to the custody and handling of these books.

Procedure to be followed in connection with the distribution and acknowledgement of the amendment slips.

Amendments to the Code and Check Signal Book will be distributed by the Currency Officer, Calcutta, in the form, of confidential circular letters with acknowledgement forms appended to them. The covers will be despatched by *Registered Post—Acknowledgement due* direct to all holders. Immediately on receipt of the confidential circular the acknowledgement form appended to it shall be duly completed by the holders, and returned by *Ordinary Post* to the Currency Officer.

Procedure to be followed in dealing with amendment slips.

Immediately on receipt of an amendment slip, the reference number and date appearing thereon shall be serially recorded on the fly-leaf at the beginning of the Cypher Code or Check Signal Book as the case may be under the signature of the Officer-in-charge. No correction shall, however, be made at the appropriate place in the books until the date from which the amendment takes effect. For this purpose, a careful diary note shall be taken of the date from which the amendment comes into force which will be stated in the covering letter and/or each slip and thereafter the amendment slip shall be carefully filed along with the covering letter, if any, on a special file expressly opened for the purpose. On the day the amendment becomes effective, the relative slip shall be removed from the special file, cut out and pasted at the appropriate place in the books, a suitable note of the amendment being made in the proper place. Should it be found more convenient to carry out the amendments in manuscript in the body of the books instead of pasting the relative slips therein, there is no objection to that course being adopted, but in that event it is imperative that the amendment slips shall be carefully retained on the separate file referred to above. On the date on which each amendment becomes effective, the fact that the amendment has been carried out shall be noted in a separate column under the signature of the Officer-in-charge against the entry already made on the fly-leaf when the amendment slip was received.

Where files are used for recording amendment slips or the covering letters, or both, the above instructions for the safe custody of the Code Books shall apply *mutatis mutandis* to such files. All spare copies of amendment slips must also be kept in a safe or in the strong-room.

Procedure to be followed in the event of the Cypher Code, Check Signal Book or amendment thereto being lost or falling into unauthorised hands.

Should the Cypher Code or the Check Signal Book get lost or fall into unauthorised hands at any time, the fact shall immediately be reported by telegram to the Chief Accountant of the Reserve Bank of India, at Bombay

(Telegraphic Address "Reservebank", Bombay) for necessary action. The telegraphic message shall also be repeated to the Currency Officer for his information. A detailed report regarding the circumstances attending the incident, the steps taken to trace the Code or the Check Signal Book in the case of a loss, and the precautions taken to prevent a recurrence, shall be submitted to the Currency Officer as soon as possible thereafter. In the event of amendment slips being lost or falling into unauthorised hands, an immediate report by letter, and not by telegram, shall be made to the Currency Officer. This report shall be followed by a detailed report similar to that prescribed above for the Cypher Code, and the Check Signal Book.

Procedure to be followed in the event of transfer of charge.

When a Government servant who holds copies of the Code and Check Signal Book is relieved of his charge he shall hand over the copies in his custody to the relieving Government servant and the latter shall certify as follows in the certificate of transfer of charge:—

"I hereby certify that I have received and hold in my personal custody—copy/copies of the Cypher Code of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slip received is No.———, dated the———, for the code."

"I also certify that I have received and hold in my personal custody—copy/copies of the 'Treasury Agencies' Private Check Signal Book of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slip received is No.———, dated the———, for the Check Signal Book."

Annual Possession Certificates.

On the 1st day of April each year all holders of the Code and Check Signal Book shall send direct to the Currency Officer a certificate in the following form: "I hereby certify that I hold in my personal custody—copy/copies of the Cypher Code of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slip received is No.———, dated the———, for the code."

"I also certify that I hold in my personal custody———copy/copies of 'Treasury Agencies' Private Check Signal Book of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slip received is No.———, dated the———, for the Check Signal Book."

Dated———19—.

Signature:

Designation:

Place:

Sub-Treasury Officers shall also send a copy of the certificates to their respective District Treasury Officers. In order to obviate unnecessary reminders, a careful diary note of this shall be maintained by all holders.

Chapter II.—Receipt of Government moneys and payment of such moneys into the Public Account.

Subsidiary Rules under T.R. 10.

SECTION I.—GENERAL RULES.

General instructions for handling cash.

S.R. 30. Moneys tendered as dues of the Government or for deposit in the custody of the Government shall not unnecessarily pass through the hands of a departmental officer. Direct payment into the treasury or into the Bank by the person who tenders such money shall be insisted on, and direct payments arranged whenever this is practicable.

NOTE.—In exceptional cases when direct payment into the treasury is not possible, the Nazirs of District and Subdivisional Courts may receive money, but they should at once enter it in their cash book and pay all the realisations daily, at the close of business, into the local treasury, accompanied by chalan showing how the amount is to be credited in the treasury accounts.

S.R. 31. Save as otherwise expressly provided in these rules or in any authorised Departmental Regulations, the following rules shall be observed by all Government Officers who are required to receive and handle cash:—

- (i) Every officer receiving money on behalf of the Government should maintain a cash book in T.R. Form No. 4.

NOTE 1.—In the collectorate, the Nazir should maintain a cash book in T.R. Form No. 4A.

NOTE 2.—In the Police offices cash books are maintained in T.R. Form No. 4B.

- (ii) All monetary transactions should be entered in the cash book as soon as they occur, and attested by the head of the office in token of check.

NOTE.—The use of a cash book may be dispensed with in offices where the money transactions are not heavy.

- (iii) The cash book should be closed and balanced each day and completely checked. The head of the office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book, and initial it as correct.

NOTE 1.—Officers before initialling the entries of the cash book, should compare the entries with the counterfoils of receipts, paid vouchers and Treasury Officer's receipts on the chalans.

NOTE 2.—In the case of the Public Vehicles Department, Calcutta, however, the entries in cash book showing total collections for any working day may be verified with the balance of cash in hand and certified to that effect by the Taxing Officer/Deputy Commissioner of Police, Public Vehicles Department, on the following working day, provided the Taxing Officer/Deputy Commissioner of Police, Public Vehicles Department, locks up the money at the end of each day under double locks, keeps one set of keys with him and satisfies himself from an examination of the collection figures that the amount put under double locks is roughly correct.

NOTE 3.—Where an office contains two or more clerks, the cash and the accounts of that office should be in charge of different officers.

- (iv) At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current, where such account, abstract or account current is

required to be submitted to the Accountant-General. Such certificates must be signed by the head of the office who should invariably date the signature.

- (v) When Government moneys in the custody of a Government officer are paid into the treasury or the Bank, the head of the office making such payments should compare the Treasury Officer's or the Bank's receipt on the chalan or his pass book with the entry in the cash book before attesting it, and satisfy himself that the amounts have been actually credited into the treasury or the Bank. When such payments are appreciable, he should, as soon as possible after the end of the month, obtain from the treasury a consolidated receipt for all remittances made during the month, which should be compared with the postings in the cash book.

NOTE.—Except in officers where Treasury pass book is kept a separate bill register in T. R. Form No. 5 should be maintained, in addition to the cash book, by all Heads of offices who are authorised to draw money from the Treasury on bills signed by them. The register should be reviewed monthly by a gazetted officer and the result of the review recorded thereon.

- (vi) An erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials.
- (vii) A Government officer who handles Government moneys should not, except with the special sanction of the head of the office, be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a Government officer deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government account.
- (viii) The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ an inferior servant for the purpose, men with some length of service and of proved trustworthiness should be selected. If the amount of a bill is between Rs. 500 and Rs. 1,000, two peons should be sent to bring the money and if the money exceeds Rs. 1,000 a clerk of the department concerned should go to get the money accompanied by two trustworthy peons. The clerk or the peon who brings the money should be provided with a leather bag with a lock and chain which can be secured to his body. When the amount of money to be handled is considerable, a larger number of peons or an armed police escort may be employed at the discretion of the head of the department if the local conditions or the amount of the sums carried make it advisable to adopt additional precautions.

This procedure should also be followed in making remittances to the treasury.

NOTE.—The duties imposed by clauses (ii) to (vi) of this rule on the head of the office may be entrusted to a subordinate gazetted officer nominated by the head of the office for the purpose.

(2) The Cash books should be bound in volumes etc and their pages machine numbered.
See Collection slip 76
Page 39.

Receipt of Coin, Notes, etc.

S.R. 32. Government dues or other moneys receivable on Government account may ordinarily be realised in legal tender coin or notes only. The conditions of legal tender and the currency of the various denominations of coin and notes are governed by the instructions embodied in Part III.

NOTE.—In the Publication Branch of the West Bengal Government Press, receipts of postage or revenue stamps for publications and advertisements are permitted.

Cheques tendered in payment of Government Dues.

S.R. 33. (1) (a) At places where the cash business of the treasury is conducted by the Bank, cheques on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government. Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, will be recovered by or under instructions of the Bank from the party presenting the cheque.

The preliminary acknowledgment of the receipt of the cheque will be given in the form below—

“Received cheque No.....for Rupees.....drawn on
 on account of
 as per chalan No.”

NOTE 1.—The Reserve Bank and the Imperial Bank of India reserve to themselves the right to refuse to accept cheques collection of which, in their opinion, cannot reasonably be undertaken and which they would not accept on behalf of their own constituents.

NOTE 2.—Treasuries the cash business of which is not conducted by the Bank may also be specially authorised by the Government to accept crossed cheques, if they are not situated far from the Bank.

NOTE 3.—The Collector of Excise, Calcutta, may accept cheques in payment of excise duty and to issue passes before such cheques are realised subject to the following safeguards:—

- (i) that only cheques drawn on a Bank mentioned in the second Schedule appended to the Reserve Bank of India Act, 1934 (II of 1934), are accepted;
- (ii) that such cheques are endorsed by the bank as “accepted for payment” or “good for payment”; and
- (iii) that steps are taken to realise the said cheques without delay.

(b) In the event of a cheque being dishonoured by the bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash, but the 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.

(c) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his cheque reaches the treasury or the receiving office at the latest on the working day preceding the date on which the payment is to be made.

Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

(2) The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing any of the conditions prescribed in this rule.

NOTE.—The term “Local banks” as used in this rule means banks (including the Reserve Bank and the Imperial Bank of India), located in the Station in which a Bank treasury is situated.

S.R. 34. Demand Drafts shall not be distinguished from cheques for the purpose of these rules and, provided that the cheque is honoured on presentation, payment shall be deemed to have been made—

- (i) if the cheque is handed over to the Government’s bankers or to a Government officer authorised to receive money on behalf of the Government, on the date on which it is so handed over; or
- (ii) if it is sent by post in pursuance of an instruction to make payment by post, on the date on which the cover containing it is put into the post:

Provided that where a cheque is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable.

NOTE.—The provisions of clause (ii) above apply *mutatis mutandis* to payments made to the Government by postal money order or by any other recognised mode of remitting money by post.

S.R. 35. Special rules for the acceptance from the public of cheques, bank pay orders and bank credit chalangans in some departments are prescribed in their departmental regulations.

Grant of Receipt to the Payer.

S.R. 36. (1) A Government officer receiving money on behalf of the Government must give the payer a receipt. The receipt shall be signed by a duly authorised officer who shall satisfy himself at the time of signing the receipt and initialling its counterfoil that the amount has been properly entered in the cash book.

(2) Where money is realised not in cash but by recovery from a payment made on a bill setting forth full particulars of the deduction, a receipt may be granted only if specially desired by the payer, the fact of the recovery having been made by deduction from the bill being clearly recorded on the receipt.

(3) All receipts must be written both in figures and in words.

Form and Custody of Receipt Books.

S.R. 37. Receipt books in machine-numbered T.R. Form No. 6 shall be used by all Government officers receiving money on behalf of the Government, unless any special form of receipt is prescribed by Government to suit the convenience of any particular department or office. Receipt books should be obtained from the head treasury of the district within which the headquarters of the Government servant concerned are situated.

NOTE 1.—Works and Buildings and Irrigation and Waterways Departments grant receipts in T. R. Form No. 6A or 6B, the Forest Department in T.R. Form No. 6C and the Presidency Police Department in T.R. Form No. 6D.

NOTE 2.—The Treasury Officer should maintain, in T. R. Form No. 62B, a register showing therein the particulars of receipt books received and issued to departmental officers.

S.R. 38. The receipt books must be kept under lock and key in the personal custody of the officer authorised to sign the receipt on behalf of the Government.

S.R. 39. Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book. Counterfoils of used receipt books shall be kept in his personal custody.

Issue of Duplicates or Copies of Receipts.

S.R. 40. No Government officer may issue duplicates or copies of receipts granted for money received 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 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 authorised by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

Departmental Regulations.

S.R. 41. Subject as provided in this Section, the detailed procedure to be adopted in any particular department of the Government with regard to realisation of Government dues and granting of receipt for the money realised may be prescribed by departmental regulations.

SECTION II.—PROCEDURE FOR PAYING MONEYS INTO THE PUBLIC ACCOUNT.

Payment of Moneys.

S.R. 42. Payments of money into the treasury or the Bank may ordinarily be made only in cash, but cheques, bank pay orders and bank credit chalangans accepted under the provisions of S.R. 33 and S.R. 35 will be received for credit in the Public Account.

NOTE.—The conditions under which small coin and coin which is not legal tender, including foreign coins and coins of other than Indian Mintage, may be received at the treasury are regulated by the orders embodied in Part III.

S.R. 43. Whenever under the provisions of sub-rule (2) of Treasury Rule 7, moneys received on account of the revenues of the State, instead of being paid into a treasury or the Bank, are utilised to meet departmental payments, the gross receipts and the payments made therefrom shall be entered as receipts and expenditure in any record that may be kept of the payments into and withdrawals from the Public Account, and accounted for to the Accountant-General. If the receipts are in excess of payments made, the excess shall be remitted to the treasury or the Bank, as the case may be, and save where it is otherwise provided in these rules, the officer making such remittance shall note on the memorandum or chalan presented

under S.R. 46, the full amount of cash actually received by him, and *per contra*, the expenses disbursed therefrom, and not merely the net receipts.

When a departmental officer remits a cheque to the treasury or the Bank in adjustment of departmental receipts temporarily appropriated for departmental payments, the particulars of the cheque shall be noted on the chalan or remittance note.

NOTE.—Each registration office shall send on the last day of the month, or, if that be a Sunday or a holiday, on the next working day, to the treasury or sub-treasury a chalan showing the credit of the moneys realised during the month in accordance with Article J or K of the Table of Fees in the Registration Manual on account of travelling expenses of the Registering Officer or his peon or a commissioner for attending the residence of a person in connection with any proceedings under proviso to section 31 or section 33(3) or 38(2) of the Indian Registration Act XVI of 1908 and the payments made therefrom supported by the payment vouchers.

S.R. 44. An officer remitting a cheque to the treasury or to the Bank for transfer credit in the Public Account must endorse the words "Received payment by transfer credit to (a)....." on the document. The officer who endorses a cheque in blank shall be held primarily responsible for the loss if by any chance such a cheque is paid in cash.

(a) The head of account to which the amount of cheque is creditable should be inserted here.

S.R. 45. Cash may not be received by Treasury Officers from officers of the Government for supplies of service postage stamps, such supplies being regulated by the procedure laid down in S.R. 256.

Memorandum or Chalan.

S.R. 46. Subject as otherwise provided in these rules, or unless the Government in relation to any particular class of transactions direct otherwise, any person paying money into a treasury or the Bank shall present with it a memorandum (or chalan) in T.R. Form No. 7, showing distinctly the nature of the payment, the person or Government officer on whose account it is made, and all the information necessary for the preparation of the receipt to be given in exchange, for the proper account classification of the credit and, where necessary, for its allocation between Governments and departments concerned. As far as possible, separate chalans shall be used for moneys creditable to different heads of accounts.

NOTE.—Where under rule 5 of Appendix 5—Part II or under any other special rule or order, revenue collected at outlying stations is permitted to be remitted to treasuries by means of money order, no chalan will be required but the amount of the money order may be adjusted by book transfer on the receipt signed by the Postmaster.

S.R. 47. Except as provided otherwise in these rules, chalans shall be presented in duplicate. Save where any other arrangement has been authorised by the Government for the supply of chalan forms, printed forms of chalans which may with advantage be bi-lingual, will be supplied by the Treasury Officer free of charge.

S.R. 48. Duplicate chalans are not required when remittances are made to a treasury for obtaining Reserve Bank drafts or Cash orders, or when such remittances are accompanied by remittance or pass books in which the Treasury Officer is required to acknowledge receipt of the remittance.

S.R. 49. When money is paid by a private person into a treasury located in the same place as the departmental officer concerned in the payment, the chalan will, before presentation to the treasury, be signed

by the departmental officer to whose account the money is to be credited. Otherwise, the chalan shall be tendered in triplicate, one copy of the chalan being forwarded by the Treasury to the departmental officer.

NOTE 1.—Chalans for payment of Excise revenue should always be presented in triplicate, except that for payment of Excise duty on portable foreign liquor, absolute alcohol, rectified spirit, and spirit contained in medicinal and other preparations chalans may, where necessary, be presented in quadruplicate.

NOTE 2.—Chalans for payment of revenues under the West Bengal Ferries Act, the West Bengal Local Self-Government Act, the Licensed Warehouse and Fire Brigade Act, the West Bengal Food Adulteration Act, the Calcutta Municipal Act, the West Bengal Municipal Act, the Howrah Offences Act, the Vaccination Act, the Hackney Carriage Act and the Cattle Trespass Act, should always be presented in triplicate, one copy being forwarded to the local body concerned.

NOTE 3.—A special form of chalan has been prescribed for the payment of tax under the West Bengal Agricultural Income-tax Act, 1944 (West Bengal Act IV of 1944), which should be presented to the treasury in triplicate. The copy marked "Original" should be sent to the Agricultural Income-tax Officer concerned.

NOTE 4.—For each and every direct payment of loans made to the treasury by the loanee under the Loans Act, chalans should always be presented in quadruplicate, one copy thereof being supplied to the respective collecting staff, as and when it is

C. S. No-57

Amendment

(Extract from the Govt. of W.B., Finance Deptt., Audit & Accounts)

After item (21) of Part A of the said ,
the following item, namely :—

" Funeral expenses as admissible in re
gazetted and non-gazetted Government
die while in service."

shall present with the cash to the Treasurer, who must count the money, enter the amount in his own cash book, and sign the chalan which will again be taken to the Accountant for entry in his cash book and for preparation of a formal receipt for his own or the Treasury Officer's signature. Such a receipt only shall be proper quittance.

Receipts to be given for the Money.

S.R. 53. Except as provided in S.R. 56, receipts for sums below Rs. 500 do not require the signature of the Treasurer and may be signed by the Treasurer and the Accountant. As regards receipts for sums received by transfer in account, which do not require the signature of the Treasurer, the Collector shall by an office order designate the person who shall attach the second signature in the case of sums under Rs. 500. Receipts of Rs. 500 and over must invariably be signed by the Treasury Officer.

S.R. 54. *Cancelled.*

S.R. 55. If the chalan is, in duplicate, triplicate, or quadruplicate, the chalan marked "original" shall be returned to the tenderer duly signed as a receipt, provided that, where under any authorised rule or procedure the "original" chalan is required to be returned to the departmental authority or to be otherwise dealt with, the treasury receipt may be given on the duplicate or such other copy as may be specially marked for this purpose. In cases in which the chalan is accompanied by a remittance book or a pass book, the treasury receipt may be given on the remittance book or pass book, as the case may be.

S.R. 56. Receipts for supplies of service stamps, when such receipts are to be given for cash received from the public or for cheques drawn by an officer of an indenting department, shall be given in T.R. Form No. 6. Such receipts shall always be signed by the Treasury Officer whatever the amount may be.

NOTE.—When the value of stamps is paid by cheque and a separate indent in T. R. Form No. 39 is sent to the treasury under S.R. 256, the indent form should be recorded in the treasury and should not be signed by the Treasury Officer as a receipt.

S.R. 57. The amounts of chalans should be written both in figures and in words.

Examination Fees.

S.R. 58. Fees payable by candidates for examinations conducted by the Public Service Commission, West Bengal, may be received at the treasury or may be remitted to the Secretary, Public Service Commission, West Bengal, by means of crossed India postal orders. If the fees are deposited in the treasury a single receipt only is to be given and a duplicate may on no account be issued.

Remittances of Departmental Officers.

S.R. 59. The procedure to be observed by the Treasury Office with regard to remittances made by or in respect of departments mentioned in S.R. 51, shall be regulated by the rules laid down in Appendix 5.

Sub-Treasury.

S.R. 60. The procedure in regard to the receipt of money at district treasuries is generally applicable to sub-treasuries also, except where otherwise provided.

Bank Treasury.

S.R. 61. The procedure to be followed by treasuries the cash business of which is conducted by the Bank with regard to moneys tendered for credit into the Public Account, and by the Bank in receiving such moneys and granting receipts for them, shall be regulated by the rules laid down

C.S.No. 62.
Amendment

After item (6) of the

79 of the said rules, add

"(7) Funeral expenses:

and non-gazetted Gov.

receipt at
table at

the usual
amount

to the head—"S-Remittances—Other Local Remittances—Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller—Cash remittances between treasuries." The original copy of the chalan will be given to the party, the duplicate retained in the Bank and the triplicate forwarded by the Bank direct to the Treasury Officer concerned, who will credit the amount to the proper head of revenue by debit to the remittance head to which the amount was originally credited by the Bank.

NOTE.—In the case of revenue payable by a prescribed date, e.g., the *kist* day in the case of Land Revenue, persons depositing revenue at the Reserve Bank of India, Calcutta, should allow ample time to enable the Bank to forward the triplicate copy of the chalan so as to reach the Treasury Officer concerned before that fixed date. While exercising every care to ensure the prompt despatch of the triplicate copy of the chalan to the Treasury Officer, the Reserve Bank will not be held responsible for any consequences arising out of the non-receipt of triplicate by the Treasury Officer before the prescribed date.

Chapter III.—Custody of moneys relating to, or standing in, the Public Account.

Subsidiary Rules under T.R. 11(1).

SECTION I.—CASH IN DEPARTMENTAL CHESTS.

General Rules.

S.R. 63. 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. Duplicate keys of all locks must, save as otherwise expressly provided in these rules, be sent to the Treasury Officer for safe custody and as a general rule the original key of the one lock in use should be kept apart from the original key of the other lock and in a different person's custody, when practicable. The chest should never be opened without both custodians being present, in cases where the keys of the two locks are kept in the custody of different persons. Whenever a chest is attached to a department, the keys of the two locks should be kept in the custody of the officer in charge of the chest and the Treasury Officer respectively.

Treasury Rules, West Bengal and the Subsidiary Volume I

C. S. No. 171

A m e n d m e n t

After 'Note 5' below Subsidiary Rule 63 of the note, namely :—

"Note 6. — This rule shall not apply to the chests governed by rule 1338 of the Bengal Jail Code."

□ Govt. of West Bengal, Finance (Audit) Department
(48) 64, dated the 1st April, 1965.

Before the words "PUBLIC WORKS ACCOUNTS FORM NO. 65" insert the words "Central".

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.

to the head—"S-Remittances—Other Local Remittances—Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller—Cash remittances between treasuries." The original copy of the chalan will be given to the party, the duplicate retained in the Bank and the triplicate forwarded by the Bank direct to the Treasury Officer concerned, who will credit the amount to the proper head of revenue by debit to the remittance head to which the amount was originally credited by the Bank.

NOTE.—In the case of revenue payable by a prescribed date, e.g., the *kist* day in the case of Land Revenue, persons depositing revenue at the Reserve Bank of India, Calcutta, should allow ample time to enable the Bank to forward the triplicate copy of the chalan so as to reach the Treasury Officer concerned before that fixed date. While exercising every care to ensure the prompt despatch of the triplicate copy of the chalan to the Treasury Officer, the Reserve Bank will not be held responsible for any consequences arising out of the non-receipt of triplicate by the Treasury Officer before the prescribed date.

Chapter III.—Custody of moneys relating to, or standing in, the Public Account.

Subsidiary Rules under T.R. 11(1).

SECTION I.—CASH IN DEPARTMENTAL CHESTS.

General Rules.

S.R. 63. 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. Duplicate keys of all locks must, save as otherwise expressly provided in these rules, be sent to the Treasury Officer for safe custody and as a general rule the original key of the one lock in use should be kept apart from the original key of the other lock and in a different person's custody, when practicable. The chest should never be opened without both custodians being present, in cases where the keys of the two locks are kept in the custody of different persons. Whenever a cashier is attached to an office, the key of one of the locks of the treasure chest will necessarily remain in his possession.

NOTE 1.—In the divisional offices of the Irrigation and Waterways Department in Calcutta, the key of one lock of the cash chests should be kept by the passed accounts clerk who actually deals with the cash the key of the other remaining in the personal custody of the Accountant; the duplicate keys should be deposited with the Collector of Calcutta as provided in note 2 below.

NOTE 2.—Duplicate keys of non-treasury padlocks used in guarding cash or cash chests for offices located in Calcutta, should be sent to the Collector of Calcutta for safe custody. The duplicate keys of locks of different Calcutta Police offices are, however, kept in the custody of the Deputy Commissioner, Headquarters (personal).

NOTE 3.—All duplicate keys of locks in use in the District Intelligence Branch safes and almirahs shall be sent to the Central Intelligence Branch Office, Calcutta, for safe custody.

NOTE 4.—When an officer accepts charge of a fund which is not Government money but money got by subscription or otherwise for expenditure on charitable and other purposes under his auspices, he does so in his personal capacity. The best way to discharge his responsibility would be to place the money in an account opened for the purpose in hand either in a Co-operative Bank or in the Post Office and keep an account entirely separate from the account of Government money maintained by him. Government safes should not be used for the custody of such money or for the custody of any personal property of a Government servant.

S.R. 64. 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) he found.

S.R. 65. 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.

Deposit of Cash Chests and Valuables, etc., of other Departments in the Treasury.

S.R. 66. Cash chests or sealed bags belonging to other Departments may be lodged in the Treasury for safe custody where necessary. When so lodged, they should be presented with a slip or memorandum 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. The amounts of such chests must not be brought into the accounts of the treasury.

NOTE.—The following may be received in the treasury for safe custody:—

- (a) Undisbursed pay of the past month of the Police Department and money in the hands of the Police for purposes of investigation, which do not involve the identity of the precise coins or notes.
- (b) Sealed bags and cash that may be in the hands of Munsifs when availing themselves of the annual vacation.
- (c) Sealed packets containing duplicate keys of strong room or currency chests under the control of the Imperial Bank of India acting as agent to the Reserve Bank. Detailed rules regarding this are contained in Appendix 6.
- (d) Funds and papers of Co-operative Societies.
- (e) Cash chests of other Government Departments and of Co-operative Societies:—
 - (i) The cash chests should be embedded in the floor outside the strong room within view of the sentry.
 - (ii) The Postal Department is allowed, as a special case, to keep the cash of the Post Office inside the strong room, during the Durga Pooja and Christmas holidays.
- (f) Security deposits, security deposit Pass Books and Service Books of Government servants.

N.B.—Service Books are not, however, valuables within the meaning of the rules and should, therefore, be kept outside the treasury strong room under single lock.

- (g) Non-treasury padlocks and keys and duplicate keys of such locks. Detailed rules regarding this are contained in Appendix 7.
- (h) Sealed boxes containing Government promissory notes and other valuables belonging to cantonment authorities.
- (i) Sealed packets containing question papers of the Calcutta University and the Board of Secondary Education, West Bengal.
- (j) Sealed bags containing undisbursed balance of takavi advances for a maximum period of two weeks.
- (k) Sealed bags containing loan collections to be deposited by collecting officers for a period not exceeding 7 days.

N.B.—As an exception to the general rule, the duplicate keys of safes and chests of the West Bengal Police Offices (including Malkhana chests) should be sent to the local treasury in sealed covers for safe custody. The Treasury Officer, after satisfying himself that the seal is intact, will record the receipt of the packet in the Register prescribed in paragraph 3 of Appendix 7 and acknowledge receipt of the same. At the time of quarterly verification or whenever the charge of the treasury is transferred, the Treasury Officer should see that the seals are intact and record a certificate to that effect in the Remarks column of the Register.

S.R. 67. Bullion, jewellery and other valuables coming into the hands of a Government servant in his official capacity may be deposited into the

Vide Letter No.4130-F/FIR-43/63 dated the 5th September, 1963.

AMENDMENTS

1. For rule 68 of the said rules, substitute the following rule, namely :-

" 68. When a Government servant is, with proper sanction, temporarily deputed for duty out of India either in connection with the post held by him in India or in connection with any special duty on which he may temporarily be placed, he may be allowed by Government to draw during the period of deputation the same pay which he would have drawn had he remained on duty in India :

Provided that a Government servant, who is placed on deputation while already on leave out of India on average pay, may be required by Government to continue to be on leave, in which case he shall be given during that period, in addition to his leave salary, an honorarium of one-sixth of the pay which he would have drawn had he remained on duty in India. The cost of passages, in such case, from and to India shall be borne by him.

Note 1. The portion of the pay which a Government servant may be permitted to draw in foreign currency while on deputation abroad will be determined in accordance with the orders issued from time to time by Government in this regard.

Note 2. Government servants for duty out of India may also receive free passages and compensatory allowances under such conditions and at such rates as Government may determine.

it should not be piled on trestles but must be kept in boxes or that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room. The inspecting officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

- (ii) Existing strong rooms should be inspected annually by the Executive Engineer, or by an experienced Assistant Engineer or an Upper Subordinate holding subdivisional charge, deputed by the Executive Engineer for the purpose.

The Inspecting officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

- (iii) The District Superintendent of Police should record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture not forming part of the building or fixtures, with the officer in charge of the treasury.
- (iv) A copy of the inspecting officer's certificate and of the District Superintendent's order should be hung in a conspicuous place within the strong room. It is the duty of the Treasury Officer to see that any conditions as to the manner of storage stated in these documents are complied with.
- (v) The doors and windows of the strong room must remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The Treasury Officer must be personally present during the whole time between the opening and the shutting of the strong room.

As an exception to this rule, the opening of shutters may be permitted during office hours, in an aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building, provided that coin or valuables remain securely packed under lock and key.

Custody of Padlocks and Keys of the Treasury and Sub-Treasury Strong Rooms and Chests.

S.R. 70. (1) A register of all padlocks belonging to the headquarters treasury and sub-treasuries and treasure chests shall be maintained in the following form and kept in the strong room of the district treasury:—

Date of Receipt.	Number borne by padlocks and key.	Number of duplicate keys received.	Initials of Treasury officer who receives the padlocks and keys.	Date of removal of any padlock or keys.	Number and date of order sanctioning the removal.	Initial of Treasury officer removing a padlock or key.	Remarks.
1	2	3	4	5	6	7	8

Separate pages shall be assigned to the headquarters treasury and for each sub-treasury or treasure chest. Each sub-treasury shall also keep a list of its own padlocks and keys in the above form.

“NOTE—The term ‘Padlocks’ includes also the ‘self locks’ of iron safes and steel almirahs”.

(2) Every padlock shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed on or attached to the key belonging to it. No two padlocks in the same district shall bear the same number.

(3) If a padlock becomes unserviceable or ceases to be required, or if the key belonging to it becomes unserviceable or is lost, the circumstances shall be reported to Government in the Finance Department who shall pass orders regarding the disposal of the padlock and key. No padlock of which the key has been lost shall continue to be used. No spare padlocks should be kept at a sub-treasury or, except with the permission of Government in the Finance Department, at a district treasury.

(4) No local mechanic shall ever be allowed to repair a treasury padlock or to make a new key for one.

(5) All spare padlocks with their keys which are held in the district treasury with the approval of the Government in the Finance Department, shall be kept in the headquarters strong room under double locks, the key of one lock being in the hands of the Treasury Officer, and of the other in the hands of the Treasurer. The duplicate keys of all padlocks (whether spare or in use) should be destroyed in the presence of the Collector, who is required to give a certificate to this effect in the remarks column of the register.

(6) Whenever the charge of a treasury is transferred, or a Treasurer is changed, all padlocks belonging to the treasury shall be examined and compared with the register, and a certificate shall be signed in the remarks column of the register that they have been found to be correct.

At every inspection of treasury under S.R. 26, the inspecting officer shall report whether he has found the padlocks and all keys correct and deposited in accordance with these rules.

Storing of Treasure.

S.R. 71. (1) The following are the authorised methods of storing coins and notes in strong rooms:—

(i) *Coin*.—Coin should be made up in bags of uniform size each containing Rs. 100, Rs. 500, Rs. 1,000 or Rs. 2,000, as is estimated to be most convenient for local conditions, but one of these sizes must be selected and adhered to. A slip in T.R. Form No. 9 showing the description and tale of the contents and signed by the person who has counted and examined them should be placed in each bag. The bags should then be tied up with string.

(ii) *Notes*.—Notes should be made up in bundles of 100 each for each denomination, any balance of less than 100 forming a separate bundle. Each bundle should then be stitched with a label in T.R. Form No. 10 at the top, showing the denomination and number of the notes and signed by the person by whom they have been counted and examined.

(2) Coin may be stored in either of the following ways:—

(i) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which has two independent locks, *both* of which must be opened before access is obtained to the contents. One of the keys should remain in charge of the Treasurer, the other in charge of the Treasury Officer; or

(ii) in bags of uniform contents piled upon trestles, but this method is not admissible unless every door, window, drain, skylight, ventilator, or other aperture in the walls of the strong room are so closed as to prevent the insertion of any rod or instrument within the room.

(3) Coin may also be stored temporarily in boxes prepared for remittance in the manner prescribed in S.R. 473.

NOTE.—Gold coin must be kept in a separate safe or chest.

(4) All notes should be stored separately from coin in a tin box or other receptacle designed to protect them from the injury by damp, insects, etc. They should be kept in bundles of not more than 100 notes each, each bundle containing notes of one denomination only.

Precaution against Substitution of Good Coins by Uncurrent or Counterfeit Coins.

S.R. 72. To guard against the risk of uncurrent or counterfeit coin being substituted in a treasury for good coin presented by the public or received in remittance, shroffs and potdars or other subordinate officials who handle coin in treasuries must on arrival for the day's work, give up to the Treasurer or a responsible subordinate to whom the Treasurer may entrust the duty, all coin carried with them at the time. This coin should be restored when the men are leaving office at the close of the day's work.

Custody of Treasury Balance.

S.R. 73. Save as provided in this rule, the bulk of the treasury balance must remain under double locks, one key being held by the Treasury Officer and the other by the Treasurer. The Treasurer may hold in his separate custody a sum sufficient for the convenient transaction of the Government business, and this sum, together with the value of stamps, opium, etc., in his sole custody, must not be larger than the security given by him. The sum so held shall be seen and roughly verified by the Treasury Officer every night and locked up in the vaults under double locks.

NOTE.—In the largest Treasury, the cash in the Treasurer's possession need never exceed Rs. 3,000, and in a subdivisinal treasury the cash in the Treasurer's possession need not exceed Rs. 300.

S.R. 74. (1) In receiving coin into double locks, the Treasury Officer should cause the contents of each bag to be emptied into the scales, weighed and poured into another bag which should be tied up in his presence with the slip in T.R. Form No. 9, placed inside it. The bags thus tested should then be counted into the chest.

(2) In receiving notes into double locks, the Treasury Officer should count the notes in each bundle and satisfy himself that the notes are all of the alleged value, i.e., that a note of a lower denomination has not been

included in a bundle for a higher denomination, and sign the label in T.R. Form No. 10 on the top, as a token of this verification. The bundles thus tested should then be counted into the chest.

In the case of fresh notes of the denominations of Rs. 10 and Rs. 5 received in a remittance from the Currency Office, the detailed check may be confined to one bundle in every ten taken at random.

(3) Notes may be given out of double locks by counting the number of bundles.

(4) Silver coin may be given out of double locks by counting the number of bags only.

(5) Every amount passed into or passed out of double locks should be registered in T.R. Form No. 3 (Treasurer's Daily Balance Sheet) at the time by the Treasury Officer with his own hand, and a memorandum should be kept in each chest showing its contents.

(6) The lines in T.R. Form No. 3 should be printed wide apart so as to admit of two or three entries against each in the rare cases when the same kind of money is taken out more than once the same day.

(7) Money arriving from a distance too late in the day for examination may be kept in sealed bags under double locks but only until the next working day, the fact being recorded in the register of valuables (T.R. Form No. 8).

SECTION III.—VERIFICATION OF CASH BALANCE.

General Procedure.

S.R. 75. In verifying the cash balance of the district treasury, the Collector, or such other officer as may be authorised to undertake this work, shall satisfy himself, by personal examination, that the actual stock of coin and notes corresponds with the balance shown in the Treasurer's balance sheet (T.R. Form No. 3) and that the conditions laid down in clause (ii) of S.R. 4 are fulfilled.

S.R. 76. The following procedure shall be adopted in verifying the cash balance by actual counting:—

- (i) *Gold coin.*—The coin will be in bags of £100 each, the fractional part of £100 being kept in a separate bag. First any bag may be taken at random and 25 sovereigns counted from it. These may be placed in one pan of a scale and balanced against a like quantity counted and placed in the other pan. The contents of the second pan may then be transferred to the first and the whole balanced against a like quantity of sovereigns, which being transferred to the first pan, will raise its contents to £100. The contents of the other bags should be verified against this standard weight.

The contents of every bag containing a fraction of £100, as well as those of any bag found to weigh less than the standard weight, should be verified by actual counting.

- (ii) *Silver coin.*—(1) The coin is kept in bags, each containing a certain fixed amount. One bag may be selected at random, and Rs. 50 or Rs. 100 counted out of it in detail and used as a

weight in a small scale. Against this weight, other similar sums should be weighed until the whole contents of the bag are exhausted, care being taken all the while that the requisite number of parcels of Rs. 100 or Rs. 50 is made up. The whole amount thus tested may be taken as a verified weight of Rs. 1,000 or Rs. 2,000, as the case may be, and placed in one pan of a larger pair of scales.

(2) The whole number of bags should then be counted, and one in every twenty, taken at random, opened, and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. If their weight is less, they should be retested by weightment in sums of Rs. 100 as in the preceding sub-clause and if, on re-examination they are found correct, they should be substituted for those taken before as the verified weight.

(3) Broken amounts may be verified by weightment in small quantities of Rs. 50 or Rs. 100 or Rs. 200.

NOTE.—With proper arrangements, about ten lakhs of coins can be tested in one hour by this process.

(iii) *Copper, bronze and nickel coins.*—The verifying authority may adopt any method of verification which he thinks satisfactory, but he must remember that he is personally responsible for the correctness of the balance stated by him. He should occasionally count the bags and examine their contents, but it is not essential to do so each month.

(iv) *Notes.*—All notes of the 100 Rupees denomination must be personally counted by the verifying officer. For notes of lower denominations, the following plan is sufficient:—

The notes being in bundles of a certain marked number, a few notes at the top may be folded back, and the rest counted by clerks or assistants. The verifying officer will then see in the case of each bundle whether the addition of the notes folded back to the number already counted and marked, makes up the whole alleged number of the bundle. The clerks or assistants engaged should not be persons responsible for the correctness of the bundle, and the verifying officer should satisfy himself that the notes in the bundle are all of the alleged value, i.e., for example, that a ten-rupee note is not counted as one of a fifty-rupee note bundle.

When the Collector himself verifies notes of Rs. 2 and Re. 1 denominations he should count all the bundles, see that each bundle contains two-rupee notes or one-rupee notes only as the case may be and that the bundle appears in size to contain as many pieces as it is stated to contain. He should then select at random 10 per cent. of the bundles and count them in the manner prescribed above for all notes of lower denominations.

NOTE.—These rules should be printed and pasted on a board and hung up in the strong room in a conspicuous place.

S.R. 77. The following supplementary rules may be useful. They are of general character, and do not exhaust the means of detailed check which a Collector's experience may lead him to have recourse to, in the discharge of his personal responsibility.

Verification should primarily be directed towards three main points:—

- (I) That the treasure which the treasury is stated to contain is what it should contain.
- (II) That the treasury contains all the treasure which it is stated to contain.
- (III) That the treasury does not contain any treasure which it should not contain. It is not sufficient merely to see that the amount shown by the Treasurer in his account is produced as there is thus no guarantee that he is not keeping money out of account which has been received into the treasury and may still be there.

(a) The processes advised in respect of direction (I), are the checking of the correctness of the Accountant's balance sheet and its comparison with the Treasurer's balance sheet. The Accountant's balance sheet shows the balance which the treasury should contain. This balance sheet is checked by the Treasury Officer with the cash book and subsidiary registers, etc., in detail every day and it is not expected that the Collector should repeat those checks at the time of the monthly verification. He should, however, generally satisfy himself as to its correctness before comparing it with Treasurer's balance sheet and specially see—

- (i) that the several sub-treasury balances included in the Accountant's balance sheet agree with the sub-treasury balance sheets for the last day of the month, the accounts of which have been incorporated in those of the District Treasury, as certified to, by the Sub-Treasury Officers;
- (ii) that remittances within the district, shown as in transit, in the Accountant's balance sheet, have been duly advised by telegram, and that satisfactory explanation is forthcoming as to their non-inclusion in the Treasurer's cash book or the sub-treasury daily sheets concerned. Remittances are required to be credited in the Treasurer's cash book immediately on receipt;
- (iii) having thus satisfied himself as to the general correctness of the Accountant's balance sheet, the Collector should compare the balance as brought out therein with that shown in the Treasurer's balance sheet for the corresponding day, discrepancies, if any, being reconciled or corrected and other suitable action taken. He should then record the result of this comparison in the Accountant's balance sheet over his dated signature.

(b) The next step is the verification of the treasure with the detailed distribution, as shown in the Treasurer's balance sheet, as corrected, where necessary, in the manner indicated below—

- (i) The entire contents of each receptacle should be taken out, examined and counted as required by S.R. 76 and in accordance with such other orders as Government or the Divisional Commissioner may have issued. The result should be recorded by the Collector under his dated initials in the memorandum of contents kept in each receptacle. Each receptacle should be locked in the presence of the Collector as soon as its contents have been verified by him and before another receptacle is opened.
- (ii) When the contents of all receptacles have been verified the Collector should see that the total amounts, thus verified, agree with the corresponding entries in the Treasurer's balance sheet



and record the result of the comparison over his dated signature in the Treasurer's balance sheet. Any excess or deficiency which cannot be reconciled should be reported to the Accountant-General on the same day.

- (iii) Having ascertained that the treasury contains all that it should contain, the Collector should satisfy himself that the treasury contains no treasure which it should not contain. For this purpose, he should personally and carefully inspect every receptacle in the strong room and in the single lock room, where one exists, even if reported to be empty. A note to this effect should be recorded on the back of the Treasurer's balance sheet for the day. Should any unaccounted for treasure be detected, the Collector should immediately institute an enquiry and report the result to the Accountant-General forthwith. The Collector should also take steps to ensure that there is no possibility of treasure being introduced into or taken out of the strong room or of being moved from one receptacle to another while the verification is in progress.

S.R. 78. On the first day of each month, each Treasury Officer shall telegraph to the Currency Officer, Calcutta, (1) the total treasury balance on the last day of the preceding month without any details as to the denomination of notes or kind of coins, and (2) the net amount, if any, credited or debited under the head "Reserve Bank Deposits" in the accounts for the preceding month. No telegram is necessary when the detailed cash balance report itself would reach the Currency Officer by the 3rd of the month.

Cash Balance Report.

S.R. 79. On the first working day of each month, a detailed cash balance report shall be despatched by the Treasury Officer to the Currency Officer, Calcutta.

S.R. 80. The report shall be prepared in T.R. Form No. 11 which, save under the circumstances specified in S.R. 25, must be signed by the Collector with a certificate that he has personally verified the several details of coin and notes held. Whether it agrees with the account or by any chance disagrees, it must state the literal facts, and include with the cash found in the treasury the balances of the several sub-treasuries on the last dates for which their returns have been included in the accounts of the district treasury.

NOTE 1.—For treasuries the cash business of which is conducted by the Bank, the report may be modified as shown in T.R. Form No. 11. Such reports should show the details of balances at non-Bank sub-treasuries only, but a separate memorandum should be attached showing the value of small coin of each denomination and of uncurrent coin of each class held by the Bank, the necessary information being obtained from the Bank on the last day of each month.

NOTE 2.—When the verification of cash balance takes place on a date other than the first of a month, it should be reported to the Currency Officer, Calcutta, in the usual form of the cash balance report.

S.R. 81. The total balance must be stated in words, and its distribution between the district treasury and sub-treasuries shall be exhibited so as to show the amounts held in each in gold coin, in notes, in silver rupees and half-rupees, in small silver, in nickel and in bronze and copper. The amounts of notes of each denomination must be shown separately. In the case of the balance at the district treasury, the amounts under double locks, and under the Treasurer's single lock, shall also be noted separately.

Chapter IV.—Withdrawal of Moneys from the Public Account.*Subsidiary Rule under T.R. 13.**Investment of surplus cash balances of the State Government.*

S.R. 82. Money may be withdrawn from the Public Account under orders of Government in the Finance Department for the purpose of investment in securities of a Government in India in the name of the Government of West Bengal. All orders directing such withdrawals will be signed by the Secretary of the Finance Department.

*Subsidiary Rules under T.R. 16.***SECTION I.—GENERAL RULES.****SUB-SECTION 1.—CLAIMS FOR WITHDRAWAL.***Mode of Withdrawal.*

S.R. 83. Save as otherwise specially provided in these rules, money may not be withdrawn from the Public Account except by presentation of bills.

The purposes for which and the conditions under which money may be drawn by cheques are specified in this and subsequent chapters of these rules.

Explanation.—A bill is a statement of claims against the Government containing specification of the nature and amount of the claim either in gross or by items, and includes such a statement presented in the form of a simple receipt.

A bill or a cheque becomes a voucher when it is duly receipted and stamped "paid".

S.R. 84. The Government servants who can draw certain classes of bills, the purposes for which and the conditions under which the bills may be drawn, are shown in Appendix 8.

NOTE 1.—The gazetted Government servants (including non-gazetted Government servants referred to in S.R. 191 and subject to the restriction stated therein) are their own drawing officers in respect of their personal claims.

NOTE 2.—The names of controlling officers who are authorised to countersign travelling allowance bills of different classes of Government servants are given in Appendix 2 to West Bengal Service Rules, Part II.

Presentation of Claims.

S.R. 85. Save as hereinafter provided, all bills or cheques in payment of claims against the Government shall be presented at the treasury or at an authorised office of disbursement duly receipted and stamped where necessary.

At places where the cash business of the treasury is conducted by the Bank, this rule shall apply subject to the provisions of Chapter V of these rules.

S.R. 86. Except as expressly provided in these rules, or as the Collector may arrange locally in special cases for particular classes of claims, no bill or cheque may be presented at a sub-treasury without being first submitted to, and the payment directed by, the Treasury Officer:

Provided that where under the provisions of these rules or under any special order of the Controller, a sub-treasury is permitted to cash a certain class of bills or cheques without the orders of the Treasury Officer, the payment of such bills or cheques shall not, except under special arrangement and on particular occasions, be made at the district treasury also.

NOTE 1.—Payments which have to be made at sub-treasuries may be arranged by obtaining cash orders or Reserve Bank drafts issued by the district treasury in accordance with the provisions of these rules.

NOTE 2.—The following classes of bills may be paid at a sub-treasury without authority of the District Treasury:—

- (1) Pay, travelling allowance and contingent bills and bills for service postage stamps of offices permanently stationed at a subdivision.
- (2) Contingent bills of the Works and Buildings and Irrigation and Waterways Departments.
- (3) Grant-in-aid bills passed by the Circle Inspectors of Schools.
- (4) Scholarship bills passed by the Circle Inspectors of Schools.
- (5) Cheques drawn by Works and Buildings and Irrigation and Waterways and Forests Departments who have been authorised to draw on the sub-treasury.
- (6) Cheques drawn by local bodies banking with the sub-treasury.
- (7) Telegraphic transfers and Reserve Bank of India drafts issued on a sub-treasury.
- (8) Repayments of Revenue, Criminal and Civil Courts deposits received at the subdivision.
- (9) Refunds of criminal fines.
- (10) Pension bills of pensioners authorised to take payment at sub-treasuries.
- (11) Remuneration bills of copyists.
- (12) Bills for loans under the Agriculture and Land Improvement Loans Act.
- (13) Bills pre-audited by the Accountant-General.
- (14) Bills for gratuitous relief.
- (15) Interest payment orders in respect of Charitable Endowment Funds issued by the Treasurer, Charitable Endowments, West Bengal and those in respect of Trust Funds issued by the Reserve Bank of India, Calcutta.
- (16) Bills drawn by Sub-Registrar on account of remuneration to extra Muherers of the Registration Department.
- (17) Pay bills of the temporary establishment.
- (18) Bills for refund of the value of Stamps.
- (19) Bills for grants-in-aid or subventions to Local Bodies.

S.R. 87. When a person not in the Government employment claims payment for work done, services rendered, or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the head of the department or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

NOTE 1.—The rules prescribing the detailed procedure to be followed in regard to payment to persons not in Government employ are contained in S.R. 140.

NOTE 2.—Payments to pensioners are governed by special rules prescribed in Section VI of this Chapter.

S.R. 88. Subject as provided in S.R. 332, or unless in any case the sanctioning authority directs otherwise, all bills for grants-in-aid, contributions, etc., to local bodies, religious, charitable or educational institutions and other non-Government bodies or persons, shall be presented for payment either through some responsible Government official, or after they have been countersigned by him.

S.R. 89. The procedure to be observed by disbursing officers of the Works and Buildings and Forest Departments in making withdrawals from the Public Account, shall be regulated by the provisions prescribed in Appendix 5.

Arrear Claims.

S.R. 90. (a) No claim against the Government not preferred within six months of its becoming due can be presented without an authority from the Accountant-General. This rule does not apply to claims of Rs. 5 or less which are preferred within one year of their becoming due, nor does it apply to payments of claims on account of pensions, which are regulated by S.R. 297, nor to payments of interest on Government securities or any other class of payments which are governed by special rules or orders of the Government.

NOTE 1.—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—

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

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

The Railways named in Appendix 9 have agreed to the adoption of the above rules.

Explanation.—The terms “overcharges” and “undercharges” used in this note mean overcharges and undercharges of railway freight and fares only. They refer to shortages and excesses in the items included in a bill which has already been rendered; the omission of an item in a bill is not an “undercharge” nor is the erroneous inclusion of an item an “overcharge.”

NOTE 2.—(i) Scholarships (other than Middle English, Middle Vernacular, Upper Primary and Lower Primary) and grant-in-aid bills become due on the last day of the month in which earned and travelling allowance bills become due on completion of the journey. The six months limit should, therefore, be calculated from that date, and not from the date of countersignature.

(ii) Middle English, Middle Vernacular, Upper Primary and Lower Primary Scholarship bills not cashed at the treasury within 6 months from the dates of their becoming due may be paid without preaudit, provided they are not more than a year old. In cases of unusual delay the cause of the delay should, however, be enquired into.

NOTE 3.—This rule does not apply to the duplicate bills for grants-in-aid or for minor and vernacular scholarships or for Primary Schools.

(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 but not exceeding 3 years, cannot be investigated by the Accountant-General, except under the special orders of the authority which appoints the Government servant by whom the claim is made. The investigation of claims more than three years old will require the sanction of the Government.

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.

Pre-audit of arrear claims involves a great deal of labour which is often out of all proportion to the amount or the importance of the claims preferred. All petty arrear claims other than those that affect an officer's pension, and all claims for whose delayed submission an adequate explanation is not forthcoming, should be rejected forthwith.

In considering claims more than three years old recommended for sanction, the Government will also take into account the fact that it is normally not possible, owing to the limited period of preservation of records, to audit claims more than six years old.

NOTE 2.—When a bill for arrear pay, allowance or increment is presented at the treasury, it should be supported by an authority from the Accountant-General sanctioning the payment. In any case, however, in which an allowance has been claimed at the treasury but in consequence of some objection taken payment has been delayed, the Treasury Officer will not refuse to pay such bill, if when the objection is satisfied, the claim happens to have become more than a year old.

(c) In the case of sanctions accorded with retrospective effect, the periods of six months, one year or three years referred to in clauses (a) and (b) above should be calculated from the date of sanction and not from the date from which the sanction takes effect.

Payment through Indian States or Private Bankers.

S.R. 91. In every case in which it is deemed necessary to utilise the treasury of an Indian State or the agency of a bank or of a private banker for disbursement of any claims due by the Government, such claims shall, unless there are express orders of the Government to the contrary, be presented in accordance with the procedure prescribed in these rules for presentation of claims at a Government treasury.

General Instructions regarding the preparation and form of Bills.

S.R. 92. The following instructions with regard to the preparation and form of bills shall be observed:—

(i) Printed forms of bills in English should be adopted as far as possible; but when, from any circumstances, a bill in an Indian language is unavoidably necessary, a bi-lingual form should be used.

(ii) If, in any case, the use of a bill purely in an Indian language becomes unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.

(iii) All bills must be filled in and signed in ink. The amount of each bill should, as far as whole rupees are concerned, be written in words as well as in figures. The fractions of a rupee may, however, be written in figures after the words stating the number of rupees, but in case of there being no fraction of a rupee, the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples: "Rupees twenty-six only", "Rupees twenty-five - 4/-".

(iv) All corrections in the total of the bill whether made in words or figures should be attested by the full signature of the drawing officer with date instead of by his dated initials.

Erasures and overwritings in any bill are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary should be authenticated by the drawing officer setting his dated initials against each.

(v) The full accounts classification must be recorded on each bill by the drawing officer, the classification in the budget being taken as a guide. The classification should also show whether the expenditure is voted or charged, and, as far as practicable, its allocation between departments or Governments, where necessary.

(vi) Charges against two or more major heads should not be included in one bill, but the Treasury Officer or any other disbursing officer will not take exception to a bill on this ground, unless the items require different action in his office, such as entry in different registers.

This rule does not apply to the allowances of a Government servant drawn with pay, as in such cases the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill, if debitable wholly to State revenues.

(vii) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a gazetted officer or by a responsible subordinate specially authorised in this behalf by the head of the office.

This rule does not authorise a Treasury Officer or any other disbursing officer to refuse payment of a bill on the ground that the charge has not been sanctioned. The responsibility for incurring unsanctioned charges rests with the drawing officer.

(viii) The authority under which deductions are made in a bill should be quoted.

(ix) Dates of payment should, when possible, be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups, as may be found convenient.

(x) When the drawing officer requires payment to be made through some other person or agency, he must specifically endorse an order or furnish such authorisation as may be necessary to pay to that specified person or agency.

NOTE.—The general position in regard to endorsements on bills is set out in S.R. 125.

(xi) When payment is desired wholly or partly by a Reserve Bank draft, a formal application for the draft should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

(xii) When it is desired that either the whole or a part of the amount of a bill should be remitted to a person or persons by Postal Money Order, the bill should be accompanied by properly prepared money order form or forms, as the case may be. The amount of the money order as well as the amount of commission due thereon should be shown as deductions in the bill. The purpose of the money order must be briefly stated on the acknowledgment portion of money order form in continuation of the entry "Received the sum specified on the reverse on _____", sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee. (See also S.R. 151.)

(xiii) Pies should be eliminated from amounts payable on a bill where this is required under the provisions of S.R. 93.

(xiv) The spaces left blank either in the money column or in the column for particulars of the bill should invariably be covered by oblique lines.

(xv) A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees should invariably be recorded on the body of the bill in red ink. The amount so specified should be a sum slightly in excess of the total amount of the bill.

Elimination of Pies from Government Account.

S.R. 93. The following transactions of the Government shall be taken to the nearest anna, six pies and over being treated as one whole anna and amounts less than six pies being omitted:

(1) Payments to or recoveries from Government servants and pensioners, except as specified below:—

(i) In the case of emoluments fixed by statute, the payment may be made to the next higher anna.

(ii) In the case of pies occurring in life insurance premia under the Post Office Insurance Scheme, and in subscriptions to Service and other funds, which are deducted from pay bills, the total sum for twelve months is bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last month; thus, a subscriber who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per month for eleven months and Rs. 3-1-0 in the twelfth month.

NOTE 1.—Each individual item in a pay and allowance, pension or travelling allowance bill should be taken to the nearest anna.

NOTE 2.—As regards recoveries of amounts under objection, when all amounts of bills are calculated in annas, there cannot be any pies in objection books.

NOTE 3.—In the case of the General Provident Fund, Contributory Provident Fund and other Government Provident Funds, deductions will be made in whole rupees or even annas, as may be required by the rules of the fund concerned.

(2) Accounts rendered to another Government or by one department of the Government to another, unless in any case it is not possible to remove the pies from the original transactions.

(3) Amounts converted into Indian currency from sterling and other foreign currencies.

(4) Payments for claims in respect of contingent and other charges when claimants have no objection.

NOTE 1.—Pies in the totals only of the claims should be rounded off to the nearest anna.

NOTE 2.—Fractions of a pie should neither be received nor paid.

(5) Reserve Bank remittances, deposits, and all receipts other than receipts of revenue which are fixed by or under any law, or are specially exempted by the Government from the operation of this rule.

NOTE.—Pies may be accepted for the issue of Reserve Bank Government drafts on account of sums which represent dues fixed by or under any law or under any contractual obligation of the Government.

Forms of Bills for Various Classes of Claims.

S.R. 94. The forms prescribed for the preparation of bills relating to the various classes of claims, such as pay and allowances of Government servants, contingencies, pensions, etc., and the procedure to be observed in the presentation of such claims, are specified under relevant heads in the subsequent Sections of this Chapter.

Signature and Countersignature on Bills.

S.R. 95. Unless the Government have expressly authorised it in the case of any specified office, no payment may be made on a bill or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters for him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on a bill is given by a mark or seal or thumb impression, it shall be attested by some known person. Signature in Indian characters must always be transliterated.

S.R. 96. The head of an office may authorise any gazetted officer serving under him to sign a bill or order for him, communicating the name and the specimen signature of the officer to the disbursing office concerned. This will not, however, relieve the head of the office, in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

NOTE.—The above rule provides for the authorisation of a gazetted officer by the head of an office to draw bills, subject to the head of the office's ultimate responsibility. There is no rule authorising a non-gazetted officer to draw bills. Government consider that the necessity of such authorisation can arise on very rare occasions when the gazetted staff of an institution is not greater than two. Government have accordingly decided that the head of an office may authorise a non-gazetted officer to draw bills only when such authorisation is absolutely necessary subject to the following conditions:—

- (1) The delegation to a non-gazetted officer shall be confined only to the case of the senior non-gazetted officer of the establishment and shall be under the previous authority of the head of the department in each instance.
- (2) The head of the office shall accept previously in writing full responsibility for all financial transactions which take place in his office during the period.
- (3) The delegated power shall be confined to such transactions only as cannot, without inconvenience to Government business or hardship, await the return of the head of the office.

S.R. 97. Bills requiring previous countersignature shall not be presented at a disbursing office before such countersignature has been obtained.

S.R. 98. Bills which under any rule or order require to be pre-audited by the Accountant-General before disbursement, shall not be presented to the Treasury Officer except through the Accountant-General.

Duplicates and Copies of Bills, etc.

S.R. 99. (1) No Government officer may issue 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 was paid to a certain person. This prohibition extends only

al and the Subsidiary Rules made thereunder,
Volume I

No. 170

e n t

of the 'Note' below subsidiary rule 100
namely :-

Whether a receipt obtained in respect of an amount referred against Government should be stamped or not of the Bill and not the gross amount payable to account unless the receipt is exempted under referred to above. "; and

subsidiary rule 560, add the following Note,

Estment Bills for 'Nil' amount involves no
not necessary to insist upon any acknowledge-
in respect of such Bills. "

(Audit) Department Notification No. 1281-F

brings into use and the number of cheques it contains. In the case of sub-treasuries, the advice shall ordinarily be sent through the district treasury; but in cases of emergency, it may be sent direct to the Sub-Treasury Officer, a copy being forwarded simultaneously to the Treasury Officer.

S.R. 106. Cheque books shall on receipt be carefully examined by the drawing officer who should count the number of forms contained in each and record a certificate of count on the flyleaf.

S.R. 107. Before a cheque book is brought into use, all the cheque forms in it shall be marked by a distinguishing letter. Cheques drawn by a drawing officer on a particular treasury shall be distinguished by a different letter from those drawn by his subordinate officers against his drawing account on that treasury and also from those drawn by himself on any other treasury or sub-treasury.

S.R. 108. Each cheque book must be kept under lock and key in the personal custody of the drawing officer who, when relieved, shall take a receipt for the exact number of cheques made over to the relieving officer.

S.R. 109. The loss of a cheque book or blank cheque form shall be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account.

S.R. 110. All cheques shall have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted; thus "under rupees thirty only" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30; and similarly "under rupees eight hundred only" will mean that it is for less than Rs. 800, but not less than Rs. 700. The amount shall be written in the manner prescribed for bills in clause (iii) of S.R. 92, and no abbreviations such as "eleven hundred" for "one thousand one hundred" is permissible.

NOTE 1.—In drawing or cashing a cheque it should be remembered that a common form of fraud consists in altering the word "one" into "four" by prefixing an "f" and changing the "e" into an "r", the figures being easily altered to correspond. The word "twenty" written carelessly has also sometimes been changed into "seventy". The drawer of a cheque in which these words occur should, therefore, so write them as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

NOTE 2.—All cheques should be written in Calcutta Stationery Office registration ink obtainable from the Controller of Stationery and Printing.

S.R. 111. (1) Cheques drawn in favour of Government officers and departments in settlement of Government dues shall always be crossed "A/C payee only—Not negotiable."

(2) In the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate bodies, firms or private persons shall also be crossed. Subject to any instructions received from the payee, a cheque shall be crossed "..... & Co.", with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted, where possible, by crossing the cheque *pecially* (instead of by the *general* crossing "..... & Co.") by quoting the name of the bank through which the payee will receive payment and by adding the words "A/C payee only—Not negotiable."

This rule shall apply to all cases where the use of crossed cheques is prescribed.

NOTE.—The procedure prescribed in this rule applies *mutatis mutandis* to Indian Postal Orders used for remittance of money on Government account.

S.R. 112. (1) Every cheque in favour of a Government officer must be made payable to order only; but when the payee is not in Government service, the drawer may, at his request, make the cheque payable to bearer. The Treasury Officers, will, therefore, cash cheques payable to "A.B. or bearer", except when A.B. is a Government officer. If a cheque payable to a person not in Government service "or bearer" or payable to such person or to such person "or order" is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment, or, in the case of a cheque payable to order, of the regularity of the endorsement, if any, by which such person has become the holder of the cheque.

(2) Ordinarily, a cheque payable to order shall not be cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule will cause inconvenience, he may specially authorise in writing a subordinate gazetted officer to endorse for him cheques drawn in his favour by his official designation.

NOTE 1.—Endorsements by duly constituted and authorised attorneys of cheques payable to the order of their principals may be acted upon by the Treasury Officer. It is, however, necessary that such powers of attorney should be registered at the treasury.

NOTE 2.—In cases in which a cheque is presented not for cash payment but for transfer credit in the treasury accounts, the procedure prescribed in S.R. 44 should be followed.

NOTE 3.—Pre-audit cheques in respect of establishment and contingent bills (including travelling allowance bills of non-gazetted establishment) of offices located in Calcutta, should be issued in favour of the heads of offices themselves and not in favour of non-gazetted Government servants except in cases of inconvenience to touring heads of offices.

S.R. 113. No advice of the issue of any cheque need be sent to the treasury.

S.R. 114. As a general rule, cheques should not be issued for sums less than Rs. 10 unless this is permissible under the provisions of any law or rule having the force of law; but the following cases are exceptions to this rule:—

- (1) Cheques on account of Wards and attached estates.
- (2) Cheques issued by heads of educational institutions for withdrawal of caution money deposits held at the treasury in Personal Ledger Accounts.
- (3) Cheques issued for withdrawal of Landlords' fees and Landlords' transfer fees deposited in a Personal Ledger Account at the treasury.
- (4) Cheques issued for withdrawal of the Chaukidari Equipment Fund held at the treasury in Personal Ledger Accounts.
- (5) Cheques in the West Bengal Alluvial Lands Act Department of Collectorates.

S.R. 115. All corrections and alterations in a cheque shall be attested by the drawing officer by his full signature.

Extract from the Deputy Secretary to the Govt. of West Bengal, Finance Department, Audit Branch No. 3838-F dated the 16th August, 1963.

AMMENDMENT (C.S. NO-116.)

In Appendix 3 to the said rules below Instruction No. 2A. insert the following note, namely:-
" Note. In the case of Indian Air Force, air Force Station Commanders and in the case of Indian Navy, Senior Naval officers are authorised to request treasuries/Sub-treasuries to be kept open on holidays on mobilisation and in on emergency not entailing mobilisation."

S.R. 116. Cheques shall be payable at any time within three months after the month of issue; thus a cheque bearing date any time in January is payable at any time up to 30th April.

If the currency of a cheque should expire owing to its not being presented at the treasury within the period specified above, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it.

Correction sheet No. 71 p. 35
S.R. 117. A Government officer authorised to draw cheques on sub-treasuries shall 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.

S.R. 118. When it is necessary to cancel a cheque, the cancelment must be recorded on the counterfoil, and the cheque, if in the drawer's possession, shall be destroyed. If the cheque is not in the drawer's possession, he must promptly address the Treasury Officer to stop payment of the cheque, and on ascertaining that the payment has been stopped, shall make the necessary entry in his accounts.

S.R. 119. (1) If a drawing officer be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer drawn on, forwarding for signature a certificate in the following form:—

"Certified that cheque No....., dated,,
for Rs..... reported by (the drawing officer) to have been drawn
by him on this treasury in favour of.....has not been paid, and
will not be paid if presented hereafter".

(2) 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 shall refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped."

(3) The drawing officer, on receipt of the certificate duly signed by the Treasury Officer, shall enter in his account the original cheque as cancelled, and may issue another.

S.R. 120. If a cheque is issued by the Government in payment of any sum due by the Government and that cheque is honoured on presentation to the Government's bankers, payment shall be deemed to be made—

- (i) if the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over; or
- (ii) if it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.

NOTE 1.—The provisions of clause (ii) above apply *mutatis mutandis* to payments made by the Government by Postal Money Order or by any other recognised mode of remitting money by post.

NOTE 2.—Cheques marked as not payable before a particular date should not be charged to the accounts until the date on which they become payable.

S.R. 121. The provisions of S.Rs. 101, 104 to 116 as also of S.Rs. 118 and 119 apply to cheques drawn on the Bank.



Letters of Credit, Assignments and other Orders for Payments.

S.R. 122. (1) Where under the provisions of these rules or under special orders of the Government, a letter of credit or assignment (T.R. Form No. 12) is issued in favour of a drawing officer, such letter of credit or assignment shall specify the maximum amount up to which the officer credited shall have authority to draw on the particular treasury on which the letter of credit or the assignment, as the case may be, has been issued.

(2) A drawing officer in whose favour a letter of credit or assignment has been issued, is not permitted to draw the whole amount and place it in a separate drawing account at the treasury or the Bank or in a private account.

NOTE.—T.R. Form No. 12 prescribed for letters of credit is a general form which may be modified by the Accountant-General, where necessary, to meet the special requirement of any particular drawing officer.

S.R. 123. (1) At places where the cash business of the treasury is conducted by the Bank, any letters of credit or assignments issued on the treasury, shall also be communicated to the Bank.

If the drawing officer in whose favour a letter of credit or assignment has been issued, requires funds both at the headquarters and at a sub-treasury, the Treasury Officer shall provide the funds at the sub-treasury, advising the Bank of the amount to be placed at the credit of the drawing officer at the headquarters.

(2) A letter of credit or assignment shall lapse at the close of the financial year in which it is issued and a cheque drawn before, but paid after the end of the year, shall be taken against the letter of credit or the assignment of the year in which it was drawn. If this causes overdrawal of the credit, the excess shall be treated as an overdrawal and the attention of the authorities concerned shall be drawn to the irregularity.

S.R. 124. In the absence of any distinct rule or order to the contrary, an order or authority issued by an Accountant-General, whether in the form of letter, telegram, encasement on bill, or otherwise, for payments to be made at a place outside the limits of his own jurisdiction, may not be communicated to the Treasury Officer or the disbursing office concerned except through the Accountant-General within whose jurisdiction the treasury or the disbursing office is situated.

Endorsement on Cheques, Bills, etc.

S.R. 125. All cheques, bills, etc. preferable at a treasury for payment being non-negotiable instruments, can be endorsed only once in favour of the specific party to whom the money is to be paid:

Provided that—

- (1) When the endorsement is made on a cheque or a bill in favour of a banker, a second endorsement can be made by the banker in favour of a messenger or an agent for collection only,
- (2) In the case of a contingent bill which has been endorsed in favour of a firm of suppliers under sub-rule (i) of Subsidiary Rule 242, the firm can re-endorse to its banker or to a messenger for collection only, and the banker can in turn endorse it to a messenger or an agent for collection only. Thus in all, three endorsements are permissible in such cases, provided that of the three one is to the payee's banker and one is to a messenger or agent for collection only, and

- (3) An agent may, notwithstanding anything contained in clauses (1) and (2) for the purpose of collecting the cheque or bill, endorse it in favour of his messenger.

Explanation.—In this Rule an agent means any bank acting as a collecting agency for and on behalf of the payee's banker.

NOTE.—Cheques drawn directly on the Bank without the intervention of the Treasury Officer are negotiable instruments and are not subject to the provisions of this rule.

Specimen signature and other Safeguards.

S.R. 126. Every Government officer who is authorised to draw cheques or sign or countersign bills payable at a treasury shall send a specimen of his signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the treasury. When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned.

Specimen signatures, when forwarded on a sheet of paper other than the forwarding letter itself, must duly be attested by the officer signing the forwarding letter.

The procedure prescribed in this rule shall be observed *mutatis mutandis* by all Government officers who are authorised to draw upon the Bank or any other office of disbursement.

Correction slip No 70 pr 35-
S.R. 127. The Accountant-General will supply all Treasury Officers and other disbursing officers within his audit circle as also other Accountants-General, to whom he may issue authority for payment direct, with an attested copy of the specimen signature of all gazetted officers serving under him, who are authorised to draw cheques, or sign payment orders on bills, or to issue letters of authority for payment to be made by such Treasury Officers, disbursing officers or Accountants-General. Attested copies of specimen signature of such gazetted officers serving under him as are authorised to draw cheques or sign payment orders upon the Bank, will also be supplied by the Accountant-General to the Bank.

When any change of office occurs among the gazetted officers aforesaid, the fact will be intimated and attested copies of the specimen signature of the relieving officers supplied to the Treasury Officers, disbursing officers and the Accountants-General concerned as well as to the Bank.

S.R. 128. All orders and authorities for payment issued from one Accountant-General's office on another will be stamped with a special seal which will remain in the personal custody of the officer signing them and specimen impressions of the seal duly attested will be supplied to all Accountants-General concerned.

SUB-SECTION II.—PAYMENT OF CLAIMS AT THE TREASURY.

Introductory.

S.R. 129. The rules of procedure prescribed in this sub-section are designed primarily for the guidance of Treasury Officers in dealing with claims upon the Government that may be presented to them for disbursement. Special rules applicable to treasuries the cash business of which is conducted by the Bank, are laid down in Chapter V.

Checks to be applied at the Treasury on Claims presented.

S.R. 130. The bill, cheque or other document presented as a claim for money shall be received and examined by the Accountant and then laid before the Treasury Officer who, if the claim is admissible, the authority good, the signature, and countersignature where necessary, genuine and in order, and the receipt a legal quittance, will sign the order for payment at the foot of the bill, etc., taking care to adopt the precautions prescribed in clause (iii) of S.R. 92. Careful attention must also be given to the instructions contained in these rules regarding the completion of bills, cheques, etc., presented in support of claims against the Government. All pay orders must be signed by hand and in ink, specifying the amount payable both in words and in figures.

NOTE.—When a payment is made by transfer to a head of revenue or receipt, the payment order should run—

“Pay Rs.—by transfer to credit of—(revenue head concerned)” or “Pay Rs.—by transfer and credit it as a distinct item in the Cash Book” according as a register of revenue or not is maintained in the treasury.

S.R. 131. All corrections and alterations in the order of payment must be attested by the dated initials of the Treasury Officer.

Corrections and alterations in orders of payment given by the Treasury Officer on the Bank must be attested by his full signature.

S.R. 132. Special care shall be taken that all bills, cheques, etc., passed for payment at the treasury are paid on the same day and that no payment is made except under the written pay order of the Treasury Officer.

S.R. 133. (1) When a bill is presented by a person who is not the actual payee or his duly authorised agent, he may be required to produce a letter authorising him to take the payment. The signature of the messenger, or his thumb impression, if illiterate, shall be taken on the bill as a proof that the messenger actually received the money on behalf of the payee.

(2) In cases in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular, the Treasury Officer may refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

S.R. 134. Special precautions must be taken by the Treasury Officer as regards all bills and documents showing signs of alterations; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity. No document bearing an erasure can be accepted and payment on such document shall be refused by the Treasury Officer and a fresh document called for.

S.R. 135. With regard to the claims presented either on bills or on cheques, the signature of the drawing officer shall be compared with his specimen signature received under S.R. 126, before payment is ordered. In the case of payment to be made on the authority of an order purporting to have been issued from the office of the Accountant-General, the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received under S.R. 127.

NOTE.—Specimen signatures received by the Treasury Officer should be carefully pasted in guard files, which must be kept in the personal custody of the Treasury Officer.

handwriting and, if suspicions arise, he may defer payment until he has referred the matter to the drawing officer.

S.R. 145. Pass books (T.R. Form No. 65) sent to the treasury to be written up shall ordinarily be returned to the drawing officer on the same day.

C. slip No 78 p 41.

S.R. 146. In the case of a cheque lost before payment, in respect of which a certificate of non-payment has been furnished by the Treasury Officer to the drawing officer, the precautions prescribed in clause (2) of S.R. 119 shall be carefully observed with a view to preventing the payment of the cheque in question.

S.R. 147. (1) Every payment made on the authority of any letter of credit or assignment must without fail be noted at the time of payment under the Treasury Officer's initials either in the appropriate register of payments, or on the reverse of the letter of credit or assignment itself.

(2) The Treasury Officer must bear in mind that the letter of credit for assignment shows the maximum amount he has authority to pay, or the departmental officer credited has authority to ask for, and that any further payment is made at the treasury officer's own risk; the progressive total of his payments must, therefore, be so recorded that there can be no risk of overpayment.

Disbursement of Claims and Record of Payments.

S.R. 148. (1) After a cheque or bill has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it shall be passed on, together with the payee, to the Treasurer's department, when the Treasurer shall make the payment and enter it in his cash book. The Treasurer shall punch the stamp, stamp the document "paid" and retain it for delivery to the Account Department when the books are compared.

(2) The Treasury Officer shall take special precautions to see that receipt stamps are so defaced that they cannot be used again and offer no temptation to the abstraction of the vouchers for the sake of stamps upon them. It must be borne in mind that several cases of loss of vouchers have occurred owing to neglect of this precaution.

NOTE 1.—Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

NOTE 2.—When a payment is made by transfer, that is, by entry of the amount in the accounts as received under some head of receipt, no payment of cash takes place and the item should not find a place in the Treasurer's cash book, nor should the voucher be stamped "paid" by him. When the entries in the accounts are complete, such a voucher should be stamped by the Accountant "paid by transfer".

NOTE 3.—Cheques received in payment of value of service postage stamps should be entered in the Treasurer's cash book on both sides.

NOTE 4.—Receipt stamps affixed to bills and vouchers should be punched through without destroying the signature after the bills have been paid at the treasury or sub-treasury.

S.R. 149. Treasury Officers, when cashing bills for Government servants at a distance from the treasury, shall furnish a note explaining the amount of cash and Reserve Bank drafts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated

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

The following form is recommended:—

				Rs. a. p.
Bills presented for pay and allowances, etc.	..	..	..	0 0 0
Bills presented for contingencies	..	..	..	0 0 0
Bills presented for sundries	..	..	..	0 0 0
Total	..	..	..	0 0 0

				Rs. a. p.
Paid in cash	..	..	..	0 0 0
Paid in drafts	..	..	..	0 0 0
*Deductions (if any)	..	..	..	0 0 0

*Explanation.

(Signature of Messenger.)

Payment by Postal Money Order.

S.R. 150. In cases in which money due by the Government is paid by Postal Money Order, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee.

NOTE 1.—Money representing the pay, travelling allowance and other dues payable by Government to gazetted and non-gazetted Government servants stationed at a distance of more than 5 miles from a sadar or subdivisional treasury should be remitted to them either in notes by registered post insured, or by money order or by both methods combined, whenever in the opinion of the controlling officer, it would conduce to economy, safety or convenience. The insurance and registration fees and the money order commission will be charged to the appropriation for contingencies of the department concerned.

This rule will apply to the Police Department subject to the proviso that the amount to be transmitted at any one time shall not exceed Rs. 600.

NOTE 2.—In cases of payments to suppliers of stores, remittances of amount of less than Rs. 25 for which Reserve Bank of India Government drafts cannot be issued by Treasury Officers, may be made by postal money order at the public expense.

The conditions governing the issue of "Reserve Bank of India Government drafts" are contained in Appendix 17.

S.R. 151. (1) When the whole or a part of the amount of a bill is required to be remitted to a person or persons by Postal Money Order, the Treasury Officer shall, if the bill is in order, pass it for the net amount after deduction of the amount to be remitted and the commission due thereon, credit the deductions by transfer to the Post Office and send the money order form or forms to the Post Office with a certificate to the effect that the amount of the money order with the commission due, which must be specified in the certificate, has been credited to the Post Office by book transfer. The words "adjusted by book transfer" shall invariably be written in red ink across the money order form. The Treasury Officer shall also see that the purpose of the money order is stated in the acknowledgment portion of the money order form as required by clause (xii) of S.R. 92.

(2) On obtaining the money order receipt, the Treasury Officer shall check it with the amount deducted from the bill and transmit it, where necessary, to the drawing officer concerned.

NOTE.—The procedure prescribed in this rule applies *mutatis mutandis* to all cases in which money orders are issued by the Treasury Officer under the provisions of these rules.

Payment at Sub-Treasuries.

S.R. 152. Subject as provided in S.R. 86, the procedure in regard to payment of claims at district treasuries is generally applicable to sub-treasuries also.

Cash orders on Sub-Treasuries.

S.R. 153. In cases in which remittances cannot be effected by means of Reserve Bank drafts under the provisions of Chapter X, a Treasury Officer may issue an order in T.R. Form No. 13, upon any sub-treasury within the district for payment of cash—

- (i) in payment or part payment of pay bills of any district establishment, part of which is employed in the interior of the district;
- (ii) in payment of contingent expenditure drawn on a bill presented by an office located at the headquarters of the district;
- (iii) in special cases, in lieu of cash received at the district treasury; and
- (iv) in other cases authorised by these rules or by the Collector.

S.R. 154. When a cash order is issued, the Treasury Officer shall assign a serial number to the order and enter the amount and other particulars in the appropriate register prescribed in the Account Code, Vol. II. An advance in T.R. Form No. 14, shall then be sent by first post to the sub-treasury drawn upon and the Cash Order handed to the person tendering the money or the bill against which the order is issued.

S.R. 155. On receipt of the advice of a Cash Order from the Treasury Officer, the Sub-Treasury Officer shall immediately enter the particulars in a register in T.R. Form No. 15, and when a Cash Order is presented, the advice register must be consulted before payment; the Cash Order with the receipt endorsed will be the voucher for the payment, which must be noted at the time in the advice register.

NOTE.—The adjustment of Cash Orders will be watched at the treasury in accordance with the directions contained in the Account Code, Vol. II.

S.R. 156. (1) Cash Orders outstanding for more than three months shall be held as lapsed and should be stopped, the charges they represent being cancelled and adjusted by the Accountant-General. The fact must be noted in the relevant registers kept in the treasury and sub-treasury.

NOTE.—A statement of lapsed Cash Orders will be submitted by the Treasury Officer to the Accountant-General in accordance with the directions contained in the Account Code, Vol. II.

(2) If payment is subsequently claimed, the claimant shall be required to forward the lapsed Cash Order to the Treasury Officer who will arrange for the payment or issue a fresh order, a note being made against the entry concerned in the appropriate register so as to prevent a second payment.

S.R. 157. If, for special reasons, a sub-treasury is in any case authorised by the Collector to issue Cash Orders on the district treasury or any other sub-treasury in the same district, the procedure shall be the same as that prescribed for orders issued by the district treasury.

SECTION II.—PERSONAL CLAIMS OF GOVERNMENT SERVANTS.

GENERAL RULES.

Due Date.

S.R. 158. Bills for monthly pay and fixed allowances of Government servants may be signed at any time on the last working day of the month by the labour of which such pay and allowances are earned, and shall be due for payment on the next working day.

NOTE 1.—Pay and Establishment bills payable at Headquarters of the State which required to be pre-audited, and those payable at District Treasuries may be signed and presented for payment five and two days respectively before the last working day of the month to which they relate.

NOTE 2.—Establishment pay bills payable in Calcutta by cheque may be paid by the Accountant-General on the last working day of the month by cheque, dated the first day of the following month on which the Bank is open.

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 capital of the State, 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.

S.R. 159. In the following cases, separate bills may be presented for pay and allowances due for part of a month, and these bills may be paid before the end of the month—

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

NOTE.—If a Government servant is permitted to draw his leave salary in India, he will not be paid up to the date of his 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 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) to or from the Works and Buildings, Irrigation and Waterways or Forest Department;

- (ii) from one Works and Buildings or Irrigation and Waterways Division to another; or

- (iii) to or from service in Iran.

NOTE.—When men in the additional police force whose pay is debitable to the General Police Fund are transferred from the district to which the additional police is attached to another within the same audit circle, the portion of their pay for the period for which they were attached to the old district may be paid in the old district before the end of the month.

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

NOTE.—When a temporary Government servant finally quits service on the 31st March, the pay for the whole month due to him may be paid on the afternoon of that day provided there is provision in the sanctioned budget for the purpose.

S.R. 160. (1) If the first ~~four~~ ^{four (including sundays)} days of a month are public holidays on which pay and allowances are not disbursed at the treasury, Government

may, at their discretion, direct the payment on the last working day before the holidays of monthly pay bills other than those of gazetted Government servants.

Pl see Correction slip No. 72 page 35.
 NOTE.—This power may be exercised in respect of their own and subordinate offices by such other authorities as may be authorised by the Government to give directions in this behalf.

(2) The Government may in special cases relax any of the conditions specified in this rule.

Forms and Preparation of Bills.

S.R. 161. The forms on which claims for pay, allowances, etc., are to be preferred and the detailed procedure to be observed in the preparation and presentation of such claims, shall be regulated by the provisions contained, in the case of gazetted Government servants in Section III and in the case of non-gazetted Government servants, in Section IV of this Chapter.

DEDUCTIONS FROM BILLS.

Fund Deductions.

S.R. 162. The duty of noting the proper deductions to be made from pay bills on account of Provident and other Funds shall devolve on the drawer of the bill, but no discretion is allowed in carrying out any order received from the Accountant-General to make any particular deduction.

The procedure to be followed in making such deductions is laid down in Chapter VI.

NOTE.—Deductions on account of Indian Civil Service Provident Fund in respect of sterling portion of the pay of Government servants in receipt of sterling overseas pay, should be made in India.

Deductions of Taxes on Income.

S.R. 163. Deductions from pay bills on account of income-tax (and super-tax) shall be made strictly in accordance with the relevant provisions of the Income-tax Act, 1922 (Act XI of 1922), as modified from time to time and the rules and orders issued thereunder and brought together in the Income-tax Manual, supplemented by instructions issued from time to time by the Central Board of Revenue in this behalf.

NOTE 1.—Sterling overseas pay disbursed in England is, under section 18(2-A) of the Income-tax Act, taxed by deduction at source in India, along with, and in precisely the same manner as, rupee pay actually drawn in India.

NOTE 2.—Memorandum of Instructions issued by the Central Board of Revenue for the guidance of the drawing and disbursing offices for deduction of Income-tax and super-tax from salaries, etc., is reproduced in Appendix 11.

S.R. 163A. Disbursing Officers, that is, Treasury Officers or Accounts Officers in the case of Gazetted Officers and Heads of offices in the case of non-gazetted officers, should, as required by section 62 of the Indian Income Tax Act, 1922, issue to the person from whose salary income-tax is deducted at source, an annual consolidated receipt in form T. R. 26-D for the tax so deducted during the financial year.

House Rent Deductions.

S.R. 164. (1) When demands for rent of public buildings, recoverable from Government servants, are received from the Works and Buildings or Irrigation and Waterways Divisional Officer or any other authority in charge of such buildings, the Government servants who draw their own pay bills, and heads of offices in the case of non-gazetted Government servants, shall make the necessary deductions as specified in the demands from the next bill in which pay is drawn. After the recovery has been made, one copy of the demand statement which will be rendered in duplicate, shall be returned to the authority from which it was received after noting the amounts recovered, the other copy being attached to the bill from which the recovery has been made. In noting the deductions in the bills, the head of account to be credited and other particulars as given in the demand statement must be shown.

(2) If the rent recoverable from a Government servant is limited to a certain percentage of the emoluments of the Government servant, the particulars of such emoluments shall be noted in the remarks column of the demand statement before its return. Where, after the return of the demand statement, the emoluments of a Government servant are changed retrospectively, such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

(3) Notwithstanding anything contained in this rule, the recovery of rents from Government servants of the Union Government in respect of public buildings belonging to this State, may be made in accordance with such procedure as may be prescribed by the Government.

(4) The provisions of this rule apply also to other charges, e.g., additional rent recoverable for furniture, electric, water, heating and sanitary installations, charges for cost of water, electric energy, etc., which may, under the orders of competent authority, be recovered in the same way as, and together with, rents of buildings proper.

Recoveries ordered by the Accountant-General.

S.R. 165. Deductions on account of sums disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Accountant-General. The recovery of a sum disallowed from a pay bill may be made from the next pay bill, and of a sum disallowed from travelling allowance bill, from the next payment of travelling allowances; but sums disallowed from a travelling allowance bill must be recovered in cash or from the pay bill when the Government servant concerned does not, within a month, present any other travelling allowance bill from which they can be recovered.

NOTE.—See also S.R. 570.

Attachment of Pay and Allowance, etc., for Debt.

S.R. 166. When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay bill of the Government servant concerned.

NOTE 1.—The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in section 60(1) of the Code of Civil Procedure, 1908, as amended by the Code of Civil Procedure (Second Amendment) Act, 1937, and further modified by the Government of India (Adaptation of Indian Laws) Order,

1937, and the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937. The following is an extract of the relevant provisions of the section:—

“60. (1) The following property is liable to attachment * * * in execution of a decree

Provided that the following particulars shall not be liable to such attachment * * *, namely:—

(i) the salary of any public officer * * * to the extent of the first hundred rupees and one-half the remainder of such salary: Provided that, where the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and, where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree:

(l) Any allowance forming part of the emoluments of any public officer..... which the appropriate Government may by notification in the official gazette declare to be exempt from attachment, and any subsistence grant or allowance made to any such officer * * * while under suspension;

Explanation 2.—In clauses * * * and (i), ‘salary’ means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (l) derived by a person from his employment whether on duty or on leave.

Explanation 3.—In clause (l), ‘appropriate Government’ means—

(i) as respects any public officer in the service of the Union Government; * * * the Union Government;

(ii) as respects any other public officer * * *, the State Government.”

NOTE 2.—The following declaration has been issued by the Government of West Bengal under clause (l) of sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (Act V of 1908):—

The following allowances of public officers serving in connection with the affairs of the State of West Bengal shall be exempt from attachment:—

(i) All kinds of travelling allowances;

(ii) All kinds of conveyance allowances;

(iii) All allowances granted for meeting the cost of—

(a) uniforms, and

(b) rations;

(iv) All allowances granted as compensation for higher cost of living in localities considered by the State Government to be expensive localities, including hill stations;

(v) All house rent allowances.

S.R. 167. In accordance with the above provision, the maximum amount attachable by a Civil Court is to be calculated thus:—

If the total gross emoluments earned by the Government servant are represented by X, and the allowances declared to be exempt from attachment (*vide* note 2 to S.R. 166) and, if the Government servant is under suspension, any subsistence grant or allowance made to him, are represented by Y, the net amount attachable, if any,

is $\frac{X-Y}{2} - 50$.

S.R. 168. Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government servant and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

NOTE.—Recovery of outstanding instalments of loans if and when intimated by any Co-operative Societies in terms of section 51 of Bengal Act XXI of 1940, should similarly be made by the disbursing officers from the non-attachable portion of the Government servant's salary. The procedure for disposal of such recoveries should be the same as laid down in S. R. 169(1) below.

S.R. 169. Without prejudice to the appropriate provisions of the law as contained in rule 48 of Order XXI in the First Schedule to the Civil Procedure Code, 1908, as amended by the Civil Procedure Code (Amendment) Act, 1939 (Act XXVI of 1939), the procedure to be followed by disbursing and drawing officers in making recoveries from pay bills of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules:—

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill, but only the net amount, after deducting the amount recoverable under the attachment order, shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without undue delay to the Court concerned. The cost, if any, of remittance to a Court of money realised under its attachment order, shall be deducted from the amount realised and the net amount remitted to the Court.

NOTE.—(a) Notices attaching the pay and allowances of Government servants mentioned below will be sent to the officer mentioned against each:—

Judgment-debtor.

Officer to whom notices should be sent.

(i) Gazetted Government servants, and non-gazetted Government servants who are permitted to draw their pay, etc., on bills in forms prescribed for gazetted Government servants

... Accountant-General, West Bengal.

(ii) Other non-gazetted Government servants ... Head of the office in which the judgment-debtor is employed.

Except in the case of Government servants mentioned in item (i) who draw their pay from the office of the Accountant-General, West Bengal, the Accountant-General, will forward the order of attachment to the Treasury Officer concerned.

(b) The Treasury Officer will maintain a Register in T.R. Form No. 16 (called Attachment Register) in which he should note all orders of attachment immediately on receipt. He should also watch the recoveries of instalments and their remittance to the Court concerned. The amount recovered should be remitted to the Court in cash if the Court is situated in the same station, otherwise by postal money order or Reserve Bank draft (after recovery of necessary premium).

In regard to non-gazetted Government servants mentioned in item (ii) above, the Register will be maintained in the same way by the head of the office, who will remit the amount to the Court in cash when the Court is situated at the same station, otherwise by postal money order.

(c) Amount deducted by the Accountant-General under prohibitory order of a Court shall be paid to the Court by means of a cheque when the Court is located at Calcutta, otherwise by Reserve Bank Draft (after recovery of necessary premium).

(d) The head of office who remits the amount to the Court in cash will obtain a receipt for the amount from the Court, which should be filed with the Acquittance Roll while similar receipts from Courts for cash payments obtained by the Accountant-General or the Treasury Officer should be filed in the relevant page of the Attachment Register maintained in T.R. Form No. 16. The receipt when the amount is remitted by postal money order should, on receipt, be either filed with the Attachment Register or Acquittance Roll as is found suitable.

(e) If the Civil Court declines to receive the amount for any reason, the amount should be refunded into the Treasury or adjusted by short drawal in the next establishment bill, as the case may be.

(f) The officer maintaining the Attachment Register should initial the Register when the attachment order is first received and note when each instalment is recovered and again when the receipt from the Court for the amount paid is received.

(g) In cases when a Treasury Officer or a head of office is unable to understand the Court's order, he should apply to the Court for direction.

(2) In the case of an attachment order issued by a Court in India against a Government servant on leave out of India, whose leave salary is disbursed in the United Kingdom, the appropriate authority in India, namely, the Accountant-General in the case of gazetted Government servants and the departmental drawing officer acting as or on behalf of the Accountant-General in the case of others, will be responsible for drawing the amounts recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government servant or of any other event necessitating the discontinuance of such payments. The transactions will not, however, be carried through before the 10th of the month following that to which the portion of the leave salary for the time being withheld relates. The recovery of Indian Income-tax (and super-tax) will be made wholly from the portion of the leave salary disbursed in the United Kingdom.

The Auditor-General will issue such instructions as may be necessary in order to ensure that the amounts that will have to be deducted in compliance with the attachment order are specified in the original or amended English Leave Salary Certificate of the Government servant concerned, with necessary directions to the disbursing authority in the United Kingdom to make the corresponding reductions in the monthly bills presented to it for payment.

NOTE.—The provisions of this sub-rule apply *mutatis mutandis* to other cases in which the salary or allowances of a Government servant subject to an attachment order issued by a Court in India are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908, for the time being extends.

(3) In cases in which a judgment debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed, or the judgment debtor, being a gazetted Government servant, or not being gazetted Government servant but being permitted to draw his pay on a separate pay bill, refrains 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, the head of the Office, or in the case of gazetted Government servant or of a Government servant treated in this respect like a gazetted Government servant, the administrative officer of the department concerned may draw the pay of the judgment debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the Court concerned.

(4) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in the same way as leave salary or pay drawn by the Government servant concerned, the particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the Court's receipt for the amounts shall be filed with the Attachment Register or such other suitable record as may be kept by the drawing officer.

First Payment of Pay, Allowances, etc.

S.R. 170. When a Government servant presents his pay bill for the first time, or when the name of a Government servant appears for the first time in an establishment bill, the bill shall be supported by a last pay certificate in the form prescribed by the Auditor-General, or if he did not previously hold any post under the Government, or is re-employed after resignation or forfeiture of past service, a health certificate must accompany the bill in conformity with, and if so required by, any rule or order governing the conditions of the service to which he belongs.

If a pensioner is re-employed, the fact shall be stated in the bill.

NOTE 1.—The payments of pay, leave salary, etc., of gazetted Government servants, are further subject to the provisions laid down in T.R. 22 and S.R. 198.

NOTE 2.—No payment is to be made without the orders of the Accountant-General to a gazetted Government servant transferred from another State or from another department or on return from leave out of India.

NOTE 3.—The form of last pay certificate prescribed by the Auditor-General and the detailed instructions issued by him for its preparation are reproduced in Appendix 12.

NOTE 4.—When the head of an office is himself a non-gazetted Government servant, he should not sign his own last pay certificate, but should obtain one from his superior gazetted Government servant.

S.R. 171. In all cases of transfers, the responsibility for obtaining his own copy of the last pay certificate from his last disbursing officer shall rest with the Government servant concerned.

Payment on quitting the Service.

S.R. 172. The last payment of pay or allowances shall not be made to, or in respect of, a Government servant whose pay is drawn on gazetted Government servants' bill form, finally quitting the service of the Government by retirement, resignation, dismissal, death or otherwise, or placed under suspension, until the disbursing officer has satisfied himself, by reference both to the Accountant-General and his own records, that there are *no demands* outstanding against him. In cases of other Government servants, payments may be made without reference to the Accountant-General on the responsibility of the head of the office concerned.

Death of Payee.

S.R. 173. Pay and allowances can be drawn for the day of the man's death; the hour at which death takes place has no effect on the claim.

NOTE.—"Day" for the purpose of this rule and S.R. 298 should mean a calendar day beginning and ending at midnight.

S.R. 174. 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 the Government on execution of an indemnity bond, 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 the legal authority.

NOTE 1.—In making payment of arrears of pay under this rule to legal heirs of deceased Government servants, the procedure laid down in S.R. 172 should be followed.

NOTE 2.—The form of indemnity bond mentioned in this rule is prescribed as T.R. Form No. 17. The sureties accepted for joining in such bonds should be of proved financial ability to meet the obligations undertaken.

NOTE 3.—This rule applies also in the case of gazetted Government servants.

PLACE OF PAYMENT.

Pay and Allowances.

S.R. 175. (1) Save as hereinafter provided, and subject to any special rule or procedure that may be prescribed by departmental regulations, bills for pay and allowances are ordinarily payable only at the treasury of the district in which the claim arises.

(2) Gazetted Government servants may at their option, if there is no branch of the Imperial Bank of India at their headquarters, draw their pay partly at the treasury of the district in which they may be serving and partly at Calcutta, subject to the following conditions:—

(i) The concession shall be admissible only to gazetted Government servants whose pay is subject to personal audit and is not less than Rs. 500 per month.

(ii) Not less than Rs. 100 in any month shall be drawn outside the district treasury and all sums so drawn must be in multiples of Rs. 100.

(iii) Except when Reserve Bank Government drafts are used, the amounts required to be drawn at Calcutta, shall not be altered at intervals of less than three months.

(3) Gazetted Government servants entitled to the concession specified in sub-rule (2) above may, at their option, obtain Reserve Bank Government drafts *at par* for the payments to be made outside the district treasury.

(4) Nothing contained in this rule shall have the effect of withdrawing any concession that has been or may be allowed by the Government to individual Government servants or class of Government servants for drawing a part of their pay at places other than the district treasury of their headquarters.

S.R. 176. Bills for arrear pay, leave salary and travelling allowances, of gazetted officers accompanying Government to Darjeeling may be drawn there even though they are not in connection with the move to Darjeeling and the claims do not arise in that district.

S.R. 177. (a) Gazetted Government servants of the Works and Buildings or Irrigation and Waterways Departments may, in addition to the concession admissible under S.R. 175, present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected it can be changed only with the consent of the Accountant-General or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

(b) The bills for pay and allowances of the establishments of the Works and Buildings or Irrigation and Waterways Departments are payable at the nearest district treasury with which they will be placed in account by the Accountant-General.

NOTE.—To prevent abnormal delays in payments to establishments, in exceptional cases, one or more of the following devices may be adopted:—

- (1) Drawing officers may be permitted to present the bills of their establishment direct at the nearest sub-treasury, but no Government servant should be allowed to draw on more than one treasury or sub-treasury.
- (2) Reserve Bank drafts obtained by drawing officers in part payment of their bills may, at the time of issue, be made payable at sub-treasuries of other districts within the State.
- (3) Cash orders on sub-treasuries within a district may be obtained by drawing officers in part payment of the bills of establishments working in places other than district headquarters.
- (4) The pay and allowances of subordinates employed in out-of-the-way places may be remitted to them by postal money order at Government cost.

S.R. 178. The bills for pay and allowances of the establishment of the Rongo Cinchona Plantation in the district of Darjeeling as well as the salary bills of the Manager of the plantation may be encashed at the Jalpaiguri treasury. Contingent bills of the plantation drawn by the Manager and countersigned by the Superintendent, Cinchona, West Bengal, may similarly be encashed at the Jalpaiguri treasury.

S.R. 179. In case of transfer, the pay due in respect of the old post, which has not been drawn at the time of the transfer, may be drawn at the new headquarters or at the place in which the pay in respect of the new post is drawn.

S.R. 180. When a gazetted Government servant proceeds on leave and is permitted to draw his leave salary from a different treasury in India, the pay and allowances due to him for the broken period of the month in which he proceeds on leave may be drawn along with his leave salary.

Leave Salary.

S.R. 181. Subject to any special rule or procedure that may be prescribed by departmental regulations, the leave salary of a gazetted Government servant who draws his leave salary in India, may be paid at any treasury in India, and leave salary of a non-gazetted Government servant may be drawn from that treasury or office of disbursement only from which his pay could be drawn if he were on duty. In the latter case, the Government servant must make his own arrangement, where necessary, for getting his leave salary remitted to him.

The Government may by special orders exempt any particular class of non-gazetted Government servants from the operation of this rule.

Bills of Inspecting Officers and their Establishment.

S.R. 182. A Government servant whose duty requires him to travel about on inspection, shall ordinarily take with him a last pay certificate which will enable him to draw from the nearest treasury or office of disbursement within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his

headquarters. Should he pass from one Accountant-General's jurisdiction to another's, the last pay certificate will be countersigned by both. In such a case, no *advance* is made and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates countersigned by the controlling authority, if any, but he cannot take advances on account of travelling allowance.

NOTE.—An Executive Engineer in charge of a Works and Buildings or Irrigation and Waterways Division who is obliged to be continuously absent from his headquarters for more than a month at a time, may be admitted by the Superintending Engineer to the benefit of the concessions admissible under this rule.

S.R. 183. When a part of his establishment moves with an inspecting officer, the head of the office may grant a last pay certificate for that part in order to enable him to draw from another treasury or office of disbursement such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters.

Pay due to Government Servants absent out of India.

S.R. 184. If pay or allowances be due in India to a Government servant absent out of India, he must make his own arrangements to receive it in India:

Provided that when the Government servant has finally quitted India and it is not possible for him to make his own arrangements for receiving his pay and allowances in India, payment may be made to him through the High Commissioner for India or through the India Office, as the case may be.

PAYMENT OF PAY, LEAVE SALARY, ETC., THROUGH AGENTS.

Pay and Allowances.

S.R. 185. (1) Save as hereinafter provided, pay and allowances may be paid only upon the personal claim of the Government servant concerned and to his personal receipt and not otherwise, except under the special authority in each case of the Government or of the Auditor-General. The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account, but there can be no endorsement on the bill to pay to any such person; and in such a case, the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger.

(2) (a) At his written request or order, the pay bill of a Government servant who is permitted to draw his own bills may be made payable to some well-known banker or agent: provided that the receipt of the banker or agent shall not be accepted as a final quittance unless the bill itself is duly endorsed in favour of the banker or agent by means of a distinct pay order. The receipt of the banker or agent alike, if it is recorded on the bill itself or separately, shall be stamped, unless the receipt on the bill has already been duly signed and stamped by the Government servant himself.

NOTE 1.—Cheques on the pay bills of gazetted Government servants will be issued in favour of a bank or an agent, if the bill has been distinctly endorsed as payable to either of them or their order, otherwise cheques will be made payable to the drawers of the bills. 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 the payment is refused.

NOTE 2.—Pay and leave salary of Government servants proceeding on leave out of India must, if drawn through an agent in India, be drawn in the State in which the Government servant is employed.

(b) Pay and allowances of a Government servant who is not authorised to draw his own bills may, when he is unable to present himself in person to receive payment, be paid to a banker or agent duly authorised by him to receive the money and give a legal quittance, provided that the banker or the agent holds a legally valid power of attorney to act in his behalf. In the absence of such a power of attorney, the Government servant desiring to receive payment through a banker or agent must furnish the latter with a legal quittance for the money claimed, signed by himself, which will have to be surrendered to the disbursing officer, with a letter of authority for the payment to be made. The banker or the agent must also furnish a formal receipt (which need not be stamped) to show that the money has been actually received by him.

(c) A Government servant or a single person cannot be constituted an "Agent" for the purpose of this rule, except where he holds a legally valid power of attorney to act for the Government servant concerned.

(3) The provisions of this rule apply to all payments in India, whether on account of pay, travelling or other allowances, which are made to Government servants on their personal account. The requirements of personal claim or personal receipt do not, however, apply in the case of sterling overseas pay admissible to a Government servant, the amount being payable in the United Kingdom to the receipt of the banker or the agent nominated by the Government servant to receive payment on his behalf.

Leave Salary.

S.R. 186. A Government servant who signs his bills himself, when claiming leave salary in India, must either appear in person at the place of payment or furnish a life certificate signed by a responsible Government officer or some other well-known and trustworthy person. If he draws his leave salary through an authorised agent, the agent must furnish the life certificate aforesaid, or execute a bond to refund over-payments under the provisions of S.Rs. 187 and 188.

BOND OF INDEMNITY.

S.R. 187. (1) Government servants may make arrangements with their agents to draw their leave salary, vacation pay, etc., either granting them powers of attorney to enable them to do so, or leaving their bills duly completed and signed in the agents' custody for collection, the agents in their turn giving the Government a bond of indemnity as security against any loss in the case of over-payment.

NOTE.—A register of powers of attorney should be maintained by the disbursing officer in T.R. Form No. 18 and all cases in which the power of attorney has been granted should be recorded therein.

(2) The bond of indemnity, which must be stamped, may be of the following form in the case of a firm or bank:—

In consideration of our being permitted to draw the pay
their leave salary
pension
 of _____ during his absence from _____,
 we _____ hereby engage to refund to the
 the (here insert the name of the bank)
 Government on demand, any over-payment that may be made to us
them as
 his agents
agent.

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

S.R. 188. (1) It is not necessary for a separate bond to be entered into for each individual. Such banks as are included in the Second Schedule to the Reserve Bank of India Act, 1934, may be allowed to execute a general bond in T.R. Form No. 19 to cover the pay, leave salary, pensions, etc., of their constituents in general.

(2) Separate bonds must be executed for payments relating to or for persons whose salaries or pensions are debitable to—

- (i) the Union Government, or
- (ii) the Government of a State.

Applications for such bonds to cover payments under the jurisdiction of a single Accountant-General may be dealt with by that Accountant-General, but where such bonds are intended to cover payments under the jurisdiction of more than one Accountant-General, arrangements for their execution must be made through the Auditor-General.

(3) Nothing contained in this rule, shall affect the validity of bonds duly executed and continuing in force from dates prior to 1st April 1937, unless in any particular case the Government issue orders to the contrary.

(4) Lists of Agents who have executed general bonds of indemnity under the preceding sub-rules are contained in Annexure A to this Section.



the Subsidiary Rules made thereunder, Volume I.

S. No. 176

n d m e n t

the said rules, insert the following 'Note',

r leave salary, vacation pay, etc. relating to
l paid simultaneously, it is not necessary to
for the different periods but only one certificate
ation of the bills should be enough.

servant concerned has already returned to
ted or payment is made, personal appearance
n respect of any earlier period of leave or

Department, Audit Branch, Notification

3rd February, 1966).

(2) The bond of indemnity, which must be stamped, may be of the following form in the case of a firm or bank:—

In consideration of our being permitted to draw the pay
their leave salary
pension

of _____ during his absence from _____,

we _____ hereby engage to refund to the
 the (here insert the name of the bank)

Government on demand, any over-payment that may be made to us
them as

his agents
agent.

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

S.R. 188. (1) It is not necessary for a separate bond to be entered into for each individual. Such banks as are included in the Second Schedule to the Reserve Bank of India Act, 1934, may be allowed to execute a general bond in T.R. Form No. 19 to cover the pay, leave salary, pensions, etc., of their constituents in general.

(2) Separate bonds must be executed for payments relating to or for persons whose salaries or pensions are debitable to—

(i) the Union Government, or

(ii) the Government of a State.

Applications for such bonds to cover payments under the jurisdiction of a single Accountant-General may be dealt with by that Accountant-General, but where such bonds are intended to cover payments under the jurisdiction of more than one Accountant-General, arrangements for their execution must be made through the Auditor-General.

(3) Nothing contained in this rule, shall affect the validity of bonds duly executed and continuing in force from dates prior to 1st April 1937, unless in any particular case the Government issue orders to the contrary.

(4) Lists of Agents who have executed general bonds of indemnity under the preceding sub-rules are contained in Annexure A to this Section.



Annexure A.

[See sub-rule (4) of S.R. 188.]

A. List of Agents who have executed general bonds of indemnity with the Government of West Bengal for the purpose of drawing pay, leave salary and pensions of Government servants serving under the Government of West Bengal:—

1. The Nath Bank, Ltd.
2. The Calcutta National Bank, Ltd.
3. The Pioneer Bank, Ltd.
4. The Calcutta Commercial Bank, Ltd.
5. The Noakhali Union Bank, Ltd.
6. The Mohaluxmi Bank, Ltd.
7. The New Standard Bank, Ltd.
8. The Hooghly Bank, Ltd.
9. The Bank of Commerce, Ltd.
10. The United Industrial Bank, Ltd., Calcutta.
11. The Hind Bank, Ltd.
12. The Bankers' Union, Ltd.

B. List of Agents (including Agents whose bonds executed prior to 1st April 1937, continue to be valid) who have executed general bonds of indemnity with the Auditor-General of India for the purpose of drawing the pay, leave salary, and pensions of Government servants of the Union or State Governments.

Part I—constitutes the list of Agents who *inter alia* have secured the title to draw, on behalf of their constituents, pensions payable in India on behalf of Colonial and other Governments as well, while Part II mentions those who are not so entitled:—

Part I.

1. The Imperial Bank of India.
2. The Allahabad Bank, Limited.
3. Messrs. Grindlay & Co., Limited.
4. Messrs. Lloyds Bank, Limited.
5. The Mercantile Bank of India, Ltd., Delhi.
6. The Bank of Behar, Limited.
7. The Bank of Hindustan, Limited.
8. The Punjab Co-operative Bank, Limited.
9. The Group of undermentioned firms carrying on business at Nagpur, Kamptee, etc.—
 - (i) Indra Bhan Bansilal, R.B.
 - (ii) Bansilal Abir Chand, R.B.
 - (iii) Chandrabhan Bansilal, R.B.
 - (iv) Ramchand Ram Rattan Das, R.B.
 - (v) Bansilal Ram Rattan Das, R.B.
 - (vi) Bansilalji Daga, R.B.
 - (vii) Sir Kastur Chand Hanuman Das, R.B.

Part II.

1. The National Bank of India, Ltd.
2. The Hongkong and Shanghai Banking Corporation, Bankers and Army Agents.
3. The Bank of India, Limited.
4. The Army and Navy Stores, Ltd.
5. Messrs. Binny & Co., Ltd., Bankers and Army Agents.
6. Messrs. Parry & Co.
7. Messrs. Cowasjee Dinshaw and Brothers.
8. The Central Bank of India, Ltd.
9. The Mercantile Bank of India, Ltd., Madras.
10. The Punjab National Bank, Ltd.
11. The American Express Company, Incorporated, Bombay.
12. The Bengal Central Bank, Ltd.

13. Madhya Pradesh Co-operative Bank, Limited, Nagpur.
14. Nainital Bank Limited, Nainital.
15. The Bank of Bikaner, Limited.

SECTION III.—BILLS OF GAZETTED GOVERNMENT SERVANTS.

Introductory.

S.R. 189. The provisions of this Section shall apply primarily to claims of gazetted Government servants, including those of non-gazetted Government servants drawing their pay in the forms provided for gazetted Government servants, which are payable on bills drawn directly on the treasury or on the office of the Accountant-General. With regard to claims of Government servants which are payable by or through departmental office of disbursement, these rules shall apply subject to such variation or modification as may be authorised by departmental regulations.

FORM OF BILLS.

Pay, Fixed Allowances, etc.

S.R. 190. (1) The pay and fixed allowances of a gazetted Government servant shall be claimed on bills in T.R. Form No. 20, or, in the case of claims to be presented at the office of the Accountant-General under S.R. 351, on bills in T.R. Form No. 21, in which the whole of the fixed allowances other than the sterling overseas pay claimable by a Government servant in respect of the same post shall be set forth. A Government servant who draws an additional allowance for a separate office need not present separate bill for it unless it is payable from a source other than the general revenues of the State.

(2) Subject as hereinafter provided in this Section, the forms prescribed in this rule shall be used for claims relating to leave salary and all occasional payments to a gazetted Government servant that are made on his personal account.

NOTE.—Instructions for the drawal of salary and travelling allowance bills by members of the Legislature of the State are contained in Appendix 13.

S.R. 191. The Government may permit certain classes of Government servants, who are not ranked as gazetted Government servants, to draw their pay and fixed allowances separately in the form provided for gazetted Government servants, instead of through the pay bills of their office establishment. The conditions under which such bills may be drawn are set forth in note 1 below.

NOTE 1.—The pay of the Inspectors of the West Bengal and the Calcutta Police who are ranked as gazetted Government servants except for purposes of audit, as also of Sub-Registrars and Subdivisional Inspectors of Schools who are not ranked as gazetted Government servants, should be drawn separately in the form prescribed for gazetted Government servants without the countersignature of any superior authority. The pay bills of the Assistant Chemical Examiners of the office of the Chemical Examiner to Government, Jailors and Sub-Assistant Surgeons should also be drawn separately in the form provided for gazetted Government servants, and duly countersigned before payment by the following authorities:—

- (a) Assistant Chemical Examiners of the office of the Chemical Examiner to Government—The Chemical Examiner to the Government of West Bengal.

(b) Jailors—The Superintendent of the Jail.

(c) Sub-Assistant Surgeons—The Civil Surgeon or the Magistrate in Mufassil; and the Superintendent, Nilratan Sarkar Medical College, the Police Surgeon and the Superintendent of the Presidency Lock-up, in Calcutta; Professor of Medical Jurisprudence, Calcutta; Superintendent, Pasteur Institute, Calcutta; Principal, Medical College, Calcutta; Principal, Lake Medical College, Calcutta; Director of Cinchona Plantation, West Bengal; Superintendents of various Jails in West Bengal; Superintendent, Medical College Hospital, Calcutta; Secretary to His Excellency the Governor of West Bengal and the Subdivisional Officers as the case may be.

NOTE 2.—The Sub-Assistant Surgeons should draw their pay and fixed allowances in pay bills in T.R. Form No. 22 (both for payment at treasuries and at the office of the Accountant-General). *c. self No 69 p 33.*

S.R. 192. Claims for house allowance admissible under the Calcutta House Allowance Rules or under any special rules or orders shall be supported by certificates in the form prescribed in such rules or orders.

Sterling Overseas Pay.

S.R. 193. (1) Government servants claiming sterling overseas pay for the first time shall address the Accountant-General in T.R. Form No. 23, asking him to arrange for the payment of their overseas pay to their nominees in England, giving their full address, etc.

(2) The Accountant-General will, on receipt of the application, send the necessary authority for payment to the High Commissioner for India, who will make arrangements for the payment.

(3) Additions to or alterations in the amount of sterling overseas pay will be reported by the Accountant-General to the High Commissioner for India as they occur, any reduction or cessation being communicated immediately by air mail or by cable, as may be directed by the Auditor-General.

(4) No separate bill is required in respect of sterling overseas pay, but the Accountant-General will in each month prepare a consolidated statement of dues in respect of Government servants under his payment and send it by the 20th of the month following that to which the dues relate to the High Commissioner for India.

S.R. 194. The High Commissioner for India, when once authorised to make payment at a certain rate, will continue to pay at that rate until advised to the contrary, and will verify the payments so made by him as they fall due, that is, on the first of the month following that to which the payments relate, against the amounts reported as due in the monthly statements mentioned in clause (4) of S.R. 193, any short or excess payment being settled, after correspondence, by subsequent payment or recovery.

NOTE.—Payment of sterling overseas pay on behalf of a Government servant to more than one nominee simultaneously is not permissible.

Travelling Allowance.

S.R. 195. Travelling allowance bills of a gazetted Government servant shall be drawn in accordance with the rules under which such allowance may be due. For mileage, halting or daily allowance, T.R. Form No. 24 is prescribed for general use.

S.R. 196. When a circuitous route is taken, the reason for doing so must be stated on the bill. When a Government servant is entitled to draw

actual expenses, such expenses shall, in the absence of special orders to the contrary, be set forth in detail.

S.R. 197. The provisions of clause (ii) of S.R. 217 apply *mutatis mutandis* to bills for travelling allowance of gazetted Government servants.

Cost of Medical treatment.

S. R. 197A. The expenditure incurred by, and to be reimbursed to, gazetted Government servants on account of medical attendance and treatment may be drawn by them in salary bills under the sub-head "allowances, honoraria, etc.", without the prior authority of the Accountant-General. The amount drawn in the bill must be supported by proper receipts and vouchers in all cases.

Alterations of Pay, etc.

S.R. 198. Save as provided in T.R. 22, no gazetted Government servant may draw an increased or a changed rate of pay, leave salary, fixed allowance, or any reward or honorarium unless the bill on which he draws it is either pre-audited by the Accountant-General, or is accompanied by a letter of the Accountant-General authorising the amount to be drawn. These letters will be issued from the Accountant-General's office as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, or cannot be fixed by a certificate of transfer of charge appended to the bill, Government servants shall, in the case of pay, leave salary or fixed allowances, either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant-General, if they have not received his letter of authority.

Advances.

S.R. 199. Advances to a gazetted Government servant on transfer or on tour may be drawn from the treasury on the form prescribed in S.R. 456, on the authority of the sanction or a duly certified copy thereof appended to the bill, without any previous authority from the Accountant-General.

No other personal advance can be paid to a gazetted Government servant unless the payment has first been authorised by the Accountant-General, or the claim has been pre-audited by him.

NOTE.—The sanction to personal advances may, if preferred, be obtained in the form of countersignature on the bill itself before it is presented for encashment.

Rewards for Proficiency in Oriental Languages.

S.R. 200. Bills for rewards under civil rules to Civil Officers, including Military Officers in civil employ and Works and Buildings or Irrigation and Waterways Department Officers shall be presented to the Accountant-General for pre-audit.

Bills for rewards under military rules to Military Officers in civil employ shall be submitted to the Accountant-General, who will pass them for payment after having them pre-audited by the Defence Accounts Officer concerned.

Passages.

S.R. 201. A Government servant entitled to passage concessions, when desiring to obtain one, shall apply on T.R. Form No. 25 to the Accountant-General who maintains his passage account, for the necessary certificate of eligibility, on the authority of which the passages are to be booked.

NOTE.—Payments in respect of such passages will be arranged by the Accountant-General to whom weekly bills supported by the certificates of eligibility are presented by the Steamship Companies, etc., in accordance with special arrangements approved by the Government.

SECTION IV.—BILLS OF NON-GAZETTED ESTABLISHMENT.

Introductory.

S.R. 202. The rules of procedure prescribed in this Section shall apply primarily to personal claims of non-gazetted Government servants whose pay, allowances, etc., are payable on bills drawn directly on the treasury or on the office of the Accountant-General. In their application to personal claims of non-gazetted Government servants, which are payable at a departmental office of disbursement, these rules are subject to such variation or modification as may be authorised by departmental regulations.

Monthly Bills.

S.R. 203. For purposes of this Section, parts of an establishment under the same officer, which appertain to different major heads, shall be regarded as distinct establishments, e.g., a District Officer's Excise establishment shall be treated as distinct and separate from his Land Revenue establishment.

S.R. 204. In the bill presented for payment, the establishment shall be distributed in such sections as may be fixed by the Accountant-General in communication with the head of the office or establishment concerned.

Form and preparation.

S.R. 205. (1) Bills for pay, fixed allowances and leave salaries shall be prepared in T.R. Form Nos. 26, 26A and 26B (the former for general use by all departments, while 26A and 26B for Jail and Police Departments respectively) separately for permanent and temporary establishments as also for those classes of establishments for whom no establishment returns are submitted and no service books are maintained, the instructions printed on the form being carefully observed. Except as provided in S.R. 208, the name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated either against the name of the Government servant in the body of the bill or in a note at foot of the page.

NOTE.—Bills for extra establishment in the Registration Department should be prepared in T. R. Form No. 26C.

(2) The various sections comprising the establishment shall be shown separately, the description of each section as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

NOTE.—All fixed allowances, including permanent travelling allowance, conveyance allowance, horse allowance, etc., should be drawn in the establishment pay bill.

S.R. 206. If for any reason, the leave salary admissible to a Government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty, shall be entered in the money column of the form which is intended to show leave salary, the amount being left undisbursed and treated as held over pending the fixation of the amount of his leave salary.

S.R. 207. The entries in all the money columns of the bill shall be totalled separately under each section and the totals written in red ink. The totals must be checked by the drawing officer himself or by some responsible person other than the clerk preparing the bill. Case S.
24 p. 3

S.R. 208. (1) The names of incumbents whose pay is less than Rs. 50 a month and who do not substantively hold permanent posts under the Government may be omitted from pay bills; as also the names of all persons in inferior service, of all Assistant Sub-Inspectors of Police, Head Constables and Constables and of Forest Guards; provided that in all such cases, a certificate in the following form is endorsed on the bill:—

“Certified that all persons whose names are omitted from, but whose pay has been drawn in, this bill have actually been employed during the month, and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy.”

The Government may, in consultation with the Accountant-General, extend the provisions of this rule to specified classes of establishments when the entry of names in the bills is not essential for audit purposes.

(2) The claims of Government servants whose names are omitted under the provisions of this rule, shall not be lumped together and entered as a single item in the bills, but the bills must show separately the numbers on different rates of pay or with different designations.

S.R. 209. (1) When leave salary of superior non-gazetted Government servants based on average pay is drawn in a bill, the bill in which it is first drawn, shall be accompanied by a statement attested by the drawing officer showing the calculations by which the amount drawn on account of leave salary has been deduced. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the bills in or the office from which such pay was drawn shall be given in the statement.

(2) If leave salary is based on actual pay and not on average pay, the drawing officer shall attach to the bill a certificate in one of the following forms:—

(i) If the absentee is entitled to leave under rule 204 of West Bengal Service Rules, Part I:—

“That the leave salary is based on the pay of permanent post held substantively by the absentee at the time of taking leave and that the absentee was in permanent Government service on the 11th January 1928.”

(ii) In all other cases—

“That the leave salary claimed is admissible under (a)———.”

(a) The rule under which the leave salary has been claimed must be specified here.

Absentee Statement.

S.R. 210. (1) The monthly bill shall be supported by an absentee statement in T.R. Form No. 27, if any person in superior service was absent during the month, either on special duty or suspension, or with or without leave other than casual leave, or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it.

(2) In the case of provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements shall be separately furnished by the controlling authority within a period fixed by the Accountant-General. No separate absentee statement need be furnished by the drawer of the bill along with the monthly pay bill, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to heads of offices, the requisite absentee statements shall be furnished by them along with the pay bills, and such vacancies and arrangements shall not be included in the consolidated absentee statement to be furnished by the controlling authority.

(3) Officers drawing establishment pay bills in which compensatory allowances, etc., are drawn for absentees, should furnish on the pay bill a certificate in the following form:—

“Certified that in cases where compensatory allowances have been claimed during leave/temporary transfer, the likelihood of the officers returning to the same or similar posts was recorded in the original orders sanctioning the leave/temporary transfer.”

NOTE 1.—In the case of Provincial or amalgamated establishments on time-scales of pay, the arrangements made by heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

NOTE 2.—Whenever an absentee statement accompanies a bill, certificate No. 2 printed on the bill form should be struck out.

NOTE 3.—When an officer signs an absentee statement accompanying an establishment bill, he should see that a diagonal line is drawn across the blank space, if any, below the last entry.

NOTE 4.—In the case of Forest Guards, Jail Warders, Assistant Sub-Inspectors of Police, Head Constables and Constables, the requisite absentee statement may be dispensed with provided the names of the absentees and full particulars of their absence (e.g., leave, deputation, suspension, etc.) are clearly shown in the body of their pay bills.

NOTE 5.—In the case of the non-gazetted Government servants who have been permitted to draw their pay bills separately in bill forms of gazetted Government servants (*vide* note 1 to S.R. 191), certificates similar to certificates Nos. 3 and 4 in T.R. Form No. 26 (prescribed for Establishment pay bills) should be furnished to the Accountant-General, on such date as may be fixed by him, with the consolidated absentee statement, or statement of transfers, postings and leave, as the case may be, by the authority responsible to furnish such statement.

When, however, such a statement is not required to be furnished, a certificate similar to certificate 2 in T.R. Form No. 26 should be furnished.

S.R. 211. Whenever leave salary is drawn in respect of a non-gazetted Government servant who has served under another Government or department which is treated as a separate unit for purposes of allocation of leave salary, a detailed statement showing the allocation of such leave salary shall be prepared and attached to the absentee statement of the month in which the leave salary is first drawn.

Increment Certificate.

S.R. 212. To the first bill in which a periodical increment is drawn for a Government servant, a certificate in T.R. Form No. 28 shall be appended.

S.R. 213. Of the two alternative certificates printed on T.R. Form No. 28, the former may be used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting *from* the date of the last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extraordinary leave, etc., and, if he has held the post in an officiating capacity, all other kinds of leave which are shown in the tabular portion of the certificate. An increment so earned may be drawn in the establishment bill without further authority.

In all other cases, the second alternative form shall be used and the certificate with the explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed, shall be submitted about one month before the increment falls due to the Accountant-General, who will pass and return it after check. The increment may be drawn only on a certificate passed by the Accountant-General. Increment shall be drawn when due in the ordinary establishment bill, but if arrears of increment have accrued when the certificate is returned by the Accountant-General, they may be drawn on a separate bill.

S.R. 214. When an increment claimed operates to carry a Government servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant concerned is fit to cross the bar.

Overtime Allowance.

S.R. 215. Subject to any general or special orders issued by the Government in this behalf, every bill in which overtime allowances are claimed, shall contain a certificate of the head of the office to the following effect:—

“Certified that—

- (1) the men for whom overtime allowances are claimed in this bill have actually earned them by working overtime;
- (2) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct;
- (3) the overtime allowances are claimed at rates sanctioned by competent authority; and
- (4) the overtime allowances have been taken into account in calculating the income-tax due from the Government servants noted in this bill.”

NOTE.—In cases in which overtime is paid out of fees recovered from private parties and credited in the Public Account, the drawing officer should certify on the bill that the prescribed fees have been realised and credited into the treasury.

Arrear Bills.

S.R. 216. Arrears of pay, fixed allowances or leave salary shall be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill

shall invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed over again.

Subject to the conditions laid down in S.R. 90 such bills can be presented at any time and may include as many items as are necessary.

Travelling Allowance Bills.

S.R. 217. Subject as provided in S.R. 221, bills for travelling allowance, other than permanent or fixed allowances, shall be prepared and presented in accordance with the following rules:—

Extract from the Government of West Bengal
Finance Department Audit No. 455-F.I.FIS/5R-248/
62(pt.I) dated the 15th September, 1963.

MEMORANDUM

Sub: Travel Concession.

The undersigned is directed to state that, subject to the fulfilment of other conditions laid down in Para 16 of the Finance (Audit) Department Memorandum No. 5471-F dated the 27th December, 1961 read with clarifications issued from time to time Travel Concession may be allowed to a Government servant enjoying other kinds of leave in conjunction with earned leave.

Certified that I have satisfied myself that the amounts included
1 month
in the bills drawn 2 months previous to this date, with the exception
3 months
of those detailed below (of which the total amount has been refunded by deduction from this bill), have been disbursed to the Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll."

S.R. 218. The bill completed as under the last preceding rule may be cashed at the treasury on the receipt of the head of the office; but no bill requiring previous countersignature of a controlling authority shall be presented at the treasury, before such countersignature has been obtained.

S.R. 219. The travelling allowance bills of non-gazetted Government servants accompanying an officer on tour, shall be presented at convenient intervals during the officer's tour or immediately on any return to the

headquarters and in any case, before 31st of March. This bill may be cashed at the treasury on the receipt of the head of the office and the amounts distributed as in the case of the establishment bill.

S.R. 220. When travelling allowance bills are cashed before countersignature of the controlling authority, a bill in T.R. Form No. 29, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route, shall be drawn up by the head of the office at the end of the month and submitted to the controlling officer, if any, for review and transmission to the Accountant-General after countersignature under the rules applicable to contingent expenditure. The bill shall be headed "Not payable at the Treasury" and bear a certificate in the following form:—

"Certified that I am satisfied that the amount shown in the bill, have been disbursed to the Government servants named, and their receipts taken in the office copy of the bill or in a separate acquittance roll."

NOTE.—The countersigning officer may, if he prefers it, retain the bill for check of future bills, and merely send to the Accountant-General a notice that he had "passed the establishment travelling allowance bill of..... for the month of for Rs., as follows:—

No. of bills paid at treasury.

Amount.

Amount disallowed.

Reasons.

The bill contains the required certificate of the disbursement of the amounts."

S.R. 221. In the Works and Buildings or Irrigation and Waterways Department, save where any special rule or procedure has been authorised by departmental regulations, travelling allowance bills can be presented for payment only after the claims have been passed by the controlling officers concerned.

The subordinates shall prepare their travelling allowance journals in T.R. Form No. 30, and, after these are duly countersigned by the controlling authority, an abstract bill showing the totals under each head of claim for each person shall be prepared in T.R. Form No. 31 by the Divisional Officer for presentation at the treasury, the original journals being either submitted to the Accountant-General direct or attached to the abstract bill.

NOTE 1.—The Government may, in consultation with the Accountant-General, prescribe the use of T.R. Form No. 24 by non-gazetted upper subordinates in lieu of T.R. Form No. 30.

NOTE 2.—In cases where travelling allowance journals of subordinates are subjected to a periodical test audit by the Accountant-General, the Government may, in consultation with the Accountant-General, dispense with their submission to the Accountant-General's office.

Cost of medical treatment.

S.R. 221A. The expenditure incurred by, and to be reimbursed to, non-gazetted Government servants, on account of medical attendance and treatment may be drawn in the Establishment Pay Bills under the sub-head allowances, honoraria, etc."

Passages.

S.R. 222. The procedure prescribed in S.R. 201 shall apply also to passages of non-gazetted Government servants who are entitled to passage concessions, with the modification that such Government servants shall

apply for passages to the Accountant-General and correspond further on the subject through the head of the office, instead of directly.

SECTION V.—CONTINGENT CHARGES.

SUB-SECTION I.—INTRODUCTORY.

S.R. 223. The term "contingent charges" or "contingencies" used in this Section means and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical working of a department, other than those which under prescribed rules of classification of expenditure fall under some other head of expenditure, e.g., "works," "stock," "tools and plant," etc.

S.R. 224. The rules of procedure prescribed in this Section shall apply primarily to contingencies, but miscellaneous expenditure which is not classed as contingencies, is also subject to these rules, except in so far as it may be governed by any special rules of procedure prescribed in other Sections of this Chapter or by any departmental regulations.

S.R. 225. The provisions of this Section shall apply primarily to contingent charges of heads of offices, etc., who draw money required by them to disburse these charges by bills drawn on the treasury. Contingent charges of other departments and offices are also subject to the rules in this Section, except in so far as they are supplemented or modified by departmental regulations.

SUB-SECTION II.—GENERAL RULES.

Classification of Charges.

Under T.R. 16
S.R. 226. Contingent charges incurred on the public service are divided into the following classes, the classification adopted in each department or office being determined by orders of competent authority:—

- (i) *Contract contingencies*—those for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.
- (ii) *Scale-regulated contingencies*—to comprise such contingent charges as may be regulated by scales laid down by competent authority, e.g., rewards for destruction of wild animals, etc.
- (iii) *Special contingencies*—to include such contingent charges, whether recurring or non-recurring, as cannot be incurred without the previous sanction of superior authority.
- (iv) *Countersigned contingencies*—to include such contingent charges as may require the approval of some controlling authority before they can be admitted as legitimate expenditure against the Government, such approval usually taking the form of countersignature after payment on a detailed bill submitted to the Accountant-General.

- (v) *Fully-vouched contingencies*—to comprise contingent charges which require neither special sanction nor countersignature, but may be incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without countersignature.

NOTE 1.—The five classes of contingencies set forth above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill for scale-regulated contingencies may require countersignature. When a contingent bill falls within two or more classes, the procedure prescribed in Sub-section IV of this Section for each of these classes should, as far as possible, be applied to it.

NOTE 2.—The list of contract contingent items as well as the departments in which the system is in force is given in Appendix 9 to the West Bengal Financial Rules, Part II.

Permanent Advances.

S.R. 227. Government officers who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills on the treasury, may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority, subject to recoupment on presentation of contingent bills.

NOTE 1.—Permanent advance should be drawn on a simple bill in T.R. Form No. 48, necessary changes in the form being made in manuscript.

NOTE 2.—The following procedure should be observed in making payments out of the permanent advance held by the Secretary to the Governor of West Bengal on account of His Excellency the Governor's discretionary grant:—

- (a) As soon as His Excellency the Governor announces a grant, the Assistant Secretary to the Governor will issue a cheque out of the personal ledger account in favour of the payee and obtain a receipt from him. He should at the same time communicate the orders of His Excellency the Governor sanctioning the grant to the Accountant-General.
- (b) The Assistant Secretary to the Governor will periodically recoup the permanent advance by drawing bills to be supported by the payees' receipts.

General Limitations.

S.R. 228. All charges actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

S.R. 229. No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury in anticipation of demands or to prevent the lapse of budget grants.

S.R. 230. The charges relating to two or more major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office may, unless they are reviewed by different authorities, appear in one bill. In such a case, the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant-General.

S.R. 231. (1) Save as hereinafter provided in this rule, no pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.

(2) Subject to any general or special orders issued by the Government, the pay of inferior servants, by whatever designation they may be called, who have been, or may be, declared by competent authority to be ineligible for pensions and who discharge the duties of the classes mentioned below, may be treated as contingent expenditure:—

- (i) hot weather establishment;
- (ii) mazdoors engaged on manual labour and paid daily or monthly wages;
- (iii) sweepers; and
- (iv) other classes of inferior servants, e.g., dhobies, tailors, syces, grass-cutters, etc.

NOTE.—A list of inferior servants declared to be ineligible for pension is given in Appendix 8 to the West Bengal Financial Rules, Part II.

The wages of temporary filled establishment of Surveys and Settlements and of extra potdars entertained for accompanying remittances, etc., may also be drawn on contingent bills.

S.R. 232. Contingent charges incurred on account of the wages of mazdoors engaged on manual labour and paid at daily or monthly rates, shall be supported by a certificate signed by the disbursing officer to the effect that the mazdoors were actually entertained and paid.

S.R. 233. In the case of all other inferior servants whose pay is drawn on contingent bills, a certificate in the following form shall be furnished by the disbursing officer:—

“Certified that all inferior servants whose pay has been charged in this bill were actually entertained in Government service during the period concerned.”

Responsibility of Drawing Officers.

S.R. 234. Every Government officer shall exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies the proposed expenditure does not cause any excess over the contract grant.

Responsibility of Controlling Authority.

S.R. 235. The countersigning officer shall be responsible for seeing (i) that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, (ii) that previous sanction for any item requiring it is attached, (iii) that the requisite vouchers are all received and in order, (iv) that the calculations are correct, and specially, (v) that the grants have not been exceeded nor are they likely to be exceeded and (vi) that the Accountant-General has been 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 shall communicate with the drawing 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.

Cancellation and Destruction of Sub-vouchers.

S.R. 236. The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers:—

- (i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.
- (ii) Every sub-voucher which under the provisions of Sub-section IV of this Section, is not forwarded either to the Accountant-General or to a controlling officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorised to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill, in which the sub-voucher or sub-vouchers are included, is actually signed. If the amount of sub-voucher exceeds the permanent advance, the cancellation should be made immediately the payment is made and entered in the contingent register.
- (iii) Sub-vouchers submitted to a controlling officer, which he is not required to forward to the Accountant-General, should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time of countersignature of the bill.
- (iv) In all cases in which sub-vouchers are not required to be submitted to the Accountant-General or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Accountant-General.

NOTE 1.—Sub-vouchers which are required to be sent to the Accountant-General should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accountant-General.

NOTE 2.—These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government servants in their official capacity, even, to take an instance, from the Wards Rate Fund.

SUB-SECTION III.—RECORD OF CONTINGENT EXPENDITURE.

Contingent Register.

S.R. 237. A register of contingent expenditure shall be kept in each office and the initials of the head of the office, or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

S.R. 238. The standard form of the contingent register will be as in T.R. Form No. 32. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classification as may be required for the purpose of control, may be settled by the Accountant-General and the controlling authority to suit the conditions of each department and office.

As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately. Any charge falling under any of the separate columns, but requiring explanation may be described in the column headed "Description," though the amount of it is entered only in its special column; and the same "Description" column will serve also for note of the month or period to which any recurring charges (e.g., rent, wages of punkha pullers) entered in the other columns belong.

NOTE 1.—If more convenient, a separate register may be maintained for each class of contingent charges.

NOTE 2.—If during the absence of the head of the office and of the gazetted officer to whom the duty of maintenance of contingent register has been delegated, the entries in the contingent register have been initialled by a non-gazetted Government servant, the register must be reviewed and the entries re-initialled by the head of the office or such gazetted officer on return to duty in the headquarters.

S.R. 239. As each payment is made, entries must be made in the contingent register of the date of payment, the name of payee and the number of sub-vouchers in the three columns to the left, and the amount in the proper column; and in the case of any charge requiring explanation, the initial of the officer incurring it, shall be taken against the description.

S.R. 240. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total, so as to include all payments under each head, as also charges adjusted by book transfer under S.R. 255, from the commencement of the year up to the end of the last expired month.

SUB-SECTION IV.—BILLS FOR CONTINGENT CHARGES.

General.

S.R. 241. (1) When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, or when a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in separate bill for each class of contingent expenditure. The head of the office, or the officer to whom this duty has been delegated, shall carefully scrutinise the entries in the register or registers with the sub-vouchers, initial them if this has not already been done and sign the bill which will then be dated, numbered and presented for payment at the treasury.

(2) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them, provided that in cases of expenditure requiring explanation, full details of the charges must be

entered in the bill, except when they are given in the sub-vouchers sent to the Accountant-General.

NOTE.—When the permanent advance is running short, a demand may be presented in excess of the balance; this item too should be entered in the register and included in the bill, the number given being that which the sub-voucher or sub-vouchers will bear when payment has been made.

S.R. 241A. Contingent Bills preferring claims for rents, electricity and other connected charges on account of private buildings hired or requisitioned by the Government for accommodation of Government Offices should be accompanied by the following certificates signed by the disbursing officer:—

“Certified that the amount drawn on account of rent, rates and taxes in Contingent Bill No....., dated the....., was actually paid to the parties concerned and that—

- (i) no portion of the building for which the expenditure was incurred was utilised for residential or other purposes during the period the charges were paid;
- (ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the undermentioned Government servants from whom it was due.”

Provided that in the case of Drawing and Disbursing Officers who do not find it possible to furnish the first portion of the certificate prescribed above due to the fact that the imprest amounts held by each of them are much less than the monthly rate of contingent expenditure on rent, rates and taxes, etc., required to be paid by each of them to different parties, the following certificate should be furnished in lieu of the first portion of the certificate prescribed above:—

“Certified that—

- (a) the amounts drawn on account of rent, rates and taxes, etc., in the previous contingent bill No....., dated....., have actually been paid to the parties concerned; and that
- (b) the amounts drawn in this bill will be paid to the parties on realisation.”

S.R. 242. (1) Subject to any order or instruction issued by the Government in this behalf, a contingent bill for payment to suppliers, etc., which cannot be met from the permanent advance, may be endorsed for payment to the party concerned. This procedure shall not apply to cases where the disbursing officer is authorised to incur expenditure by drawing cheques on the treasury.

(2) Whenever under the provisions of this rule, a contingent bill is endorsed to a private party, the drawing officer shall issue an advice simultaneously to the Treasury Officer concerned, giving full particulars of the bill. The item must at once be entered in the contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

(3) An endorsement on a contingent bill by a drawing officer in favour of a messenger is not an endorsement for the purpose of this rule.

NOTE.—Endorsements will in all cases remain current for three months only, counting from the date of issue. In the case of bills issued in the last quarter of the year, however, an endorsement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of March.

Notification No. 4962-F/FTT-4 (95)/62 dated 31.10.62
from Government of West Bengal, Finance Department,
Audit.

.

C. S. No. 145.

AMENDMENT.

"To clause (2) of subsidiary rule 294 of the said rules
add the following proviso, namely :-"

"Provided that the payment of grat utilis may be made
without the personal appearance of the gratuitant,
through an authorised agent, including a bank, who shall
be required to give the Government separately in respect
of each payment, a Bond of indemnity, which shall be duly
stamped, in the following form, namely :-

In consideration of our being authorised to draw the
gratuity amount to Rs. (in wards) payable
to.....(name of gratuitant)
....., in accordance with gratuity
payment order No.....dated.....
issued by the Accountant - General,....., we
the(name of the Bank or Agent)
.....hereby engage to refund
to the State Government on demand, any over payment that
may be made to us on this account."

S.R. 243. When, in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the handwriting of the disbursing officer to the effect that the payment has been duly made, shall be submitted to the Accountant-General in support of the payment in lieu of the payee's receipt ordinarily required.

Contract Contingencies.

S.R. 244. In respect of contract contingencies, the bill shall be presented in T.R. Form No. 33. Sub-vouchers for more than Rs. 25 shall be retained in the office while the others shall be destroyed or so defaced that they cannot be used again.

Fully-vouched Contingent Charges.

According S.R. under T.R. 16.
S.R. 245. (1) Officers whose contingent bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills; but they should draw money from the treasury by bills in T.R. Form No. 34, showing full details of the charges.

NOTE.—The following illustration explains the second condition. A, whose bills do not require countersignature, has subordinates, who hold part of his permanent advance and place themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

(2) Unless in any case the Auditor-General directs otherwise, sub-vouchers for more than Rs. 25 shall be submitted to the Accountant-General.

Charges regulated by Scales and Special Contingencies.

S.R. 246. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred shall be drawn in the abstract bill form (T.R. Form No. 35) with a full description of the charges and accompanied by sub-vouchers above Rs. 25 or such other limit as may be prescribed by the Auditor-General. In the case of special contingencies, the orders of sanctioning authority must be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills shall bear a note of how much has been spent up to date under the sanction.

COUNTERSIGNED CONTINGENCIES.

Abstract Bill.

S.R. 247. Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presentation of abstract bills in T.R. Form No. 35, subject to the presentation of detailed bills to the controlling officers for countersignature and transmission to the Accountant-General in accordance with the procedure hereinafter prescribed.

NOTE.—The conditions under which the Secretary to the Public Service Commission is allowed to draw money on Abstract Contingent bills for payment of remuneration to examiners and printers appointed in connection with the various examinations held by the Commission are laid down in Appendix 14.

S.R. 248. The numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill (T.R. Form No. 35) shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs. 25. A certificate to the effect that the monthly detailed bill for abstract bills drawn in the previous month has been submitted for countersignature to the controlling officer on such and such a date shall be attached to the first contingent abstract bill presented for payment after the 10th of each month. On no account may an abstract bill be cashed after the 10th of the month without this certificate.

Detailed Bill.

S.R. 249. From the monthly totals of the contingent registers, the monthly detailed bill shall, in the case of contingent charges countersigned after payment, be prepared in T.R. Form No. 36 headed "*Not payable at the treasury*," and showing the monthly total of each column, with description of each charge requiring explanation. The numbers assigned to the sub-vouchers shall be entered in detail against each item; and the number and date of every abstract contingent bill cashed at the treasury, and the sub-vouchers included in each, shall be shown in the memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained.

The detailed bill shall be signed by the head of the office and submitted to the controlling officer, or if there be no controlling officer to the Accountant-General direct, with all sub-vouchers above Rs. 25, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

NOTE 1.—The limit of Rs. 25, above which sub-vouchers are required to be submitted to the Accountant-General, is subject to alteration by the Auditor-General.

NOTE 2.—A district officer need not personally give the certificate required from a disbursing officer; with the sanction of the competent authority he may delegate the duty to one of his gazetted subordinates.

S.R. 250. If, in any month, the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary, shall be sent to the countersigning officer with the detailed bill.

Countersignature.

S.R. 251. On receipt of the monthly detailed bill in the office of the countersigning officer, it shall be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, must be noted on the bill, and in the contingent register or such other record as may be kept in the office of the controlling officer. The countersigning officer shall then record the date of admission under his initials, sign the bill and despatch it to the Accountant-General direct, with the sub-vouchers for items for more than Rs. 100, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

NOTE 1.—The term "items" refers to items of expenditure and not items of charge, e.g., a charge for Rs. 120 for section-writers would not require to be supported by a sub-voucher, if the amount is made up of sums paid to several individuals, none of which exceeds Rs. 100. The limit of Rs. 100 is, however, subject to alteration by the Auditor-General.

NOTE 2.—In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

NOTE 3.—A register of contingent expenditure may also be kept in the office of the controlling officer in such form and according to such method as may be settled by Government in consultation with the Accountant-General.

Disallowances.

S.R. 252. After despatch of the bill to the Accountant-General, the countersigning officer shall communicate any disallowance to the drawing officer and its amount shall, without fail, be refunded by short drawing in the next contingent bill presented at the treasury for the same department or office. The gross amount of each sub-voucher shall be entered in such bills and below the total shall be entered "Deduct disallowed from bill of.....Rs.....", the receipt given being for the net amount only. If, after correspondence, the countersigning officer withdraws his objection, the amount may be redrawn in the next bill presented at the treasury by entering after the total of the sub-vouchers "Add amount of disallowance from bill of..... refunded by deduction from contingent bill No....., dated....., and allowed as per....."; the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

S.R. 253. Bills for contingent charges requiring countersignature before payment shall be drawn in T.R. Form No. 37.

Inspecting Officers' Bills.

S.R. 254. An inspecting officer who is not authorised to take advances on account of office contingent charges must provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries or offices of disbursement, contingent bills in the ordinary form.

In the case of countersigned contingent charges, one detailed bill may adjust moneys drawn at more than one treasury, details of places of payment of the several encashed bills, as well as their dates of payment and amounts, being noted at foot of the bill. The amounts drawn must be taken as final payments, and not as advances.

SUB-SECTION V.—MISCELLANEOUS RULES.

Inter-departmental Transfers.

S.R. 255. In the case of work done by Government factory (such as Jail, Mint or Workshop) as also in other cases in which inter-departmental adjustments are permissible, the officer-in-charge shall, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement.

among the charges of his bill. Before despatching his monthly bill, he must post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree the forward total with that shown in the statement of account on his contingent bills. In the register of the countersigning officer, where such a register is kept, the amount of such a bill must in like manner be separately entered. Such invoices shall never be retained by the countersigning officer.

NOTE 1.—At places where telephone service is under the control of the Posts and Telegraphs Department, bills for telephone charges should be forwarded in duplicate and not in triplicate to the officer served, who, on approving the bill, will countersign both and return one copy to the supplying officer. The other copy he should submit with the contingent bill to the Accountant-General after making the necessary notes in his contingent register.

NOTE 2.—The Government servant served should, at the time of countersigning the invoice, see that complete account classification has been given therein, so that there may not be any difficulty in Account Office, in allocating the expenditure.—See also note below S.R. 306.

NOTE 3.—For rules regulating inter-departmental transfers, see Chapter 4 of Account Code, Vol. I.

Service Postage Stamps.

Rule 81 of B.F.R.W.I.
S.R. 256. The following procedure shall be adopted by Government officers for obtaining service postage stamps from the treasury, etc., and for the adjustment of their value:—

- (1) *Officers who draw money from the treasury on contingent bills.*—A Bill in T.R. Form No. 38 should be prepared by the departmental officer when he requires service postage stamps. The bill should contain the acknowledgment of the drawing officer of the receipt of the stamps indented for and should in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for payment "by transfer," have the stamps issued and enter the amount in the list of payments, crediting the value of the stamps in the same manner as if cash were realised.
- (2) *Officers who draw money by cheques.*—Cheques to be presented in payment of the value of service stamps should be drawn in favour of the officer (official designation without name) who supplies the stamps, whether they are drawn by the officer who indents for the stamps or by a departmental officer on the indenting officer's requisition. Such cheques must always be crossed in accordance with the provisions of clause (1) of S.R. 111. Cheques drawn on the Bank may be accepted and the stamps issued without insisting on the cheques being deposited first in the Bank. A separate indent drawn in T.R. Form No. 39 should accompany the cheque. The Treasury Officer will retain the indent and grant a receipt under S.R. 56.
- (3) *Officers whose bills are paid after pre-audit by the Accountant-General.*—The charges for service postage stamps should be drawn on a separate contingent bill form (T.R. Form No. 38) in the usual way, and separate cheque therefor should be issued by the Accountant-General in favour of the Collector of Stamp Revenue, Calcutta. Cheques so issued will not be subject to any special minimum amount.

S.R. 257. Service postage stamps may be issued direct from sub-treasuries on the presentation of bills or cheques in accordance with the provisions of the preceding rule, without such bills or cheques being first passed by the District Treasury Officer.

SECTION VI.—PENSION PAYMENTS.

SUB-SECTION I.—PLACE OF PAYMENT.

S.R. 258. Pensions payable in India may be paid from any treasury of the State or from the office of the Accountant-General, West Bengal, performing the functions of a pension disbursing officer with the consent of, and subject to such conditions, as may be laid down by, the Auditor-General.

SUB-SECTION II.—AUTHORITY FOR PAYMENT.

Pension Payment Orders.

S.R. 259. (1) Payment of pensions can be made only upon Pension Payment Orders issued by the Accountant-General.

(2) In issuing a Pension Payment Order, the Accountant-General will—

(i) attach to the Order, a specimen signature of the pensioner if he can sign his name and, except in the case of pensioners specified in clause (2) of S.R. 295, his thumb and finger impressions of the left hand, the specimen signature and thumb and finger impressions being duly attested by the head of the office concerned or by some other responsible person; and

(ii) paste a certified copy of the pensioner's photograph in passport size on the Treasury Officer's portion of the Pension Payment Order. This requirement will not apply to European or purdanashin ladies, persons who are in receipt of family pensions granted under the Wound and Extraordinary Pension Rules, persons who retired from gazetted posts, persons who hold Government titles or to any other person specially exempted by the Government from the operation of this rule.

NOTE.—For pensions payable at the office of the Accountant-General, the purpose of the Treasury Officer's portion of the Pension Payment Order is served by the Audit-Register kept by the Accountant-General in which the necessary particulars relating to each pensioner are entered in full.

S.R. 260. (1) On receipt of a Pension Payment Order at the treasury, the pensioner's portion shall be made over to the pensioner after proper identification when he appears to receive his pension for the first time. The specimen signature or the thumb impression, as the case may be, of the pensioner shall be taken, where necessary, in the space provided for the purpose in the Treasury Officer's portion of the Pension Payment Order.

(2) The Treasury Officer's portions of the Pension Payment Orders shall be pasted in serial order in separate files, one for each class of pensions, such as Service, Political, Colonial Governments, etc. These files must be kept in the personal custody of the Treasury Officer in such a manner that pensioners shall not have access thereto.

NOTE.—Pension Payment Orders should ordinarily be filed in one series for the whole district, but the Accountant-General may allow filing by sub-treasury or any other series as may be found convenient.

S.R. 261. When a pensioner is specially exempted from personal appearance, the fact shall be noted by the disbursing officer on his Pension Payment Order, and in all cases of non-appearance of a pensioner, a note shall be made on the Pension Payment Order of the form in which proof was given, within each year, of the pensioner's continued existence, e.g., "appeared in person on——"; and the initials of the disbursing officer or of the officer verifying the fact, shall be put against the note.

S.R. 262. Treasury Officers are authorised to renew Pension Payment Orders without reference to the Accountant-General in cases in which Pensioner's portion is lost, worn or torn, or the entries on the reverse of either the Pensioner's or the Disburser's portion are completely filled up. The renewed Pension Payment Orders shall bear the old number, date and *facsimile* of signature of the issuing officer and the old ones, if available, shall be retained by the Treasury Officer for three years and then destroyed. A note of the issue of the new Pension Payment Order shall be made in the "Remarks" column of the register mentioned in S.R. 267.

S.R. 263. On the renewal of a Pension Payment Order, the portion of the original order containing the *facsimile* of the pensioner's signature, or his thumb impression, as the case may be, and the copy of his photograph, where it is kept, shall be cut off from the old and pasted on the renewed Pension Payment Order, before the latter is signed by the Treasury Officer.

S.R. 264. After the commuted value of a portion of a pension is paid, both portions of the Pension Payment Order must be returned without delay to the Accountant-General, who will issue a fresh Pension Payment Order authorising payment to the reduced pension in future.

S.R. 265. If the Pension Payment Order received from the Accountant-General's office relates to a pensioner in whose favour an anticipatory Pension Payment Order has been issued, special care shall be taken to return both halves of the anticipatory Payment Order, together with the voucher for the first payment of the final pension to the Accountant-General's office in a registered cover in advance of the treasury schedule.

Payment at Sub-treasuries.

S.R. 266. When the payment of a pension is authorised at a sub-treasury, the Sub-Treasury Officer shall be furnished by the district Treasury Officer with an authenticated copy of the Disburser's portion of the Pension Payment Order with the Collector's order for payment at the sub-treasury endorsed thereon. In issuing copies of Pension Payment Orders aforesaid, the Treasury Officer shall reproduce the full order of the Accountant-General and make the endorsement "Made payable at..... sub-treasury with effect from.....". A similar endorsement shall be recorded over the Treasury Officer's signature on the Disburser's portion of the Pension Payment Order, so that payment may not be made at the district treasury as well.

Register of Pension Payment Orders.

S.R. 267. Each Treasury Officer shall keep a register in T.R. Form No. 40 of the Pension Payment Orders issued on his treasury, which will serve as an index to the files of orders referred to in clause (2) of S.R. 260. After seeing that a new order is correctly entered in this register, the Treasury Officer shall put his initials in the column of "Name of pensioner,"

and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner or application for transfer or otherwise, which causes strike it permanently off the list of pensioners under his payment, the date and cause of return shall be entered there under the Treasury Officer's initials.

S.R. 268. On the receipt of an intimation about the death of a pensioner, prompt action shall be taken to record the fact in the register and on the Disburser's portion of the Pension Payment Order.

In the case of pensioners whose pensions are paid by money order under the provisions of S.R. 291, the necessary note shall be made on *both* portions of the Pension Payment Order.

S.R. 269. Pensions which are not granted for life but are subject to special conditions, e.g., when they are to cease on marriage, or at a given age, or under other specified circumstances, shall not be entered in the same register with other pensions, but shall be recorded in special registers to be kept for the purpose. All Pension Payment Orders of such pensions will bear the letter "S" in addition to the number.

Additional columns shall be opened in such registers to show clearly and precisely the special limitations and conditions attached to each pension of this category.

SUB-SECTION III.—MANNER OF PAYMENT.

Due Date.

S.R. 270. Pensions fixed at monthly rates are payable monthly on and after the first day of the following month:

Provided that when there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion thereof, pension for the broken part of the month at the original rate may be paid before the end of the month.

S.R. 271. If the first six days of a month are public holidays on which pensions are not disbursed at the treasury, the Government may, if it thinks fit, direct the payment on the last working day before the holidays, of pension bills of pensioners drawing pensions of Rs. 100 or less.

The Government may in special cases relax any of the conditions specified in this rule.

Payment of Claims.

S.R. 272. Save as hereinafter provided, a pensioner must take payment in person after identification by comparison with the Pension Payment Order.

S.R. 273. A pensioner specially exempted by the orders of competent authority from personal appearance, a female pensioner not accustomed to appear in public, or a pensioner who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension through a representative upon the production of a life certificate signed by a responsible Government officer or by some other well-known and trustworthy person.

S.R. 274. A pensioner of any description, who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, or by a Chaplain or any gazetted officer, or by a Munsiff, or by any person holding a Government title, is exempted from personal appearance. C-3
23/5

S.R. 275. Payment of pensions to police pensioners may be made in accordance with the rules in this sub-section, but if the disbursing officer entertains any doubt as to the identity of such a pensioner, he may require the local Inspector of Police to identify him. The Inspector would then be responsible for the correct identification of the pensioner.

S.R. 276. A pensioner not resident in India may draw his pension in India through a duly authorised agent, who must produce a certificate by a Magistrate, a Notary, a Banker or a Minister of Religion, on each occasion, that the pensioner was alive on the date up to which his pension is claimed, unless the agent has executed a bond to refund overpayments and produce such a certificate as aforesaid at least once a year.

S.R. 277. A pensioner of any description resident in India is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund overpayments and produce at least once a year a life certificate signed by a person authorised under S.R. 274 to sign such certificates.

S.R. 278. The pension of a person drawing his pension through an authorised agent who has executed a bond to refund overpayments, shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the disbursing officer shall be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, shall promptly stop further payments.

S.R. 279. When a pensioner is a minor, or is for any other reason incapable of managing his own affairs, and has no regularly appointed manager or guardian, or when no such manager or guardian is nominated by the sanctioning authority, the Collector may, on application by, or on behalf of, the pensioner, and subject to such conditions as he may impose, declare any suitable person to be the manager or guardian for the purpose of receiving, on behalf of the pensioner, the pension due to him, and payments of pension may be made to such manager or guardian in the same way as to the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time, be revoked or altered at the discretion of the Collector.

Forms of Pension Bills and connected Certificates.

S.R. 280. (1) Save as hereinafter provided in this rule, claims for payment of pensions shall be presented on bills in T.R. Form No. 41 (for payment at the Accountant-General's office) or in T.R. Form No. 42 (for payment at Treasuries), a copy of which will be supplied by the disbursing officer to each pensioner or his agent or representative. The bill must be duly receipted by the pensioner or by some other person authorised to give legal acquittance on his behalf, and if the pensioner cannot sign, his thumb impression shall be taken on the bill.

Save as provided in clause (2) of S.R. 287, the pensioner's portion of the Pension Payment Order must invariably be presented with the bill.

In the case of illiterate pensioners and pardanashin ladies, quittance by seal mark attested by some well-known and respectable person may be accepted in lieu of thumb impressions.

(2) Instead of requiring each individual pensioner to present a separate bill in T.R. Form No. 42, the Treasury Officer may, subject to such general or special instructions as the Accountant-General may issue in this behalf, prepare a single bill in T.R. Form No. 43 for all on account of each class of pensions. On this plan, the receipt of each pensioner appearing personally shall be taken in the column provided for that purpose, while separate receipts shall be appended to the bill in support of payments, if any, made at the sub-treasury, or on life certificates, note being made in the latter case on the separate receipts of the names of the person actually receiving the money. On all such documents shall be entered the number of the entry in the bill.

S.R. 281. A life certificate must accompany every claim which is not personally presented, except in the cases specified in S.Rs. 276 and 277. When payment is made on life certificate, it can be made only for periods completed on or before the date of the certificate. The life certificates must be signed by a person authorised under these rules to sign such certificates.

S.R. 282. When a pensioner draws his pension through an agent or representative, the claim must be supported by the written authority of the pensioner to pay the pension to the agent or the representative nominated by him to receive payment on his behalf. In such cases, the endorsement "Received payment" must be signed by the pensioner and a separate receipt which need not be stamped shall be endorsed by the agent or the nominee, as the case may be, in token of having actually received the payment.

S.R. 283. Where the determination of a pension cannot be fixed for a precise date, the pensioner's bill must be accompanied by a certificate in T.R. Form No. 44.

S.R. 284. A declaration in T.R. Form No. 45 shall be obtained half-yearly from female pensioners whose pension is terminable by their marriage or remarriage, and shall be attached to the bills for pension paid for December and June.

S.R. 285. (1) A certificate of non-employment as printed on the forms of bills shall be obtained from all pensioners in receipt of service pensions, other than *ex-inferior* servants and *ex-policemen* who are in receipt of pensions of not more than Rs. 10 a month. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment, or in an establishment paid by a local fund, during the period for which pension is claimed, he must furnish the necessary particulars therein, and the disbursing officer shall ascertain and report whether the rules regarding such re-employment have been duly observed.

In the case of a pensioner permitted under rules of the Government to draw pension after re-employment, the certificate must be modified according to facts.

(2) When a pensioner draws his pension through an agent who has executed a bond of indemnity, under S.R. 188, the certificate modified

suitably may be signed by the agent, provided that the pensioner himself furnishes once a year a certificate concerning the period for which the pension has been drawn on the basis of the agent's certificates.

Rate of exchange for conversion of pensions fixed in another currency.

S.R. 286. The payment in rupees of pensions fixed in sterling or in other foreign currency shall be regulated by such general or special instructions as may be issued by the Government in this behalf. In issuing Pension Payment Orders for such pensions, the Accountant-General will either mention the exact amount to be paid in rupees, or indicate the rate at which the amount stated in sterling or in any other currency shall be paid.

Checks to be applied by the Disbursing Officer.

S.R. 287. (1) On appearance of a pensioner claiming payment of pension, his personal marks shall be checked by the disbursing officer and the signature to the receipt shall be compared with the *facsimile* of the signature taken on the Disburser's portion of the Pension Payment Order. If the pensioner cannot sign his name, his thumb impression on the receipt shall be compared with the original impression taken on the Order. In cases of doubt, payment may be made on the strength of the resemblance between the pensioner and his photograph, where one is pasted on the Disburser's portion of the Pension Payment Order, pending final settlement of any question which may arise about identification marks, signature or finger impressions.

(2) A pensioner drawing pension for the first time shall be required to produce the copy of the order by which the sanction to his pension was communicated to him, and his signature or thumb impression on the bill shall be compared with the specimen signature or thumb impressions received with the Pension Payment Order.

S.R. 288. When a pensioner draws his pension through another person, the disbursing officer must take special precautions against fraudulent presentation of claims and satisfy himself of the existence of the pensioner and of the identity of the payee before any payment is ordered, and if he feels any suspicion, shall refer it to the pensioner before payment.

S.R. 289. In view of the special risk of fraud involved in the payment of pensions of women who do not appear in public, special care shall be taken in the identification of such pensioners. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, shall be attested by two or more persons of respectability in the town, village, or pargana.

Record of Payment.

S.R. 290. Every payment must be entered on the reverse of both portions of the Pension Payment Order and attested by the signature of the Treasury Officer. In case of pensions paid at a sub-treasury to which only a copy of the order with the Collector's order thereon is supplied under S.R. 266, the Sub-Treasury Officer shall make the entry on the Pensioner's portion of the Order and on his copy, while the Treasury Officer at the headquarters treasury shall, from the connected voucher, make the necessary note on his original of the Order.

Payment of Pensions by Postal Money Orders.

S.R. 291. The payment of pensions not exceeding Rs. 50 a month may be made by Postal Money Order at the option and expense of pensioner. When this mode of payment is adopted, the following rules shall be observed:—

(i) A pensioner who elects to have his pension paid by money order, should present in person to the Treasury Officer a declaration to that effect with his copy of the Pension Payment Order. The Treasury Officer should then identify the pensioner as laid down in S.R. 287. After this has been done, he should paste the declaration and *both* portions of the Pension Payment Order in a separate file headed "Pensions Payable by Money Order." On a date not later than the 10th of each month, the Treasury Officer should arrange to make out a money order form for each pension recorded in the file mentioned above, less money order commission, and make corresponding payment entries in the table on the Pension Payment Orders. The Treasury Officer should sign the money order form and initial the entries on the Pension Payment Orders after carefully comparing the three documents.

(ii) The amount to be remitted should not be paid to the Post Office in cash but by transfer to the credit of the Post Office. The money order forms should be sent to the Post Office with a certificate by the Treasury Officer that the amounts of the money orders and the fees thereon have been credited to the Post Office in the Treasury Accounts by transfer in accordance with the procedure prescribed in S.R. 151.

(iii) In order to minimise the risk of fraud, the Treasury Officer should compare the signature on the money order receipt every month with the pensioner's signature on the Disburser's portion of the Pension Payment Order. The Treasury Officer should also satisfy himself once in every six months, in such manner as he thinks desirable, that the pensioner is actually alive. In token of having done so, he must endorse on the schedules of payments for the months of April and October each year, a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

(iv) In the case of female pensioners whose pensions are terminable on their marriage or re-marriage, the Treasury Officer should, before remitting the pensions for December and June, obtain the half-yearly declarations prescribed in S.R. 284.

(v) The Collector should arrange with some village official or other suitable subordinate agency, such as the police, for reporting promptly to the Treasury Officer the death of a pensioner whose pension is paid by money orders.

(vi) It will not be necessary to prepare separate pension bills for such payments. The payments should be shown in a separate schedule which will serve as voucher. A certificate in the following form in the handwriting of the Treasury Officer should be endorsed on the schedule:

"Certified that I have satisfied myself that all payments noted in the schedule have actually been remitted by money order."

(vii) In the schedules for January and July each year, an additional certificate in the following form should be added:—

"Certified (1) that I have obtained, where necessary, from each pensioner, a declaration that he has not received any remuneration for serving in any capacity under Government or under a local fund during

the past six months, and (2) that I have obtained from each female pensioner whose pension is terminable on her marriage or re-marriage, a declaration in T.R. Form No. 45 that she is not married and that she has not been married during the past half year."

(viii) In the schedule for the month following the month of payment, the Treasury Officer should furnish the following certificate:—

"Certified that I have satisfied myself that all pensions included in the schedule for the previous month, have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and filed them in my office."

NOTE.—The procedure authorised in this rule may be applied *mutatis mutandis* to pensions payable at a sub-treasury.

S.R. 292. (1) Where, owing to old age or infirmity, or in consequence of some physical disability, it is not possible for a pensioner to present in person to the Treasury Officer a declaration electing to have his pension paid by money order, the Treasury Officer may accept instead a written declaration signed by the pensioner, which is duly verified by a gazetted officer, a Magistrate or a Justice of the Peace. The officer verifying the declaration shall specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the Treasury Officer.

(2) Should the pensioner be physically incapable of signing the declaration, the Treasury Officer may authorise payment on production of a certificate from the Civil Surgeon of the district or a registered medical practitioner to the effect that the pensioner is alive but is unable to sign the required declaration. In such a case, the pension may be paid to the heir, not being a minor, who would receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the person claiming to be the heir is in fact the heir and continues to be the heir throughout the period for which he draws the pension.

Payment of Commutation Money.

S.R. 293. The payment of the commuted value of a portion of a pension can be made upon the authority issued by the Accountant-General only to, and upon the receipt of, the person legally entitled to receive it, and not otherwise.

Gratuities.

S.R. 294. (1) Gratuities shall be paid on the authority received from the Accountant-General, to whom the sanction is communicated by the sanctioning authority or by another Audit Officer. The payee must be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the Treasury Officer shall record the fact of payment having been made on the copy of the order so produced.

(2) Gratuities may be paid only to, and upon the receipt of, the persons legally entitled to receive them and not to, or upon the receipt of, the head of the office or department in which the grantees formerly served.

SUB-SECTION IV.—PERIODICAL IDENTIFICATION OF PENSIONERS.

General Rules.

S.R. 295. (1) On the first appearance of a pensioner on or after the first of April each year, the disbursing officer shall, except in the case of

Government of West Bengal
Finance Department, Audit Branch

No. 4171-F
F/1T-4(49)/61

Dt. 15th Nov, '61

***** The Rules for the words "The payee m
to produce the copy of the order by which the sanction
was communicated to him", substitute the words "The p
required to produce his personal copy of the letter of
General to the Treasury Officer authorising the paymen
gratuity".

By order of the G
Sd/- K. P. Sen,
Addl. Secy. to the Govt. o

Rule - 294 - Sub-rule (1)

W. B. T. R.

pensioners mentioned in clause (2) below, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner shall then be identified from the particulars given in the Disburser's portion of the Pension Payment Order or in the Audit Register, as the case may be. Identification shall also be made by an examination of the impressions given on the bill with those attached to the Pension Payment Order or kept in the Audit Register or, by reference to the pensioner's photograph where one is pasted on the Disburser's portion of the Pension Payment Order, if he cannot be identified by other means with absolute certainty.

The provisions of this clause with regard to the taking of the thumb and finger impressions of pensioners and the examination of such impressions for purposes of identification, may be relaxed or modified by the Government.

(2) Except Indian Princes, European ladies, persons who have been gazetted officers, persons who hold Government titles and persons who have been specially exempted by the Government on the ground that there can be no difficulty in future identification, all pensioners shall be liable to the operation of this rule.

(3) Purdanashin ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or, in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.

S.R. 296. In all cases referred to in S.Rs. 273, 274 and 279, the disbursing officer must take special precautions to prevent impositions and must, at least once a year, receive proof independent of that furnished by the life certificate of the continued existence of the pensioner. For this purpose, the disbursing officer shall, save in cases of exemptions from personal appearance allowed by orders of competent authority, require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged, he shall require proof thereof in addition to the proof submitted of the pensioner's existence. The disbursing officer is personally responsible for any payment wrongly made, and in all cases of doubt, he must consult the Accountant-General.

NOTE.—A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at the disbursing office.

SUB-SECTION V.—UNDRAWN PENSIONS AND ARREARS.

General.

S.R. 297. (1) Unless the Government by general or special orders rect otherwise, a pension remaining undrawn for more than one year shall cease to be payable by the Treasury Officer. If the pensioner afterwards appears or a claim is presented on his behalf, the Treasury Officer may make the payment, but the arrears cannot be paid without the previous sanction of the competent authority—

(i) if the pension in arrears is to be paid for the first time, or

(ii) if the amount in arrears exceeds Rs. 1,000:

Provided that, if in any case a pension remains undrawn for three years in the case of a service pension, it cannot be paid without the authority of the Accountant-General.

NOTE 1.—Power has been delegated to the Deputy Commissioner of Darjeeling to sanction, without reference to Accountant-General, the payment of arrears

of pensions extending beyond a period of one year in respect of Gurkha pensioners of the Military Police Departments of various Governments who draw their pensions from Darjeeling and Kalimpong treasuries.

NOTE 2.—If the suspension of payment is attributed to error or neglect by any Government officer, the Accountant-General may direct payment of the arrears on his own authority.

(2) A gratuity payment order shall remain in force for one year only, and no such order shall be retained in a disbursing office if payment has not been made on it within a year of its issue.

Death of Pensioners.

S.R. 298. (1) Subject to any rule or order issued by the Government in this behalf, the procedure for payment of arrears of pension due in respect of a deceased pensioner shall be regulated by the following rules:—

(i) 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.

NOTE.—“Day” means a calendar day beginning and ending with midnight.

(ii) On the death of a pensioner, payment of any arrears actually due may be made to his heirs, provided that they apply within one year of his death. They cannot be paid thereafter without the sanction of competent authority to be obtained through the Accountant-General:

Provided that, if the arrears do not exceed Rs. 100 and the case presents no peculiar features, the Accountant-General may pass the arrears on his own authority.

(iii) Subject as provided in the preceding clauses, the provisions of S.R. 174 shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to payment of arrears of pay and allowances due in respect of a deceased Government servant.

(2) Any person claiming as the heir of a deceased pensioner shall be required to produce the pensioner's portion of the Pension Payment Order, or if no Pension Payment Order has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner or the heir.

(3) After payment of the arrears of pension, both portions of the Pension Payment Order shall be returned to the Accountant-General, with a report of the date of the death of the pensioner.

Reports to the Accountant-General.

S.R. 299. Each Treasury Officer shall submit to the Accountant-General every six months a statement of cases of failure to draw pensions. The statement shall be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for three years, and the other part showing the names of pensioners other than those included in the former part, who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, shall be stated against each name.

The Disburser's portions of the Pension Payment Orders of all pensioners whose names are included in part I of the statement, as also of deceased pensioners, where the arrears of pensions due are not claimed within one year of the pensioner's death, shall be returned to the Accountant-General

along with the statement. The Treasury Officer shall sort out such cases by examining the file of Pension Payment Orders every month.

Special Annual Enquiries.

S.R. 300. The Accountant-General will, by the 15th November each year, make out lists of pensioners paid from each treasury under his jurisdiction, whose age according to records maintained by him, is known to be over 70 years, and send such lists to the Treasury Officer concerned, in order that the continued existence of the pensioner may be tested by special enquiry. The Treasury Officers are required to see that this special enquiry is carefully made and a report is furnished to the Accountant-General without undue delay.

Purdanashin ladies must be actually recognised by some respectable persons living in the same town, village or pargana, with whom the verifying authorities are personally acquainted.

SECTION VII.—PAYMENTS FOR PURCHASE OF STORES.

INTRODUCTORY.

NOTE.—In this Section the term “Stores” is used to indicate all articles and materials required for the public service or coming into an officer's possession for various purposes, and includes stationery, furniture, machinery, tools and plant, etc.

S.R. 301. Subject to such general or special rules or subsidiary instructions as may be issued by the Government for the guidance of officers who are required to make purchase of stores on Government account, the payments for acquisition of stores required for the public service, shall be regulated in accordance with the provisions of this Section, except in so far as they are supplemented or varied by special departmental regulations.

Local purchases of petty articles or consumable stores out of office contingent grants are not subject to the rules in this Section.

PURCHASES IN INDIA.

Purchases through the Indian Stores Department.

S.R. 302. (1) Without prejudice to the generality of the provisions contained in this Chapter with regard to withdrawal of moneys from the Public Account for disbursement on Government account, the procedure relating to payments for stores purchased through the Indian Stores Department may be regulated by special orders issued by the Government in this behalf.

(2) Subject as aforesaid, payments will be made by the Controller of Supply Accounts (Civil), by means of cheques drawn on any treasury or the Bank:

Provided that when the amount payable is less than one rupee, the payment will be made by the indenting officer concerned in accordance with the procedure applicable to contingent expenditure.

NOTE.—Bills will be prepared by the supplier and submitted in triplicate. In the case of bills paid by the Controller of Supply Accounts (Civil), unless there are special instructions to the contrary, the consignee should retain the triplicate copy of the bill for record in his office. The particulars and the amounts of such bills should be noted in the memorandum of expenditure in his contingent bill, which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in S. R. 255.

Other Purchases in India.

S.R. 303. Subject as hereinafter provided, the provisions of Section V of this Chapter shall apply generally to payments for stores purchased in India otherwise than through the Indian Stores Department.

S.R. 304. As a general rule, payment for supply is not permissible unless the stores have been received and surveyed. Payments prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government against all losses in the event of the materials being found short or defective. In all such cases, a bill based on actual measurement must be obtained as soon as possible after payment has been made for submission to the Accountant-General.

S.R. 305. If not provided otherwise by departmental regulations, bills presented in support of payments for purchases of stores shall be accompanied by a certificate that the articles detailed in the vouchers have been actually received and entered in the stock register, that their quantities are correct and their quality good, that the rates paid are not in excess of accepted or market rates and that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

S.R. 306. The provisions of S.R. 255 apply also to supplies of stores by one department of the Government to another, where the adjustment of the cost of such supplies has to be made by book transfers.

NOTE.—The following instructions should be printed on all forms of invoices for the supply of stores, etc., and the officer receiving the supply should comply with them before the invoice is countersigned:—

“It is essential for purposes of accounting and audit that the entries below should be filled in. Failure to do so may result in unnecessary delay and return of this invoice for compliance.

1. Head of account (Major, Minor, Sub-head and detailed head).....
2. Month and year to which the charge relates.....
3. Accounts Officer by whom the amount is adjustable.....
4. Department to which the charge is debitable.....”

Purchases in the United Kingdom, etc.

S.R. 307. Payments for all purchases ordered through the Indian Stores Department, London, will be made by the High Commissioner for India, the debits being passed on to India for adjustment.

S.R. 308. (1) Payments for articles obtained by direct order from private firms and individuals in the United Kingdom can be made only through the High Commissioner for India. The officer desiring to make such a payment shall, as soon as all the checks necessary in connection with the receipt, inspection and verification of the articles have been applied, forward the firm's bill *in original* to the Accountant-General for audit and payment. Particular care must be taken to ensure that no double payment is authorised in respect of the same claim.

(2) The following procedure will be observed by the Accountant-General in making these payments:—

- (i) At the close of each month, the Accountant-General will prepare a consolidated statement of the payments to be made. He will

then purchase a sterling draft for the total amount in favour of the High Commissioner for India, and forward the draft, with necessary details of the payments to be made to suppliers, to the Secretary to the High Commissioner for India.

- (ii) The Accountant-General will bring the cost of the sterling draft finally to account against the relevant appropriations in the Indian portion of the budget.
- (iii) In the case of urgent payments to be made in the United Kingdom, the Accountant-General will authorise the High Commissioner for India by telegram to disburse the amount in question and include it in his next monthly sterling draft, making a suitable note in the statement accompanying the draft. This portion of the remittance will then be taken by the High Commissioner for India against the payment already made by him on the authority of the telegram.

The procedure indicated in this clause should be followed in cases of real urgency only.

- (iv) The Accountant-General, when making remittances under this rule, will endorse to the officers concerned a copy of his letter of authority to the supplying firms.

(3) In the case of stores ordered direct from firms abroad on f.o.b basis subject to inspection by the Director-General, Indian Stores Department, London, the payment will, if the purchasing officers have so desired, be made directly by the High Commissioner for India on receipt of suppliers' bills duly verified and certified by the Director-General. Such payments will be passed on to the Accountant-General, West Bengal, for adjustment through the Account Current between England and India, supported by the suppliers' bills duly certified by the Director-General.

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, Indian Stores 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.

NOTE 2.—The procedure laid down in this rule may be followed *mutatis mutandis* in the case of other payments of a similar nature, e.g., those chargeable to the estimates for a work, to be made direct to a party in the United Kingdom.

S.R. 309. Payments for direct purchases made in a foreign country other than United Kingdom may be made direct to the suppliers by the purchasing officers, the cash required for such payments being drawn under the rules prescribed in Section V of this Chapter.

SECTION VIII.—WORKS EXPENDITURE.

General.

S.R. 310. The rules in this Section shall apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the Works and Buildings Department or under special orders of the Government by the department using or requiring such works.

Expenditure on petty construction and repairs which, under any orders issued by the Government, is treated as contingent expenditure of the department incurring it, is subject to the rules in Section V of this Chapter.

Mode of obtaining Cash.

S.R. 311. Save where under the provisions of these rules, a disbursing officer is authorised to obtain funds by drawing cheques on the treasury or the Bank, or on presentation of a simple receipt, cash required for works expenditure may be drawn on contingent bills in accordance with the procedure prescribed in Section V of this Chapter.

S.R. 312. When contingent bills are drawn for works expenditure, details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall invariably be entered in the bill. A full description of each item of the expenditure, together with details, where necessary, showing the rates and quantities shall be given, and sub-vouchers, together with the actual payees' receipts, shall be furnished under the rules in Section V of this Chapter. When it is not possible to give detail of the expenditure at the time of drawing the bill, they must be given subsequently in a bill in T.R. Form No. 36, headed "Not payable at the Treasury," to which the necessary sub-vouchers shall be attached. The transmission to the Accountant-General of the detailed bill and the sub-vouchers shall never be delayed for more than a month.

NOTE.—Payments for labour should be supported by the certificate prescribed in S.R. 232.

Payments by Cheques.

S.R. 313. (1) In cases in which a disbursing officer is authorised to draw cheques on the treasury or the Bank, all payments in respect of works expenditure shall be made by cheques, as far as possible. In drawing such cheques, the disbursing officers shall be guided by the general rules laid down in Section I of this Chapter.

(2) Subject as provided in S.R. 114, petty sums under ten rupees shall not be paid by cheques and for the disbursement of these and other claims which have to be paid in cash, e.g., wages of labourers and of the establishments charged directly to works, etc., the disbursing officer may draw money from time to time from the treasury or the Bank by cheque to replenish his cash chest.

Save as provided above, no cheque shall be drawn until it is intended to be paid away, and cheques drawn in favour of contractors and others shall be made over to them by the disbursing officer direct, though occasional delivery of a cheque through a subordinate may be permitted at the discretion and responsibility of the disburser.

NOTE 1.—It is not permissible to draw cheques and deposit them in the departmental cash chests at the end of the year for the purpose of showing the full amount of the grant as utilised.

NOTE 2.—Payments due to contractors may be made to their banks direct in accordance with the provisions of the note below S.R. 140.

Payments to Labourers.

S.R. 314. As a general rule, and subject to such exceptions as may be authorised by departmental regulations, wages of labourers engaged departmentally shall be drawn on muster rolls showing the names of the labourers, number of days they have worked and the amount due to each.

The daily attendance and absence of labourers and fines, if any, inflicted on them must be so recorded as to prevent any tampering with, or unauthorised additions to, the entries once made.

Subject as provided above, the muster rolls may be kept in such form and in accordance with such methods as may be authorised by departmental regulations.

S.R. 315. The payment made on muster rolls must be made or witnessed by the officer of the highest standing available in the disbursing office, who should certify to the payments individually or by groups. The amount paid on each date shall be noted in words as well as in figures at the foot of the muster roll.

S.R. 316. If any items remain unpaid, the details thereof must be recorded separately in the muster roll in which they were originally drawn, before it is finally passed by the person who made the payment. Unpaid items shall subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in the same way as current items.

Notwithstanding anything contained in this rule, it will be optional with the disbursing officer to adopt any other alternative method of making payment of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries in the muster roll in which they were drawn, and that suitable precautions are taken to prevent double payment.

Payments to Work-charged Establishment.

S.R. 317. Wages of members of work-charged establishment may be drawn on the form of pay bills of establishment (T.R. Form No. 26), or on such other suitable form as may be prescribed by Government according to local circumstances or to meet local requirements.

NOTE.—For the drawal of wages of the members of work-charged establishment F. R. Form No. 24, which is a combined pay bill and acquittance roll form, has been prescribed by Government.

S.R. 318. The names and claims of the entire work-charged establishment concerned, including absentees, must be shown in detail in each bill. The names shall be grouped by works on which the men are employed, and the drawing officer must certify 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. Sanctions to the entertainment of the establishment shall be quoted in each case.

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 the payee cannot conveniently be obtained on the bill itself, it may be obtained separately and attached to the bill as a sub-voucher.

S.R. 319. 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.

Exception.—The rules contained in S.Rs. 158 to 160 apply in the case of those Dredger officers who are appointed under definite agreements.

S.R. 320. Wages remaining unpaid on a passed bill on the date fixed for closing the accounts of the month, may be paid subsequently when claimed; on a separate bill, reference to the bill in which the charge was originally included and to the particular item thereof being quoted in each case. In making payment of arrears, suitable note of payment must be kept against the original entries in the bill or other records as to guard against second payment.

Payments to Suppliers and Contractors.

S.R. 321. Unless in any case the Government after consultation with the Accountant-General direct otherwise, payments for all work done otherwise than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared so far as possible by the claimants themselves in authorised forms of bills and vouchers and no payment other than an advance payment may be authorised unless the correctness of the claim in respect of quantities and rates as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by a responsible officer.

Subject to such general or special instructions as may be issued by the Government after consultation with the Accountant-General, measurement books may be kept in such form and according to such methods as may be authorised by departmental regulations.

Payments for Works done through Local Bodies.

S.R. 322. When the maintenance of any Government buildings or roads is entrusted to a local body, the payment made to it on this account shall be treated in the same way as a payment for work done by a contractor.

If lump sum payments have been agreed upon, each payment must be supported by a certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

Advances to Contractors.

S.R. 323. As a general rule, and subject to such exception as may be authorised by the Government, no payment can be made to a contractor, except for work actually done or supplies actually received. Subject to such general or special orders as may be issued by the Government in this behalf, advances, if any, made to contractors during the execution of a work, shall invariably be recovered from their bills for the value of work done or supplies made before final payment is made, which must in no case be permitted without detailed measurement.

Bills and Vouchers.

S.R. 324. Without prejudice to the generality of the rules in this Section, the detailed procedure to be observed by departmental disbursing officers in making payments for works expenditure and the forms of bills and vouchers on which such payments are to be made, may be prescribed by departmental regulations.

SECTION IX.—MISCELLANEOUS PAYMENTS.

Refunds of Revenue.

S.R. 325. Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority; on no account may they be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.

S.R. 326. Every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail, and a certificate of such a note having been made must be given in all vouchers for refunds.

S.R. 327. (1) Except as hereinafter provided, or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money from the treasury on account of refunds of revenue shall be prepared in T.R. Form No. 46. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at foot, while the Treasury Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

(2) The procedure to be followed in refunding fees received by the Public Service Commission, West Bengal, is prescribed in S. R. 328 below.

NOTE 1.—In cases where the value of stamps returned to the Treasury is refunded in cash, a note should be made in the voucher indicating the particular treasury *plus* and *minus* memorandum in which the returned stamps have been accounted for.

NOTE 2.—As an exception to the general rule laid down in S.R. 327, the numbers and dates of chalang under which the cost price of country spirit, *ganja* and *bharg* is deposited in the treasuries are not required to be furnished with the refund bill for refunding the cost price to contractors and other persons concerned. Bills for such refunds shall be prepared in T.R. Form No. 47. The District Excise Officers will, however, have to send to the Treasury at the end of every month a statement showing the balance of unrefunded cost price brought forward, the total amount deposited by vendors during the month, the amount in respect of which a refund bill has been issued during the month and the closing balance so that the Treasury Officer may verify the figures with his books.

S.R. 328. (1) If the amount of an examination fee, originally deposited in the treasury or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Public Service Commission, West Bengal, or the appropriate authority concerned, specifying the amount to be refunded; and the amount so authorised may be paid on presentation of the original receipt endorsed as above, the recipient giving his receipt below the endorsement.

If the original amount was paid into the Bank, the refund will be made in accordance with the above procedure by the Accountant-General.

NOTE.—When a refund has to be made of a part of a lump sum remitted into the treasury on behalf of several candidates in a school, for which a single collective receipt has been issued, the procedure laid down in S.R. 327 should be followed.

(2) If the amount of an examination fee originally received from a candidate through or by means of a crossed Postal Order, or any part of it, is to be refunded, the Secretary, Public Service Commission, West Bengal, will present to the Accountant-General, West Bengal, a bill for the amount to be refunded duly supported by the original challan crediting the money to the Government Account. The challan should also indicate under the

Secretary's dated signatures the total amount to be refunded. If the amounts were deposited in lump sum into the Bank a statement showing the names of the candidates demanding refunds, the amounts to be refunded to each, the number and date of the challan in which the money was originally deposited, and the amount, if any, already refunded, duly attested by the Secretary, Public Service Commission, West Bengal, should accompany the bill instead of the challan. The bill will then be pre-audited by the Accountant-General, West Bengal, and endorsed for payment to the Post Master concerned. The Secretary, Public Service Commission, West Bengal, will thereafter present the bill together with money order forms duly filled in to the Post Master who will arrange for the remittances by transfer credit to the Post Office in accordance with the procedure prescribed in rule S. R. 151. The Postal Money Orders Receipts will be watched by Secretary, Public Service Commission, West Bengal, and recorded after necessary check. The Secretary, Public Service Commission, West Bengal, will also note in the original copy of the challan under his dated signature the amounts refunded.

S.R. 329. The following provisions shall apply to refunds of revenue credited, where the amount involved does not exceed Rs. 100:—

- (i) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (a) inviting the person to whom the refund is to be made to receive payment at the treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense.
- (ii) When the payee appears in person at the treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent or by money order at his own expense.
- (iii) When a money order is issued under clause (b) of the notice referred to in (i) above, the Treasury Officer should follow the procedure prescribed in S.R. 151. The purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgment portion of the money order form in continuation of the printed entry there "Received the sum specified above—", sufficient space being left below the manuscript entry thus made, for the signature or thumb impression of the payee.
- (iv) On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the refund voucher in which the full amount of the refund and the deduction made therefrom on account of the money order commission should be clearly shown; the voucher should then be disposed of in the usual way. The Accountant-General will accept such voucher with the money order acknowledgment as a valid receipt for the full amount of the refund entered therein.

Grants-in-aid, Contributions, etc.

NOTE.—The term "grants-in-aid, contributions, etc.," includes such classes of expenditure as grants to local bodies, religious, charitable or educational institutions,

stipends, contributions to public exhibitions and fairs, expenditure from the discretionary grants placed at the disposal of the Governor, Commissioners, etc., and compensations to Government servants for accidental losses, etc.

S.R. 330. Grants-in-aid, contributions, etc., sanctioned by the Government, shall not be disbursed at the treasury except under the authority of the Accountant-General, but when such expenditure is sanctioned by subordinate authorities under the powers delegated to them, the Treasury Officer may make disbursements without specific authority of the Accountant-General.

S.R. 331. Educational scholarships and stipends sanctioned by the Government may be disbursed by the Treasury Officer without specific authority from the Accountant-General.

S.R. 332. Save as hereinafter provided, bills for grants-in-aid, contributions, etc., shall be presented in T.R. Form No. 48, unless some alternative form is authorised by departmental regulations. The orders sanctioning the payment must be quoted in each case. Unless in any case the sanctioning authority direct otherwise, the bills shall be prepared and vouched for by the grantees; and no such bill shall be paid by the Treasury Officer, unless it bears the signature or countersignature of the sanctioning authority, or such other Government official as may be nominated by it in this behalf: provided that when the sanction of the Government is communicated in the form of an express order to the Accountant-General to make the payment, the Accountant-General may authorise the payment of the bill without requiring the signature or countersignature of a Government official.

S.R. 333. In the Works and Buildings Department, grants-in-aid may be included in the same bill as contingent charges, but the abstract of the bill should show the total amounts for each class separately.

S.R. 334. Bills for educational scholarships, stipends, etc., shall be presented in T.R. Form No. 49, or in such other form as may be prescribed by the Government after consultation with the Accountant-General. In the case of payments to institutions under private management, such bills shall be prepared and vouched for by the authorities of the institutions concerned and countersigned by such Government official as may be nominated in this behalf by the Government. The orders sanctioning the payment must be quoted in each case.

If any conditions are attached to the payment of scholarships or stipends the bill must bear a certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled.

S.R. 335. Compensations to Government servants for accidental losses, etc., due to effects of floods, cyclone, earthquake, or otherwise, may be drawn in ordinary pay bill form; and subject as provided in S.R. 330, bills so drawn may be paid at the treasury on the authority of the sanction noted in the bills.

Interest on Government Debt.

S.R. 336. The procedure with regard to payments of interest on different forms of Government securities shall be regulated by the rules and orders contained in this behalf in the Government Securities Manual issued under the authority of the Government of India and West Bengal Government, Securities Rules, 1938.

Compensation for Land.

S.R. 337. The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders contained in Appendix 15.

Discount on Stamps.

S.R. 338. When discount upon stamps is allowed by deduction from the purchase money, a detailed bill in T.R. Form No. 36, headed "Not payable at the Treasury" shall be prepared by the Treasury Officer every month for the amount of discount allowed, and submitted to the controlling authority concerned for countersignature and transmission to the Accountant-General.

S.R. 339. The Government may, after consultation with the Accountant-General, dispense with the submission of detailed bills, provided that the connected schedule accompanying the treasury account is supported by a certificate of the Treasury Officer that the discount has been actually allowed to the parties to whom it was due, according to sanctioned rates.

Commission to Registrars.

S.R. 340. Commission to Registrars may be drawn under departmental regulations on bills which must exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts.

S.R. 341. In cases in which the commission is calculated upon number of documents registered, the bill shall be supported by a certificate of the District Registrar or other controlling officer that the amount has been correctly calculated.

Payments to the Reserve Bank.

S.R. 342. Bills for sums payable to the Reserve Bank, e.g., bills in connection with the floatation of new loans, management of Public Debt, etc., shall be countersigned by an officer of the Finance Department before they are paid.

NOTE.—The Bank is authorised to debit to Government account, in advance of the submission of consolidated bills for expenses incurred in connection with the floatation of a Government loan, payments which it may make to bankers, etc., on account of brokerage, subject to the condition that the Bank accepts the responsibility in the event of any excess payment being made. The advance so made should be adjusted against the final bill of the Bank.

Commissions and Committees.

S.R. 343. The procedure to be observed by commissions and committees of the Government in drawing moneys for their expenditure, shall be governed by the orders embodied in Appendix 16.

*Expenditure against Grants at the disposal of an Administrative
Department of the Government.*

S.R. 344. (1) When a sum of money is placed under the orders of an administrative department of the Government for expenditure on specified objects, all appropriations sanctioned against it must be supported by an order of the department concerned stating—

- (i) the particular object of the expenditure, which must always be within the general purpose of the grant;
- (ii) the amount of the appropriation sanctioned for it;
- (iii) the person in whose charge the expenditure is to be; and
- (iv) the treasury or treasuries where the money is required.

(2) A copy of this order shall be sent to the Accountant-General, West Bengal, who will thereupon authorise the treasury to pay the amounts on the receipt of the disbursing officer.

S.R. 345. The disbursing officer may draw the money on his receipt, specifying the order under which it is sanctioned. He may not draw more than what he actually requires from time to time for expenditure; but can draw as often as he finds convenient. He may also make his receipts payable to any other person, advising the Treasury Officer of his action.

S.R. 346. An account of the expenditure against the appropriation must be rendered to the Accountant-General, in which the officer should enter on the receipt side all sums he has drawn from the treasury and on the expenditure side all amounts he has spent. Vouchers must be furnished in the same way and under the same rules as in the case of a contingent bill. A copy of this account (without vouchers) shall also be sent to the administrative department concerned.

S.R. 347. The account must be sent at the end of every month, except when it is estimated that the sanctioned expenditure will be completed and the account closed within three months from the date of the order sanctioning it. In such a case, the account may be withheld till the end of the said period of three months, and then sent in complete up to date. An account must in any case be made up and sent in up to the 31st March of any year.

Chapter V.—Special Rules for Bank Treasuries.

Subsidiary Rules under T.Rs. 4, 10, 16 and 30.

SECTION I.—GENERAL.

S.R. 348. The rules in this Chapter are intended primarily for the guidance of Collectors and Treasury Officers and of officers of the Bank in dealing with the receipts and disbursements on account of the State Government at places in which the cash business of the treasury is conducted by the Bank. They include information on most points likely to arise; but in cases of doubt, and as a general rule, the Collector shall refer the matter to the Accountant-General.

NOTE.—In Calcutta the cash business of the Government is, for the most part, conducted by the Reserve Bank. At other places where there are branches of the Imperial Bank of India, which act as agents of the Reserve Bank, in accordance with

the provisions of the Reserve Bank of India Act (Act II of 1934), the cash business of the treasury is conducted by those branches of the Imperial Bank of India as agents of the Reserve Bank.

S.R. 349. In printed and manuscript forms or documents used in connection with Government business at the Bank, the words "General Treasury" or "His Majesty's Treasury" shall never be used, as those words do not correctly represent the relation of the Government to the Bank. Any other erroneous expressions which misrepresent this relation, shall be carefully avoided by all Government officers.

S.R. 350. The Bank will be kept open for the transaction of treasury business on a recognised holiday, if so required by the Collector.

S.R. 351. In Calcutta, the functions of the Treasury Officer under these rules will, except where the context otherwise requires, and subject to the provisions of T.R. 6, be performed by the Accountant-General.

S.R. 352. All bills, cheques and other documents passed by Treasury Officers and Office of Accountant-General for payment at the Bank as well as Interest Payment Orders, etc. being non-negotiable instrument warrant special precaution on the part of the Bank in the matter of identification of payees. All such claims have normally to be presented by the payee personally at the Bank and save as provided in Subsidiary Rule 125, no endorsements are permissible. The Bank will not however disburse payments of such claims, unless the Bank is previously in possession of a specimen of the payee's or endorsee's signature as recorded thereon and the messenger, if any, through whom the payment is made is identified to the satisfaction of the Bank.

SECTION II.—PAYMENTS INTO THE BANK.

General Rules.

S.R. 353. (1) Save as hereinafter provided, and subject as provided in S.R. 46, any person who desires to pay money into the Bank on Government account shall first present at the treasury a chalan (Form T.R. No. 7) in duplicate (which, if necessary, will be prepared in the treasury). The Accountant or other official entrusted with the duty of examining the chalans shall, after examination, enter the chalan in the appropriate register of chalans issued, which is kept under S.R. 379, and write on both original and duplicate the word "correct"; he shall then affix his initials to the chalan with the date, specify the head of account and, if the amount is not less than Rs. 500, submit the chalan with the register to the Treasury Officer who, if it is in order in all respects, shall enfaced it with an order to the Bank to receive the money and to grant a receipt.

Both the original and duplicate copies of the chalan thus enfaced, shall then be returned to the payer, who will proceed with them to the Bank. There the money will be received and credited to the proper head of account and, subject as provided in S.R. 55, an acknowledgment will be granted to the payer on the original chalan, the duplicate being retained by the Bank to be forwarded to the treasury with the daily account.

NOTE.—Chalans for sums of Rs. 500 and above must be enfaced by the Treasury Officer, but those for sums less than Rs. 500 may be enfaced by the Treasury Accountant. All chalans presented at a sub-treasury must invariably be enfaced by the Sub-Treasury Officer.

Correction slip No. 74 p. 39.
116 67 p. 33.

(2) In cases in which chalans are presented in triplicate or quadruplicate, the acknowledgment of the Bank will be given on the original chalan, or on such other copy as may specially be marked for the purpose, the other copies being retained by the Bank to be forwarded to the treasury with the daily account.

Conclusion
step 75
p 39

(3) Moneys tendered with a chalan signed by a departmental officer under the provisions of S.R. 49, may be received direct at the Bank without the intervention of the Treasury Officer.

S.R. 354. Chalans shall be valid only for such time, not exceeding ten days, as may be fixed by the Collector; if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the Treasury Officer.

S.R. 355. Cheques on local banks will be accepted by the Bank in accordance with S.R. 33. There will be a daily clearance of cheques accepted and the transactions will be included in the daily account rendered to the treasury, after the cheques have been cleared.

Remittances of Departmental Officers.

S.R. 356. Moneys received by officers of the departments named below, will be received at the Bank direct without the intervention of the Treasury Officer in accordance with the special rules specified against each:—

Works and Buildings or Irrigation and Waterways Department	...	Rules 3 to 6 of Appendix 5—Part I.
Forest Department	...	Rules 2 to 5 of Appendix 5—Part II.

Chalan forms shall be supplied to the Bank by the Treasury.

S.R. 357. In the case of departments, other than those mentioned in the preceding rule, moneys received by departmental officers shall be forwarded by them daily to the Bank direct with a chalan in duplicate, describing the several items and the heads under which they should appear in the accounts. The duplicate copy of the chalan will be retained by the Bank and forwarded with the accounts of the day to the treasury and the original returned, receipted, to the departmental officer for record in his office.

The original chalan may be in the form of a book sent daily for signature.

Deposit and Local Fund Receipts.

S.R. 358. The detailed account of local funds and registers of deposits will be kept in the treasury or in the Magistrate's and Judge's offices, the Bank only receiving the amounts tendered in accordance with S.R. 353 and crediting them under their proper designation.

SECTION III.—WITHDRAWAL FROM THE PUBLIC ACCOUNT AT THE BANK.

Civil Charges.

S.R. 359. Subject as hereinafter provided, all bills for pay and allowances and contingent expenses of officers of the civil establishments, which are ordinarily drawn upon the treasury, shall be presented to the

Treasury Officer in the first instance for examination. The Treasury Officer, if he passes the claim, shall encase on the bill an order to pay a specified amount. Such orders shall be recorded in the register of payment orders issued, which is kept under S.R. 379, and shall be numbered, dated and signed. The bill shall then be returned to the person presenting it, and will be paid at the Bank in accordance with the order of the Treasury Officer, the Bank being responsible only for strict adherence to this order and for obtaining upon the bill a proper discharge from the payee. The discharge must be in addition to the signature at the foot of the bill.

NOTE.—When payment is desired wholly or partly in Reserve Bank Draft, and a formal application for a draft accompanies the bill, the Treasury Officer, if he is satisfied that the grant of the draft is permissible, will forward the application to the Bank, specifying clearly in the pay order the manner in which payment should be made.

S.R. 360. Bills of civil establishments, which are payable at Calcutta, shall be presented in the first instance at the office of the Accountant-General, West Bengal, for pre-audit and, unless there is a special request on a bill for cash payment, or the sum payable to one single party does not exceed Rs. 20, such bills may be paid by cheques upon the Bank issued by the Accountant-General, or by any subordinate gazetted officer authorised by the Accountant-General in this behalf.

S.R. 361. Without prejudice to the generality of provisions made in these rules with regard to withdrawal of moneys from the Public Account, the procedure to be followed in the payment of claims presented for pre-audit at the office of the Accountant-General may be governed by such instructions as may be issued in this behalf by the Auditor-General.

Pensions.

S.R. 362. Claims for pensions payable at Calcutta, shall be presented at the office of the Accountant-General and paid by cheque upon the Bank if the amount exceeds Rs. 250, or in cash if the amount is Rs. 250 or less.

At other stations, pension bills will be cashed by the Bank upon pay orders issued by the Treasury Officer concerned.

Departmental Payments.

S.R. 363. Officers of the Forest Department are authorised to obtain funds required for departmental disbursements from the Bank direct in accordance with the rules laid down in Part II of Appendix 5 (rules 7 and 8).

S.R. 364. (a) Officers of the Works and Buildings or Irrigation and Waterways Department are authorised to draw funds by bills as well as by cheques.

(b) Bills will be cashed by the Bank only on payment orders endorsed thereon by the Treasury Officer.

(c) In respect of cheques, no letters of credit will be issued by the Accountant-General, but where a Divisional Officer has intimated any limits on the drawings of a Subdivisional Officer, the Bank will observe the prescribed limitations. In all other cases, cheques will be cashed without any limitation, if otherwise in order.

Refunds.

S.R. 365. Refunds of revenue, fines, etc., will be made by the Bank on bills bearing a payment order signed by the Treasury Officer in accordance with the procedure prescribed in S.R. 359.

Discount on Sale of Stamps.

S.R. 366. When discount on sale of stamps is allowed by deduction from the amount paid in by the purchaser, the net amount will be received and brought to account under S.R. 353, the receipted chalan being the payer's authority for receipt of the stamps from the treasury.

PUBLIC DEBT.*Government Promissory Notes.*

S.R. 367. Government Promissory Notes, on which interest may be due, shall be presented to the Treasury Officer, who, having made the necessary examination and record, shall 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 _____

Bearer Bonds.

S.R. 368. The interest coupon attached to a Bond shall be presented to the Treasury Officer, who, having made the necessary scrutiny and record, shall issue necessary orders on the Bank to make the payment.

Stock Certificates.

S.R. 369. Interest on Stock Certificates will be paid by the Bank on Interest Warrants issued by the Public Debt Office without the intervention of the Treasury Officer. The Bank will arrange to pay the interest due on the Warrant to the proprietor of the Stock Certificate.

Repayment of Principal.

S.R. 370. The provisions of S.Rs. 367 to 369 apply *mutatis mutandis* to repayment of principal of any Promissory Note, Bearer Bond or Stock Certificate, which may be notified for discharge; but nothing in these rules shall be deemed to override any rule or order contained in the Government Securities Manual issued by the Government of India, regulating the procedure for the payment of interest on or principal of any Public Debt.

Deposit Payments.

S.R. 371. (1) Repayment of deposits standing at the credit of individuals in the treasury register or in the Magistrate's or Judge's accounts, will be made on the order of the officer on whose register they are. Persons claiming repayments of such deposits must, therefore, apply to the

officer who received them, who, after examining the appropriate register and making the necessary record, will give the applicant an order for payment at the Bank. A Magistrate's or Judge's order must be taken to the Treasury Officer for countersignature before being presented at the Bank, unless the Bank keeps a personal ledger account for deposits of each Court.

(2) In cases in which personal ledger accounts of Civil or Criminal Court Deposits are kept by the Bank, each Court will duly intimate from time to time to the Bank the amount of lapsed deposits to be deducted from the personal ledger pass book.

S.R. 372. Unless in any case the Government direct otherwise, cheques for withdrawals from a personal deposit account at the treasury shall be drawn upon and presented to the Treasury Officer, who will enface them with an order on the Bank to make the payment.

Local Funds.

S.R. 373. Payments will be made on cheques drawn by competent drawing officers of the local body concerned. Unless in any case the Government direct otherwise, such cheques will be drawn on the treasury and cashed by the Bank on pay orders issued by the Treasury Officer.

Where, under any special orders, a local body draws money from the treasury by presentation of detailed bills, the procedure prescribed in S.R. 359 shall be followed.

Currency of Payment Orders.

S.R. 374. Payment orders issued on the Bank shall be 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 Treasury Officer.

SECTION IV.—DAILY ACCOUNTS AND RETURNS.

S.R. 375. The accounts and returns to be rendered by the Bank to the Treasury Officer in respect of transactions of the Government will consist of—

- (i) A daily account of receipts and payments in T.R. Form No. 50, together with connected chalans and vouchers.
- (ii) A pass book or register of receipts and payments, to be daily forwarded to, and returned by, the Treasury Officer.

S.R. 376. In the daily accounts rendered by the Bank, such payments and receipts will be classified as may be directed by the Accountant-General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasury. The daily account will be prepared every day and the Manager or Agent, as the case may be, after satisfying himself as to its accuracy, will docket and forward it to the Treasury Officer with the register of daily receipts and payments and with all the appertaining chalans and vouchers at the close of the day.

The net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction, and not the gross amount of demand.

NOTE 1.—It is of importance that these documents be secured in a locked box when sent by the Bank to the Treasury Officer, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Treasury Officer.

NOTE 2.—With the concurrence of the Accountant-General, the daily accounts may be submitted in the morning following the date to which they refer, instead of at the close of the same day.

S.R. 377. Care shall be taken that vouchers sent to the treasury are conspicuously marked by the Bank with the word "*Paid.*" Inattention to this rule may lead to documents being paid twice, in the event of their falling into unscrupulous hands.

S.R. 378. The Register of daily receipts and payments will contain five columns for (1) the date, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Manager or Agent, as the case may be, and (5) the initials of the Treasury Officer. It will be written up and forwarded with the daily account to the treasury, the entries being certified by the initials of the Manager or the Agent in the 4th column. The Treasury Officer shall check the receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialling in the 5th column of the register in token of his verification, shall return the register to the Manager or Agent the same day or, as soon as possible, on the following day.

SECTION V.—MISCELLANEOUS.

Register of Chalans and Orders for Payment.

S.R. 379. The Treasury Officer shall maintain two registers in suitable forms, namely, a register of chalans issued and a register of orders for payment. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the Land Revenue Department of the Collector's Office, those of excise revenue by the Excise Department, and so forth.

Daily Posting of Accounts.

S.R. 380. When the daily account with the chalans and vouchers is received from the Bank, the account shall first be examined against the chalans and vouchers which support it. Then the chalans and vouchers which have been already approved and registered by the Treasury Officer, shall first be marked off in the register of chalans issued and of orders for payment, that is, the date of discharge shall be noted against the entries of them in those registers. Each item of receipt or payment will then be posted from the daily account, with its chalans and vouchers, into the cash book either direct or through some subsidiary register, and the net difference between the total receipts and total payments posted in the Register of Reserve Bank Deposits, in accordance with the directions contained in this behalf in the Account Code, Vol. II.

Advices and Certificates.

S.R. 381. Advices of receipts or payments which, according to any rule or order have to be sent to public officers or departments, and consolidated

receipts or certificates of receipts or payments required by any rule or order to be given to any public officer or department, shall be prepared in the treasury and not in the Bank, as the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the treasury accounts.

Nothing contained in this rule shall be deemed to override any local usage or practice under which advices and certificates referred to above are prepared by the Bank.

Treasury Returns.

S.R. 382. All treasury returns, with the exception of those the Bank is instructed to furnish under the rules in this Chapter or under express orders of the Accountant-General, shall be prepared in the treasury and not in the Bank.

Remittances.

S.R. 383. The procedure with regard to remittance of treasure from the Bank and the testing of remittances made to the Bank from treasuries, will be regulated by the provisions contained in Chapter IX of these rules.

Chapter VI.—Public Debt.

Subsidiary Rules under T.Rs. 10 and 16.

SECTION I.—PERMANENT AND TEMPORARY LOANS.

S.R. 384. When under the terms of a loan notification issued by the Government, subscriptions to any new loan are receivable at the treasury, the procedure to be observed by the Treasury Officer in receiving such subscriptions and crediting them into the Public Account, shall be regulated by the provisions of Chapter VII of the Government Securities Manual issued by the Government of India, and by such supplementary instructions, if any, as may be issued by Government in this behalf.

S.R. 385. The procedure to be followed by Treasury Officers and the Public Debt Office in making payments in respect of the principal of any loan when it falls due, shall be governed by the rules contained in Chapter VIII of the Government Securities Manual issued by the Government of India, and by supplementary instructions as may be issued by Government in this behalf.

SECTION II.—FLOATING DEBT.

Treasury Bills.

S.R. 386. Unless the Government direct otherwise, Treasury Bills will be issued from and repaid at the office of the Reserve Bank of India.

The procedure to be observed by the Bank in connection with the sale and discharge of such bills will be governed by such instructions as may be issued by the Government to the Bank.

Treasury Rules, West Bengal and
Volume 1.

C.S. No

A m e n d m

In subsidiary rule 393 of

Govt. of West Bengal, Finance
No. 5016-F

S.R. 387. Treasury Bills can only be paid on maturity at the office of the Reserve Bank. After payment the discharged bills shall be transmitted to the Accountant-General or the Treasury Officer, as the case may be, in the same way as other paid vouchers.

Ways and Means Advances.

S.R. 388. When ways and means advances are taken by the Government from the Bank, the request to the Bank shall be accompanied by a demand promissory note for the amount on behalf of the Governor. At the same time, the particulars of the advance, that is, the amount and the interest payable thereon, will be communicated by the Government to the Accountant-General.

S.R. 389. When notifying a repayment, the Government will endorse to the Accountant-General a copy of the instructions to the Bank. The Bank will cancel the promissory note for the advance repaid or make a note on it if it is a part payment. The note on final cancellation will be returned to the Government through the Accountant-General.

S.R. 390. Interest on the advance will be debited by the Bank at the time of repayment.

SECTION III.—OTHER OBLIGATIONS.

PROVIDENT AND OTHER FUNDS.

(i) Recovery of Subscriptions, etc.

S.R. 391. Subscriptions to a Service or Provident Fund of the Government can be received from such Government servants as are either required or permitted by the rules of the Fund to subscribe to it, the recoveries being made ordinarily by deduction from pay bills of the Government servants concerned.

The subscriber himself is responsible for seeing that proper deduction is made from his bills, though for his convenience, it has been provided in S.R. 162 that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

S.R. 392. Premia or subscriptions to the Post Office Insurance Fund may be recovered by deduction from pay bills of the subscribers or in cash in accordance with the rules of the Fund. Such premia or subscriptions shall, in no circumstances, be received at the treasury, payment in cash being permissible at Post Offices only.

Subscribers to the Post Office Insurance Fund, who have retired from the service and whose pensions are to be paid in India, may be allowed the option of deducting their premia or subscriptions from pension bills. The Accountant-General issuing the Pension Payment Order will in such cases note the amount of the monthly deduction in the Pension Payment Order. The insured person, however, shall be personally responsible for entering the correct amount to be deducted in the pension bill; and if he fails to do this on any occasion, it will be open to him to pay the amount into the Post Office.

S.R. 393. (1) Contributions, donations, etc., payable in respect of the Indian Civil Service and the Superior Service (India) Family Pension Funds, are recoverable by deduction from pay bills of the subscribers, or in

cash if tendered at the treasury, at the rates communicated by the Accountant-General, Central Revenues.

(2) Contributions, etc., payable in respect of the Indian Military Service Family Pension Fund and the Indian Military Widows' and Orphans' Fund, shall be recovered from the subscribers in accordance with such instructions as may be issued by the Controller of Military Accounts and Pensions.

NOTE.—The treasury and other disbursing officers must check the deductions in respect of the Funds mentioned in this rule, at the time of passing for payment the pay bills of the Government servants concerned.

S.R. 394. (1) Subscriptions to the Funds specified below, may be received at a treasury only under special instructions of the authorities of the Fund, received through the Accountant-General—

West Bengal Uncovenanted Service Family Pension Fund.

West Bengal and Madras Service Family Pension Fund.

General Family Pension Fund.

Hindu Family Annuity Fund.

West Bengal Christian Family Pension Fund.

(2) In the case of subscribers drawing their pay or pensions from the Government, the subscriptions are recoverable by deduction from their pay or pension bills, except that in the case of the General Family Pension Fund, the Hindu Family Annuity Fund and the West Bengal Christian Family Pension Fund, such subscriptions may, at the option of the subscriber, be paid in cash either direct to the authorities of the Fund concerned, or at a treasury.

NOTE.—Subscriptions to the West Bengal and Madras Service Family Pension Fund may be received in cash at treasuries only when permitted by the Accountant-General, West Bengal.

S.R. 395. In cases in which subscriptions, including refunds of withdrawals, are paid by deduction from pay bills, the requisite particulars shall be entered by the subscriber, if he draws his own pay, or by the head of the office in other cases, in a separate schedule in one of the Forms T.R. 51, T.R. 51A, T.R. 52 or T.R. 53, as may suit the requirements of the Fund concerned, and the form so completed shall be attached to the pay bill. If the subscription is paid in cash, the number of the account or policy, as the case may be, and all other particulars must be furnished. In all cases where a subscription is paid for the first time, the rule or special authority under which the subscription may be received shall also be quoted in the form or, in case of cash payments, in the separate document of particulars.

S.R. 396. When a subscriber to any Fund whose subscriptions are realised by deduction from pay bill is transferred to another district or audit circle, the fact that he is subscribing to the Fund shall be certified on the last pay certificate by noting thereon the amount of his monthly subscription and the number of his account or policy.

NOTE.—When a subscriber to the Post Office Insurance Fund is transferred to another audit circle, notice of the transfer should also be given to the Accountant-General of the new audit circle and to the Deputy Accountant-General, Posts and Telegraphs, Calcutta, through the local Accountant-General.

(ii) *Withdrawals.**Provident Funds.*

S.R. 397. (1) Advances from a Provident Fund, if permissible under the rules of the Fund, may be drawn by gazetted Government servants on T.R. Form No. 54, the bill being supported by a duly certified copy of the order sanctioning the advance. In the case of non-gazetted Government servants, the advance, if admissible, may be drawn on the same form, the bill being supported by a copy of the sanction duly attested by the head of the office.

*Correction
slip No.
77
p. 41.*

Payment may be made on the authority and responsibility of the officer sanctioning the advance, without the previous authority of the Accountant-General, provided that the bill is supported by a certificate in the form prescribed in sub-rule (2)(a) below, that the advance is covered by the balance at the credit of the Government servant concerned.

(2) (a) Withdrawals from a Fund, when permissible under the rules of the Fund, to meet payments towards policies of life insurance or subscriptions to a Family Pension Fund may be made, as and when required, by heads of offices for their subordinates on their own authority and responsibility, without previous reference to the Accountant-General. Gazetted Government servants may also draw the amounts required for their own policies, etc., in a similar manner and under similar conditions. The bills may be prepared in the same manner as for advances mentioned in sub-rule (1), the particulars regarding the policy or policies on which premium or subscription is to be paid being noted on the bills.

In all such cases, the drawing officer shall be responsible for seeing that there is no overdrawal, and a certificate in the following form shall be recorded by him on the bill presented at the treasury or any other office of disbursement:—

"Certified that the balance at $\frac{\text{my credit}}{\text{Credit of the Subscriber}}$ on the date of withdrawal covers the sum drawn on this bill".

(b) The bill in which the first premium is drawn must contain an additional certificate to the effect that the details of the policy have been communicated to and accepted by the Account Officer.

(3) Save as provided in this rule, no payment on account of any Provident Fund, whether as a refund of subscription overpaid, or as a repayment of the whole or a part of the amount accumulated to the credit of the subscriber, can be made without the express authority of the Accountant-General.

S.R. 398. When a subscriber to a Provident Fund is about to retire and under the rules of the Fund the money lying at his credit in the Fund becomes payable to him, he shall place himself in communication with the Accountant-General by whom his Fund account is maintained, giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Accountant-General being satisfied of the correctness of the claim, and on ascertaining the date up to which the subscription has been paid, will arrange for the payment of the amount at credit of the subscriber in the account of the Fund. The bills may be prepared in the same Form T. R. 54 as prescribed in sub-rule (1) of S. R. 397, the bill being supported by a duly certified copy of the letter

of authority from the Accountant-General, West Bengal. In case of non-gazetted Government servants, the letter of authority should be attested by the Head of the office.

The procedure prescribed in this rule shall apply *mutatis mutandis* to all other cases in which the amount lying at credit of a subscriber in his Provident Fund account becomes payable to him on finally quitting the service.

S.R. 399. Final payment on account of any Provident Fund, when authorised, can be made only on the personal receipt of the subscriber, or when he is absent from India, on that of his duly authorised agent. In the event of his death before payment has been made, payment can be made only to such person or persons as may be authorised to receive payment under the rules of the Fund concerned and such subsidiary instructions as may be issued by the Government in this behalf.

In cases in which the amount is drawn and disbursed by the head of an office, a disbursement certificate in the following form shall be rendered to the Accountant-General as soon as possible after the disbursement has been made:—

“I certify that I have satisfied myself that the sum of Rs. drawn under rule.....of the.....Provident Fund Rules from.....Provident Fund Account of..... on bill No....., dated....., was actually disbursed to.....on..... and the payee's receipt was taken in acquittance roll maintained in my office.”

Funds not under Government management.

S.R. 400. In the case of Funds not under Government management, withdrawals from the Public Account in respect of sums credited, either by way of subscriptions, or interest allowed by the Government, shall not be permitted except under the authority of the Accountant-General through whom the accounts of the Fund are settled. The Accountant-General may issue letters of credit on specified treasuries, against which withdrawals may be made by the authorities of the Fund concerned by means of cheques.

Chapter VII.—Deposits.

Subsidiary rules under T.Rs. 10 and 16.

SECTION I.—INTRODUCTORY.

S.R. 401. Moneys received at the treasury for deposit in the Public Account are classified according to the department through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits and (3) Criminal Court Deposits.

Another important class is “Personal Deposits” of which the account kept at the treasury is of the nature of a banking deposit account, the receipts and payments being recorded in personal ledgers. Other classes of deposits may be added under special orders of the Government.

NOTE.—Separate registers must be kept for each class of deposits in accordance with the directions contained in this behalf in the Account Code, Vol. II, or under special instructions of the Accountant-General.

S.R. 402. Unless there be anything repugnant in the subject or context.

Government of West Bengal,
Finance Department
Audit Branch

No. 5062 - F
F1T-4(45)/60

Calcutta,
The 2nd December, 1961

NOTIFICATION

Amendment

Under Subsidiary rule 404 of the said rules insert the following note, namely :-

"Note. The amount realised in instalments from Certificate debtors on account of the employees' special contribution under the Employees' State Insurance Act, 1948 (34 of 1948) and on account of the Employees' Provident Fund, may be kept in revenue deposit, till the amount is realised in full from the certificate debtors and remitted to the Regional Provident Fund Commissioner or the Employees' State Insurance Corporation-as the case may be".

By order of the Governor,

K. K. Ray
Secretary to the Government
of West Bengal.

Original kept in 1/123.

S.R. 402. Unless there be anything repugnant in the subject or context, the relevant provisions of this Chapter shall apply to deposit transactions of the Works and Buildings or Irrigation and Waterways and Forest Departments whose initial accounts are kept in departmental offices, except in so far as they may be varied or supplemented by departmental regulations.

S.R. 403. At places where the cash business of the treasury is conducted by the Bank, moneys tendered as deposits will be received and repayment of such deposits will be made by the Bank in accordance with the procedure laid down in S.Rs. 357 and 371 to 373.

SECTION II.—GENERAL RULES AND LIMITATIONS.

S.R. 404. No moneys shall be received for deposit in the Public Account, unless they are such as by virtue of any statutory provision or of any general or special orders of the Government are required or authorised to be held in the custody of the Government.

Subject as aforesaid, it is the duty of the Treasury Officer to see that, save as expressly otherwise provided by these rules, no money is credited as a deposit except under the formal order of a Court or other competent authority and also, if the amount could be credited to some known head in the Government account, to make representations to the Court or authority ordering its acceptance or in whose favour the deposit was received.

S.R. 405. The treatment of the following items as deposits is prohibited:—

- (i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or for any other reason.

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

- (ii) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to the Government and refunded, if necessary, on order of the appellate Court. But compensation fines (including costs in criminal cases) due to an injured party, and not to the Government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

- (iii) As provided in S.R. 325, no refunds, whether of stamps or of other receipts, can be drawn to be lodged in deposit pending demand by the payee.

S.R. 406. No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value be stated in money. An exception may be made in a case where the Collector has to receive from an Indian State a sum of money to be paid out to certain claimants; if the money is paid in Indian State coin, it may be credited in the deposit register at its reputed value; repayments, which will be in the same coin, being of course made at the same value.

S.R. 407. Government Promissory Notes or other security deposits (not being cash) received from revenue farmers, contractors or other parties must on no account be credited as deposits.

S.R. 408. The net sale-proceeds of unclaimed impounded cattle may be kept in deposits for three months, and, if no claim be made within that time, are to be credited to the proper account.

S.R. 409. The sale-proceeds of unclaimed property are not to be placed in deposit at all; under Act V of 1861, section 26, the property itself is to be kept for six months, but money realised by sale is at once (section 27) at the disposal of the Government, and should be taken to credit of the appropriate receipt head concerned. Exceptions must, however, be made in the case of property left by persons dying intestate and without heirs, which Civil Courts will secure and hold for certain periods in accordance with the local law.

NOTE 1.—If unclaimed property be perishable and be sold because it cannot be kept, or if it be sold for the benefit of the owner or because its value is less than ten rupees, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated in the Chalan presented at the treasury for entry under "Nature of deposits" in the deposit register.

NOTE 2.—Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be paid into the treasury at convenient intervals.

NOTE 3.—The Police Department should have no deposits except security and earnest money deposits, which should be paid into the treasury as Revenue Deposits; unclaimed property found by, or delivered up to, a police officer should be made over to the Magistrate; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government account.

S.R. 410. The following provisions apply to moneys tendered for credit as Personal Deposits at a treasury:—

- (a) Moneys tendered by, or on behalf of wards' and attached estates and estates under Government management, may be accepted at a treasury for credit as Personal Deposits.
- (b) Save as provided above, moneys tendered by Government officers acting in their official or any other capacity, and funds of quasi-public institutions, even though like certain dispensaries they may be aided by the Government, may not be accepted as Personal Deposits at a treasury without the special permission of the Government for the opening of a banking account with that treasury. Such permission may not be granted, except after consultation with the Accountant-General and unless the Government be satisfied that the initial accounts of moneys to be held in such Personal Deposit accounts are properly maintained and are subject to audit.
- (c) Nothing contained in this rule shall operate to affect the banking accounts kept at a treasury of any Personal Deposits which formed part of the Public Account on the date of promulgation of these rules.

S.R. 411. Save as otherwise provided by any law or rule having the force of law, and subject to any general or special orders of the Government to the contrary, the provisions of S.Rs. 419 to 426 apply *mutatis mutandis* to Personal Deposits and all other classes of deposits dealt with in this Chapter.

SECTION III.—REVENUE DEPOSITS.

Receipts.

S.R. 412. All deposits must be separately paid into the treasury with chalans or other documents setting forth all the particulars necessary for the entries to be made in the register of deposit receipts.

NOTE.—Each item of receipt must be recorded in the register of receipts and each entry must be checked and initialled by the Treasury Officer in accordance with the directions contained in this behalf in the Account Code, Vol. II.

S.R. 413. In respect of earnest money deposits made by intending tenderers, which are creditable as Revenue Deposits, no previous authority of the departmental officer is necessary, but the depositor must state the designation of the officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the treasury. These deposits may be received at sub-treasuries as well as at district treasuries.

Repayments.

S.R. 414. (1) Refunds of deposits can be made only on the receipt of the person entitled to them after production of due authority.

(2) Save as provided in S.R. 417, a person claiming refund of a deposit must produce an order of the authority which ordered acceptance of the deposit. The Treasury Officer shall compare the order with the entry in the register of receipts and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once under his initials both in the register of repayments and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer shall endorse this fact on the order and return it to the person presenting it.

S.R. 415. The provisions of S.R. 329 apply to refunds of deposits as they apply to refunds of revenue, when the amount involved does not exceed Rs. 100.

Repayment Order and Voucher.

S.R. 416. T.R. Form No. 55 shall be used for repayment order and voucher for deposits repaid. A deposit repayment voucher must in no case be prepared at the treasury.

As a safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words "passed for payment," thus: "Passed for payment to....."

S.R. 417. Earnest money deposits cannot be refunded except under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer by the departmental officer in whose favour the deposit was made, and under no circumstances can part payment be made.

S.R. 418. If the departmental officer desires that an item of earnest money deposit, instead of being refunded, be carried to the credit of the Government, he must return the deposit receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

S.R. 419. In order to avoid the inconvenience and risk which accompany the payment of money upon orders recorded in an Indian language, and to ensure caution in the issue of such orders, every order issued by a Court or office for the payment of money from a treasury shall be in English unless the officer ordering the payment is unacquainted with that language. If the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the Indian language commonly known in the district, as well as in English.

S.R. 420. Unless it be otherwise provided by any law, or rule or order issued by competent authority, a deposit repayment order shall remain in

force for a period of three months from the date on which it was issued, after which no repayment can be made on its authority unless it is revalidated.

Payment at a Sub-Treasury.

S.R. 421. When an officer in charge of a sub-treasury has occasion to place in deposit an item which under any rule or order may be so dealt with, he may, subject to the provisions of this section, repay it without formal orders from the district treasury.

If any class of deposits is payable at a sub-treasury, it must not, except with the special permission of the Collector, be payable at the district treasury also.

Lapsed Deposits.

S.R. 422. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing and all balances unclaimed for more than three complete account years shall, at the close of March in each year, be credited to the Government. Of deposits and balances thus lapsing, the Treasury Officer will submit to the Accountant-General immediately after 31st March a list prepared in accordance with the directions contained in the Account Code, Vol. II.

NOTE.—For the purpose of this rule, the age of a repayable item or of a balance of it is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable.

S.R. 423. The Government may, in relation to any particular class of deposits, issue orders varying or relaxing any of the conditions or limitations specified in the last preceding rule.

NOTE.—The following conditions govern the lapsing of *Revenue Deposits*:—

Deposits or balances of deposits not exceeding five rupees unclaimed or partly repaid during two years including the year of deposit, deposits or balances thereof, transferred to Clearance Register which are reduced to five rupees or less by part payments during the third year from the year of deposit and all deposits or balances thereof unclaimed for more than three complete account years, will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant-General's office.

S.R. 424. Deposits credited to the Government under S.Rs. 422 and 423 cannot be repaid without the sanction of the Accountant-General, who will authorise payment on ascertaining that the item was really received, and was carried to the credit of the Government as lapsed, and that the claimant's identity and title to the money are certified by the officer signing the application for refund.

S.R. 425. The application for sanction shall be made in T.R. Form No. 56. There must be a separate application for deposits repayable to each person, and it shall be used as the bill on which the payment is to be made at the treasury.

S.R. 426. The repayment of a lapsed deposit shall be recorded in the appropriate deposit register of receipts so as to guard against a second payment.

If the repayment is made after the register of receipts has been destroyed, the responsibility for verifying the claimant's title to refund, shall devolve on the authority who signs the application in T.R. Form No. 56.

SECTION IV.—CIVIL AND CRIMINAL COURTS' DEPOSITS.

Receipts and Repayments.

S.R. 427. Subject as hereinafter provided in this section, the provisions of Section III of this Chapter relating to receipt and repayment of Revenue Deposits, shall apply in relation to Civil and Criminal Courts' Deposits, with such adaptation and modification as may be authorised by the Chief Judicial authority, after consultation with the Accountant-General.

S.R. 428. Subject to such general or special orders as may be issued by Government, Civil Courts and Magistrates may either—

- (i) keep a banking account with the treasury, remitting without detail their gross deposit receipts for credit in Personal Deposit accounts and making repayments by cheques on the treasury against such Personal Deposit accounts, or
- (ii) arrange that each deposit is separately paid into or drawn from the treasury, upon documents passed by an authorised officer of the Court and setting forth the particulars necessary for the entries in the deposit registers kept at the treasury.

NOTE 1.—The object and effect of the arrangement set out at (i) above is simply to relieve the Treasury Officer of the responsibility for the details of deposit transactions, not to abolish the detailed record, but to confine it to the departmental office in which registers of receipts and repayments and other initial records must be kept in accordance with the directions contained in the Account Code, Vol. II.

The Civil Court or Magistrate in this case should be responsible for the submission of such monthly and periodical accounts and returns as may be required by the Accountant-General, although the vouchers are to be sent by the Treasury Officer.

NOTE 2.—In cases in which the first method referred to in this rule is followed, each Civil or Criminal Court should incorporate in its own accounts, the deposit items of its subordinate Courts as a treasury does those of sub-treasuries, unless any subordinate Court is authorised to keep independent accounts and submit the returns directly to the Accountant-General. Separate accounts should be kept for, and separate returns submitted by, the several Small Cause Courts.

S.R. 429. Each transaction of receipt or payment of a Civil or a Criminal Court deposit must be initialled by the Judge or Magistrate, or by some duly authorised gazetted officer of the Court.

S.R. 430. In Civil Courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.) the detailed control may, with the approval of the Chief Judicial Authority, be left with the receiving Court.

NOTE 1.—The receiving Court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form labelled "Sheriff's petty accounts," and repayment should be recorded in the similar separate registers of repayments, both to be handled and attested like the general registers. From these two separate registers, daily totals should be carried into the general registers (though, of course, without numbers), and also into a register of the personal ledger form in which a daily balance should be struck; monthly totals of receipts and of payments on Sheriff's petty accounts should be noted on the extracts from the general registers submitted to the Accountant-General, and lapses periodically reported.

NOTE 2.—The detailed procedure for the record of these petty deposits may be prescribed, whenever the system is permitted, by the Chief Judicial Authority after consultation with the Accountant-General.

Agreement with the Treasury.

S.R. 431. (1) When the different Civil Courts of a district bank with the treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a Personal Deposit account for each Court, even though

the deposit transactions of the subordinate Courts be brought by a superior Court in detail on its own registers.

NOTE.—To prevent disagreement between the deposit figures reported to the Accountant-General by Civil Courts and by Treasury Officers, it is necessary to arrange that the former should report completed transactions. A Civil Court may not receive money but give the intending depositor an order to the Treasury Officer to accept it; and so, though recording the issue of the order in a register in sufficient detail, it should not bring the item on the deposit registers till the Treasury Officer advises receipt. Similarly, it should ascertain from the treasury at the close of the month, which of its cheques have been cashed, and detail at the foot of its extract register of repayments sent to the Accountant-General, the cheques which are unpaid, deducting their total at the foot of the extract.

(2) The Treasury Officer shall furnish the Court with a daily advice list of the sums received and paid, or advise the receipts and payments in a pass book as may be laid down by the Accountant-General.

S.R. 432. When it is inconvenient for a depositor to proceed to the treasury with the Court's order to lodge his deposit, it may be received by the Court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury shall make remittances daily; if at a greater distance, they shall remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury to obtain repayment of a deposit, the Judge may pay him in cash, provided that there are in the Court funds sufficient, whether of current deposit receipts or of the office permanent advance, to meet the payment.

NOTE 1.—In these cases, the gross receipts and payments taking place at the Court must be shown as remitted to and from the treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payments, the excess should be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury should pay the excess to the Court, which will thus recoup the permanent advance account.

NOTE 2.—No permanent advance may be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

S.R. 433. When the list of lapses under S.R. 422 is made up by the Court, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

SECTION V.—PERSONAL DEPOSITS.

Receipts and Repayments.

S.R. 434. Subject as provided in S.R. 410, moneys tendered as Personal Deposits may be received at the treasury from the administrators of the deposit accounts without specification of detailed items.

S.R. 435. Unless in any case the Government direct otherwise, withdrawals can be allowed only on cheques signed by the responsible administrator of the deposit account concerned. The charges in the treasury accounts shall be supported by the original paid cheques.

Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account.

SECTION VI.—DEPOSITS FOR WORKS DONE FOR PUBLIC BODIES OR INDIVIDUALS.

S.R. 436. Payments made to the Government by District Boards, Municipalities and other Local Bodies for the cost of land taken up on their behalf under the Land Acquisition Act shall be received at the treasury,

in accordance with the procedure laid down in paragraph 21 of Appendix 15. The number and date of the award statement as well as the date on which the deposit was credited in the treasury accounts shall be noted on all orders and vouchers on which the payments are made out of the deposit account.

S.R. 437. Deposits for works to be done on behalf of Local Bodies and other parties may be received and dealt with by the Works and Buildings or Irrigation and Waterways, and other departments carrying out the works, in accordance with departmental regulations.

NOTE.—When under departmental regulations the Local Body or the party concerned is authorised to pay the deposit direct into the treasury, the accompanying chalan should state clearly the name of the department to which the amount is creditable, and the division and the work to which the deposit relates.

SECTION VII.—DEPOSITS OF FEES.

S.R. 438. Fees received from non-Government bodies or private persons for work done for them by Government servants shall be dealt with as follows:—

- (i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transaction.
- (ii) In cases where the fees are divisible between the Government and the Government servant concerned—

- (a) If the exact amount of the fees and the distribution of shares between the Government and the Government servant are known beforehand, the share due to the Government should be credited as miscellaneous receipt of the Department to which the Government servant belongs, and the rest should be collected by the Government servant himself. The Government share should be paid into the treasury as far as possible, by the body or person paying the fee;

- (b) If the amount of the fees or the shares are known only approximately beforehand, all the fees should in the first instance be paid into the treasury to the credit of the Government, as far as possible, by the body or person paying the fees. The recoveries should be credited to the appropriate deposit head, pending final settlement, when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should remain under deposit head for disbursement to the Government servant in accordance with the procedure set out below: The Government servant himself, if he holds a gazetted post, or the head of office on behalf of a non-gazetted Government servant, must claim the amount due to him on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees, and forward the bill to the Accountant-General through the Treasury Officer concerned, who will furnish necessary details of

the credit in the treasury accounts. The Accountant-General will, after verifying the credits, authorise the payment and return the bill to the Treasury Officer who will pay it by debit to the deposit head concerned.

NOTE.—These 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 non-Government bodies or persons. They are not applicable to cases, e.g., fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties although, in view of the extra work involved and in consideration of the fees realised, he is remunerated by a share out of these receipts. In the latter cases the fees realised are adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure.

SECTION VIII.—SPECIAL RULES FOR DEPOSITS OF LOCAL FUNDS.

Explanation.

S.R. 439. The expression "Local Fund" denotes:—

- (i) revenues administered by bodies which by law or rule having the force of law come under the control of the 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,
- (ii) the revenues of any body which may be specially notified by the Government as such.

Receipts and Payments.

S.R. 440. Save where it is expressly provided by any law or rule having the force of law, moneys pertaining to a Local Fund may not be received for deposit at a treasury without some general or special order of the Government.

S.R. 441. The accounts of Local Funds at a treasury shall be kept as a pure banking account, moneys being paid into and drawn out of the treasury without specification of the nature of receipt or expenditure. Unless in any case the Government direct otherwise, withdrawals can be made only by cheques signed by the administrator or some responsible officer of the Local Authority concerned.

S.R. 442. If, under any special order of the Government, moneys required by a Local Body have to be drawn from the treasury on detailed bills, such bills shall be presented, as far as possible, in accordance with the relevant provisions of Chapter IV. The gross amounts of bills shall be debited by the Treasury Officer against the Local Fund concerned, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in distinct entries.

S.R. 443. No Local Body is allowed to overdraw the balance at its credit in the Public Account, without obtaining beforehand a loan or contribution from Government funds to cover the overdraft.

Verification of Balances.

S.R. 444. The balances at credit of each Local Fund shall be verified at the end of the year by the Treasury Officer in communication with the

Accountant-General on the one side, and the officer or committee administering the fund on the other. The balance on the Accountant-General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it, and not the local accounts as his standard.

SECTION IX.—OTHER DEPOSITS ACCOUNTS.

S.R. 445. Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this Chapter may be paid into or drawn out of the Public Account in accordance with such general or special directions as may be given by the Government.

Chapter VIII.—Loans and Advances.

Subsidiary Rules under T.Rs. 10 and 16.

SECTION I.—GENERAL.

Introductory.

S.R. 446. The rules in this Chapter shall apply to loans and advances of different classes, which are granted out of funds provided by the Government under the heads "Loans and Advances by State Governments" and "Advances Repayable," except in so far as they are governed by any special rules contained in other Chapters of these rules or in any departmental regulations.

Mode of Drawing and Repaying.

S.R. 447. A bill on which a loan or advance is drawn must quote the authority sanctioning such a loan or advance. Subject to the provisions of Section II of this Chapter, a Treasury Officer may authorise payment of any loan or advance only if the bill has been signed or countersigned by the authority competent to sanction such loan or advance, or if the sanction has been specially communicated to him. In the case of loans and advances requiring sanction of the Government, no part of such a loan or advance can be disbursed except under the orders of the Accountant-General.

S.R. 448. Except as otherwise provided in Section II of this Chapter, loans and advances may be drawn on simple receipt in T.R. Form No. 48 (necessary changes in the form being made in manuscript).

S.R. 449. In repaying a loan or advance, the memorandum or chalan presented at the treasury, or if the repayment is made by deduction from the amount of a claim against the Government, the bill for such a claim, must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified. If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amounts shall be quoted.

SECTION II.—SPECIAL RULES APPLICABLE TO DIFFERENT CLASSES OF LOANS AND ADVANCES.

Loans to Municipalities, District Boards, etc.

S.R. 450. Unless in any case the Government direct otherwise, the issue of loan money shall be governed by the following rules:—

- (i) Every loan granted to a Municipality, District Board or any other quasi-public body or person will be recorded in the books of the Accountant-General, and no part of it can be issued except under his authority.
- (ii) No department or Government officer may incur any expenditure or any liabilities against a sanctioned loan, unless a statement in writing is first obtained from the Accountant-General that the amount is available out of such a loan and has been placed by him in a separate account so as to be available for the proposed expenditure.
- (iii) The Accountant-General, before furnishing the statement mentioned in the preceding clause, will ascertain that the municipality or other body responsible for the loan has assented to the arrangement, or that it is distinctly stated by the Government among the terms of the loan.
- (iv) Funds spent under clause (ii) shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or officer.

Revenue Advances.

S.R. 451. The following special procedure is prescribed for the drawing of Revenue Advances which include *takavi* advances, advances under the Land Improvement Acts, and any other advances which Revenue Officers are allowed or directed to make under the provisions of any law, or under special order of the Government.

NOTE.—*Takavi* works advances in the form of expenditure on *Takavi* works in the Irrigation and Waterways Department are regulated by departmental rules. Save where the estimated cost of such works are recovered in the Irrigation and Waterways Department, recoveries of such advances will be made by the Collector in the same way as arrears of land revenue.

S.R. 452. Advances may be issued from the treasury upon orders signed or countersigned by the Collector or other duly authorised officer. Neither the Treasury Officer nor the Accountant-General will be responsible for taking further cognizance of each individual transaction after payment by a treasury beyond keeping a separate *plus* and *minus* memorandum for each officer who authorises the advance, in accordance with the directions contained in this behalf in the Account Code, Vol. II. For all further accounts and supervision, the departmental authorities will be responsible.

S.R. 453. (1) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary), or in lump sums on abstract bills in T.R. Form No. 35 to Government officers disbursing the advances.

(a) In the former case, the payments in the treasury accounts must be supported either by actual payees' receipts, or where these are required by the departmental officer, by a certificate from the Collector or other duly

authorised officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the departmental office.

(b) In the latter case the following safeguards should be adopted:—

- (i) No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.
- (ii) Disbursing officers should take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by the competent authority and paid in their presence.
- (iii) Payees' receipts need not be sent with the detailed bill and their names need not be shown in it. The detailed bill should be forwarded to the Accountant-General through the Treasury Officer in support of the debit appearing in the treasury account.
- (iv) The Collector or the head of the department concerned should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

(2) No officer authorised to make advances may question the accuracy of the treasury *plus* and *minus* memorandum as the record of his responsibility, otherwise than by satisfying the Accountant-General of its erroneousess and causing him to correct it. Every officer should see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns for each month. If he is not the Collector, he must obtain from the treasury a copy of the *plus* and *minus* memorandum with which he is concerned and take necessary steps for the removal of differences between the two sets of accounts. Special care should be taken in paying recoveries into the treasury that the amounts of interest and principal recovered are separately and distinctly credited, as the former must not, and the latter must, be credited in the *plus* and *minus* memorandum.

Advances under Special Laws.

S.R. 454. Advances under this head will be regulated in accordance with the provisions of the relevant Acts and rules framed thereunder, or by such orders, general or special, as may be issued by the Government in this behalf.

Advances for Departmental Purposes.

S.R. 455. Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary.

In the case of advances for survey and other departmental expenditure, which are ultimately recoverable from private owners or other parties, the duty of maintaining detailed accounts of the advances, of watching their recoveries and of supervision, etc., shall rest with the departmental authorities concerned, the Treasury Officer being responsible only for maintaining a *plus* and *minus* memorandum, where necessary, in accordance with the directions contained in the Account Code, Vol. II.

The provisions of clause (2) of S.R. 453 apply also to advances of this class of which the detailed accounts are kept departmentally.

Advances to Government Servants on Personal Account.

S.R. 456. These advances may be drawn on ordinary pay or travelling allowance bill form, or on simple receipt form (T.R. Form No. 48), as may be found convenient. The names of Government servants with their designations and amounts of advances sanctioned for each should be clearly indicated in the form to be used for this purpose.

A personal advance to a Government servant may be repaid either in cash or by deduction from his pay or travelling allowance bill, as may be required under the rule or order applicable to each case. In cases in which repayment is made in cash, remittance of the amount to the particular treasury or office from which the advance was drawn is not necessary.

Other Loans and Advances.

S.R. 457. Subject to the general provisions contained in Section I of this Chapter, loans or advances not falling under any of the separate classes specified in this section, may be drawn and repaid in accordance with such general or special order as the Government may issue in each case.

Chapter IX.—Transfers of Moneys standing in the Public Account.

Subsidiary Rules under T.R. 30.

SECTION I.—INTRODUCTORY.

General.

S.R. 458. The subsidiary rules in this Chapter are issued after consultation with the Reserve Bank.

Kinds of Transfers.

S.R. 459. Transfers and remittances of moneys standing in the Public Account are of the following kinds, namely:—

- (a) Transfer through currency, that is, a transfer of money between the treasury balance and the currency chest at one place in consideration of an opposite transfer of the same amount being made at another place, e.g., transfers at a district treasury

against opposite transactions at a sub-treasury subordinate to it, and transfers at the Currency Office against deposits and withdrawals at treasuries and sub-treasuries.

NOTE.—Currency chests are maintained at treasuries and sub-treasuries on behalf of the Issue Department of the Reserve Bank in accordance with the arrangement described in Chapter 2 of Part III.

(b) Remittances of coin and notes—

(i) Bank remittances, that is, remittances from the Bank to a non-Bank treasury or sub-treasury or *vice versa*, when both the receiving and the remitting offices are not within the jurisdiction of a single State.

(ii) Remittances between treasuries, that is, remittances from the treasury balance at one treasury to the treasury balance at another treasury, when both the remitting and the receiving treasuries are not within the jurisdiction of a single State. This method of remittance applies only to remittance to and from sub-treasuries where there is no currency chest and to the remittance of foreign notes and coin, and of uncurrent coin, when such coins are not sent separately for remittance to the Mint.

(iii) Mint remittances, i.e., remittances to the Mint of uncurrent coin or coin withdrawn from circulation from a treasury or from the Bank conducting the cash business of a treasury.

NOTE.—Remittance of uncurrent coin from a sub-treasury to the district treasury of a State will be treated as a local remittance affecting the balance of the State Government.

Application of Rules.

S.R. 460. The subsidiary rules prescribed in Section II of this Chapter apply to transfers between the currency chest balance and the treasury balance at a treasury.

S.R. 461. Unless in any case the Government after consultation with the Reserve Bank direct otherwise, all remittances mentioned in clause (b) of S.R. 459 shall be governed by the provisions of Section III of this Chapter.

SECTION II.—TRANSFERS THROUGH CURRENCY.

Bank Treasuries.

S.R. 462. All transfers from and to currency chests at the Bank will be effected under instructions from the Currency Officer, and such transfers will not affect the Government balance and will not pass through the Public Account.

S.R. 462A. Subject to any special direction contained in Part III, all transfers from and to currency shall be of whole rupees and notes.

S.R. 463. At sub-treasuries where there is a currency chest, the transfer of funds shall be made in accordance with the following procedure:—

(i) When a Sub-Treasury Officer requires funds, he should, with the previous permission of the Treasury Officer, transfer the required



amount from the currency chest to his treasury balance and report the fact forthwith to the Currency Officer direct by wire (or by letter if it can reach its destination within twenty-four hours) on the date of the transfer.

NOTE 1.—In cases where payment of a Draft or Telegraphic Transfer has to be effected and the sub-treasury balance is not sufficient to meet it, the Sub-Treasury officer may withdraw funds from his sub-chest sufficient to meet the Draft or Telegraphic Transfer *without the previous sanction of the Treasury Officer*. No payment of a Draft or Telegraphic Transfer should be made direct from the chest balance. Funds should first be transferred from the chest to the treasury balance and payment made therefrom.

NOTE 2.—The Currency Officer may, on the recommendation of the Treasury Officer, permit a Sub-Treasury Officer to transfer funds from the chest without the sanction of the Treasury Officer, subject to such conditions as he may impose regarding amounts and the period of such sanction.

(ii) When surplus funds accumulate at a sub-treasury, the Sub-Treasury Officer should deposit them into the currency chest and communicate the fact forthwith to the Currency Officer by wire (or by letter if it can reach its destination within twenty-four hours) on the date of the transfer, an intimation being simultaneously sent to the Treasury Officer by post.

(iii) In districts where an agency of the Bank conducting treasury business is situated at a place where there is a sub-treasury, instead of at the headquarters, the opposite payment in respect of currency transfers at the district treasury and other sub-treasuries in the district shall be arranged for in the same way as set out in clauses (i) and (ii) above, and no payment shall be made at the Bank.

NOTE.—Chest slips should be submitted by the Sub-Treasury Officer to the Currency Officer through the Treasury Officer.

S.R. 464. At sub-treasuries where there is no currency chest, transfer of funds will be made by the remittance of notes or coin from the Bank to the sub-treasury, or *vice versa*, in accordance with the procedure prescribed in Section III of this Chapter. The Bank will provide the funds for remittances to sub-treasuries at the request of the Treasury Officer.

Non-Bank Treasuries.

S.R. 465. Transfer of funds from or to the treasury balance shall be made in accordance with the following rules:—

(i) The Treasury Officer may at any time deposit surplus funds into the currency chest at his treasury. When owing either to receipts at the treasury or to withdrawal from the currency chest against deposit at a sub-treasury, the treasury balance exceeds by any appreciable amount the normal balance fixed by the Government, the excess should be deposited into the currency chest.

(ii) When the Treasury Officer requires funds either to meet disbursements at the treasury or for deposit into the chest against withdrawals at sub-treasuries, he should make the necessary transfer from the currency chest to replenish the treasury balance.

- (iii) Every transfer from the treasury balance to the currency chest, or *vice versa*, must be reported at once to the Currency Officer by telegram (or by letter if it can reach its destination within twenty-four hours), in addition to sending slips in Form T.E. 2, unless a corresponding transfer is made at a sub-treasury.

S.R. 466. Transfer of funds to and from sub-treasuries where there is a currency chest shall be made through currency, the opposite payments being made at the district treasury or at another sub-treasury so as to retain the total balance in the currency chest of the district unchanged. The procedure shall be as follows:—

- (i) When a surplus accumulates at a sub-treasury, the Sub-Treasury Officer should deposit the surplus into the currency chest. When the sub-treasury balance exceeds by any appreciable amount the normal balance laid down by the Treasury Officer, the excess should be transferred to the currency chest, unless heavy payments are expected to absorb it within the next two or three days. On receipt from the Sub-Treasury Officer of the chest slip in Form T.E. 2 reporting the transfer, the Treasury Officer should make the corresponding transfer from currency to treasury at the district treasury.

It is the duty of the Treasury Officer to see that the Sub-Treasury Officers deposit surpluses promptly into the currency chest. If at any time it appears that the balance at a sub-treasury is unnecessarily large, the Treasury Officer should order a deposit of the surplus into the currency chest.

- (ii) When a Sub-Treasury Officer requires funds, he should apply to the Treasury Officer for sanction to a transfer from the sub-treasury chest. If the Treasury Officer considers that the transfer is necessary, he should make a transfer of the amount from treasury to currency at the district treasury and order the corresponding transfer from currency to treasury at the sub-treasury.

NOTE 1.—The instructions laid down in note 1 below S.R. 463(i) apply equally to payments of drafts and telegraphic transfers from non-bank sub-treasuries.

NOTE 2.—The Currency Officer may, on the recommendation of the Treasury Officer, permit a Sub-Treasury Officer to transfer funds from the chest without the sanction of the Treasury Officer, subject to such conditions as he may impose regarding amounts and the period of such sanction.

S.R. 467. Transfer of funds to and from sub-treasuries where there is no currency chest shall be made by the remittance of notes or coin in accordance with the procedure prescribed in Section III of this Chapter. Such remittances shall not be made except under the instructions of the Treasury Officer.

SECTION III.—REMITTANCES OF COIN AND NOTES.

General.

S.R. 468. The provisions of S.Rs. 469 to 513 shall apply primarily to remittances to and from treasuries and sub-treasuries, the cash business of which is not conducted by the Bank. At places where the cash business of the treasury is conducted by the Bank, these rules shall apply subject to the provisions of S.Rs. 514 and 515 and such other instructions as may be issued by the Reserve Bank.

Despatch of Remittances.

S.R. 469. (1) No remittance of coin or notes from a sub-treasury or treasury to a treasury or sub-treasury in another district or to the Currency Office, shall be made except in accordance with the special or general instructions of the Currency Officer. When a surplus of coin or notes accumulates in the district, the Treasury Officer shall report the details of the surplus to the Currency Officer and obtain his instructions for remittance to another treasury or the Currency Office. Uncurrent coin and notes unfit for issue shall be dealt with in accordance with the provisions of S.Rs. 476 and 477 respectively.

(2) Remittances within the district, that is, between two sub-treasuries in a district or between a treasury and a sub-treasury subordinate to it, may be made under the orders of the Treasury Officer.

S.R. 470. (1) All remittances despatched by rail, river or road must be escorted by a guard, except remittances of nickel, bronze or copper coin during transit by rail.

NOTE.—When a potdar accompanies a remittance he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The potdar will not interfere in any way in the performance by escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box it is the duty of the potdar to take over any coin that may fall out and to verify the contents and repack the box if repacking becomes necessary. The escort officer must not permit the potdar to be interfered with in the execution of his duties.

(2) Immediately on receipt of a remittance order from the Currency Officer or as soon as the Treasury Officer decides to make a remittance to a sub-treasury, the Police Department shall be informed of the kind and amount of the treasure to be remitted and asked for a sufficient escort, which it will supply according to the prescribed scale. All officers on the line of march from whom any assistance may be required shall be advised by the despatching office.

(3) The receiving office shall be informed in advance in T.R. Form No. 57, of the particulars of the remittance to be despatched, in order that necessary arrangements may be made for receiving it.

(4) A remittance shall not be sent at such a time that it will be in transit at the end of a month, or that will reach its destination on a Sunday or other authorised holiday.

S.R. 471. The Treasury Officer shall advise the Currency Officer of every despatch of a remittance to a place outside the district on the same day on which it is despatched. If the treasury is so situated that the advice cannot reach the Currency Officer within twenty-four hours, if sent by post, the Treasury Officer shall send the advice by telegram. The advice shall state the nature of the remittance and give the name of the treasury, sub-treasury or branch of the Bank to which it has been despatched.

Remittances of Coin.

S.R. 472. Coin shall be packed for remittance in stout bags, tied and sealed after a slip in T.R. Form No. 9 has been placed in each bag. The

Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

NOTE 1.—For remittances to the Calcutta and Bombay Mints, contents of bags should be as below:—

Each denomination of coins must be in separate bags—

Denomination.					Value per bag.	Tale per bag.
					Rs.	
Rupees	..	..	..	..	2,000	2,000 pieces.
Half rupees	..	..	..	..	2,000	4,000 "
Quarter rupees	..	..	..	..	500	2,000 "
One eighth rupees	..	..	..	..	500	4,000 "
Eight annas	} Nickel or nickel brass	..	..	..	250	500 "
Four annas		..	..	..	250	1,000 "
Two annas		..	..	..	250	2,000 "
One anna		..	..	..	200	3,200 "
Half-anna		..	..	..	125	4,000 "
Double pice	..	..	..	..	50	1,600 "
Single pice	..	..	..	..	50	3,200 "
Half pice	..	..	..	..	30	3,840 "
Pie pieces	..	..	..	..	10	1,920 "

NOTE 2.—In case of a remittance sent without a potdar, the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

S.R. 473. For journeys by road, the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer. For journeys by rail or boat, and also (if convenient) for journeys by road, they must be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops shall be riveted or nailed together where they cross. Every box must bear the name of the despatching treasury cut into, or painted on it with a number.

NOTE 1.—Where coin remittances are sent in padlocked boxes, the instructions for the use of such boxes will be given by Government.

NOTE 2.—Remittances of coin from Currency Office are usually sent in patent remittance boxes. Special instructions regarding the method of dealing with such boxes will be given by the remitting officer.

S.R. 474. To each box designed for river conveyance or to cross any unfordable stream by a ferry, shall be fastened a buoy formed of a piece of unsplit bamboo or other floating material. The rope of the buoy shall be at least ten yards long. The police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is

on board any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel, the despatching officer shall remove the buoys after the boxes are shipped, and the receiving officer shall attach the buoys, when landing the treasure; if he is not the Treasury Officer, he shall obtain the buoys from that officer.

NOTE.—The above precautions are not necessary in the case of remittance covered by insurance.

S.R. 475. Invoices shall be prepared separately in triplicate in T.R. Form No. 58, one copy shall be retained by the remitting officer, another shall be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer. The weights entered in the invoice, shall be those ascertained by weighment in the presence of the escort officer.

NOTE.—Separate invoices must be prepared for treasury and currency remittances, the words "Treasury Remittance" or "Currency Remittance," as the case may be, being written on the top.

In the case of treasury remittances, the invoices should show separately uncurrent (1) silver, (2) nickel and (3) copper or bronze coins, giving separate totals for each group of coins.

Uncurrent coin.

S.R. 476. Coins withdrawn from circulation shall be remitted to the Mint in accordance with the following rules:—

- (i) Broken and cut coin should not be remitted ordinarily until a sum of at least Rs. 20 has accumulated.
- (ii) Invoices of the remittances should be prepared in T.R. Form No. 59. Treasury Officer should devote particular care to filling them up correctly.
- (iii) The Mint Master will prepare a valuation statement of the remittance received and forward it to the remitting treasury.
- (iv) Any deficiency in tale found by the Mint Master must be made good by the Treasurer and any excess in tale will be returned to the remitting treasury. Any excess in value found by the Mint Master will be credited to the Union Government.

Remittances of Notes.

S.R. 477. All notes unfit for issue, which may have accumulated at a treasury, shall be sent to the Currency Office (or treasury named by the Currency Officer), on each occasion on which a remittance of notes or coin is sent to or received from the Currency Office. Such notes should not be cut for remittance. Advice of the remittance giving details of the denominations and value of the notes shall be sent by post to the Currency Officer.

S.R. 478. New notes or notes fit for re-issue should never be cut for remittance. When the value of the notes to be remitted does not exceed Rs. 2,000 and the notes cannot conveniently be included in a *specie* remittance, they may be sent by post insured up to their full value. When the value exceeds Rs. 2,000, the notes shall be sent in charge of a potdar and police guard.

S.R. 479. The following instructions shall be observed for packing parcels of notes:—

- (i) Notes of each denomination must be arranged in separate bundles stitched by one edge into books of 100 each, any excess over multiples of 100 being made into one book. To each bundle of books should be attached a slip in T.R. Form No. 10, stating the number of pieces it contains and bearing the full signature of the official who last counted them and made up the bundle before despatch.
- (ii) For remittances in charge of a potdar and police guard, the bundles should be packed in parcels of ten bundles each and the parcels should be placed in strong wooden boxes which should be securely fastened and sealed. The boxes should be weighed in the presence of the escort officer and the weight and contents of each box entered in the invoice in T.R. Form No. 58.

NOTE.—Fresh notes of the denominations of Rs. 5 and Rs. 10 are remitted from the Currency Office to currency chests in the original bundles received from the Security Printing Press.

S.R. 480. In the case of remittances sent in charge of a police guard, an invoice in T.R. Form No. 58 shall be prepared in triplicate, one copy being sent by post to the receiving officer, one given to the police officer in charge of the escort and the third retained by the despatching officer for record. The escort officer shall sign a receipt on each copy of the invoice, stating that he has received the boxes of the marks and weights detailed therein.

Escort Officer's Duties.

S.R. 481. The escort officers shall see the boxes of notes and coin weighed, or in the case of chest or tumbrils containing bags of coin, shall count the number of bags. He must sign the receipt at the foot of each copy of the invoice, the blanks being filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received in the Indian language commonly used in the district on the copy of the invoice to be retained by the Treasury Officer.

S.R. 482. The escort officer shall wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure, and shall also wire again *en route* if any change in the train has been made or if anything has occurred to delay its arrival.

S.R. 483. When the escort officer is relieved in the course of the journey, he shall obtain a receipt for “.....tumbrils in good order said to contain.....coin to the value of Rs..... in.....bags” or for “.....boxes, or for sealed wagons, in good order, said to contain.....coin (or notes) to the value of Rs.....” When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for “.....bags said to contain.....coin to the value of Rs.....,” or for “.....boxes of marks and weights detailed in the invoice said to contain.....coin (or notes) to the value of Rs.....” If any box be of short weight, or show signs of having been tampered with, it must be opened in the presence of the escort officer; otherwise he may be allowed to return at once.

Potdars, Shroffs, etc., accompanying remittances. 67A R.2

S.R. 484. (1) Subject to any general or special instructions issued by the Currency Officer in this behalf, Treasurers may send in charge of silver coin or note remittances potdars who will remain in charge while the treasure is being examined and who will take back the locks, and, if convenient, the bags. If the guard be returning to the station of original despatch, tumbrils or chests shall be sent back under his charge; otherwise, they must wait for the potdar.

(2) For coin remittances the following scale may be followed:—

(i) 1 potdar up to 10 lakhs, and

(ii) 1 potdar for every additional 10 lakhs or a fraction thereof up to a maximum of 3 in all.

NOTE.—The Currency Officer may sanction the deputation of a second potdar for journeys occupying such a long time that one man cannot be expected to exercise the necessary supervision.

(3) For note remittances one potdar may be usually sufficient, unless the Currency Officer sanctions the deputation of a second potdar for journeys occupying such a long time that one man cannot be expected to exercise the necessary supervision.

(4) In cases of heavy remittances, whether of coin or notes, or of both, the Currency Officer may authorise the deputation of one or more clerks in addition to the usual escort of potdars. Extra shroffs or potdars may also be engaged, whenever necessary, with the special sanction of the Collector, to deal with heavy receipts, or to accompany remittances, or to take the place of permanent shroffs or potdars who do so.

S.R. 485. (1) A potdar shall, on no account, be sent either to accompany a remittance of nickel, bronze or copper coin, or to watch the examination of such coin at the receiving treasury, Mint, or the Bank.

(2) Potdars accompanying remittances of withdrawn silver coins and remittances for special examination to the Mint shall be released by the Mint authorities as soon as numbers of sealed boxes in the remittances have been checked with the relative invoices and found satisfactory and correct; on no account shall they be detained to watch the examination of any remittance at the Mint.

S.R. 486. Potdars or clerks accompanying remittances shall be furnished by the remitting Treasury Officer with a certificate in T.R. Form No. 60 with columns 1 to 8 filled in. The officer receiving the remittance shall consider with reference to the amount and kind of the remittance received and the number of men available at his office for examination, how long the potdars or clerks accompanying the remittance are likely to be detained at the station and inform them forthwith in writing to enable them to make suitable arrangements for their stay at the station. At the end of the examination he shall complete the certificate and return it to the remitting treasury. He shall state in column 12, the daily allowance which he recommends for the halt in excess of ten days and explain the reasons for the recommendation on the reverse of the certificate. On receipt of the certificate from the receiving officer, the remitting Treasury Officer shall forward it for necessary action, if halts in excess of ten days have been made, to the Currency Officer or to the Collector according as the charges for the remittance in question have to be borne by the Reserve Bank or by the Government, and the authority concerned will indicate in

column 13 of the certificate the rate at which the allowance should be drawn. The certificate shall be attached to all bills for travelling and other allowances, special or otherwise, admissible to the men accompanying the treasure.

S.R. 487. If any chest, tumbril, or wagon be secured by double locks, one key shall be held by the potdar, and the other by the escort officer; if there be only one lock, the key shall be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at the destination, save in case of a breakdown when the treasure must be removed to another chest or wagon in his presence. In the case of remittances sent without potdars, single locks shall be used and the keys entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary due to a breakdown on the road.

Receipt of Remittances.

S.R. 488. (1) Immediately on the arrival of a remittance, credit for the invoiced amount shall be given in the cash book or other appropriate register, and in the case of a remittance received from a place outside the district, an advice shall be sent to the Currency Officer, stating the name of the treasury or Currency Office from which the remittance has been received and whether it is a currency or a treasury remittance. The advice shall be telegraphic if a postal advice cannot reach the Currency Officer within twenty-four hours.

(2) The remittance must then be examined. The first step in this examination is the weighing of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt shall then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

S.R. 489. When the weight of each box is not given in the invoice the boxes must be opened and the contents examined in the presence of the escort officer. Any infraction of the rule requiring the weight to be stated shall be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with, it shall similarly be opened and its contents examined before the escort is released.

S.R. 490. If coin or notes received in the remittance are required for despatch to another treasury within a few days of its receipt, the boxes may be deposited unopened in the strong room, provided they are in good order and that they are in charge of a potdar who will be available to accompany them to their final destination.

S.R. 491. (1) New nickel or bronze coin received either directly from the Mint or from any other treasury in the original Mint boxes may be accepted as correct, provided the boxes are numbered and the seals bear a distinct impression and both remain intact at the time of receipt.

(2) In all other cases, the boxes shall be opened immediately whether the remittance is accompanied by a potdar or not. When a potdar has accompanied the remittance, the boxes shall be opened in his presence. Unless the detailed examination of the whole remittance is immediately proceeded with, the bags of coin or parcels of notes shall be deposited in the strong room under double locks, care being taken as far as practicable to place them apart from other treasure. To guard against abstraction of

coin from remittances which may remain unexamined in the strong room for some time, and which cannot be separately secured in a chest or chests, it shall be arranged, when the amount of the remittance does not exceed rupees five lakhs and when the procedure will not cause practical inconvenience, that the entire contents of each bag are weighed by emptying them into the scales before depositing the remittance in the strong room. This weighing must be supervised by the Treasury Officer.

(3) In the case of larger remittances, similar care must be exercised, though it will usually be impossible for practical reasons to examine them in the same detail. The Treasury Officer in such cases must satisfy himself that the remittance has not been tampered with, by personally picking out a number of boxes and bags from time to time, and having the contents of these weighed under his supervision. In the case of remittances exceeding rupees five lakhs, or when it is not found practicable to weigh out smaller remittances, care shall be taken to cover completely all bags forming parts of the remittance with tarpulins, the notes being secured in a chest or chests or replaced in the original boxes with the lids securely fastened.

S.R. 492. The detailed examination of the remittance shall be conducted in the presence of the potdar from the remitting treasury and under the supervision of the Treasurer of the receiving treasury or some other responsible person acting on his behalf. If, however, the remittance is not accompanied by a potdar from the remitting treasury, the detailed examination must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury who should see that the interests of the remitting treasury are adequately safeguarded.

S.R. 493. Every facility must be given to the potdar of the remitting treasury to watch the examination. Any complaints which he may make shall be reported at once to the Treasury Officer. If any fraud is suspected, arrangements shall be made for the search of the examining potdars in the presence of the potdar of the remitting treasury.

S.R. 494. Only such portion of a remittance shall be taken out of the strong room as can be examined during the course of the day. When any portion remains unexamined, the attending potdar may, if he so wishes, be allowed, at the time of the closing of the office, to place one lock of his own on the chest containing the unexamined portion, or if this is not possible, on the outside door of the strong room.

S.R. 495. The notes and the coin composing the remittance shall be counted and examined in detail so as to ensure not only that they are all genuine but also that each bundle of notes or bag of coin contain the alleged number. In the case of remittances of fresh notes from the Currency Office sent in bundles of 1,000 pieces, the bundles shall be split up into packets of 100 notes each. Any light weight or other uncurrent or defective coin found in the course of the detailed examination of a remittance of current coin shall be separated and dealt with under the instructions contained in Chapter 3 of Part III, while deficiencies whether in the tale or due to bad or counterfeit notes or coin, shall be dealt with in the manner prescribed in S.R. 499.

S.R. 496. As the examination of each bundle or bag is completed, the relative slips, in T.R. Form No. 9 or 10, as the case may be, contained therein, shall be taken out and replaced by fresh slips prepared by the receiving treasury.

The slips of those bags and bundles, the contents of which have been found correct, shall be made over to the Treasury Officer for immediate destruction, while the rest shall be attached to the report to be made to the remitting treasury under sub-rule (1) of S.R. 499.

NOTE.—In the case of remittances of coin from the Currency Office, all the slips must be returned to the Currency Office after the remittances have been examined.

S.R. 497. The Treasury Officer shall supervise the examination of the remittance generally and see that adequate safeguards have been taken by the Treasurer to avoid during examination all malpractices whether on the part of the accompanying potdars or the examining potdars. He shall put away the examined notes and coin under double locks of the treasury or of the currency chest, as the case may be. On completion of the detailed examination, he must send a formal report to the remitting officer showing the result of the examination.

S.R. 498. No time shall be lost in examining a remittance both in order to release the potdar who accompanied it and so reduce the cost of remittance, and in order that any deficiency may be recovered from the remitting Treasurer.

NOTE.—The minimum amount of coin and notes of each denomination which one man should examine in a day is as follows:—

Coin.	Rs.
New rupees	2,00,000
Old rupees	8,000
New $\frac{1}{2}$ rupees of the value of	50,000
Old $\frac{1}{2}$ rupees of the value of	4,000
New $\frac{1}{4}$ rupees of the value of	24,000
Old $\frac{1}{4}$ rupees of the value of	2,000
Old $\frac{1}{2}$ rupees of the value of	1,000
New 4 anna nickel of the value of	18,000
Old 4 anna nickel of the value of	2,500
New two anna nickel of the value of	7,000
Old two anna nickel of the value of	2,000
New one anna nickel of the value of	3,500
Old one anna nickel of the value of	1,000
New half-anna nickel-brass of the value of	1,750
Old half-anna nickel-brass of the value of	500
New single pice of the value of	750
Old single pice of the value of	400
New $\frac{1}{2}$ pice of the value of	500
Old $\frac{1}{2}$ pice of the value of	250
New pie pieces of the value of	200
Old pie pieces of the value of	150
Notes.	Pieces.
New notes of all denominations	15,000
Old Re. 1 and 2-8 notes	8,000
Old notes of higher denominations	2,500

Deficiency or Excess found in Remittances.

S.R. 499. (1) If any deficiency is found in the detailed examination and is not immediately recovered from the potdar in charge, it must be entered in the cash book as a distinct item of payment with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury.

A deficiency discovered at the Bank or at a Currency Office will be made good from its own cash balance and will be shown as an expenditure on Government account under advice to the remitting treasury, for recovery and credit in its accounts. Similarly, a deficiency discovered at a treasury in a remittance from the Bank or from a Currency Office shall be made good from the treasury balance under advice to the remitting office, which will credit the amount to Government account. Recoveries of such deficiencies will be watched by the Accountant-General.

(2) The Government will be responsible for any shortages discovered at the Mints in a remittance received from a treasury or a sub-treasury.

(3) Every defect or deficiency discovered during examination shall be entered on the slip pertaining to the bag of coin or bundle of notes concerned and must be specially reported to the remitting officer direct, whether or not it is made good by the accompanying potdar, the slip being attached to the report. If a potdar of the remitting treasury is present to witness the examination, he must be required to attest the entries as they are made. Any bad coin or notes which have to be returned to the remitting treasury shall be made over to the potdar, or, in his absence, remitted by insured post at the cost of the remitting Treasurer. If there is no potdar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be sent, together with the attached slip, immediately on the close of the examination, or, if it is a prolonged one, at the close of the day, to the remitting officer, to enable the Treasurer of the remitting treasury, for his own purpose, to fix responsibility for the deficiency which he is obliged to make good. If any bag or bundle of notes is received without a slip, and is in any way short or deficient, an immediate special report shall be sent to the remitting officer.

S.R. 500. All excesses found in a remittance shall be returned to the remitting office through the attending potdar, or if this is not possible, by registered post or by money order, the cost being borne by the remitting office.

S.R. 501. When new nickel or bronze coin is received either directly from the Mint, or from another treasury in the original Mint boxes, any excess or deficiency found on examination shall be immediately reported and the printed slip of contents forwarded to the Mint Master. The report shall state the number of the box in which the excess or deficiency was found and the condition of the boxes on delivery.

Additional Rules for Remittances by Railway.

S.R. 502. When large remittances are made, notice shall be given some time beforehand to the railway authorities at the station of despatch, in order that wagons of convenient sizes may be brought together.

S.R. 503. (1) When treasure is loaded for despatch by rail, the doors on one side of the wagons shall, if possible, be secured from inside, and all doors that can be opened from outside shall be secured by good padlocks.

(2) Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

(3) It is the duty of the remitting Treasury Officer to supply the padlocks and there must be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer shall take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer shall return the padlocks through the officer in charge of the escort; otherwise, a receipt shall be given to the police and the locks returned as soon as possible by parcel-post or by rail or through the postdar.

S.R. 504. The Treasury Officer jointly with the police officer who is to travel in charge, shall superintend personally or by substitute the loading of the vans, and shall hand over to the Police Officer a memorandum of instructions (in T. R. Form 68), and as many blank receipts as there will be reliefs. The Treasury Officer shall take a receipt for these documents.

S.R. 505. The escort accompanying the treasure to the station, and protecting the loading, shall be of such strength as may be fixed by the Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength must meet the treasure at the station of delivery. During the railway journey, it may be protected by a guard of reduced strength accommodated in adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van. neither door of the compartment occupied by the escort should be locked. The strength of this escort also may be fixed by the Government; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train for any reason, the station master, or the guard in charge of the train, will warn the police guard in charge of the treasure, in order that the necessary arrangements may be made to guard it.

S.R. 506. As the instructions for the guidance of the guard require the men to be constantly on duty, arrangements shall be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage may be laid down by local orders.

S.R. 507. Arrangements for the relief of the guard will be made by the police department. The officer in charge when starting with the remittance, shall telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of freight.

S.R. 508. (1) The railway fare and freight may be paid in cash or by warrant or credit note according to local practice. In the case of cash payments, the police or other officer may obtain from the treasury a sufficient amount as an advance to be accounted for afterwards. The remitting officer or the officer arranging the remittance, will ascertain the

nature and extent of accommodation required for the purpose without unnecessarily increasing the cost of remittance, and send the following requisition to the railway authorities:—

“To the Station Master.....

Conveyance by railway to.....

.....is required for treasure belonging to the

Government

Reserve Bank of India to the value of..... lakhs of rupees

loaded for.....and contained in.....wagons.”

(2) The station master will give the officer commanding the guard a paper notifying that he is in charge of treasure loaded in so many wagons.

NOTE 1.—The requisition mentioned above must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided.

NOTE 2.—Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations.

S.R. 509. Remittance of nickel, bronze or copper coin shall be booked at railway risk.

C. Slip No 68 + 33.

S.R. 510. A guard travelling in charge of notes shall have the box in the same carriage, and shall sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation must be reserved on the terms usually charged.

Transport of treasure at the destination.

S.R. 511. Necessary arrangements for the transport of treasure at the destination must be made by the receiving officer so as to save delay at the railway station and inconvenience to the police department.

Additional Rules for Remittances by Steamer.

S.R. 512. (1) An escort shall accompany a remittance of notes by sea if freight is paid at cargo rates, in which case the value of the notes shall not be entered in the bill of lading but only the number of pieces. But if it is cheaper to pay freight at specie rates, and if the steamer company accepts responsibility for the face value of the notes, then this latter course shall be adopted and no escort need be sent. If, however, in any case, the above responsibility is not accepted by the steamer company, even if freight is paid at specie rates, the remittance shall be sent as ordinary cargo at cargo rates in charge of an escort, though this course may entail some additional expense.

(2) Remittances of coin by sea shall usually be sent insured or at the company's risk without an escort.

(3) Remittances of notes or silver coin (of any description) by inland steamer shall be sent un-insured under the protection of an adequate police escort.

S.R. 513. Consignments of treasure shall be taken delivery of on arrival at a station; otherwise the treasure will be carried on to the next station at the risk and expense of the consignee and the consignee will have unnecessarily to pay demurrage charges.

Special Rules for Remittances to and from the Bank.

S.R. 514. (1) In the case of branches of the Imperial Bank of India, when the Agent wishes to remit any surplus notes or coin from the currency chest or surplus small coin from his balance, or desires a remittance of notes or coin to be sent to his Branch, he will report to the local head office or Link Branch to which he is subordinate. The local head office or the Link Branch will communicate with the Currency Officer and orders for the remittance will be issued simultaneously by the local head office or Link Branch to the Agent and by the Currency Officer to the Treasury Officer.

(2) The Agent of the branch will supply the Treasury Officer with the notes and coin required for sub-treasuries in the district, except in those cases in which it is more convenient to supply a sub-treasury direct from the Currency Office or from a treasury or a branch of the Imperial Bank of India situated at another district, if so desired by the Currency Officer.

(3) The procedure prescribed in S.Rs. 469 to 487 with regard to packing and despatch of remittances, will be observed by the Bank, but in the absence of any special arrangements to the contrary made with the Agent, the Treasury Officer shall arrange for the actual conveyance and, where necessary, escorting of the remittances. The provisions of sub-rule (4) of S.R. 484 vesting in the Collector the power to sanction the entertainment of extra potdars do not apply in the case of Bank treasuries.

S.R. 515. The following rules shall be observed in the examination of remittances of coin or notes made to the Bank from treasuries. They shall be fully explained to the potdars in charge of every remittance made to the Bank:—

- (a) Weighment of boxes must be made on receipt of a remittance. The result of this weighment must be entered on the receipt given to the officer or potdar giving delivery of the remittance.
- (b) All remittances must be examined in a room separate from the general business of the Bank, or if a separate room cannot be made available, at some distance apart from the place where the ordinary banking transactions are taking place.
- (c) The contents of each bag of coin should be emptied into another and passed through the scales. Potdars must see that the index of the scales is steady before the contents are thrown out.
- (d) The treasure should then be secured in separate chests and kept distinct from other treasure under the joint keys of the Bank's Manager or Agent and of the remitting Treasurer's agent until regularly examined and brought to account.
- (e) Nothing must intervene between the remitting Treasurer's agent and the Bank's examining potdars, so that an uninterrupted view may be obtained by the former of the examination of the treasure. The remitting Treasurer's agent should sit within the railed enclosure along with the Bank's examining potdars.

- (f) Upon completion of examination of a remittance, light weight coin should be weighed against full weight coin and a certificate of the result granted on the spot to the remitting Treasurer's potdar.
- (g) Weighing and examining a remittance must be conducted separately, not simultaneously, the one must be completed before the other is commenced.
- (h) If the work of weighing or examining be not finished within the day, the bags or parcels of notes not finally taken over by the Bank, should be placed in chests under double locks, the key of one lock to be retained by the remitting Treasurer's agent, and of the other lock by the Bank authorities.
- (i) The Bank potdars who commence weighing and examining a remittance must continue at the same duty until completion of the examination of the remittance, or such portion of it as has been taken over for examination; their places must not be filled by others except through unavoidable circumstances.
- (j) When a remittance is not accompanied by a potdar, the examination should be proceeded with by the Bank's officer, but the Agent must ask the local Treasury Officer to depute a subordinate to be present at the examination, and to see that it is carried out by the Bank with sufficient precautions. The Treasury Officer should depute for the purpose a subordinate of some standing and not a low paid clerk.
- (k) The potdars accompanying the remittance must before finally leaving the Bank, sign in a book kept for the purpose, a memorandum of the uncurrent and spurious coins and of any deficiency found after examination of their respective remittances.
- (l) Should potdars accompanying a remittance find any of the above rules not being complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or potdars, they should immediately report the same to the Agent of the Bank.

Chapter X.—Other remittances through Government.

Subsidiary Rules under T.R. 30.

RESERVE BANK OF INDIA REMITTANCES.

I.—Introductory.

S.R. 516. The rules in this Chapter are designed primarily for the guidance of Treasury Officers in dealing with the payments into and withdrawals from treasuries in connection with the facilities afforded by the Reserve Bank to Government officers and others for remittance of moneys from one place to another. These remittances are arranged for by the issue of telegraphic transfers, drafts, etc., on the Reserve Bank account.

S.R. 517. Remittances between places where the Reserve Bank has its own offices or is represented by its Imperial Bank agencies having full currency chest facilities, will not pass through the Public Account. At

places where the Reserve Bank is not so represented, all treasuries and sub-treasuries with currency chest facilities and such other treasuries or sub-treasuries as may be nominated by the Reserve Bank in this behalf, will be regarded as "Treasury Agencies" of the Reserve Bank for the issue and payment of telegraphic transfers and drafts drawn by or upon them. The connected receipts and payments in the treasury accounts, which will be carried initially against the balance of the Government will be cleared by the Accountant-General by daily adjustments advised to the Central Account Office of the Reserve Bank in accordance with such directions as may be given by the Auditor-General with the approval of the Governor-General.

NOTE 1.—At places where the cash business of the treasury is conducted by sub-offices of the Imperial Bank of India having limited currency chest facilities (i.e., Treasury Pay Offices), Reserve Bank remittances will be drawn by or upon the treasury or sub-treasury at such places acting as Treasury Agency of the Reserve Bank and not the Treasury Pay Office of the Bank, though the cash and clerical work in connection therewith will be transacted by the latter under the orders of the Treasury or Sub-Treasury Officer, as the case may be.

The names of treasuries and sub-treasuries which, for the purpose of this rule, are regarded as Treasury Agencies of the Reserve Bank, will be found in the separate publication "List of Treasuries and Sub-treasuries in India" issued by the Government of India.

NOTE 2.—For the purpose of the rules in this Chapter, the term "draft" includes also Reserve Bank Dividend Payment Orders referred to in S.R. 518.

S.R. 518. The various types of remittances between one Treasury Agency and another, or between Treasury Agencies and places where the Reserve Bank is represented, will consist of—

(i) for Scheduled Banks, Indigenous Bankers, Co-operative Banks and Societies, and for the general public—

- (a) Telegraphic transfers,
- (b) Reserve Bank drafts.

(ii) On Government Account—

Reserve Bank of India Government drafts to be superscribed
"On Government Account only".

(iii) For the Reserve Bank's domestic purposes—

- (a) Security Deposit Interest drafts.
- (b) Dividend Warrant Payment Orders.

The rates at which and the conditions and limitations under which telegraphic transfers and drafts on the several accounts can be issued by Treasury Agencies will be regulated by such general or special instructions as may be issued by the Reserve Bank with the approval of the President.

NOTE.—Government drafts *at par* will be granted within prescribed limits to Government officers and others at and on all offices and agencies (including Treasury Agencies) of the Reserve Bank for remittances on behalf of the Government and for other quasi-public purposes set forth in Appendix 17.

S.R. 519. The procedure to be observed by Treasury Officers in respect of the issue and payment of telegraphic transfers and drafts on the Reserve Bank account will be governed by the following rules, but the Treasury Officers shall comply with any general or special instructions that may be issued to them in this behalf by the Currency Officer.

S.R. 520. Subject as hereinafter provided, the various forms to be used in connection with drawings on or by Treasury Agencies will be designed by the Reserve Bank.

The form of initial accounts to be kept by Treasury Agencies in respect of remittances drawn and encashed by them, and the methods by which accounts of such remittances are to be rendered by them to the Accountant-General, will be governed by such directions as may be given by the Auditor-General with the approval of the President.

II.—Telegraphic Transfers.

S.R. 521. A person applying for a telegraphic transfer must pay the amount of such transfer together with the prescribed charges, including the cost of telegram, before the telegraphic transfer is issued.

The application shall be made in the form prescribed by the Reserve Bank, which may be obtained from the treasury. The application form duly filled in will serve as a chalan for the money tendered. The Treasury Officer will retain the application for transmission to the Accountant-General along with the daily Schedule of Reserve Bank of India Remittances Drawn (S.R. 546), and grant the remitter a receipt in T.R. Form No. 6.

S.R. 522. In issuing a telegraphic transfer, the following instructions shall be observed by the Treasury Officer:—

- (i) The telegram to the office making payment of the transfer should be sent in code authorised by the Reserve Bank.
- (ii) A post copy of the telegram should be despatched to the paying office at the same time as the telegram is issued.

S.R. 523. In paying a telegraphic transfer the following precautions shall be observed:—

- (i) The person claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued.
- (ii) If the person to whom the transfer is payable is not known to him, the Treasury Officer should require identification by a well known and responsible person, who should certify that the payee is known to him.
- (iii) The payment of the transfer should be reported at once by a letter to the issuing officer.
- (iv) If the Treasury Officer has any reason to doubt whether any person claiming payment is entitled to it, he should telegraph to the issuing office for confirmation.
- (v) If the post copy of the telegram authorising payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

S.R. 524. The provisions of S.R. 543 apply *mutatis mutandis* to payment of telegraphic transfers as they apply to payment of drafts.

III.—DRAFTS—DRAWINGS AND ENCASHMENTS.

Explanations.

S.R. 525. The person or office that draws (i.e., issues or grants) a draft is called the *drawer*; the person or office on which it is drawn and by

which it is payable is called the *drawee*; the person or party to whom a draft is granted is called the *remitter*; the person or party to whom it is payable is the *payee*.

S.R. 526. A draft on Government account is not transferable and is only payable to or on the receipt of the person named therein as the payee or his lawful agent. All other drafts, unless the contrary intention appears from the form itself, are transferable, the original payee being entitled to transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature, "Pay to C.D." or "Pay to C.D. or order", in which case C.D. stands in the same position as the original payee did originally and has the same power of transfer. The writing by which such a right is transferred is called an *endorsement*, the endorsement to "C.D. or order" is a *special endorsement*; and the person to whom a draft is successively transferred are *endorsees*, and the person in rightful possession of a draft is the *holder*.

Form of Drafts, etc.

S.R. 527. Drafts shall be issued in special forms to be obtained from the Currency Officer under S.R. 556.

S.R. 528. Immediately on receipt of a parcel of forms of drafts, they must be carefully examined by the Treasury Officer and a proper acknowledgment sent to the Currency Officer. The acknowledgment must certify that the forms have been counted and found correct.

S.R. 529. The forms of drafts and of advices (S.R. 533) shall be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing draft forms and the advice forms for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore, should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt; and that the number of draft forms expended in the day agrees with the total number listed in the Schedule of Reserve Bank of India Remittances Drawn for the day (S.R. 546).

Spoilt forms shall be destroyed by the Treasury Officer after noting in the remarks column of the Register of Reserve Bank of India Remittances Drawn (S.R. 544) under his signature, the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

NOTE.—A stock register of the draft form should be maintained in T. R. Form No. 62-A.

Issue of drafts.

S.R. 530. A person requiring a draft shall tender with the money a formal application in prescribed form, which may be obtained from the treasury. The application form duly filled in will serve as a chalan for the money tendered. The application will be retained by the Treasury Officer for transmission to the Accountant-General along with the daily Schedule of Reserve Bank of India Remittances Drawn.

NOTE.—A person applying for a "Government" draft should certify on the application that the draft is wanted for *bona fide* public purposes and describe the object of the remittance; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Collector. Questionable grants should be reported to the Currency Officer with a view to the issue of instructions for future guidance.

S.R. 531. Drafts shall be prepared and signed from time to time as they are applied for, immediately on the receipt of cash or its equivalent; the business of signing them must not be postponed till the close of office, and on no account may the office be closed till all drafts applied for have been issued. Each draft must be signed legibly with the full signature of the Treasury Officer.

S.R. 532. At the time of signature of a draft, the register (Form T.A. 25), together with the application for the draft, the advice (S.R. 533) and the book of forms shall be laid together before the Treasury Officer. The Treasury Officer will initial each entry in the advice and the corresponding entry in the register at the same time as he signs the draft, after he has satisfied himself that—

- (i) the several documents agree;
- (ii) the authority for issue is sufficient;
- (iii) the date and office of issue and the name of the payee are legibly and distinctly entered in the body of the draft;
- (iv) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and fraction of a rupee in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain fractions of a rupee, the words end with the word "only";
- (v) a sum a little in excess of that for which the draft is granted is entered in words across the draft at right angles to the type.

NOTE.—"Under thirty rupees" will mean that the draft is for a sum not less than Rs. 20 but less than Rs. 30; and similarly "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

Advice of Remittances Drawn.

S.R. 533. An advice of all drawings effected on a particular treasury or the Bank on any particular date shall be sent to the treasury or the office drawn upon in the special form prescribed by the Reserve Bank. The advices must be completed, signed and despatched by the Treasury Officer before the treasury closes on the day of issue. Advices of drafts drawn on the Bank shall be sent direct to the Manager or Agent, as the case may be, of the Bank.

S.R. 534. If alterations be made in a draft prior to issue, the corrections shall be noted in the advice, and each alteration, both in draft and advice, shall be authenticated by the drawer's *full signature*, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the drawer, and not the drawee, must bear the loss. But the Treasury Officer drawn on must remember and apply the numerous defensive checks provided for him in these rules.

Regularity of signature.

S.R. 535. Variation in the signature of the drawer often entails much trouble on the paying office, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence

of changes in, or illegibility of, his signature, or other serious irregularity on the face of the draft, as the drawee would be justified in suspending payment in cases of doubt arising from such causes.

S.R. 536. When any change of Treasury Officer occurs, a specimen of the signature of the relieving officer shall be forwarded by the outgoing officer to all offices usually drawn on. The following form will be convenient:—

“The undersigned begs to notify to.....
that he has on this day been relieved of the executive charge of
the treasury at....., by.....
a specimen of whose signature is annexed.

Relieved Officer.

Relieving Officer”.

Date.....

NOTE 1.—If it should be necessary for a Treasury Officer to draw on a treasury or an office not usually drawn upon, to which a specimen of his signature has not been sent under the provisions of this rule, he should, at the time of issue of a draft, also forward a specimen of his signature under a special forwarding letter duly stamped with the seal of the treasury which should be posted in a separate cover and not in the cover containing the advice.

NOTE 2.—When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among treasury and other offices.

Encashment of Drafts.

S.R. 537. The advices received from the issuing treasuries or the Bank must be opened in the presence of the Treasury Officer, and each dated and initialled by him, after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They shall then be sorted and arranged according to the offices from which they are received and pasted chronologically in guard files in such a way that advices received from each drawing office may be kept together. These files must be kept under lock and key.

NOTE.—The Treasury Officer should particularly guard against the possibility of the fraud of altering after signature the amount shown in an advice, by a comparison of the total amount reported in words in the heading with the real total of the figured amounts of the advice. Any alteration of any entry, whether of names or figures, in an advice requires the drawer's *full signature*, so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

S.R. 538. The advices arranged in the manner prescribed in the last preceding rule will facilitate the examination and identification of drafts, presented for payment. The entries made in an advice should be such as to place sufficient obstacle to the encashment of drafts forged or fraudulently altered; and their sequence should effectually bar the use a second time of a particular serial number, and suggest suspicion even of the advice where a high number follows a low one.

Necessary notes of references touching irregularities of cancellation, issue of certificates of non-payment, advices of seconds or thirds, and of any other points of importance shall be made on the advice.

S.R. 539. (a) On a draft being presented for encashment the Treasury Officer must compare it with the advice, and satisfy himself carefully that it is in order, and that it is receipted on the back by a person entitled to give a legal quittance. It must be borne in mind that in the case of a Government draft, the liability to the payee named in the draft can only be discharged by payment of the amount due thereunder to—

- (1) the payee or his lawful agent on identification; or
- (2) the payee's banker who should certify that the amount has been placed to the payee's credit; or
- (3) a person holding a letter of authority from the payee, whose signature must be known to the Treasury Officer, and if the letter directs the Treasury Officer to pay the money to a certain named person, that person must be identified to the Treasury Officer before payment can be made.

The only endorsement on such a draft should be payee's receipt or that of his lawful agent.

(b) In all other cases, where payment is not made on an endorsement in favour of a recognised bank, the Treasury Officer must not only satisfy himself of the genuineness of the claimant's signature to the receipt on the back of a draft but, if the claimant himself is not in attendance, must assure himself that the presenter of the draft is the agent or messenger of the legal holder, duly authorised to receive payment. If the presenter is unknown to the Treasury Officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the draft, the Treasury Officer shall demand a writing from the legal holder, authorising the presenter to receive payment on his behalf. Similarly, in cases where payment is made on an endorsement to a recognised bank, the Treasury Officer must assure himself that the presenter of the draft is the authorised agent or messenger of the bank.

(c) Where the name of the payee and/or endorsee appears on the instrument in English and the signature is made in English, the Treasury Officer should, in addition to the precautions prescribed in S.R. 140(3) for making payment to the proper person on identification, see that the signature tallies letter for letter with the name as spelt on the instrument. Where the name of the payee or endorsee is spelt incorrectly, the spelling of the endorsement must correspond with that of the mis-spelt name but if the payee wishes, he may add his correct name in brackets.

S.R. 540. Drafts payable at the district treasury cannot be endorsed for payment at a sub-treasury. But if the money payable on a draft is required at a sub-treasury and the remittance cannot be effected in accordance with the procedure laid down in S.R. 553, a cash order may be issued to the payee for presentation at the sub-treasury. In such a case, the payee must receipt the draft as "Received payment by a cash order on—sub-treasury", and the Treasury Officer at the district treasury shall finally deal with the draft and take the same precautions regarding the delivery of the cash order as are prescribed in the following rule in the case of payment in cash.

S.R. 541. (1) Before issuing pay orders on a draft, the Treasury Officer shall satisfy himself that the draft has been advised; that it corresponds in all particulars with the advice; that it bears the genuine signature of the drawer; that it has not been tampered with; and that it is not a cancelled or a lapsed draft or one of which a duplicate has been paid.

(2) A draft may be paid—

- (i) *without Advice*, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well known and reliable holders, this security may be dispensed with at the discretion of the Treasury Officer. The Treasury Officer shall in all such cases apply for the necessary advice without delay;
- (ii) *even though differing from the advice*, at the discretion of the Treasury Officer, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the draft. Special caution must be exercised before paying on a draft an amount larger than that named in the advice.

Doubtful Drawings.

S.R. 542. In case of erasure, alteration, or other serious cause for suspicion, the Treasury Officer shall, before payment, refer to the drawer, the post office, or the Currency Officer, as the case may require. Any material alteration of a draft, after it has been drawn or endorsed, affecting the date, sum, time or place of payment will invalidate it; but the mere correction of a mistake, such as by inserting the words "or order" in the endorsement of a draft, will have no such effect.

Form of Receipt.

S.R. 543. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the draft, and that it is given by the legal holder. On no account may a draft be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

(a) If the legal holder be dead, payment can be made only to his legal representative; a draft for less than Rs. 100 may, however, be paid without a certificate of administration.

(b) If the receipt be signed by an agent or attorney, note of the existence and of the record in the treasury, of the power of attorney, should be made on the draft.

(c) If more than one person be named in a draft, all must join in order to give a valid endorsement or receipt.

(d) A draft payable to A.B. cannot be cashed on the receipt of his partner C.D. without production of a formal power of attorney; a draft payable to A.B. & Co. can be paid on the receipt, as A.B. & Co., of any member of the firm.

(e) Drafts payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorised, generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of drafts payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer must first satisfy himself that the authority has been duly conferred.

(f) A Government officer when he sends a draft to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must before he signs the receipt, add to the words "Received payment" the

further words "by transfer credit to———." Omission to do this facilitates fraudulent appropriation of the money.

IV.—RECORD OF DRAWINGS AND ENCASHMENTS.

S.R. 544. A record of telegraphic transfers issued and drafts drawn by the treasury will be kept in a register (Form T.A. 25) in accordance with the directions contained in this behalf in the Account Code, Vol. II.

S.R. 545. As each draft or telegraphic transfer is paid, it must be stamped "paid," the date of payment being at the same time noted in the advice under the initials of the Treasury Officer. Entry must be made at the same time in the Register of Reserve Bank of India Remittances Encashed (Form T.A. 26) in accordance with the directions contained in the Account Code, Vol. II.

On receipt of advice of cancellation of any draft, or on its lapse, the fact shall be noted in the advice originally received.

S.R. 546. At the close of each day, separate schedules for drawings and encashments during the day will be prepared in special forms prescribed by the Reserve Bank for submission to the Accountant-General in accordance with the directions contained in the Account Code, Vol. II. The application forms for remittances drawn and also the receipted drafts and the payees' receipts in respect of telegraphic transfers encashed, shall accompany the schedules mentioned above.

S.R. 547. The following are the cross checks which the Treasury Officer shall each evening apply to the several documents connected with remittances drawn and encashed. The registers of remittances drawn and encashed and the connected schedules check one another directly; the total of each schedule must agree with total receipts or total payments for the day as booked under the head "Reserve Bank of India Remittances" in the cash book, after allowing for receipts and payments, if any, at sub-treasuries, which will be entered under a separate sub-head. The total of the several advices for the day must also agree with the total of the column "Amount" in the schedule of drawings, and this agreement shall be at times checked by the Treasury Officer himself.

V.—OTHER RULES.

Issue of Duplicates.

S.R. 548. In the case of an application received for the issue of a duplicate draft, the original of which is reported either lost or destroyed, it is not necessary for the issuing office to obtain a fresh application on the Bank's standard form from the purchaser. A letter intimating the loss of the original draft and requesting the issue of a duplicate one in lieu thereof will be sufficient for the purpose.

The duplicate draft should not be issued unless the issuing officer has satisfied himself by reference to the office drawn upon that the original has not been paid. A duplicate draft issued in lieu of a lost one should be revalidated by the drawing officer if the period of currency of the lost draft has expired.

(i) *Reserve Bank "Government Draft."*

When satisfactory evidence has been given that a Government draft has been either lost or destroyed, and an application is made within a reasonable period after issue but before it has lapsed (S.R. 555), a duplicate may, without reference to the Currency Officer, be issued to the applicant or to the payee, or to the legal representative of either, but to no other person. If a lost Government draft has been endorsed to the payee's banker, the endorsee must apply for a duplicate through the original payee.

If the draft should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; but the issue of this certificate will be no bar to the payment of the lost draft, if presented before the duplicate is paid. In the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of others being certified. Neither duplicate nor triplicate can be issued without reference to the Currency Officer if the draft has lapsed. Issues of duplicate or triplicate must be promptly advised to the drawee, in order that proper note may be made on the advice originally received.

(ii) *Reserve Bank "Bank" Drafts.*

The duplicate of a Reserve Bank "Bank" draft will not be issued to any one other than the person who applied for the original draft. A letter of indemnity in the prescribed form (*vide* specimen form given in T.R. Form No. 61) should be taken from the purchaser of the original draft irrespective of whether the draft reported lost is current or has lapsed. The letter of indemnity should be signed by the purchaser and, ordinarily, by two sureties each good for the amount of the draft. If the applicant is of undoubted standing and the amount of the draft is small, the production of sureties may be waived; but where the amount involved is large, sureties must be taken. If the issuing officer has any doubt as to the advisability of dispensing with the sureties or as to the acceptability of the names of the purchaser and/or the sureties on the agreement for indemnity, he should refer to the Currency Officer, at the same time forwarding his confidential reports on the means and standing of the parties.

The letter of indemnity should be stamped as an Agreement in accordance with the Stamp Act of the State in which it is executed and should *not* be attested. The completed letters of indemnity will be retained for record at the issuing office, of which the officer in charge will be personally responsible for their custody.

S.R. 549. The duplicate and triplicate must be drawn in exactly the same terms as the original instrument, with the same date, the same number, the same amount and the name of the same payee; so that, if a lost draft has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original draft.

NOTE.—Whenever a duplicate draft is issued, the words "Duplicate issued in lieu of Draft No. _____, dated _____," should be prominently superscribed thereon in red ink under the initials of the Issuing Officer. A fresh advice in respect of the duplicate draft in the prescribed form prominently marked "duplicate" in red ink should also be issued to the office drawn upon.

S.R. 550. No duplicate or triplicate older than six months shall be paid without previous reference to the Currency Officer.

Cancellation and Refund.

S.R. 551. (1) No draft can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the draft can be cancelled only if the original *together with* the duplicate (and the triplicate, if issued) be surrendered. Consequently, no refund can be made on a lost draft; a duplicate must be obtained and payment taken at the treasury or office drawn on.

(2) All parts being surrendered, a draft may be cancelled and its amount refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a Government draft, and of the payee in the case of other drafts. If in the latter case the receipt of the payee cannot be obtained, the remitter's application for cancellation with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature shall be submitted for orders of the Currency Officer. Although no difficulty should be made about cancellation of Government drafts, it must be clearly understood that other classes of drafts can be cancelled only as an indulgence, and for sufficient cause shown. No exchange which has been levied can be refunded.

NOTE.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the draft under his full signature and to advise the drawee.

S.R. 552. When a draft is cancelled, the fact of cancellation must be conspicuously noted across the face of the draft; at the *same time* an intimation shall be sent to the office drawn on, in order that the fact may be recorded in the advice originally received and necessary precautions taken against payment of the cancelled draft. The cancelled draft shall be duly receipted by the remitter or the payee, as the case may be.

NOTE.—The amount refunded will be entered in the Register of Reserve Bank of India Remittances Encashed, and also in the proper columns of the schedule of such encashments for the day on which the cancellation takes place, in accordance with the direction contained in this behalf in the Account Code, Vol. II.

Exchange of Drafts.

S.R. 553. A Treasury Officer may issue a draft in exchange for one drawn on him,

- (1) *if on Government account*, only if the payee be a Government officer and require the draft to be exchanged for reasons to be stated in his application.
- (2) *in other cases*, only if the holder has been removed to the neighbourhood of another treasury or of an office or agency of the Bank.

NOTE 1.—A draft is said to be exchanged when the holder being unable to appear and take payment in cash, applies for a new one endorsing the original "Received payment by draft on....."

If he can appear and take payment in cash, his obtaining a new draft with the cash paid on the old one is a matter to be disposed of under ordinary rules.

NOTE 2.—When a draft is exchanged for another, the original draft will be treated and charged as a draft presented for encashment and the amount again credited as received for the issue of a new draft.

Unpaid Drafts.

S.R. 554. Drafts which are outstanding for more than six months can be paid only after obtaining necessary confirmation from the drawing officer.

Lapse of Drafts.

S.R. 555. Drafts which are not paid before the end of the third account year after that in which they are issued shall be treated as lapsed and shall be so marked in the advice. Should any one apply for payment of a lapsed draft, he should be directed to address the Currency Officer for orders.

Supply of Forms.

S.R. 556. Forms of drafts and all other forms prescribed by the Reserve Bank for use in connection with the remittances dealt with in this Chapter will be supplied to the Treasury Officer by the Currency Officer. Indents for such supplies will be in T.R. Form No. 62 or in such other form as the Reserve Bank may prescribe, and will ordinarily be for twelve months' supply.

VI.—SPECIAL RULES FOR REMITTANCE OF SEPOYS AND POLICEMEN.

S.R. 557. In the case of sepoys' and policemen's remittances, Commanding Officers will forward the drafts to the payees direct. Descriptive rolls of the payees duly filled in and signed will at the same time be sent to the Treasury Officers concerned.

NOTE.—The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental regulations, to his sending the draft to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

S.R. 558. The drafts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

S.R. 559. These drafts, if not presented for payment at the expiration of six months from the date of issue, shall be considered as cancelled, and if they are presented after that period, payment shall be refused. A draft which has thus become uncurrent may be returned by the payee to the drawer for the issue of a fresh draft or for the refund of the amount, as may be required.

Should such a draft, whether original or duplicate, be lost in transit, the Commanding Officer will report the loss to the Currency Officer, who will decide the case specially on its merits, sanctioning refund to the person indicated, if it appears right. When the draft is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury or office on which it was drawn.

NOTE.—These drafts may also be cancelled as provided for in S.R. 551.

Chapter XI.—Responsibility for moneys withdrawn from Public Account.

*Subsidiary Rules under T.R. 32(a).**Voucher for payment.*

S.R. 560. Subject as hereinafter provided in this rule, a Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim

and all information necessary for its proper classification and identification in the accounts. Every voucher must 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. The acknowledgment shall be taken at the time of payment.

NOTE 1.—In the case of monies due to a partnership, the disbursing officer should require the submission of a bill duly receipted by all the partners, or in the event of the death of one of them by the surviving partners and the legal representatives of the deceased partner for the amount due to the partnership during the life time of the deceased partner.

NOTE 2.—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 acknowledgment portion thereof—*vide* clause (xii) of S.R. 92.

S.R. 561. In all cases in which it is not possible or expedient to support a payment by a voucher or by the payee's receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and countersigned, if necessary, by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Accountant-General, where necessary. 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 1.—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 also covers charges for the money order commission.

NOTE 2.—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.

S.R. 562. The provisions of S.Rs. 92 and 100 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office of disbursement.

NOTE.—Cash memoranda which do not contain an acknowledgment of the receipt of money from persons named therein are not receipts within the meaning of section 2 (23) of the Indian Stamp Act (II of 1899). Further, the mere writing of the purchaser's name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgment to the purchaser that the money has been paid. Cash memoranda will not therefore be regarded as sub-vouchers in audit unless they contain an acknowledgment of the receipt of money from the person named therein (with stamps affixed when the amount exceeds Rs. 20).

S.R. 563. Every voucher must bear a pay order signed or initialled, and dated by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

NOTE.—Cashiers and others authorised to make disbursements on passed bills, should make no payment without a proper pay order of the responsible disbursing officer recorded clearly in ink on the bill.

S.R. 564. All paid vouchers must be stamped "paid", or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

S.R. 565. Vouchers and acquittances which are not required to be submitted to the Accountant-General, shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of competent authority.

S.R. 566. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

The provisions of S.R. 236 with regard to cancellation and destruction of sub-vouchers relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payments, unless they are governed by special departmental regulations or orders of the Government to the contrary.

Overcharges.

S.R. 567. Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the controlling officer or of the Treasury Officer, that the question of recovery from either of them may be considered.

Audit objections and recoveries.

S.R. 568. Every Government servant must attend promptly to all objections and orders communicated to him by the Accountant-General and return the objection statements or audit memoranda within a fortnight, or send letters explaining the cause of delay.

S.R. 569. When an Accountant-General disallows a payment as unauthorised, the disbursing officer is bound not only to recover the amount disallowed without listening to any objection or protest, but also to refuse to pay it in future till the Accountant-General authorises the payment to be resumed; that no warning slip has been received by the Government servant against whom the retrenchment has been ordered or that, being received, it has been answered, are facts with which the disbursing officer shall have no concern.

NOTE 1.—If a Government servant from whom a recovery is ordered, is transferred to the jurisdiction of another disbursing officer, the order of recovery should be passed on to that disbursing officer without delay.

NOTE 2.—A disbursing officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant-General or the Government servant concerned; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to refer the case to the proper authority.

NOTE 3.—Representations and protests against retrenchments ordered by the Accountant-General may not ordinarily be considered by the administrative authorities if submitted later than three months from after the date of receipt of the intimation by the aggrieved Government servant. This provision does not remove from the disbursing officer the duty of enforcing immediately the recovery of a retrenchment order under this rule (see also T.R. 31).

S.R. 570. Recoveries may not ordinarily be made at a rate exceeding one third of pay, unless the Government servant affected has, in receiving or drawing the excess, acted contrary to orders or without due justification.

NOTE.—For the purpose of this rule, "pay" includes sterling overseas pay.

S.R. 571. A register shall be maintained at the treasury and every other disbursing office for recording all retrenchments ordered by the Accountant-General. Separate columns shall be provided to show the name

Page 168

C.S.

Substitute the following for
"Note -2 - Cash drawn on pay
mixed with regular cash balan
allowances should be kept in
amounts of undisbursed pay an
payment thereof entered in th
entry being attested by a Gaz
remaining undisbursed for thr
cash or by short drawal from

Part III.—Executive Instructions and Orders.**INTRODUCTORY.**

1. The orders and instructions reproduced in Chapters 1 and 2 of this Part are designed primarily for the guidance of officers in charge of treasuries and sub-treasuries in matters relating to control of treasury balances, maintenance of currency chests, and other transactions in connection therewith. In their application to Bank treasuries and sub-treasuries, these instructions are subject to such orders and directions as the Reserve Bank may issue to its own offices and branches of the Imperial Bank of India conducting the cash business of treasuries as its agents.

2. Chapter 3 reproduces the orders and instructions issued by the Union Government, which have been adopted as executive instructions for the guidance of the Treasury Officers. The Union Government being the authority concerned with all matters relating to coinage, any amendment to these instructions can only be made in consultation with that Government.

3. Instructions relating to Currency and Bank notes have been incorporated in Chapter 4.

4. The orders and instructions relating to matters with which the Reserve Bank is directly concerned will be amended only in consultation with the Reserve Bank.

5. The procedure regarding the supply, distribution, custody, etc., of stamps of all classes, including match excise banderols, which are the property of the Union Government, will be regulated by the instructions contained in the West Bengal Stamp Manual.

Chapter 1.—Provision of Funds at Treasuries and Sub-Treasuries.

(Issued in consultation with the Reserve Bank of India.)

Cash Balance of the Government.

1. The cash balance of the Government is made up of the balance in its account with the Reserve Bank and the balances at treasuries and sub-treasuries, the cash business of which is not conducted by the Bank.

Distribution of Funds.

2. It is the duty of the Currency Officer, Calcutta, to keep the treasuries adequately supplied with all kinds of coin and notes, and to arrange for the transfer of funds between treasuries and between treasuries and the Bank, and for the remittance of notes and coin between treasuries and currency office.

*Supply of Funds.**(i) Bank Treasuries.*

3. At district treasuries, the cash business of which is conducted by the Bank, the Manager or Agent, as the case may be, is responsible for the provision of funds to meet Government disbursements. To enable him to make the requisite provision, the Treasury Officer should send him on each Saturday a statement showing as accurately as possible for the following two weeks separately:—

(i) the probable receipts and disbursements on Government account at the district treasury; and

(ii) the probable receipts from or remittances to sub-treasuries.

The Treasury Officer should also inform the Bank at once of any expected payment exceeding Rs. 20,000 in amount as soon as he receives information that the payment will have to be made.

NOTE.—A list of offices and branches of the Imperial Bank of India is given in Appendix A.

4. The provisions of the preceding paragraph apply *mutatis mutandis* to sub-treasuries, the cash business of which is conducted by the Bank.

(ii) Non-Bank Treasuries.

5. At places where the cash business of the treasury is not conducted by the Bank, the Treasury Officer is responsible for keeping sufficient funds at the district treasury and sub-treasury to meet all Government disbursements and at the same time for maintaining the balances as low as possible, in order that money may not be locked up unnecessarily. The Currency Officer will watch and ask for an explanation, if such balances rise above the normal figures prescribed by the Government under paragraph 7 below, and will arrange for the transfer of funds where necessary, but he will not be held responsible if an excess is not immediately brought to notice and rectified.

6. The Treasury Officer is responsible for watching the balances at sub-treasuries the cash business of which is not conducted by the Bank, and should arrange for transfers of funds from and to such sub-treasuries either through Currency or by remittance of notes and coin, in accordance with the procedure prescribed in Chapter IX of Part II.

Normal Balances.

7. In January of each year, the Treasury Officer will be informed by the Finance Department under advice to the Currency Officer, Calcutta, of the normal balances fixed for his district for each month during the ensuing financial year. Treasury Officers should watch their balances carefully to see that they do not exceed by any appreciable amount the balance fixed by the Government.

NOTE 1.—The balance at a Bank treasury or sub-treasury is nil.

NOTE 2.—The normal balances may be fixed at a higher figure for certain months of the year, should this be deemed necessary.

8. On learning the normal balance fixed for his district, the Treasury Officer should fix the normal balance for each of his sub-treasuries during

the ensuing year. When the balance at a sub-treasury exceeds by any appreciable amount the normal balance fixed for it, prompt steps should be taken to transfer the excess.

9. On the 7th, 14th, and 21st of each month, the Treasury Officer should report to the Currency Officer, Calcutta, the treasury balance of the district without any details as to the denomination of notes or kind of coin. If the balance shown in these reports or in the cash balance report prescribed in S.R. 79 exceeds by any appreciable amount the normal balance fixed for the district, the reasons for the excess should be stated.

Chapter 2.—Currency Chests.

(Issued in consultation with the Reserve Bank of India.)

Explanation.

10. Under the provisions of the Reserve Bank of India Act, the amount of Currency and Bank notes in circulation, which constitute the liabilities of the Issue Department of the Bank, should not exceed the assets of that department held in gold, sterling securities, rupee coin (including rupee notes) and rupee securities. A portion of these assets is held in the various currency chests in the form of rupee coin and rupee notes. The Currency and Bank notes held in these chests are not notes in circulation but pass into circulation only when they are transferred to the treasury balances. Assuming that there are no transactions elsewhere, the deposit of Currency and Bank notes in a currency chest decreases the amount of such notes in circulation and the deposit of rupees and rupee notes in the chest increases the assets of the Issue Department of the Bank. A deposit of notes or coin in currency chest thus enables the Bank to issue notes elsewhere up to the amount deposited without increasing the total amount of the notes in circulation. If, therefore, a transfer of funds from the treasury balance at A to the treasury balance at B is required, this can be effected at short notice and without the actual remittance of coin or notes by transferring money from the treasury balance to the currency chest at A, and transferring the same amount from the currency chest to the treasury balance at B. A currency chest thus enables the treasury balance at a treasury or sub-treasury to be kept at a low figure, as it is always possible to replenish the balance quickly by a transfer of money from the currency chest. It also obviates the necessity for frequent remittances of coin and notes, as surplus funds can always be deposited into the currency chests and made available for use elsewhere, pending a convenient occasion for remittance.

Location of Currency Chests.

11. Unless in any case the Government after consultation with the Reserve Bank direct otherwise, permanent currency chests should be maintained at all treasuries and sub-treasuries where the transactions are of such a magnitude that the additional facility for the transfer of funds thus afforded reduces appreciably the locking up of moneys or the frequency of remittances of coin and notes. At sub-treasuries where a permanent currency chest is not maintained, temporary chests may be opened during the revenue collecting season, in order that the money collected at the sub-treasury may be available at once for transfer through currency.

Treasury Officers are authorised to open temporary chests at sub-treasuries when required, but they should report the opening of each chest and the amount of the first deposit into it by telegram to the Currency Officer.

NOTE 1.—The district and sub-treasuries where currency chests are maintained are mentioned in the "List of Treasuries and sub-treasuries in West Bengal" printed in Appendix 2.

NOTE 2.—At places where the cash business of the treasury is conducted by the Bank, the currency chests are kept in the sole custody of the Bank.

Provision of Funds.

12. The Currency Officer will be responsible for maintaining the required form of currency in currency chests. It is the duty of the Treasury Officers to see that currency chests at district and sub-treasuries are adequately stocked with notes and rupees to meet all reasonable demands for change.

Custody.

13. At treasuries and sub-treasuries in which currency chests are kept, an entirely separate receptacle or receptacles must be set aside for the contents of the currency chests, which should be kept under double locks. One key of this chest should be held by the officer-in-charge of the treasury or sub-treasury and the other key by the Treasurer of the treasury or sub-treasury, or by such other person as may be selected by him for the purpose, subject to the approval of the Collector. The notes and the coin held in the chest must be kept quite distinct from the treasury balances and must not be touched except in accordance with these orders or under special instructions of the Currency Officer. The procedure laid down in S.R. 74 for receiving money into and giving it out of double locks should be followed in making deposits in or withdrawals from the currency chest.

NOTE.—Where the currency chests are kept in the custody of the Bank, the Bank will be responsible for the examination and correctness of coin or notes at the time of deposit into or withdrawal from the chest, and for sending the chest slips prescribed in clause (v) of paragraph 14 below.

14. The following instructions should be observed by officers in charge of currency chests:—

- (i) Silver eight, four and two anna pieces, copper, bronze or nickel coins should never be deposited in the chest except in the case mentioned in clause (8) of paragraph 25 below.
- (ii) A currency chest book in Form T.E. 1 should be kept in the chest and the balance proved and signed at every transaction by the officers in charge of the chest. They should satisfy themselves that the transaction has been correctly entered and the balances correctly worked out.

NOTE.—The chest books should be retained for three complete account years.

- (iii) Transactions should always be in even hundreds of rupees.
- (iv) Notes may be deposited in a chest in exchange for coin or notes of other denominations or *vice versa* by the officers in charge of the chest. These exchanges should not ordinarily be of small sums and should be avoided as far as possible during the last week of the month. If important exchanges take place during the last three days of the month, the transactions should be telegraphed to the Currency Officer.

- (v) On each day on which a chest is opened a slip in Form T.E. 2 serially numbered and signed by the two Government officers in charge of the chest, must be sent at the close of the day to the Currency Officer.

NOTE 1.—The chest slips may be destroyed three months after the balances have been verified.

NOTE 2.—Detailed instructions regarding issue of chest slips are embodied in Appendix B.

Verification of Balances.

15. The following instructions should govern the periodical verification of currency chest-balances:—

- (i) In the case of chests in the custody of the Bank, the Reserve Bank will conduct through its own officers such verification as it considers desirable.
- (ii) At district treasuries, the cash business of which is not conducted by the Bank, the balance should be verified at the close of each month by the officer who verifies the treasury balance under S.R. 25, subject to the conditions therein stated.
- (iii) At sub-treasuries, the cash business of which is not conducted by the Bank, the balance should be verified by the Sub-treasury Officer as at the close of business on the day on which the accounts for the month are closed, and a verification certificate forwarded to the Treasury Officer.
- (iv) At every change of incumbency of the charge of a currency chest not in the custody of the Bank, the balance should be verified by the incoming officer, and a report of the correctness of the balances of notes and coin sent to the Currency Officer through the Collector.
- (v) The balances in the chests at sub-treasuries, the cash business of which is not conducted by the Bank, should also be verified by inspecting officers who verify the treasury balances. A certificate of verification should be forwarded to the Currency Officer through the Collector.
- (vi) The Treasury Officer should send monthly to the Currency Officer a consolidated verification certificate for the currency chests in his district other than chests in the custody of the Bank, detailing the balance in each chest separately and certifying that the balance in the district treasury chest is correct and that certificates of Sub-treasury Officers regarding the correctness of the balances in the sub-treasury chests have been received by him.
- (vii) The verification certificates referred to in this paragraph will be in form T.E. 3.

NOTE 1.—The verification certificate should be retained until the next one has been received.

NOTE 2.—Any surpluses found in the currency chests located in treasuries should be credited to Government in the case of currency chests at non-banking treasuries under the head "XLVI—Miscellaneous—Miscellaneous—Other items" and to the Imperial Bank in the case of currency chests in the custody of that Bank. Any deficiencies found in the currency chests located in treasuries should be made good from the treasury balance in the first instance. The difference should then be investigated and the deficiency recovered from the persons concerned.

16. The procedure for the verification of balances of currency chests not in the custody of the Bank is as follows:—

- (i) The balances of notes or coin kept in receptacles which have not been operated on since the last verification and which are under the previous verifying officer's seal need not all be examined at each verification, but the examination should be so arranged that no receptacle is left unverified for over six months. The seal to be affixed on such receptacles should be the private seal of the verifying officer or a special seal kept in the custody of the Collector or a gazetted officer of the district staff other than the Treasury Officer. The seals on the receptacles left unverified should, however, be scrutinised every month to see that they are intact.
- (ii) The procedure prescribed in S.R. 76 should be followed *mutatis mutandis* for the verification of coin and notes in the currency chest.

Remittances to and from Currency Chests.

17. Transfers between currency chest balances and cash balances of the Government at the treasury or the Bank will be regulated by the rules laid down in Chapter IX of Part II. Subject to any general or special instructions that may be issued in this behalf by the Currency Officer, the provisions of Section III of Chapter IX of Part II will apply also to remittances of notes or coins from a currency chest or currency office to another chest or office. A remittance of this kind does not affect the treasury balance and involves no locking up of Government funds. Notes or rupees should, as far as possible, be sent as currency remittances.

Accounts of Currency Chests.

18. Detailed instructions for the guidance of Treasury Officers in maintaining the accounts of currency chests are contained in Appendix B.

Chapter 3—Coin.

Kinds of Coin and Legal Tender.

19. Under the Indian Coinage Act (Act III of 1906) as amended from time to time, the following coins have been issued:—

- (i) *Silver*—Rupee, half-rupee, quarter-rupee and eighth-rupee. The standard weight of the rupee is 180 grains troy, eleven-twelfths fine and the other silver coins are of proportionate weight. Silver rupees, half-rupees and quarter-rupees issued under the Indian Coinage (Third Amendment) Ordinance, 1940, Indian Coinage (Amendment) Ordinance, 1940, and the Indian Coinage (Amendment) Act (Act VI) of 1940, respectively, are one-half fine.

NOTE.—Under Act IV of 1918, silver eighth rupees are no longer coined and issued. Coins previously issued continue to be legal tender under the conditions specified in this chapter.

- (ii) *Nickel*—Eight-anna piece, four-anna piece, two-anna piece and one-anna piece, the standard weights of which are 120, 105, 90 and 60 grains troy respectively.

NOTE.—Nickel eight and four anna pieces are not issued now. The coins already issued have been called in under Section 15A of the Indian Coinage Act.

- (iii) *Nickel-Brass*—Two anna piece, one-anna piece and half anna piece, the standard weight of which are 90, 60 and 45 grains troy respectively.

- (iv) *Bronze*—Single pice or quarter anna, half-pice or one-eighth of an anna, and the pie or one-twelfth of an anna. The standard weight of the pice is 75 grains troy, and the other bronze coins are of proportionate weight. The standard weight of new design single pice is 30 grains.

20. Subject as provided in paragraph 21 below, the rupee and the silver half-rupee are legal tender to any amount, and the quarter-rupee and eighth-rupee for any sum not exceeding one rupee, provided they satisfy the conditions of currency laid down in paragraph 29 below. Nickel four-anna, nickel or nickel brass two-anna, and one-anna and half-anna pieces and bronze coins are legal tender for any sum not exceeding one rupee. Nickel eight-anna pieces are now legal tender only at currency offices.

21. Silver coins of the denominations specified in clause (i) of paragraph 19 above (including silver eighth-rupees) coined and issued under the Coinage Act of 1835 and subsequent Acts, other than rupees and half-rupees bearing on the obverse the effigy of Her late Majesty Queen Victoria, are legal tender for the amounts stated in paragraph 20, provided they satisfy the conditions of currency laid down in paragraph 29 below. All silver coins issued under these Acts bear as device the head of the then reigning sovereign, and no coin which does not bear such a device is legal tender.

NOTE.—All rupees and half-rupees issued in the reign of Queen Victoria ceased to be legal tender with effect from 1st April, 1941, and those issued in the reign of King Edward VII from 1st June, 1942. George V and George VI standard rupees and half-rupees have also ceased to be legal tender from the 1st May, 1943.

22. Copper coin of the denominations specified in clause (iv) of paragraph 19 above and also double pice coined and issued under the Coinage Act of 1835 and subsequent Acts are legal tender for any sum not exceeding one rupee.

23. (1) Under the Native Coinage Act (IX of 1876), Government Mints may coin money for Indian States, such coin being identical in weight and fineness with the corresponding Indian coin.

The following coins have been issued under the provisions of this Act:—

Alwar State	..	..	..	Rupees.
Bikaner State	..	..	..	Rupees and copper coin.
Dhar State	..	..	..	Copper coin.
Dewas (Senior and Junior)	..	..	..	Copper quarter annas and pies.
Sailana State	..	..	..	Bronze quarter annas.

These coins are legal tender in India to the some extent as Indian coin of the same denominations.

(2) The orders regarding the conditions of currency and the treatment of uncurrent coin applicable to Indian coins apply to all coin of the same weight and value coined under the Native Coinage Act (IX of 1876).

Receipt of Coin at treasuries and sub-treasuries.

24. The following instructions regulate the receipt at treasuries and sub-treasuries of small coin and of coin which is not legal tender:—

- (i) Nickel four-anna, nickel or nickel-brass two-anna, one-anna and half-anna pieces, copper, bronze and small silver coins should be received in payments to the Government to any amount, although they are legal tender only for a sum not exceeding one rupee.
- (ii) Silver coins issued before 1st September, 1835, that is to say, all silver coins issued by the East India Company bearing merely inscriptions in Indian character (chief among which are the coins known as "Furrukhabad" and "Murshidabad" rupees) should be received at the treasuries at the following rates:—
 - (1) at 8 annas a tola, for each tender of 500 coins or less; and
 - (2) for amounts in excess of this number, at bullion value calculated at the market rate of silver of the day, to be ascertained from the Manager, Reserve Bank of India, Bombay.
- (iii) Copper coin bearing any trace of mintage by the East India Company, e.g., coin having as a device a pair of scales and XX cash (of which the value is one third of an anna) should be received in payment of Government dues up to any amount.
- (iv) Gold mohurs coined under the Gold Coinage Act (XIV of 1918) should be received for exchange at Rs. 15 each, if they are not counterfeit and if not of less weight than $122\frac{1}{2}$ grains and if they have not been fraudulently defaced. A coin which does not fulfil these conditions should be returned to the tenderer. The coins thus exchanged should not be transferred to the currency chest but retained in the treasury, pending remittance to the Currency Office at the earliest opportunity.
- (v) Sovereigns and half-sovereigns which have ceased to be legal tender, under section 59 of the Reserve Bank of India Act, 1934 (II of 1934) should not be accepted either in payment or on account, but they should be received for exchange at offices of the Reserve Bank, any treasury other than a sub-treasury, and branches of the Imperial Bank of India acting as an agency of the Reserve Bank other than branches conducting the cash business of sub-treasuries. The procedure for the receipt and disposal of these coins is laid down in the following paragraph.

25. (1) Each individual tender of sovereign and half-sovereigns should be treated separately.

(2) A complete record of the various tenders received on each day should be maintained in a register in Form T.E. 4.

(3) (i) The tender should first be examined for counterfeits and these should be rejected.

(ii) Coin to which solder or other metal has been attached should be returned to the tenderer for the complete removal of the solder, etc.

(iii) All other genuine coins should be accepted even if they appear to be sweated or otherwise defaced.

(iv) If the coins are very dirty, the tenderer should be asked to remove the dirt before they are accepted for exchange, or if the tenderer has no objection, the dirt should be removed at the treasury.

(4) After examination, the coin accepted for exchange should be weighed in the sovereign scale against a special set of weights to be supplied by the Mint. The weightment should be correct to a half-grain. If a tender consists of more than one coin, they should be weighed in bulk up to the maximum capacity of the scale in as many different operations as may be necessary. Coin should not be weighed individually.

(5) The tenderer should be given every opportunity to watch the weightment and examination of his tender.

(6) After weightment, payment should be made at the rate of 9.24559 grains of standard gold per rupee. Payment should be made to the nearest anna.

(7) The coin received from each tenderer should, after weightment, be placed in a cover which should be sealed and marked with the register number of the tender, as given in the record mentioned in sub-paragraph (2) above. A slip showing the register number and signed by the potdar who weighed the tender should also be placed inside the cover.

(8) The sovereigns and half-sovereigns thus exchanged should be placed in the currency chest at the close of the day at the value paid for them to the tenderers, against the withdrawal of an equivalent amount in notes and coin from the chest. For this exchange, it will be permissible to keep the necessary amount of small coins in the currency chest. These transactions should not pass through the treasury account at all.

(9) The coin should not be re-issued but should be dealt with under instructions from the Currency Officer.

Exchange of small coin.

26. Nickel or nickel-brass two-annas, one-anna and half-anna pieces and bronze coins (and copper and small silver coins subject to any special instructions which may be issued for their withdrawal) should be issued freely to persons wishing for them, either in payment of claims against the Government, or in exchange for rupees, or for notes which the treasury may be cashing. Treasury Officers are responsible for seeing that a sufficient stock of small coins is maintained to meet all such demands.

27. (1) Rupees and notes should be issued freely in exchange for legal tender copper, bronze, nickel or nickel-brass coin in parcels of the value of not less than two rupees at every treasury and sub-treasury and at the Bank conducting the cash business of a treasury or sub-treasury.

(2) Whenever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply on the spot notes and rupees in exchange for the legal tender copper, bronze, nickel or nickel-brass coin which may be collected by the purveyors or foremen at such assemblages.

28. If the instructions in the preceding paragraph are carried out, legal tender copper, bronze and nickel or nickel-brass coin should never circulate at a discount. If nevertheless such coin does, at any time, or anywhere, circulate at a discount or at a premium, the circumstances should be immediately reported to the Currency Officer, with a full explanation of the supposed causes and of the remedial measures taken.

Conditions of Currency.

29. The statutory rules issued under the Indian Coinage Act are printed as Appendix C. The conditions of currency of the various coins under the Indian Coinage Act and the statutory rules are explained below:—

- (i) No silver coin is legal tender if it has been defaced. Defacement includes clipping, filing, stamping or such other alteration on the surface or in the shape of a coin as is readily distinguishable from the effects of reasonable wear.
- (ii) Silver coins which have not been defaced are legal tender as long as they have not diminished in weight by more than the amounts shown below—

Rupee and half-rupee ..	.. 2 per cent. below standard weight.
Quarter-rupee and eight-rupee ..	.. 12½ per cent. below standard weight.
- (iii) No conditions of currency have been prescribed for nickel, nickel-brass, bronze or copper coin. Such coins are, therefore, legal tender even if they are worn or defaced, provided that they bear traces of Government mintage.

Cutting or Breaking of Counterfeit and Diminished Coin.

30. (1) Section 16 of the Indian Coinage Act (Act III of 1906) as amended from time to time provides that when any silver coin which has been coined and issued under the authority of the Union Government is tendered to any person authorised to act under that section and such person has reason to believe that the coin—

- (i) has been diminished in weight so as to be more than such percentage below standard weight as may be prescribed as the limit of reasonable wear, or
 - (ii) has been defaced,
- he shall, by himself or another, cut or break the coin.

A loss of 6½ per cent. below standard weight in the case of the rupee and of 12½ per cent. in the case of the half, quarter and eighth rupee has been prescribed as the limit of reasonable wear.

(2) Section 20 of the Indian Coinage Act provides that when any silver or nickel or nickel-brass coin purporting to be coined or issued under the authority of the Union Government is tendered to any person authorised to act under that section and such person has reason to believe that the coin is counterfeit, he shall, by himself or another, cut or break the coin.

31. A list of the persons authorised to act under Sections 16 and 20 of the Indian Coinage Act, is given in Appendix D. A memorandum giving certain hints for the detection of counterfeit coins is given in Appendix E.

Acceptance and disposal of counterfeit, diminished, defaced, shroff-marked and soldered coin.

32. The rules in Appendix C regulate the cutting of counterfeit, diminished and defaced coins, other than coins which have been fraudulently defaced, and the rates at which diminished and defaced coins should be accepted and paid for. A memorandum indicating the special characteristics which ordinarily distinguish fraudulently defaced coins is given in Appendix F.

33. Any person authorised to cut or break counterfeit silver or nickel or nickel-brass coin may at his discretion, either return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking, or in the case of silver coins, receive and pay for the coin according to the value of the bullion contained in it.

34. Any authorised officer to whom a counterfeit coin is tendered, may purchase it from the tenderer at its bullion value, or at suitable price, not exceeding its nominal value, charging the cost to the Government, if from the excellence of the execution or for any other special cause it seems desirable that the coin should be acquired as a specimen. The officer purchasing the same should send it to the Mint reporting to the Mint Master the grounds upon which its purchase was considered desirable. In the case of coins purchased by Treasury Officer and sent to the Mint, each coin should be sent in a separate wrapper bearing the name of the treasury, a mark and date whereby it may be subsequently traced in correspondence.

35. Judicial Officers may send counterfeit coins to treasuries and sub-treasuries for remittance to the Mint. With these coins a short description of the case should be furnished and any implement such as dies, moulds, etc., which may have been found, should be sent. These receipts should be kept quite separate from coins withdrawn by the Treasury Officers, etc., which have to be remitted in accordance with the instructions contained in S.R. 476. Each remittance by a Judicial Officer should be put into a separate wrapper with details of the source of receipt of the coins and other particulars. If the Government so direct, the Treasury Officer should send the counterfeit coins to the Mint through the Inspector General of Police or other officer nominated by the Government.

36. Counterfeit silver coin found in a remittance should be broken and sent to the Mint in accordance with paragraph 34 above. Counterfeit nickel or nickel-brass coins received in a remittance should be returned to the remitting treasury, if the the Treasurer of the remitting treasury wishes them to be returned and is willing to bear the cost of returning them; otherwise they should be sent to the Mint in accordance with paragraph 34 above. In the case of remittances to the Mint unaccompanied by potdars, the rejected coins should not be sent back to the remitting treasury, except on a special application for their return which must be made by the treasury immediately after receipt of the Mint advice. The cost of returning the coins will be borne by the Treasurer of the remitting treasury.

NOTE.—The rejected coins and slips from remittances received from the offices of the Reserve Bank and branches or the Imperial Bank of India will be collected by their local representatives from the Mint periodically; preferably once a month. The representative will take with him to the Mint Master a letter authorising him to receive the rejected coins and slips in respect of any particular Mint outturn certificate. The Mint reserves the right to destroy all rejected coins not asked for within three months of the date of issue of the outturn certificate.

37. At places where there is neither a Currency Office nor a branch, sub-branch or Treasury Pay Office of the Imperial Bank of India, Treasury and Sub-treasury Officers are authorised to accept for disposal in the usual manner suspected coin tendered by the Post and Telegraph Offices.

Diminished and Defaced Coin.

38. When a silver coin which has been diminished in weight so as to be more than 25 per cent. below standard weight, is tendered to any person authorised to act under section 16 of the Indian Coinage Act, such person shall cut or break such coin and return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking. Coins which have been diminished in weight but not more than 25 per cent. of the standard weight should, when tendered, be disposed of in accordance with the rules in Appendix C.

39. Soldered and shroff-marked coins are defaced (but not fraudulently defaced) coins under the Indian Coinage Act and should be received and paid for as coins which have been diminished in weight. In determining the weight of coin to which solder or other metal has been attached, the weight of such solder or other metal should not be taken into account. Ordinarily, presenters should be required to remove as much as possible of the solder at their own cost.

40. When silver coin which has been fraudulently defaced is tendered to any person authorised to act under section 16 of the Indian Coinage Act, such person shall cut or break the coin and return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking. If the defacement is not fraudulent, the coin shall be received at the rates prescribed in Appendix C for coins diminished in weight, but it shall not be re-issued.

41. The following instructions should be borne in mind in determining whether a coin is fraudulently defaced. A liberal interpretation is given in the Mint to the orders for rejection of coin as fraudulently defaced with the combined objects of (i) protecting innocent holders, such as those who hold their savings in the form of coin made up into necklaces and other ornaments, or those through whose hands defaced coin passes and who are unable to detect and refuse coins that have been defaced with fraudulent intent, and (ii) encouraging the return of defaced coin by the public, with a view to maintaining the standard of the coinage in circulation.

- (i) A coin which bears on its surface radial striæ should be deemed to have been fraudulently defaced.
- (ii) Defaced coins bearing clear signs (i.e., such as must be obvious to the public) of defacing with fraudulent intent should be rejected as fraudulently defaced.
- (iii) Coins from which silver has been deliberately removed by filing, clipping, scooping or punching, and coins other than soldered coins which have been remilled, should be rejected as fraudulently defaced. Soldered coins having only a section of the milling unevenly filed, where solder has been removed and the milling refiled, should not be treated as fraudulently defaced.
- (iv) Drilled coins which appear to have been used as ornaments, and which bear no other signs of reductions, are not fraudulently defaced, but should be accepted as defaced. If tendered in large numbers, however, a fraud should be suspected.

- (v) "P. M." marked coins should be accepted as defaced.
 - (vi) "Sweated" coins that have been reduced by the action of acids are defaced but not fraudulently defaced, unless the signs of sweating are clear enough to be obvious to the public.
 - (vii) Cut or broken coins that have been patched together with solder should be rejected as fraudulently defaced.
 - (viii) Coins on which any part of the design on obverse or reverse has obviously been re-engraved by hand should be rejected as fraudulently defaced.
42. Soldered coins should be accepted, provided that—
- (i) They are in one piece.
 - (ii) They retain sufficient impression to admit of identification as genuine India coin. If unidentifiable they should be returned uncut as unacceptable coin.
 - (iii) The solder has been carefully and sufficiently removed by tools or by heat treatment.
 - (iv) They have not been reduced by sweating with acid.
 - (v) Silver has not been scooped or filed from the coin under pretence of removing solder.
 - (vi) Pieces of the original coin have not been removed and replaced with solder or base metal.

43. Defaced nickel or nickel-brass, bronze and copper coins are legal tender and should be accepted at treasuries. But if they are soldered, or otherwise unfit for re-issue, they should not be issued to the public but should be dealt with like other uncurrent coin.

Acceptance of Burnt Coin.

44. (1) Burnt silver coins may be received at treasuries if they are identifiable as genuine India coins. When such coins have diminished in weight by more than 2 per cent. below standard weight, payment should be made at the rates laid down in Appendix C. All burnt coins accepted at treasuries will be set apart for remittance to the Mint as uncurrent coins. Burnt coins which are not identifiable as genuine India coins should not be accepted at treasuries. The presenter should be directed to send them to the Mint where, after the coins have been melted and assayed, outturn certificates will be prepared and issued for payment at the local treasury. Value for the silver contents after assay will be given at the market rate on the date of receipt of the coins at the Mint.

(2) Burnt copper, bronze and nickel or nickel-brass coins may be received at treasuries at their face value, provided they are identifiable as genuine India coins. Such coins if unidentifiable will not be accepted at treasuries or at the Mint.

45. Payments at treasuries of outturn certificates issued by a Mint Master on account of burnt, soldered, dumb or defective coins sent to the Mint should be passed on for adjustment to the Accountant-General, West Bengal or Bombay, according as the outturn certificates were issued by the Mint Master, Calcutta or Bombay. Outturn certificates not exceeding one rupee, if uncashed for one whole account year, and those above one rupee uncashed for three complete account years, will be credited to the Union Government at the end of each year.

Supply of Weights and Scales.

46. (1) For testing silver coin, minimum weights of 15/16, 7/8, 13/16, 3/4, 7/16, 3/8, 3/16 and 3/32 tola a piece are obtainable from the Mint on application to the Mint Master. To enable a Treasury Officer to determine whether a rupee, half-rupee, quarter-rupee or eighth-rupee is fit for re-issue or not, minimum weights of 176.4, 88.2, 39.375 and 19.6875 grains respectively, are also supplied by the Mint on indents.

(2) Those weights are supplied by the Mint Master free of charge to all treasuries and to the Bank conducting the cash business of a treasury. If they are supplied to replace weights lost, the person through whose default the loss has occurred will, if the Collector in the case of treasuries, and the Manager or Agent in the case of the Bank, so directs, pay a penal charge of one-rupee for each weight lost, the recovery being credited to the Union Government as a miscellaneous receipt. No adjustment in the Mint accounts is necessary. If the weights are supplied to a Foreign State, the State concerned should bear the cost.

(3) Weights other than minimum weights and scales of various sizes, including minimum weight scales, are supplied by the Mint on payment. If any treasury desires to purchase these from the Mint, it will send an indent for the supply to the Mint Master direct.

(4) Worn out and surplus minimum weights should be returned to the Mint for disposal.

Weighment of Coin against minimum weights.

47. (1) Coins should never be directly weighed against the minimum weight, that is to say, it is incorrect to place the minimum weight in one pan and the coin in the other, as, if the arms of the scale are not of exactly the same length, the weighment is false. At the beginning of work, the minimum weights should be placed in one pan, and should be balanced exactly by pieces of metal placed in the other pan. The minimum weight should then be removed from its pan and the coins to be tested should be placed one after another on the pan from which the minimum weight has been removed. The minimum weight should only be put back in its pan to test the counterpoise occasionally during the day. If this method, which is the only correct one, be adopted any error due to difference of length of arms of the balance, however minute, is avoided and wear and tear of the minimum weight will be greatly reduced.

(2) Minimum weights should invariably be replaced carefully in the boxes in which they are supplied and every care taken to avoid an abrasion.

Light weight coin in remittances.

48. Uncut rupees and half-rupees found in remittances from treasuries, currency office and the Bank, which have lost more than $6\frac{1}{2}$ per cent. and $12\frac{1}{2}$ per cent. respectively, but not more than 25 per cent. in weight, should be cut on receipt and credited at one rupee per tola on their total weight. Coins that have lost more than 2 per cent. but not more than $6\frac{1}{2}$ per cent. in weight through reasonable wear in the case of the rupee and $12\frac{1}{2}$ per cent. in the case of the half-rupee, should be credited at their nominal value, but if their number exceeds $\frac{1}{2}$ per cent. of the whole remittance, the fact should be reported to the Collector, the Currency Officer or the Manager, as the case may be, of the Reserve Bank, or the Local Head Office of the

Imperial Bank of India in whose jurisdiction the remitting office lies, according as the remittance is received from a treasury or sub-treasury, from an office of the Reserve Bank or from a branch of the Imperial Bank of India, for taking such disciplinary action as may be considered necessary to improve the quality of shroffing.

Light weight and other coins cut in certain Indian States.

49. Baroda, Kashmir, and some of the States in Rajputana, Central India, and the Madras and Bombay Presidencies have adopted the India rupee and the rules in force in India for the cutting and breaking of silver coins. Light-weight and other coins cut and received in these States in accordance with the rule of the Union Government will, when presented at the nearest treasury in India, be paid for at the rate of one rupee a tola on their total weight.

Withdrawal of coin from circulation.

50. (1) The above instructions provide for the withdrawal of counterfeit, light-weight and defaced coin from circulation, but in order to maintain the currency in the hands of the public in as good a condition as possible, the following coins should also be withdrawn from circulation whenever they are received at a treasury, although they are legal tender:—

- (i) Rupees and half-rupees of the mintage 1835 and 1911.
- (ii) Silver quarter-rupees which are worn to such an extent that the device is faint or obliterated.
- (iii) Silver coins of full weight which have any defect in coinage, e.g., coins which are split, scaled or which bear the impress of one die only or ring badly.
- (iv) Nickel or nickel-brass and bronze coins which are defaced or which are so worn that the denomination and date are not easily decipherable.
- (v) Copper coins which are defaced or badly worn or which for any other reason are considered to be unfit for circulation.
- (vi) All double pice.
- (vii) All silver eighth-rupees.
- (viii) All nickel eight and four anna coins.

(2) Coins called in by the Union Government should be withdrawn from circulation, as soon as they are received at a treasury or the Bank.

51. Treasury Officers should remember that the state of the currency in the hands of the public is largely dependent on the strict observance at treasuries of the above instructions for the withdrawal of coins which are unfit for circulation. Treasurers and their shroffs are primarily responsible for this work and should be required to keep a rough memorandum book showing the tale of the coin examined by each man *per diem* and the number of light weight and other defective coins discovered per thousand rupees tested. Constant supervision should be maintained by the Treasury Officers, and if it appears that the number of coin withdrawn from circulation is small, special steps should be taken to see that all coins received at the treasury are properly shroffed.

52. All coin received by Government officers and withdrawn from circulation should, whether or not it has been cut or broken, be sent at the first convenient opportunity to the Mint at Bombay or Calcutta, or to any principal treasury appointed by the Currency Officer to receive such coin, for remittance to the Mint. Such coin will be credited in the officer's cash balance as "uncurrent coin" at the actual value at which it has been received, and, on transfer to the Mint, will be credited at the Mint at the rates prescribed by the Government, any loss incurred in recoinage being adjusted in the Mint accounts.

53. Coin received by a person other than a Government officer and withdrawn from circulation under these instructions should, whether or not it has been cut or broken, be sent to the nearest treasury where it will be paid for at the prescribed rates and remitted to the Mint in the usual course.

54. (1) The procedure for the remittance into the Mint of coins withdrawn from circulation is laid down in S.R. 476.

(2) When the proportion of current weight rupees fit for circulation found in such a remittance whether or not cut or broken, exceeds five per cent. of the whole, the Mint Master will make a special report to the Collector, or the Manager of the Reserve Bank, or the Local Head Office of the Imperial Bank of India, according as the remittance is received from a treasury or sub-treasury, an office of the Reserve Bank or a branch of the Imperial Bank of India, for such disciplinary action as may be considered necessary to improve the quality of shroffing in the remitting office.

55. (1) The following special instructions should regulate the receipt at the Mint from Railways in India of silver coins presented by railway officers at treasuries and cut at the latter:—

- (i) Remittances to the Mint, which may be made at such intervals as are found convenient, should as far as possible be in quantities weighing not less than 500 tolas at a time.
- (ii) A deduction of 1 per cent. will be made by the Mint Master on account of melting charges subject to a minimum charge of Rs. 2.
- (iii) The credit to be given to the railways will be calculated at the market rate of the bullion on the day of receipt, subject to maximum of one rupee per standard tola, and the Mint Master will, after the coin has been melted, prepare an outturn certificate showing the value payable to the railway and forward it to the Chief Accounts Officer concerned for encashment at the local treasury. A copy of the certificate will also be sent to the Accountant-General, West Bengal, in the case of the Calcutta Mint, and to the Accountant-General, Bombay, in the case of the Bombay Mint.

(2) The above instructions apply only to fraudulently defaced coin and coin which has been diminished in weight so as to be more than 25 per cent. below standard weight, cut and returned to a Railway Administration, and position of private tenderers and are not entitled to receive credit from the Mint for the market value, or to have the coins assayed and reported on by the Assay Office. When, however, any unusually large amount of counterfeit coins is tendered to railway officers,

or the existence of such coins in circulation in large quantities in any locality is otherwise brought to their notice, a special report on the subject should be submitted to the Government.

(3) Railway Administrations should send to the Mints, through the State Government (or the Inspector-General of Police, the Deputy Inspector-General of Police in charge of the Criminal Investigation Department and Railways, or any other officer holding a similar position whom the State Government may designate), only such counterfeit coins as are exceptionally well executed. Ordinary counterfeits should be sent to the treasuries to be cut or broken. They should submit to the Mint quarterly, not later than the 10th of the month of following the quarter to which it relates, a return showing the total number of counterfeit coins received in the previous quarter, including both the coins sent to the treasury and those sent to the Mint. Copies of the statement should be sent to the State Government or the officer designated for this purpose. Station Masters or other railway officers should also give the earliest possible information to the police of the tender of any counterfeit coin.

Returns of coins cut or broken or withdrawn from circulation.

56. Uncurrent silver coin received at treasuries under paragraphs 24, 38, 39 and 48 to 50 should be entered in a separate registers in Form T.E. 5 at the end of the day of their receipt, and the several kinds of coin kept in the separate bags under double locks. A separate record of uncurrent silver coins cut under the rules but not paid for, should be maintained in Form T.E. 6 to assist in the preparation of the annual return in Form T.E. 7 of uncurrent silver coins cut.

57. The total amount of 1835, 1911, light-weight, shroff-marked, soldered and other defaced, uncurrent and defective coins, as well as coins called in by proclamation, withdrawn from circulation and held in the treasury should be shown separately in the monthly cash balance report.

58. A return in Form T.E. 8 should be submitted to the Currency Officer with the cash balance report showing the details and balances of all silver coins withdrawn from circulation.

59. Treasury Officers should, on the 20th April each year, submit to the Currency Officer a return in Form T.E. 7 showing genuine silver coins cut or broken during the previous year on account of being reduced in weight. They should also submit to the Mint quarterly, not later than the 10th of the month following the quarter to which it relates, a return in Form T.E. 9 showing counterfeit coins received in the previous quarter, excluding receipt from Railways but including receipt from Courts and from all other sources. The return should include the coins received by the Bank conducting cash business of the treasury. The necessary figures will be furnished by the Bank to the Treasury Officer immediately after the close of each quarter.

Supply of Coin.

60. (1) In districts where the cash business of the treasury is not conducted by the Bank, the Treasury Officer is responsible for maintaining at his treasury a sufficient supply of all kinds of coin for issue to the public. He should, as far as possible, submit to the Currency Officer his requisition for the supply of small coin and rupees with the cash balance report.

Ordinarily, remittances of coin will be sent to the district treasury and distributed to sub-treasuries from there by the Treasury Officer, but in certain cases, e.g., when a sub-treasury is on a Railway, it may be more economical to send remittances to a sub-treasury and make the distribution from there.

(2) In districts where the cash business of the treasury is conducted by the Bank, the Manager or the Agent of the Bank is responsible for maintaining a sufficient stock of rupees and small coin to meet all demands from the public and also demand from the Treasury Officer for supply to sub-treasuries. When the Treasury Officer wishes to replenish the stock of coin at a sub-treasury, he will obtain the necessary coin from the Bank, unless the sub-treasury requirements are large and it is more convenient and economical to obtain a direct remittance from Currency Office, or a small coin depot. In the case of branches of the Imperial Bank of India, the Agents will submit their indents of supply of coin to the Local Head Office or Link Branch, which will arrange with the Currency Officer for the necessary remittances.

Foreign Coin.

61. Save as hereinafter provided, foreign coin or notes should not be received in treasuries, except under some general or special orders of the Government.

62. Troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange it at the treasury nearest the frontier (or at the next, on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it may have been issued to the troops, the Officer Commanding the troops certifying the rate and also the fact that the money has been issued as pay.

63. Foreign coins may, in special circumstances, be paid into a treasury as part of a deposit, eventually to be made over to a third party. The disbursement will be of the same coins, and so it is immaterial whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value is assigned to such currency.

Bank Treasuries.

64. The instructions contained in this chapter apply *mutatis mutandis* to treasuries, the cash business of which is conducted by the Bank, except where special instructions are laid down. The Manager or Agent of the Bank will supply the Treasury Officer with the information necessary for the preparation of the returns mentioned in paragraphs 56 to 59 above.

Chapter 4.—Currency and Bank Notes.

(Issued in consultation with the Reserve Bank of India.)

Denominations of Notes.

65. Under the provisions of the Reserve Bank of India Act (Act II of 1934), the sole right to issue Bank notes in India has been vested in the Reserve Bank with effect from the 1st April, 1935, and the Government have ceased to issue currency notes. The Reserve Bank has taken over the liability for the currency notes issued by the Government.

66. Currency notes of the denominational values of one rupee, two and a half rupees, five rupees, ten rupees, twenty rupees, fifty rupees, one hundred rupees, five hundred rupees, one thousand rupees and ten thousand rupees have been issued by the Government. Under the provisions of the Reserve Bank of India Act, these notes are now legal tender throughout India and the distinction between universal and non-universal notes does not now exist. The issue of currency notes of the denominational values of one rupee, two and a half rupees and twenty rupees has been discontinued and currency notes of the other denominational values supplied by the Government have been issued by the Reserve Bank in addition to its own notes.

67. Bank notes issued by the Reserve Bank will be of the denominational values of two rupees, five rupees, ten rupees, one hundred rupees, one thousand rupees and ten thousand rupees, unless otherwise directed by the Government on the recommendation of the Central Board of the Bank. Bank notes and currency notes issued by the Bank are legal tender throughout India.

68. One rupee notes issued by the Union Government are unlimited legal tender, and, although these notes are treated as rupee coin for all purposes of the Reserve Bank of India Act, the instructions contained in the following paragraphs will, save where the contrary intention appears, apply to these notes as they apply to Currency and Bank Notes.

Receipt and Issue of Notes.

69. The form of currency demanded by the public should be supplied, but in view of the waste involved in the use of silver coin as currency, the use of notes should be encouraged as far as possible.

Notes should, therefore, be received freely by all Government officers in payment of Government dues or in settlement of other transactions, and should be tendered to persons receiving payments from the Government, unless the payee requests payment in coin, when the demand should be met as far as possible.

70. No restrictions are imposed on the issue of notes at treasuries in exchange for coin or for notes of other denominations.

71. Although no person has a legal claim to obtain coin for notes presented at a treasury, this accommodation should be given whenever possible, and all applications for exchange should be granted, provided that the coins or notes applied for are available, subject to any general or special limitations which the Reserve Bank or the Government may find it necessary to impose from time to time.

72. Subject to any limitations which may be imposed in particular cases, the Treasury Officer should, whenever he is satisfied that no inconvenience will be caused to the treasury, exhibit in some conspicuous place a placard in English and the Indian language in local use, notifying that he is prepared to give coin for notes.

NOTE 1.—Notes to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public.

NOTE 2.—Facilities should be given as far as possible for encashment of notes at sub-treasuries.

73. Whenever there are reasons to believe that notes are selling in the local market at a discount or a premium in large amounts, the Treasury Officer should at once bring the fact to the notice of the Currency Officer.

74. The ordinary exchanges with the public mentioned in paragraphs 70 to 72 above should be made from the treasury balance. When, however, the amount of rupees or notes of any denomination in the treasury balance is insufficient to meet the demand for exchanges, rupees or notes of the required denominations may be obtained from the currency chest.

75. It is desirable from the point of view of the popularity of the note issue that clean notes only should be put into circulation. This has, at the same time, the advantage of making it more difficult for forged notes to escape detection, as these are frequently intentionally soiled or smudged in order to conceal their defects. In the case of district treasuries, however, it is not feasible entirely to discontinue re-issues, but Currency Officer will arrange to keep the treasuries in his jurisdiction supplied with sufficient stocks of clean notes in order to meet all probable demands. Notes much soiled, defaced or torn should not in any case be re-issued to the public and cut notes should not be re-issued. Notes unfit for re-issue should be sent to the Currency Officer (or treasury named by the Currency Officer) in the first remittance made thither.

76. Subject to the remarks in the preceding paragraph, all notes, if fit for issue, may be issued to the public, irrespective of the circle from which they were issued, or deposited in the currency chests under the relevant orders.

Currency notes of the denominational values of one rupee, two and a half rupees and twenty rupees should not be issued to the public, but should be remitted to the Currency Officer (or treasury named by the Currency Officer).

77. In order to prevent the older issues of notes being stored for an indefinite period in a treasury, notes fit for re-issue should be arranged in the double lock treasury balances and the currency chest balances in order of receipt and should be re-issued from these balances in the same order. Notes received across the counter in the course of daily transactions may be re-issued at once, provided that they are in good condition.

78. Notes unfit for issue should be kept separately in the currency chest balance, pending remittance to Currency Office in accordance with S.R. 477.

• *Forged, defective and lost notes.*

79. (1) In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Treasury Officer considers it advisable to do so. If, however, the Treasury Officer is convinced that the presenter has presented the forged note in good faith, believing that it was genuine, he should impound the note, take the name and the address of the presenter and his statement regarding the person from whom he received the note. The forged note and the presenter's statement should be sent to the police for further enquiry. After the enquiry has been completed, the police will forward the forged note to the Currency Office along with a report.

NOTE.—When a forged note is impounded, it should be stamped with the word "Forged", or the word "Forged" should be written on it in red ink in large letters before it is sent to the police for enquiry.

(2) Notes disfigured by oil or other substances should be scrutinised with special care, as forged notes are sometimes intentionally thus disfigured to render detection difficult.

(3) The managers of some joint stock banks and exchange banks have instructions to send forged notes presented to them to the nearest treasury for impounding. When a treasury officer receives a forged note from a bank, he should take action in accordance with sub-paragraph (1) above.

(4) The Reserve Bank has authorised the Secretary and Treasurer of each of the Local Head offices of the Imperial Bank of India, every Agent or Sub-Agent in charge of a branch or sub-branch and every employer in charge of a Treasury Pay Office of the said Bank to impound forged notes.

(5) At places where there is neither a Currency Office nor a branch, sub-branch or Treasury Pay Office of the Imperial Bank of India, Treasury and Sub-treasury Officers are authorised to accept for disposal in the usual manner, suspected notes tendered by the Post and Telegraph Offices.

(6) When suspected notes sent to treasuries by Post Offices or managers of joint stock banks for adjudication are adjudged by Treasury Officers as genuine, their value will be accounted for under the head "Civil Deposits—Revenue Deposits", pending repayment of the amount to the parties concerned. If these deposits remain unclaimed for one whole account year, they should lapse to the credit of the Union Government.

These instructions apply *mutatis mutandis* to suspected coins sent by Post Offices to Treasury Officers under paragraph 37.

80. No person is of right entitled to recover the value of any lost, stolen, mutilated or imperfect Currency or Bank note, but rules have been framed under the Reserve Bank of India Act, prescribing the circumstances, conditions and limitations under which the value of such notes may be refunded as of grace. The rules are reproduced in Appendix G.

81. Half, mutilated, mismatched or altered notes, and notes disfigured by oil or other substances in such manner as to render their identification doubtful should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Officer competent to deal with the matter in accordance with the rules in Appendix G for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

NOTE 1.—Notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received at the treasury and dealt with under S.R. 477. The features necessary for the identification of a note are, besides the number which must, including the serial letters, be all intact, the denomination, the place of issue where indicated, the signature and the watermark.

NOTE 2.—Defective notes should be stamped with "Half note—Payment refused", "Mutilated—Payment refused", "Mismatched—Payment refused" or "Altered—Payment refused", as the case may be, or such words should be written in red ink in large letters before they are returned to the presenter.

82. The value of lost, stolen or wholly destroyed notes of the denomination of Rs. 10 and below will not be refunded. Persons applying to a Treasury Officer for a refund of the value of lost, stolen or wholly destroyed notes of the denomination of Rs. 20 and above should be referred to the Currency Officer of the office of issue to which the notes are alleged to belong for instructions regarding the procedure under which the value of such notes can in some cases be refunded.

Bank Treasuries.

83. Provisions of paragraphs 69 to 82 above apply *mutatis mutandis* to Bank treasuries.

Indents for Notes.

84. The Treasury Officer is responsible for keeping the currency chest and treasury balances sufficiently stocked with all denominations of notes to provide for issues to the public in payments on behalf of the Government and in exchange for rupees. He should, as far as possible, submit to the Currency Officer his requisitions for the supply of notes with the cash balance report. Ordinarily, remittances of notes will be sent to the district treasury and distributed to sub-treasuries by the Treasury Officer, but in certain cases, e.g., when a sub-treasury is on a Railway, it may be more economical to send remittances to a sub-treasury for distribution.

85. At places where the cash business of the treasury is conducted by the Bank, the Manager or Agent of the Bank is responsible for keeping in the currency chest a sufficient stock of notes to meet all demands from the public and also demands from the Treasury Officer for supply to sub-treasuries. When the Treasury Officer wishes to replenish the stock of notes in a sub-treasury, he will obtain the necessary supply of notes from the Bank, unless the sub-treasury requirements are large and it is more economical and convenient to obtain a direct remittance from Currency Office. In the case of treasuries the cash business of which is conducted by the branches of the Imperial Bank of India, the Agent of the Bank will submit his indent for supply of notes to his Local Head Office or Link Branch which will arrange with the Currency Officer for the necessary remittance.

Concordance showing the source of each rule in "the Treasury Rules, West Bengal and Subsidiary Rules made thereunder"—Volume I.

Note.—This concordance has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules.

The following abbreviations have been used in this concordance :—

T.R.—stands for "Treasury Rule".

S.R.—stands for "Subsidiary Rule".

B.T.R.—stands for "Treasury Rules, Bengal and the Subsidiary Rules made thereunder, 1937 Edition".

C.T.R.—stands for "Central Government Compilation of the Treasury Rules, First Edition (1941)".

B.F.R.—stands for "Bengal Financial Rules, etc.—1st Edition (Reprint) 1930".

Part I.—Treasury Rules.

T.R. 1—is based on T.R. 1 of B.T.R.

T.R. 2—gives definitions of certain terms used in this compilation, based on corresponding definitions as given in T.R. 2 of B.T.R., except in the following cases :—

(i) clause (e) is new and is based on clause (h) of Rule 2 of C.T.R.

(ii) clause (i) gives the definition of the term "Indian Audit Department", based on paragraph 1 of the "Introduction to the Indian Government Accounts and Audit"—2nd Edition, 1940.

(iii) The note below "clause (k)—Public Account" is based on note below clause (l) of rule 2 of C.T.R.

(iv) clause (l), which corresponds to clause (c) of T.R. 2 of B.T.R., has been amplified to include the terms "Bank Treasury" and "Non-Bank Treasury".

T.R. 3—corresponds to T.R. 3 of B.T.R., the note thereunder is new.

T.R. 4—clauses (1) to (5) reproduce the corresponding clauses of T.R. 4 of B.T.R., with necessary amplification of clause (3) to accord with the corresponding clause of C.T.R.
Note below T.R. 4(1) is new.

T.Rs. 5 and 6—reproduce respectively T.R.s 5 and 6 of B.T.R.

T.R. 7—reproduces the corresponding clauses of T.R. 7 of B.T.R. Clause (b) below T.R. 7(2) is new and is based on clause (c) below rule 7(2) of C.T.R. Note 2 below T.R. 7(1) is based on Finance Department No. 2950F., dated the 17th September 1951.

T.R. 8—is based on T.R. 8 of B.T.R.

T.R. 9—is based on T.R. 9 of B.T.R.

T.R. 10—is based on T.R. 10 of B.T.R., as reconstructed with reference to Government of India Finance Department, letter No. D-163-OSD., dated the 17th September 1938.

T.R. 11—is based on T.R. 11 of B.T.R., as reconstructed with reference to Government of India Finance Department, letter No. D-163-OSD., dated the 17th September 1938.

T.Rs. 12-29—correspond respectively to T.R.s 12 to 29 of B.T.R.

T.R. 30—reproduces T.R. 30 of B.T.R.

T.R. 31—reproduces T.R. 31 of B.T.R.

T.R. 32—is based on T.R. 32 of B.T.R., as amplified by insertion of clause (a) with reference to Government of India, Finance Department, letter No. D-163-OSD., dated the 17th September 1938.

- T.R. 33—is based on T.R. 33 of B.T.R.
- T.R. 34—is based on T.R. 34 of B.T.R. omitting the references to "Federation".
- T.R. 35—clauses (1) and (2) are based on corresponding sub-paragraphs of T.R. 35 of B.T.R.
Clause (3) takes in the substance of T.R. 36 of B.T.R. as reconstructed with reference to corresponding rule 31(3) of C.T.R.
- T.R. 36—is new, based on Government of Bengal, Finance Department, Circular No. 7826-F., dated the 29th July 1937.
- T.R. 37—corresponds to T.R. 37 of B.T.R. after omitting the references to "Federation".
- T.R. 38—corresponds to T.R. 38 of B.T.R.
- T.R. 39—reproduces T.R. 39 of B.T.R. as modified with reference to rule 35 of C.T.R.
- T.R. 40—corresponds to T.R. 40 of B.T.R.
- T.R. 41—takes in the substance of rule 37 of C.T.R.

Part II.—Subsidiary Rules under the Treasury Rules.

Chapter I—General organisation and working of Treasuries.

S.R. 1—is based on S.R. 1 of B.T.R. and rule 39 of C.T.R.

S.R. 2—is based on rule 40 of C.T.R. ; the note below S.R. 2 is new.

S.Rs. 3 to 6—are based respectively on rules 41 to 44 of C.T.R.

S.R. 7—is based on S.R. 4 of B.T.R. Also see Finance Department No. 4617F., dated the 13th December 1950.

S.R. 8(i)—is based on rule 48 of C.T.R. and S.R. 5(1) of B.T.R.

8(ii)—is based on rule 49 of C.T.R.

8(iii)—is based on rule 50 of C.T.R.

S.R. 9—is based on rule 52 of C.T.R. and S.R. 3(1) of B.T.R.

S.R. 10 with note—takes in only such portion of rule 53 of C.T.R. as is necessary.

S.R. 11—is based on S.R. 32 of B.T.R.

S.Rs. 12 to 23—are based respectively on rules 57 to 68 of C.T.R.

S.R. 24—is based on rule 69 of C.T.R. with specific provision for custody of vouchers.

S.R. 25—is based on rule 45 of C.T.R.

Note—is based on note below S.R. 3(2) of B.T.R.

S.R. 26—takes in the substance of rule 70 of C.T.R.—the detailed instructions for inspection, being incorporated in Appendix 4.

S.R. 27—is based on rule 71 of C.T.R.

S.R. 28—is based on rule 74 of C.T.R.

Note—reproduces the note below rule 345 of B.F.R.

S.R. 29 with note—reproduces rule 75 of C.T.R. with note thereunder.

S.R. 29A—is based on Government of Bengal, Finance Department, memorandum No. 2344F.B., dated the 9th March 1950.

Chapter II—Receipt of Government moneys and payment of such moneys into the Public Account.

S.R. 30—is based on rule 76 of C.T.R.

Note—reproduces S.R. 10A of B.T.R.

S.R. 31—is based generally on rule 77 of C.T.R.

Clause (i)—is based on rule 77(i) of C.T.R.

Note 1—reproduces note 3 to rule 34 of B.F.R.

Note 2—reproduces note 6 to rule 34 of B.F.R.

Clause (ii)—is based on rule 77(ii) of C.T.R.

Note—reproduces note 1 to rule 34 of B.F.R.

Clause (iii)—is based on rule 77(iii) of C.T.R.

Note 1—takes in 3rd sub-para. of rule 34 of B.F.R.

Note 2—reproduces note 8 to rule 34 of B.F.R.

Note 3—reproduces note 5 to rule 34 of B.F.R.

Clause (iv)—is based on rule 77(iv) of C.T.R.

Clause (v)—is based on rule 77(v) of C.T.R.

Note—*Vide* Finance Department memorandum No. 2146F., dated the 4th July 1951.

Clause (vi)—is based on rule 77(vi) of C.T.R.

Clause (vii)—is based on rule 77(vii) of C.T.R.

Clause (viii)—is based on note 7 to rule 34 of B.F.R.

Note—reproduces note below rule 77 of C.T.R.

S.R. 32—is based on rule 78 of C.T.R.

Note—reproduces the "exception" below rule 3 of B.F.R.

S.R. 33(1)(a)—reproduces rule 79(1)(a) of C.T.R.

Note 1—reproduces note below rule 79(1)(a) of C.T.R.

Note 2—reproduces "exception" below rule 4 of B.F.R.

Note 3—reproduces note 3 to rule 4 of B.F.R.

S.R. 33(1)(b)—reproduces rule 79(1)(b) of C.T.R.

S.R. 33(1)(c)—reproduces rule 79(1)(c) of C.T.R.

S.R. 33(2) with note—reproduces rule 79(2) of C.T.R. and note thereunder.

S.Rs. 34 to 36—are based respectively on rules 80 to 82 of C.T.R.

S.R. 37—is based on rule 83 of C.T.R. and rule 2 of B.F.R.

Note 1—is based on rules 2, 2A and 2B of B.F.R.

Note 2—is based on Finance Department No. 4516F., dated the 4th December 1950.

S.Rs. 38 to 42—are based respectively on rules 84 to 88 of C.T.R.

S.R. 43—is based on rule 89 of C.T.R.

Note—is based on S.R. 21A of B.T.R.

S.R. 44—is based on rule 90 of C.T.R.

S.R. 45—is based on rule 91 of C.T.R.

S.R. 46 and note—is based on rule 92 of C.T.R. and note thereunder.

S.Rs. 47 to 49—reproduce respectively rules 93 to 95 of C.T.R.

Notes below S.R. 49—reproduce notes below S.R. 13 of B.T.R. Also see Finance Department No. 3980F., dated the 26th September 1950.

S.R. 50—is based on rule 96 of C.T.R.

S.Rs. 51 to 53—are based respectively on rules 98 to 100 of C.T.R.

S.R. 54—(deleted).

S.R. 55—reproduces rule 102 of C.T.R.

S.R. 56 with note—reproduces rule 103 of C.T.R. and note 2 thereunder.

S.R. 57—reproduces S.R. 24 of B.T.R.

S.R. 53—is based on Finance Department No. 3672F., dated the 22nd August 1950.

S.Rs. 59 to 61—reproduce respectively rules 104, 105, 106 and 108 of C.T.R.

S.R. 62 with note—is based on S.R. 30A of B.T.R. and note thereunder.

Chapter III—Custody of moneys relating to, or standing in, the Public Account.

S.R. 63—is based on rule 5 of B.F.R.

Note 1—is based on note 1 to rule 5 of B.F.R. with necessary modification based on existing practice.

Note 2—is based on note 1 to rule 5 of B.F.R.; also incorporates the existing practice in respect of the Police Department [*vide* Home (Police) Department file No. P. 6R—64 of 1942].

Note 3—is based on note 3 to rule 5 of B.F.R.

Note 4—is new, based on existing practice [*vide* Home (Police) Department file No. P. 6R—64 of 1942].

Note 5—reproduces note 2 to rule 5 of B.F.R.

S.R. 64—is based on rule 6 of B.F.R.

S.R. 65—is based on rule 7 of B.F.R.

S.R. 66—is based on S.R. 42(8) of B.T.R., as amplified with reference to rule 72 of C.T.R.

Note—reproduces note below S.R. 42(8) of B.T.R.

S.R. 67—is based on S.R. 42(9) of B.T.R., as modified with reference to rule 73 of C.T.R.

Note—reproduces note below S.R. 42(9) of B.T.R.

S.R. 68—is based on S.R. 42(10) of B.T.R.

Introductory note at the beginning of Section II—is based on corresponding note above rule 113 of C.T.R.

S.R. 69—is based on S.R. 31 of B.T.R.

S.R. 70—is based on S.R. 37 of B.T.R.

S.R. 71(1)—is based on S.R. 36 of B.T.R.

- S.R. 71(2)—is based on S.R. 34(1) and (2) of B.T.R.
S.R. 71(3) with note—is based on S.R. 34(3) of B.T.R. and note thereunder.
S.R. 71(4)—is based on S.R. 35 of B.T.R.
S.R. 72—is based on S.R. 33 of B.T.R.
S.R. 73 with note—is based on S.R. 41 of B.T.R. with note thereunder.
S.R. 74(1) to (7)—is based on S.R. 42(1) to (7) of B.T.R.
S.R. 75—is based on rule 120 of C.T.R.
S.R. 76 with note—is based on rule 121 of C.T.R. and note thereunder.
S.R. 77—is based on S.R. 8 of B.T.R.
S.R. 78—is based on rule 122 of C.T.R.
S.R. 79—is based on rule 123 of C.T.R.
S.R. 80 with notes 1 and 2—are based on rule 124 of C.T.R. with notes 1 and 2 thereunder.
S.R. 81—is based on rule 125 of C.T.R.

Chapter IV—Withdrawal of moneys from the Public Account.

- S.R. 82—is based on S.R. 50A of B.T.R.
S.R. 83 with explanation—is based on rule 130 of C.T.R. and “explanation” thereunder.
S.R. 84—is based on S.R. 51 of B.T.R.
Notes 1 and 2—are new.
S.R. 85—is based on rule 131 of C.T.R.
S.R. 86—is based on rule 132 of C.T.R.
Note 1—reproduces note below rule 132 of C.T.R.
Note 2—reproduces S.R. 56 of B.T.R. Also see Finance Department Nos. 9857F.B., dated the 7th September 1949 and 2684F., dated the 27th May 1950.
S.R. 87—is based on rule 133 of C.T.R.
Note 1—is new.
Note 2—is based on note below rule 133 of C.T.R.
S.R. 88—is based on rule 134 of C.T.R.
S.R. 89—is based on rule 135 of C.T.R.
S.R. 90(a)—is based on rule 136 of C.T.R. and rule 30(a) of B.F.R. with note 5 thereunder.
Note 1—reproduces note 1 below rule 30(a) of B.F.R.
Note 2—reproduces note 2 below rule 30(a) of B.F.R.
Note 3—reproduces note 4 below rule 30(a) of B.F.R.
S.R. 90(b)—is based on rule 30(b) of B.F.R.
Note 1—is based on note 1 below rule 30(b) of B.F.R.
Note 2—is based on note 2 below rule 30(b) of B.F.R.
S.R. 90(c)—is based on note 3 below rule 30(a) and note 3 below rule 30(b) of B.F.R. as reconstructed in consultation with the Accountant-General.
S.R. 91—is based on rule 137 of C.T.R.
S.R. 92—is based on rules 138 and 139 of C.T.R.—Clause (viii) reproduces S.R. 70 of B.T.R.
S.R. 93 with note—is based on rule 789 of C.T.R. and note thereunder.
S.R. 94—is based on rule 140 of C.T.R.
S.R. 95—is based on rule 141 of C.T.R.
S.R. 96—is based on note 1 below S.R. 67 of B.T.R.
Note—is based on note 3 below S.R. 67 of B.T.R.
S.Rs. 97 to 101—are based respectively on rules 143 to 147 of C.T.R.
S.R. 102—is based on rule 148(1) of C.T.R. For note, see Finance Department No. 4576F., dated the 4th December 1950.
S.Rs. 103 to 109—are based respectively on rules 149 to 155 of C.T.R.

- S.R. 110 with notes 1 and 2—reproduces rule 156 of C.T.R. and notes 1 and 3 thereunder.
- S.R. 111 with note—is based on rule 157 of C.T.R. and note thereunder.
- S.R. 112—is based on rule 158 of C.T.R.
- Note 1—is based on note 1 below rule 158 of C.T.R.
- Note 2—is based on note 2 below rule 158 of C.T.R.
- Note 3—is based on note 1 below S.R. 80 of B.T.R.
- S.R. 113—is based on rule 159 of C.T.
- S.R. 114—is based on rule 13(d) of B.F.R. and notes 1 to 4 and 6 thereunder.
- S.Rs. 115 to 129—are based respectively on rules 161 to 175 of C.T.R. Also see Finance Department No. 1000F., dated the 1st April 1952.
- S.R. 130—is based on rules 177 and 208 of C.T.R.
- Note—reproduces note 2 below S.R. 141 of B.T.R.
- S.Rs. 131 to 147—are based respectively on rules 178 to 194 of C.T.R. S.R. 137 is based on Finance Department No. 1F., dated the 2nd January 1951.
- S.R. 148—is based on rule 195 of C.T.R.
- Notes 1 and 2—reproduce respectively notes 1 and 2 below rule 195 of C.T.R.
- Notes 3 and 4—reproduce respectively notes 2 and 3 below S.R. 144 of B.T.R.
- S.R. 149—is based on rule 196 of C.T.R.
- S.R. 150—is based on rule 197 of C.T.R.
- Note 1—is based on S.R. 55 of B.T.R.
- Note 2—is based on rule 27 of B.F.R.
- S.Rs. 151 to 157—are based respectively on rules 198 to 204 of C.T.R.
- S.R. 158 and notes 1 to 3—is based on rule 51 of B.F.R. and note 3 thereunder.
- S.R. 159—is based on last sentence of rule 51 of B.F.R.
- Clause (a) with note—reproduces clause (a) of rule 51 of B.F.R. and note thereunder with necessary changes to conform with rule 218(a) of C.T.R.
- Clause (b) with note—is based on clause (b) of rule 51 of B.F.R. and note thereunder with necessary changes to conform with rule 218(b) of C.T.R.
- Clause (c) with note—is based on clause (c) of rule 51 of B.F.R. and note 4 thereunder.
- S.Rs. 160 to 164—reproduce respectively rules 219 to 223 of C.T.R.
- S.R. 163A—is based on Finance Department No. 3F., dated the 2nd January 1952.
- S.R. 165—reproduces rule 224 of C.T.R.
- Note—is new.
- S.R. 166—is based on rule 225 of C.T.R.
- Note 1—reproduces rule 53A of B.F.R.
- Note 2—is new. It is based on Judicial Department notification No. 4766J., dated 15th September 1942.
- S.R. 167—is based on rule 226 of C.T.R. as amended by G.I.F.D. Memo. No. F9(II)-F44, dated 25th July 1944.
- Note—is based on note 4 below rule 53A of B.F.R.
- S.R. 168—is based on rule 227 of C.T.R. as amended by G.I.F.D. Memo. No. F9(II)-F44, dated 25th July 1944. For note, see Finance Department No. 2400F., dated the 9th May 1950.
- S.R. 169—redraft of rule 53B of B.F.R. and rules 228 and 229 of C.T.R.
- S.R. 170—is based on rule 230 of C.T.R.
- Note 1—is based on note 1 below rule 230 of C.T.R.
- Note 2—reproduces S.R. 157 of B.T.R.
- Note 3—is based on note 2 below rule 230 of C.T.R.
- Note 4—reproduces note 2 below S.R. 93 of B.T.R.
- S.Rs. 171 to 173—are based respectively on rules 231 to 233 of C.T.R.
- S.R. 174 with notes 1 to 3—is based on S.R. 99(b) of B.T.R. and notes thereunder.
- S.R. 175—is based on rule 235 of C.T.R.
- S.R. 176—is based on S.R. 150 of B.T.R.

S.R. 177(a)—is based on S.R. 151 of B.T.R.

S.R. 177(b) with note—is based on S.R. 152 of B.T.R. with note.

S.R. 178—is based on S.R. 152A of B.T.R.

S.R.s 179 to 183—are based respectively on rules 237 to 241 of C.T.R.

S.R. 184—is based on rule 243 of C.T.R.

S.R. 185(1)—is based on rule 244(1) of C.T.R.

S.R. 185(2)(a)—is based on rule 244(2)(a) of C.T.R.

Note 1—reproduces note 4 below rule 54 of B.F.R.

Note 2—reproduces note 5 below rule 54 of B.F.R.

S.R. 185(2)(b)—is based on rule 244(2)(b) of C.T.R.

S.R. 185(2)(c)—is based on rule 244(2)(c) of C.T.R.

S.R. 185(3)—is based on rule 244(3) of C.T.R.

S.R.s 186 to 190—are based respectively on rules 245 to 249 of C.T.R.

Note below S.R. 190 being based on note 3 below S.R. 81 of B.T.R.

S.R. 191—is based on rule 250 of C.T.R.

Note 1—based on Finance Department No. 3871F., dated 14th September 1950.

Note 2—based on paragraph 225(11) of Bengal Audit Manual, 1939.

S.R. 192—redraft of rule 251 of C.T.R.

S.R.s 193 to 199—are based respectively on rules 252 to 258 of C.T.R.

S.R. 200—is based on rules 259 and 260 of C.T.R.

S.R.s 201 to 204—are based respectively on rules 261 to 264 of C.T.R.

S.R. 205(1)—is based on rule 265(1) of C.T.R.

Note—is new.

S.R. 205(2) with note—is based on rule 265(2) of C.T.R. and note thereunder.

S.R.s 206 to 208—are based respectively on rules 266 to 268 of C.T.R.

S.R. 209—redraft of S.R. 89(6) of B.T.R.

S.R. 210(1)—is based on S.R. 91(a) of B.T.R.

S.R. 210(2)—is based on S.R. 91(b) of B.T.R.

S.R. 210(3)—is based on S.R. 91(d) of B.T.R.

Note 1—reproduces note below S.R. 91 of B.T.R.

Note 2—reproduces note 2 below rule 270 of C.T.R.

Note 3—reproduces clause (c) of S.R. 91 of B.T.R.

Note 4—is new.

Note 5—is redraft of latter portion of S.R. 84 of B.T.R.

S.R.s 211 to 216—are based respectively on rules 271 to 276 of C.T.R.

S.R. 217—is based on rule 277 of C.T.R. ; the note below clause (i) of the rule is based on paragraph 351 of the Bengal Audit Manual—2nd Edition (1939).

S.R. 218—is based on rule 278 of C.T.R.

S.R. 219—is based on rule 279 of C.T.R. and includes latter portion of S.R. 97 of B.T.R.

S.R.s 220 to 222—are based respectively on rules 280 to 282 of C.T.R.

S.R.s 223 to 225—reproduce respectively rules 284 to 286 of C.T.R.

S.R. 226—reproduces rule 287 of C.T.R.

Note 1—reproduces note below rule 287 of C.T.R.

Note 2—is new.

S.R. 227—is based on rule 288 of C.T.R.

Note 1—is new.

Note 2—reproduces S.R. 52A of B.T.R.

S.R.s 228 to 234—are based respectively on rules 289 to 295 of C.T.R.

Note below clause (iv) of S.R. 231(2)—is new.

S.R. 235—reproduces rule 89 of B.F.R.

S.R. 236—reproduces rule 297 of C.T.R.

Note 1—reproduces note below rule 297 of C.T.R.

Note 2—reproduces note 2 below rule 93 of B.F.R.

S.R.s 237 to 246—are based respectively on rules 298 to 307 of C.T.R.

S.R. 241A—based on Finance Department No. 3625F., dated 6th December 1951.

Note—is new.

S.R. 248—is based on rule 309 of C.T.R.

S.R. 249—is based on rule 310 of C.T.R.

Note 1—reproduces note below rule 310 of C.T.R.

Note 2—reproduces note 1 below rule 93 of B.F.R.

S.R.s 250 to 254—are based respectively on rules 311 to 315 of C.T.R.

S.R. 255—is based on rule 316 of C.T.R.

Note 1—reproduces note below rule 316 of C.T.R.

Note 2—reproduces note 2 below S.R. 104 of B.T.R.

Note 3—is new.

S.R. 256—adopts rule 317 of C.T.R. with necessary modifications.

S.R. 257—is based on rule 318 of C.T.R.

S.R. 258—is based on rule 323 of C.T.R.

S.R.s 259 to 290—are based respectively on rules 328 to 359 of C.T.R.

S.R. 291—is based on rule 360 of C.T.R. and S.R. 118(2) of B.T.R.

Note—reproduces note below rule 360 of C.T.R.

S.R. 292—is based on rule 361 of C.T.R.

S.R.s 293 to 296—are based respectively on rules 365 to 368 of C.T.R.

S.R. 297(1)—is based on rule 369(1) of C.T.R.

Note 1—reproduces note 6 below rule 30(a) of B.F.R.

Note 2—reproduces note below rule 369(1) of C.T.R.

S.R. 297(2)—is based on rule 369(2) of C.T.R.

S.R.s 298 to 300—are based respectively on rules 370 to 372 of C.T.R.

Introductory note above S.R. 301—reproduces note above rule 376 of C.T.R.

S.R.s 301 to 318—are based respectively on rules 376 to 393 of C.T.R.

Note below S.R. 317—is new.

S.R. 319 with exception—reproduces rule 228 of the B.F.R. and note thereunder.

S.R. 320 to 326—are based respectively on rules 394 to 400 of C.T.R.

S.R. 327—is based on rule 401(1) of C.T.R. Also see Finance Department No. 3672F., dated 22nd August 1950.

Note 1—reproduces note 1 below S.R. 123 of B.T.R.

Note 2—is new and is based on G. B. F. D. endorsement No. 7744F.B., dated 9th June 1942.

S.R. 328 with note—adopts rule 402 of C.T.R. and note thereunder. Also see Finance Department No. 3672F., 22nd August 1950.

S.R. 329—adopts rule 403 of C.T.R. with necessary modifications of clause (iii) with reference to rule 4(3) of Appendix III to B.T.R.

Note defining the term "Grants-in-aid, etc."—is based on corresponding definition as given in the introductory note above rule 404 of C.T.R.

S.R.s 330 to 341—are based respectively on rules 404 to 415 of C.T.R.

S.R. 342 with note—adopts rule 417 of C.T.R. with note thereunder.

S.R.s 343 to 347—are based respectively on rules 419 to 423 of C.T.R.

Chapter V—Special Rules for Bank Treasuries.

S.R.s 348 to 383—are based on corresponding rules in "Part VI—special rules for Bank Treasuries" of Central Treasury Rules, omitting rules 438, 444, 445 and 461. For S.R. 352, see Finance Department No. 1000F., dated 1st April 1952.

Chapter VI—Public Debt.

S.R.s 384 to 390—are based respectively on rules 591 to 597 of C.T.R.

S.R.s 391 to 398—are based respectively on rules 600 to 607 of C.T.R. Also see Finance Department No. 1132 F., dated 19th April 1951.

S.R. 399—is based on rule 609 of C.T.R., the existing certificate of disbursement being also provided.

S.R. 400—is based on rule 612 of C.T.R.

Chapter VII—Deposits.

S.R.s 401 to 445—are based on corresponding rules 614 to 658 in "Part IX—Deposits" of the Central Treasury Rules, omitting clause (b) of rule 623. The note below S.R. 423 reproduces rule 12 of Appendix III to B.T.R.

Chapter VIII—Loans and Advances.

S.R.s 446 to 457—are based respectively on rules 659 to 670 of C.T.R. Also see Finance Department No. 2524 F., dated 9th August 1951.

Chapter IX—Transfers of moneys standing in the Public Account.

S.R. 458—is based on rule 675 of C.T.R.

S.R.s 459 to 461—are based respectively on rules 671 to 673 of C.T.R.

S.R. 462—adopts rule 676 of C.T.R.

S.R. 462A—adopts rule 677 of C.T.R.

S.R. 463 with note 2—adopts rule 678 of C.T.R. with note.

Note 1 below clause (i)—is based on endorsement No. Res. 23204, dated 1st May 1944, from Currency Officer, Reserve Bank of India, Calcutta.

S.R.s 464 to 469—are based respectively on rules 679 to 684 of C.T.R.

Note 1 below S.R. 466(ii)—is based on letter No. 1388/Res. 4-44, dated 18th July 1944, from the Currency Officer, Reserve Bank of India, Calcutta.

S.R. 470—is based on S.R. 171 of B.T.R. Note 1 is based on Finance Department No. 987 F., dated 5th April 1951.

S.R. 471—is based on rule 686 of C.T.R.

S.R. 472 with notes 1 and 2—is based on rule 687 of C.T.R. and notes 1 and 2 thereunder with necessary changes as suggested by the Reserve Bank.

S.R. 473 with notes 1 and 2—is based on rule 688 of C.T.R. and notes 1 and 2 thereunder.

S.R.s 474 to 503—are based respectively on rules 690 to 719 of C.T.R.

S.R. 504—is based on S.R. 205 of B.T.R.

S.R. 505—is based on rule 721 of C.T.R.

S.R. 506—is based on S.R. 207 of B.T.R.

S.R.s 507 to 515—are based respectively on rules 723 to 731 of C.T.R.

Chapter X—Other remittances through Government.

S.R.s 516 to 520—are based respectively on rules 733 to 737 of C.T.R.

S.R.s 521 to 531—are based respectively on rules 739 to 749 of C.T.R. Also see Finance Department No. 4516 F., dated 4th December 1950.

S.R. 532 with note—is based on rule 750 of C.T.R. and note 1 thereunder.

S.R.s 533 to 535—are based respectively on rules 751 to 753 of C.T.R.

S.R. 536 with notes 1 and 2—is based on rule 754 of C.T.R. with notes 1 and 3 respectively.

S.R. 537 with note—is based on rule 755 of C.T.R. and note thereunder.

S.R. 538—is based on rule 756 of C.T.R.

S.R. 539(a) and (b)—are based on rule 757(a) and (b) of C.T.R.

S.R. 539(c)—is new, based on Finance Department Memorandum No. 1120(27)F., dated 1st April 1943.

S.R.s 540 to 547—are based respectively on rules 758 to 765 of C.T.R.

S.R. 548—is new, based on Reserve Bank of India (Issue Dept.) endorsement No. 17409/Res.-9-42, dated 14th March 1942, to the Government of Bengal, Finance Department.

S.R.s 549 to 558—are based respectively on rules 767 to 776 of C.T.R.

S.R. 559 with note—is based on rule 778 of C.T.R. with note thereunder.

Chapter XI—Responsibility for moneys withdrawn from Public Account.

S.R. 560—is based on rule 205 of C.T.R.

Note 1—reproduces S.R. 128(b) of B.T.R.

Note 2—reproduces note 1 below rule 25 of B.F.R.

S.R. 561 with notes 1 and 2—is based on rule 206 of C.T.R. and notes 1 and 2 thereunder.

S.R. 562—is based on rule 207 of C.T.R.

S.R. 563 with note—is based on rule 208 of C.T.R. and rule 24 of B.F.R. with note thereunder.

S.R.s 564 to 567—are based respectively on rules 209 to 212 of C.T.R.

S.R. 568—is based on S.R. 5(5) of B.T.R. and rule 213 of C.T.R.

S.R. 569—is based on S.R. 5(6) of B.T.R. and rule 214 of C.T.R.

Notes 1 to 3—reproduce respectively notes 1 to 3 below rule 214 of C.T.R.

S.R. 570 with note—reproduce note 2 below S.R. 5(6) of B.T.R.

S.R. 571—reproduces note 4 below S.R. 5(6) of B.T.R.

S.R. 572 with notes 1 and 2—reproduce rule 283 of C.T.R. and notes 1 and 2 thereunder.

Part III—Executive Instructions and Orders.

Introductory.

Paragraph 1—reproduces paragraph 1 in Part XIV of C.T.R.

Paragraphs 2 and 3—take in the substance of paragraph 2 in Part XIV of C.T.R.

Paragraph 4—reproduces paragraph 3 in Part XIV of C.T.R.

Paragraph 5—based on paragraph 4 in Part XIV of C.T.R.

Chapter 1—Provision of Funds at Treasuries and Sub-treasuries.

Paragraph 1—takes in 1st sentence of paragraph 1 of Chapter I in Part XIV of C.T.R.

Paragraphs 2-6—reproduce respectively corresponding paragraphs of Chapter I in Part XIV of C.T.R.

Paragraph 7—is based on S.R. 38 of B.T.R.

Notes 1 and 2—reproduce the corresponding notes 1 and 2 below paragraph 7 of Chapter I in Part XIV of C.T.R.

Paragraphs 8-9—reproduce the corresponding paragraphs of Chapter I in Part XIV of C.T.R.

Chapter 2—Currency Chests.

Paragraphs 10 to 18—are based on corresponding paragraphs of Chapter II in Part XIV of C.T.R. with the omission of paragraph 16. Also See Finance Department No. 4770 F., dated 28th December 1950.

Chapter 3—Coin.

Paragraph 19—is a redraft of paragraph 20 of Chapter III in Part XIV of C.T.R., based on Government of India, Finance Department, letter No. D-767-OSD, dated 10th, August 1942.

Paragraphs 20-64—are generally based on corresponding paragraphs of Chapter III in Part XIV of C.T.R. with necessary modifications as suggested by the Reserve Bank of India.

Chapter 4—Currency and Bank Notes.

Paragraphs 65 to 85—are based on corresponding paragraphs 67 to 87 of Chapter IV in Part XIV of C.T.R.

Concordance showing the source of each Appendix and Form prescribed in the Treasury Rules, Bengal and Subsidiary Rules made thereunder—Volume II (Appendices and Forms).

Note.—The following abbreviations have been used in this concordance :—

B. T. R.—stands for "Treasury Rules, Bengal and Subsidiary Rules made thereunder, 1937 Edition".

C. T. R.—stands for "Central Government Compilation of the Treasury Rules, First Edition 1941".

S. R.—stands for "Subsidiary Rule in the Treasury Rules, Bengal, 1937 Edition."

T. R.—stands for "Treasury Rule in the Treasury Rules, Bengal, 1937 Edition."

C. R.—stands for "Treasury Rules in the Central Government Compilation of the Treasury Rules, First Edition, 1941."

B. F. R.—stands for "Bengal Financial Rules, etc., First Edition (Reprint), 1930."

C. A. C.—stands for "Civil Account Code, Eighth Edition (Second Reprint)."

R. M.—stands for "Resource Manual, 1929 Edition."

C. T. E.—stands for "Executive orders contained in Part XIV of Central Government Compilation of the Treasury Rules—First Edition, 1941."

Sy.—is a standardised form of Account Office.

APPENDICES.

Serial No.	Subject.	Corresponding or analogous Appendix.
1	Agreement between the Governor of West Bengal and the Reserve Bank of India.	New.
2	List of Treasuries and Sub-treasuries in West Bengal.	New.
3	Instructions under certain Treasury Rules	B. T. R. Appendix II (paragraphs 1 to 3), B. T. R. Appendix IV omitting (i) instructions under T. R. 21, T. R. 23, T. R. 26, T. R. 28 and T. R. 32 for the reasons given in Appendix 18 and (ii) including S. R. 155 of B. T. R. as instruction under T. R. 22.
4	Detailed procedure for inspection of Treasuries and Sub-treasuries.	B. T. R. Appendix II (only the portion which contains instructions regarding inspection of Treasuries and Sub-treasuries).
5	Special Rules for (i) Works and Buildings and Irrigation and Waterways and (ii) Forest Departments.	This Appendix is new. It embodies in one place the relevant rules relating to (i) Works and Buildings, Irrigation and Waterways (ii) Forest Departments, in relation to their transactions with Treasuries or Bank. The source of each rule is as below :— <i>Part I—Works and Buildings and Irrigation and Waterways Departments.</i> Rule 1 is based on S. R. 133, the note thereunder reproduces S.R. 134. Rule 2 reproduces note 1 to S.R. 133. Rule 3 is based on C.R. 542. Rule 4 is based on C.R. 498. Rule 5 is based on S.R. 14. Note is based on note to S.R. 15. Rule 6 is based on S.R. 18. Rule 7 with note is based on S.R. 135 with note. Rule 8(1) with note is based on C.R. 545(i) with note. Rule 8(2) is based on C.R. 545(ii). Note is based on note 2 to S.R. 101. Rule 9 is based on S.R. 137. Note 1 is based on note 2 to C.R. 546. Note 2 is based on note below S.R. 137. Rules 10-15 are based respectively on C.R.s 547-552. <i>Part II—Forest Department.</i> Rule 1 is based on C.R. 553. Note below Rule 1 is based on S.R. 130. Rules 2-11 are based on corresponding Rules 554 to 563 of C.T.R.
6	Rules regarding receipt, custody and delivery of duplicate keys deposited into Treasury by the Agent of a branch of Imperial Bank of India.	B.F.R.—Appendix 1A.

APPENDICES—*concl'd.*

Serial No.	Subject.	Corresponding or analogous Appendix.
7	Rules for the safe custody of non-treasury padlocks and keys, and duplicate keys of such locks.	B.T.R.—Appendix V, also B.F.R.—Appendix 1B. Also Finance Department No. 965 F., dated 28th March 1952.
8	List of Government servants who are authorised to draw certain classes of bills from treasury and the conditions under which such bills may be drawn.	B.T.R.—Appendix I.
9	List of Railways which have adopted the procedure for settlement of arrear claims of Government for over-charges or claims of Railways for under-charges, if preferred within six months.	Annexure A to Chapter I of B.F.R.
10	Different classes of receipts exempt from stamp duty.	Redraft of Appendix 2 to C.T.R., Vol. II, 1949.
11	Memorandum of instructions for deduction of income-tax and super-tax from "Salaries," etc.	C.T.R.—Appendix 3.
12	Rules made by the Auditor-General for regulating the preparation of Last Pay Certificates in cases of transfers on duty, or of return from leave.	Appendix 4 to C.T.R., also certain instructions under T.R. 23 in B. T. R.—Appendix IV.
13	Instructions for the drawal of salary and travelling allowance bills by members of the Provincial Legislature.	B.T.R.—Appendix VI.
14	Procedure for payment to examiners and printers for the Public Service Commission, West Bengal.	B.T.R.—Appendix VII.
15	Rules for the payment of compensation for land taken up under the Land Acquisition Act.	C.T.R.—Appendix 6 and Appendix 5 to B.F.R.
16	Instructions for Commissions and Committees.	C.T.R.—Appendix 7.
17	Reserve Bank of India Remittances—conditions governing issue of Government Drafts.	C.T.R.—Appendix 8 with necessary modifications with reference to rules in Articles 169 and 170 of Civil Account Code, Volume I. The Annexure "A" corresponds to Annexure A referred to in Article 169(1) N.B. of C.A.C., Volume I. Also See Finance Department No. 236 F. dated 12th February 1945.
18	Memorandum explaining how the rules, appendices and forms embodied in the "Treasury Rules, Bengal and Subsidiary Rules made thereunder (1937 Edition)" have been dealt with in the new "Treasury Rules, Bengal and Subsidiary Rules made thereunder."	New.
Appendix A	List of Offices and Branches of the Imperial Bank of India.	C.T.R. 1949—Appendix A.
Appendix B	Instructions to Treasury Officers and Agents of the Imperial Bank of India in charge of Currency Chests.	C.T.R.—Appendix B.
Appendix C	Indian Coinage Rules	C.T.R.—Appendix C.
Appendix D	List of persons authorised to cut coin under sections 16 and 20 of the Indian Coinage Act.	C.T.R. 1949—Appendix D.
Appendix E	Hints on detecting counterfeit coins	C.T.R.—Appendix E.
Appendix F	Memorandum on the distinguishing features which would constitute the "fraudulent defacement" of a coin.	C.T.R.—Appendix F.
Appendix G	The Reserve Bank of India (Note Refund) Rules, 1935.	C.T.R.—Appendix G.

Forms.

Serial No. of forms.	Description.	Corresponding or analogous forms.
T. R. Form No. 1	Certificate of transfer of charge ..	C.T.R.—1, B.T.R.—13, C.A.C.—1D, West Bengal form 2374.
" 2	Model Form of security bond to be taken from Treasurers.	C.T.R.—2, B.T.R.—19, R.M.—1.
" 3	Treasurer's Daily Balance sheet ..	C.T.R.—3, B.T.R.—20, R.M.—2.
" 4	Cash Book—General ..	C.T.R.—4, C.A.C.—18, B.F.R.—2 and West Bengal form 376.
" 4A	Cash Book of the Nazir of Collectorate	West Bengal form 225.
" 4B	Cash Book of the office of the Superintendent of Police.	West Bengal form 5313.
" 4C	Cash Book—for Commissions and Committees.	C.T.R.—4A.
" 5	Bill Register ..	Finance Department No. 2183F., dated 4th July 1951.
" 6	Receipt Form—General ..	C.T.R.—5, B.F.R.—1B, C.A.C.—18A.
" 6A	Receipt Form—for use in the Works and Buildings and Irrigation and Waterways Departments where Cash Books are maintained.	B.F.R.—1, West Bengal form 39.
" 6B	Receipt Form—for use in the Works and Buildings and Irrigation and Waterways Departments where Cash Books are not maintained.	B.F.R.—1A.
" 6C	Receipt Form—for use in the Forest Department.	B.F.R.—1C.
" 6D	Receipt Form—for use in the Presidency Police Department.	B.F.R.—1D.
" 7	Chalan Form ..	C.T.R.—6, B.T.R.—18, West Bengal form 2380. C.A.C. form 32A.
" 8	Register of valuables lodged in the treasury for safe custody.	B.F.R.—25, West Bengal form 2626.
" 9	Potdar's slip to be placed in each bag of coin.	C.T.R.—7, B.T.R.—28, R.M.—19.
" 10	Potdar's slip to be placed in each bundle of note.	C.T.R.—8, B.T.R.—30, R.M.—21.
" 11	Cash Balance Report ..	C.T.R.—10, B.T.R.—22, R.M.—4.
" 12	Letters of credit ..	C.T.R.—11, C.A.C.—62.
" 13	Cash order on sub-treasuries ..	C.T.R.—12.
" 14	Advice of cash orders ..	C.T.R.—12A.
" 15	Register of advices of cash orders ..	C.T.R.—13.
" 16	Register of attachments ..	B.F.R.—26, West Bengal form 2627.
" 17	Bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government servants or pensioners.	C.T.R.—14, B.F.R.—27, C.A.C.—1E.
" 18	Register of Powers of Attorney, Probates, succession certificates, etc.	Government of India Security Manual Form No. 16.
" 19	Bond of Indemnity for drawing pay, pensions, annuities, etc.	C.T.R.—15, B.F.R. Appendix I, C.A.C. Appendix 1.

Forms—contd.

Serial No. of forms.	Description.	Corresponding or analogous forms.
T.R. Form No. 20	Pay Bill of Gazetted Government servants (for payment at treasuries).	C.T.R.—16, B.T.R.—1, C.A.C.—1, West Bengal form 2428.
" 21	Pay Bill of Gazetted Government servants (for payment at the Accountant-General's Office).	C.T.R.—17, B.T.R.—1A, C.A.C.—1A, West Bengal forms 2429, 2430 and 2431.
" 22	Sub-Assistant Surgeon's Pay Bill form (for payment at the Accountant-General's Office or at treasuries).	Bengal form 2502.
" 23	Application for payment of Overseas Pay in England.	C.T.R.—19, C.A.C.—1B, Bengal form 2624.
" 24	Travelling Allowance Bill (Gazetted Government servants).	C.T.R.—20, B.T.R.—2, C.A.C.—2, and Bengal form 2445. Also see Finance Department No. 979F., dated 5th April 1951.
" 25	Application for Passages Overseas ..	C.T.R.—21, C.A.C.—2B.
" 26	Detailed Pay Bill of Permanent/Temporary Establishment—General.	C.T.R.—22, B.T.R.—3, C.A.C.—10, and Bengal form 2432. Also Finance Department No. 800F., dated 14th March 1952 and 11466F., dated 20th November 1946.
" 26A	Detailed Pay Bill of Establishment—Jail Department.	Bengal form 2435. Also see Finance Department No. 800F., dated 14th March 1952.
" 26B	Detailed Pay Bill of Establishment—Police Department.	Bengal form 2434. Also see Finance Department No. 800F., dated 14th March 1952.
" 26C	Pay Bill of extra-establishment in the Registration Department.	Bengal form 2503.
" 26D	Receipts for income-tax deducted at source.	Finance Department No. 4F., dated 3rd January 1952.
" 27	Absentee statement	C.T.R.—23, B.T.R.—4, C.A.C.—8-9, and Bengal form 2438.
" 28	Periodical Increment certificate ..	C.T.R.—24, B.T.R.—5, C.A.C.—10A, and Bengal form 2442.
" 29	Travelling Allowance Bill (Non-gazetted establishment).	C.T.R.—25, B.T.R.—6, C.A.C.—11, and Bengal form 2446.
" 30	Travelling Allowance Journal (for Works and Buildings and Irrigation and Waterways Establishment).	C.T.R.—26, B.T.R.—7, C.A.C.—12, and West Bengal form 2621.
" 31	Abstract Travelling Allowance Bill (for Works and Buildings and Irrigation and Waterways Establishment).	C.T.R.—27, B.T.R.—8, C.A.C.—13, and West Bengal form 2622.
" 32	Register of Contingent Charges ..	C.T.R.—29, B.F.R.—8, C.A.C.—14, Bengal form 2401.
" 33	Contract Contingent Bill	C.T.R.—30, Bengal form 2459.
" 34	Fully-vouched Contingent Bill ..	C.T.R.—30, B.T.R.—9, C.A.C.—16.
" 35	Abstract Contingent Bill	C.T.R.—31, C.A.C.—15.
" 36	Detailed Countersigned Contingent Bill	C.T.R.—32, B.F.R.—9, C.A.C.—15A, Bengal form 2466.

Forms—contd.

Serial No. of forms.	Description.	Corresponding or analogous forms.
T.R. Form No. 37	Detailed Contingent Bill countersigned before payment.	C.T.R.—33, C.A.C.—15B, Bengal forms 2539 and 2540.
„ 38	Contingent Bill for Service Postage Stamps.	C.T.R.—34, C.A.C.—14A, Bengal form 2460.
„ 39	Indent for Service Postage Stamps ..	C.T.R.—35, B.T.R.—15.
„ 40	Register of Pension Payment Orders ..	C.T.R.—36, B.T.R.—10, C.A.C.—40, Bengal form 2298.
„ 41	Pension Bill (for payment at the Accountant-General's Office).	Sy. 166.
„ 42	Pension Bill (for payment at treasuries)	C.T.R.—37, Bengal forms 242 and 2423.
„ 43	Pension Bill for drawal of pensions of several persons of the same class at treasuries.	C.T.R.—38, B.T.R.—11, C.A.C.—41, Bengal form 2427.
„ 44	Certificate of non-termination of event determining pensions.	C.T.R.—39, C.A.C.—41A.
„ 45	Half-yearly declaration of female pensioners whose pensions are terminable on their marriage or re-marriage.	C.T.R.—40, C.A.C.—41B.
„ 46	Bill for Refund of Revenue ..	C.T.R.—41, B.T.R.—12, C.A.C.—17, Bengal form 2419.
„ 47	Bill for refund of cost price of distillery spirit supplied under contract system.	Bengal form 2420.
„ 48	Grant-in-aid Bill/Simple receipt form.	C.T.R.—42.
„ 49	Bills for scholarships, stipends, etc. ..	C.T.R.—43, Bengal form 1303.
„ 50	Statement of transactions on Government Account at the Bank.	C.T.R.—44.
„ 51	Schedule of General Provident Fund, etc., deductions.	C.T.R.—56, C.A.C.—30A.
„ 52	Schedule of deductions on account of subscription to Post Office Insurance Fund.	C.T.R.—57, C.A.C.—30B.
„ 53	Schedule of deductions on account of Family Pension Fund. Indian Widows' and Orphans' Fund.	C.T.R.—58, C.A.C.—30C.
„ 54	Bill for drawing General Provident Fund advances/withdrawals of Establishment.	Finance Department No. 1133F., dated 19 April 1951.
„ 55	Deposit Repayment order and voucher	C.T.R.—61, B.T.R.—33, C.A.C.—27, and Bengal form 2421.
„ 56	Refund of Lapsed Deposits,—Application	C.T.R.—62, B.T.R.—40, C.A.C.—30.
„ 57	Advance intimation of despatch of remittances.	C.T.R.—63, B.T.R.—26.
„ 58	Invoice of Notes or Coins despatched from Treasuries.	C.T.R.—64, B.T.R.—29, R.M.—20.

Forms—concl'd.

Serial No. of forms.	Description.	Corresponding or analogous forms.
T.R. Form No. 59	Invoice of uncurrent coins despatched by rail, steamer, etc., under charge of an escort.	C.T.R.—65, R.M.—14.
" 60	Clerk's Certificate. Shroff's or Potdar's	C.T.R.—66, B.T.R.—31, R.M.—24.
" 61	Letter of Indemnity with respect to issue of duplicate Reserve Bank of India Bank Draft.	New. Form suggested by the Reserve Bank of India.
" 62	Indent for Reserve Bank of India Draft forms and other connected forms.	C.T.R.—68, C.A.C.—55.
" 62A	Stock register of Reserve Bank of India Draft forms.	Finance Departments No. 4517F., dated 4th December 1950.
" 62B	Stock register of Cheque Books Receipt	Finance Departments No. 4517F., dated 4th December 1950.
" 63	Acquittance Roll	C.T.R.—28, C.A.C.—10B, Bengal forms 2412 and 2413.
" 64	Treasury Remittance Book	B.T.R.—14, Bengal form 4763.
" 65	Pass Book or list of cheques cashed ..	C.T.R.—51, C.A.C.—66.
" 66	Consolidated Receipt cum Schedule for Forest cash remittances.	C.T.R.—52, C.A.C.—60A.
" 67	Acknowledgment Receipt Form	Bengal form 2551.
" 68	Memorandum of instruction to Police Officers.	Finance Department No. 3605F., dated 22nd September 1951.
T.E. Form No. 1	Currency Chest Book	C.T.E.—1, B.T.R.—23, R.M.—5.
" 2	Currency Chest slip	Finance Departments No. 596F., dated 4th April 1945.
" 3	Verification statement of Currency Chest Balance.	Finance Departments No. 596F., dated 4th April 1945.
" 4	Register of tenders of sovereigns and half sovereigns.	C.T.E.—5.
" 5	Register of uncurrent silver coins at Treasuries.	C.T.E.—7, R.M.—8.
" 6	Register of silver coins cut but not paid for.	C.T.E.—8, R.M.—9.
" 7	Return showing silver coins cut or broken on account of being reduced in weight.	C.T.E.—9, R.M.—10.
" 8	Statement of uncurrent silver coins and rupees and half-rupees withdrawn under special instructions from circulation.	C.T.E.—10, R.M.—11.
" 9	Return showing counterfeit coins received during a quarter.	C.T.E.—11, R.M.—12.
" 10	Advice of currency chest transactions at a sub-treasury.	C.T.E.—12.

INDEX.

This index has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules.

Note.—T.R. represents "Treasury Rule" in Part I, S.R. represents "Subsidiary Rule under Treasury Rules" in Part II, and Para. stands for "Executive instructions and orders" included in Part III.

A

Rule.

Absentee Statement	.. .. .	S.R. 210.
Accountant—		
<i>See</i> Treasury Procedure.		
Accounts—		
Currency Chests—	.. .. .	Para. 18.
Departmental—of Revenue Advances	.. .. .	S.R. 453.
Elimination of pies from—	.. .. .	S.R. 93.
Responsibility in regard to punctual submission of—	.. .. .	S.R. 23.
Treasury—and returns for submission to the Accountant-General and Currency Officer	.. .. .	S.R. 23.
Verification of daily—by Treasury Officer	.. .. .	S.R. 20.
Accountant-General—		
Authority for payment issued to another—should be stamped with special seal	.. .. .	S.R. 128.
Authority of—required for—		
Payment of Grants-in-aid, contributions, etc.	.. .. .	S.R. 330.
Payment of pay, leave-salary, allowances, reward or honoraria to a Gazetted Government servant	.. .. .	T.R. 22, S.R. 198.
Payment of pensions	.. .. .	T.R. 22, S.R. 259.
Presentation of claims not preferred within six months of their becoming due	.. .. .	S.R. 90.
Makes payment for articles obtained by direct order from private firms and individuals in the United Kingdom	.. .. .	S.R. 308.
May exercise the functions of a Treasury Officer subject to such conditions as may be prescribed by the Auditor-General	.. .. .	T.R. 6, S.R. 351.
May permit withdrawal from the Public Account for any purpose	.. .. .	T.R. 14.
Original copy of bills should be sent to—for pre-audit	.. .. .	S.R. 99(3).
Recoveries ordered by—	.. .. .	S.R.s 165 and 569
Relation with Treasury Officer	.. .. .	S.R. 9.
Restrictions on the issue of authority by—for payment at places outside his jurisdiction	.. .. .	S.R. 124.
Supply of specimen signature of subordinate officers to Treasury Officers	.. .. .	S.R. 127.
Term defined	.. .. .	T.R. 2(a).
Acquittance Rolls	.. .. .	S.R. 572.
Administrative Department of Government—		
Expenditure against grants at the disposal of an—	.. .. .	S.R.s 344-347.

Rule.

Advances—

For departmental purposes	S.R. 455.
Forms of drawing and repaying of— ..	S.R.s 397, 448, 453 and 456.
From a Provident Fund	S.R. 397.
Permanent—	S.R. 227.
Revenue—	S.R.s 451-453.
Takavi—	S.R. 451.
To Contractors	S.R. 323.
To Government servants	S.R.s 199 and 456
Under special Laws	S.R. 454.
Ways and Means—	S.R.s 388-390.

Alterations—**Corrections and—in—**

Bills	S.R. 92(iv).
Cheques	S.R. 115.
Orders of payment given by Treasury Officers ..	S.R. 131.
Reserve Bank drafts	S.R.s 534 and 537—Note.
Of pay of gazetted Government servants ..	S.R. 198.

Appropriation of departmental receipts for departmental expenditure

T.R. 7(2) and S.R. 43.

Arrear claims—

General rules for the presentation of— ..	S.R. 90.
Claims not preferred within 6 months require the authority of the Accountant-General ..	S.R. 90.
Claims of Government against Railways or <i>vice-versa</i> ..	S.R. 90 (a)—Note 1.
Relating to pensions	S.R. 297.

Arrear Establishment Bills—

Preparation of—	S.R. 216.
-----------------------	-----------

Attachment—

Allowances exempt from—	S.R. 166—Note 2.
Rules relating to—of pay for debt	S.R.s 166-169.
Register of—orders	S.R. 169—Note (b).

Attorney (Powers of)—

Register of—to be kept by disbursing officers ..	S.R. 187 (1)—Note.
--	--------------------

Audit objections—

Government servants must attend promptly to— ..	S.R. 568.
Procedure for the recovery of amounts under— ..	S.R.s 165 and 569-571.

Auditor-General—

Accountant-General may exercise the functions of a Treasury Officer with the consent of the—subject to certain conditions as prescribed by— ..	T.R. 6, S.R. 351.
Arranges for the execution of general Indemnity Bonds to cover payments under the jurisdiction of more than one Accountant-General	S.R. 188(2).
General control exercised by—	T.R. 6, T.R. 38-39.
Powers of—in regard to submission of accounts by treasuries and departmental officers	T.R. 39.
Special authority of—required for payment of a Government servant's pay bill otherwise than on his personal receipt ..	S.R. 185(1).

B

Rule.

Balance (s)—

Normal—fixed for treasuries and sub-treasuries ..	Paras. 7-8.
Shall be stated in words (with distribution between treasuries and sub-treasuries) in the cash—reports ..	S.R. 81.
Verification of cash—at treasuries ..	S.R.s 75-77.

Bank treasury—

Bank may be kept open on recognised holidays if required by Collector ..	S.R. 350.
Special rules applicable to— ..	S.R.s 348-383.
Term defined ..	T.R. 2(l).
Treasury Returns ..	S.R. 382.

Bills—

Arithmetical computations and inaccuracies in— ..	T.R. 26, S.R. 136.
Authorisation of non-gazetted officers to draw— ..	S.R. 96—Note.
Cancellation and destruction of sub-vouchers to— ..	S.R.s 236 and 566.
Cannot be paid when the endorsement is irregular or unauthorised ..	S.R. 133(2).
Cannot be paid without written pay order ..	S.R. 132.
Checks to be applied at the treasury on—presented ..	S.R.s 130-138.
Deductions made in—by the Treasury Officer should be explained ..	S.R. 148—Note 1.
Duplicates and copies of— ..	S.R. 99.
Entry in accounts ..	S.R. 148.
Form of—	
For advances ..	S.R.s 199, 227—Note 1, 397(1), 448, 453 and 456.
For contingent expenditure ..	S.R.s 244, 245, 246, 249 and 253.
For educational scholarships, stipends, etc. ..	S.R. 334.
For gazetted Government servant's pay and allowances ..	S.R. 190.
For gazetted Government servant's travelling allowances ..	S.R. 195.
For Grants-in-aid, etc. ..	S.R. 332.
For non-gazetted officers permitted to draw pay, etc., in— —for gazetted officers ..	S.R.s 191 and 217 (i)—Note.
For non-gazetted Government servant's pay and allowances ..	S.R. 205.
For non-gazetted Government servant's travelling allowance ..	S.R.s 217 and 221.
For pensions ..	S.R. 280.
For refund of revenue ..	S.R. 327.
For deposit repayment order and voucher ..	S.R. 416.
For Sub-Assistant Surgeons ..	S.R. 191—Note 2.
For service postage stamps ..	S.R. 256.
Instructions for the preparation of— ..	S.R. 92.
Omission of pies from— ..	S.R. 93.
Original copy of—to be submitted to the Accountant-General for pre-audit ..	S.R. 99 (3).
Payment of—from sub-treasuries ..	S.R. 86.

B

Bills—concl'd.

Rule.

Pay—not due for payment before first working day of the next month	S.R. 158.
Signature and countersignature on—	S.R. 95-97.
Special procedure for payment of—for pay and allowances or leave salary of a gazetted Government servant who is about to retire or to proceed on leave <i>ex-India</i>	S.R. 138.
Term defined	S.R. 83—Explanation.
To be printed on white paper	T.R. 36.
Utilising the services of inferior servants for encashment of—	S.R. 31(viii).

Bill Register S.R. 31 (v)—Note.

Bond of Indemnity S.R.s 174—Note 2, 187 and 188.

Bullion, jewellery, etc.—

May be received in the treasury for safe custody	S.R. 67.
Note to be treated as deposits	S.R. 406.
Value of—must not be brought to account	S.R. 67.

C

Cash—

General instructions for handling—	S.R.s 30-31.
In Departmental Chests	S.R.s 63-65.

Cash account—

Preparation and scrutiny of—	S.R. 22.
--------------------------------------	----------

Cash balance—

Custody of—	S.R.s 73-74.
Surplus—of Government to be invested in securities	S.R. 82.
Verification of—in Departmental Offices	S.R.s 64-65.
Verification of—in treasuries	S.R.s 75-77.

Cash balance report—

Form, preparation and submission of—	S.R.s 79-81.
Signature of—	S.R. 80.

Cash book—

Form and upkeep of—	S.R. 31 (i).
Of the Accountant	S.R. 16—Note.
Of the Treasurer	S.R.s 14 and 15.
Maintenance of—in Departmental Offices	S.R. 31 (i).
May be dispensed with in offices where money transactions are not heavy	S.R. 31 (ii)—Note.

Cash chests (departmental)—

Amounts of—not to be brought into accounts of treasury	S.R. 66.
Custody of moneys in—	S.R.s 63-65.
May be lodged in treasury	S.R. 66.
May be lodged in treasury for safe custody when directed by Collector for special reasons	S.R. 68.

C

Rule.

Cash orders—

Advice of—	..	S.R. 154.
In lieu of cash received at district treasury	..	S.R. 153 (iii).
In payment of contingent expenditure	..	S.R. 153 (ii).
In payment of pay bills of establishment	..	S.R. 153 (i).
Lapsed—and subsequent claims	..	S.R. 156 (2).
Lapse of—	..	S.R. 156 (1).
May in special cases be issued by sub-treasuries	..	S.R. 157.
On sub-treasuries	..	S.R. 153.
Payment at sub-treasuries to be arranged for by— *	..	S.R.s 86—Note 1 and 153.

Chalans—

See Memorandum (chalan)

Cheque(s)—

Acceptance of—in payment of Government dues	..	S.R. 33.
Advice of issue of—not necessary	..	S.R. 113.
Alterations and corrections in—	..	S.R. 115.
Authority required for drawing on the Public Account by—	S.R. 101.	
Cancellation of—	..	S.R. 118.
Currency of—	..	S.R. 116.
Date on which payment should be deemed to have been made in case of payments by—	..	S.R.s 34 and 120.
Endorsement on—	..	S.R.s 112 and 125.
For service postage stamps	..	S.R.s 256(2) and 257.
For works expenditure	..	S.R. 313.
Loss of—	..	S.R.s 109, 119 and 146.
Precautions to be taken in encashing—	..	S.R.s 130, 132, 135, 143 and 144.
Procedure for drawing—on sub-treasuries	..	S.R.s 105 and 117.
Should not be issued for sums less than Rs. 10— <i>Exceptions</i>	S.R. 114.	
Renewal of—	..	S.R.s 116 and 119(3).
Rules for guidance of drawing officers	..	S.R.s 102, 104, 105, 110-115, 117 121 and 313.
Special procedure for—drawn by Works and Buildings and Irrigation and Waterways Departments	..	Appendix 5 (part I), rule 9.
Special procedure for—drawn by Forest Department	..	Appendix 5 (part II), rules 7-9.
To be printed on white paper	..	T.R. 36.

Cheque books—

Count of forms on receipt	..	S.R.s 106 and 142.
Custody of—	..	S.R. 108.
How obtained	..	S.R.s 102-103.
Intimation of number of—to treasury	..	S.R. 105.
Loss of—or blank forms	..	S.R. 109.
Marking of forms in—by distinguishing letters	..	S.R. 107.
Quarterly statement of—supplied	..	Appendix 5 (part I), rule 14.
Stock of—kept by Treasury Officers	..	S.R. 142.
Supply of—to drawing officers	..	S.R.s 102, 103 and 142.

C

	Rule.
Claims—	
Checks to be applied at the treasury on—presented ..	S.R.s 130-137.
Disputable—	T.R. 18.
Presentation of—	S.R.s 85-89.
Responsibility of a Treasury Officer for the validity of— accepted	T.R. 24.
Special rules for presentation of—by persons not in Gov- ernment employment	S.R.s 87-88.
Coin—	
Acceptance and disposal of counterfeit, diminished, defaced, shroff-marked and soldered— ..	Paras. 32-37.
Acceptance of burnt—	Para. 44.
Acceptance of light weight and other—cut, in Indian States	Para. 49.
Conditions of currency of—	Para. 29.
Copper—and legal tender	Para. 22.
Cutting or breaking of counterfeit and diminished— ..	Paras. 30-31.
Diminished and defaced—	Paras. 38-43.
Exchange of small—	Paras. 26-28.
Foreign—	Paras. 61-63.
Gold—	
Conditions for the acceptance of—	Para. 24 (iv-v).
Instructions regarding making payment for and disposal of—tendered at a treasury	Para. 25.
Physical verification of—	S.R. 76 (i).
To be kept in separate safe or chest	S.R. 71(3)—Note.
Kinds of—and legal tender	Para. 19-23.
Light weight—in remittances	Para. 48.
Nickel, bronze and copper—	
Kinds of—and legal tender	Paras. 19, 20 and 22.
Physical verification of—	S.R. 76(iii).
Payment of outturn certificates on account of burnt, defective—	Para. 45.
Receipt of—at treasuries and sub-treasuries although not legal tender	Paras. 24-25.
Remittance of—	
See Remittances of moneys.	
Return of—cut or broken or withdrawn from circulation	Paras. 56-59.
Silver—	
Conditions of currency of—	Paras. 21, 29.
Kinds of—	Para. 19(i).
Legal tender—	Para. 29.
Physical verification of—	S.R. 76(ii).
Receipt of—at the treasury although not legal tender	Para. 24.
Storing of—in strong rooms	S.R. 71.
Substitution of uncurrent—for good coins	S.R. 72.
Supply of—	Para. 60.
Uncurrent—	S.R. 476.
Weighment against minimum weights	Para. 47.
Withdrawal of—from circulation	Paras. 50-55.

C

Rule.

Collector—

Duplicate keys of all padlocks in treasuries and sub-treasuries should be destroyed in the presence of— ..	S.R. 70(5).
Duties in regard to verification of the monthly cash balance, in the treasury	T.R. 4(3), S.R. 25.
May require the Bank to transact treasury business on a recognised holiday	S.R. 350.
May require the Treasury Officer to make payment in case of urgent necessity	T.R. 27.
New appointment of a—in a district	T.R. 4(4), S.R. 6.
Periodical inspection of working of treasuries by— ..	S.R. 26.
Procedure in respect of closing treasury on a holiday by—	Appendix 3, rules 1-3.
Responsibility for the general charge of a treasury ..	S.R. s 1-6, and S.R. 25.
Transfer of charge of—	S.R. 6.
Term defined	T.R. 2(d).

Commissions and Committees—

Procedure for drawing moneys for—	S.R. 343 and Appendix 16.
---	---------------------------

Commission to Registrars—

Procedure for drawing—	S.R.s 340-341.
------------------------------	----------------

Works and Buildings and Irrigation and Waterways Departments

Cheques of—	Appendix 5 (part I), rule 9.
Cheque books and Receipt books—	
Return of—supplied	Appendix 5 (part I), rule 14.
Detailed treasury procedure for—	Appendix 5 (part I).
Encashment of bills of—	Appendix 5 (part I), rules 7-8.
Monthly settlement with treasury	Appendix 5 (part I), rule 13.
Pass Books—	
Form and upkeep	Appendix 5 (part I), rule 12.
Verification	Appendix 5 (part I), rule 13.
Payments—	
At Sub-treasuries	Appendix 5 (part I), rule 11.
At the Bank	S.R. 364.
By cheques	Appendix 5 (part I), rule 9.
Of contingent bills	Appendix 5 (part I), rule 8 (Note)
On bills	Appendix 5 (part I), rule 8.
.. ..	Appendix 5 (part I), rule 1.
Payments by Special Land Acquisition Officers	
Public works disbursers—	
Supply of funds to—	Appendix 5 (part I), rules 1-2.
Remittance of departmental receipts of—	Appendix 5 (part I), rules 3-6.
Special procedure for obtaining money at Bank treasuries	S.R. 364.
Temporary appropriation of cash receipts for departmental expenditure	T.R. 7(2) (e) and rule 3 in Appendix 5 (part I).

Compensation fines—

Deposit of—	S.R. 405(ii).
-------------------	---------------

Compensation for land—

Procedure for the payment of—	S.R. 337 and Appendix 15.
-------------------------------------	---------------------------

C

Rule.

Compensation to Government servants for accidental losses—

Procedure for payment of— S.R. 335.

Contingent charges—

Appertaining to more than one major head not to be included in one bill S.R. 230.

Bill for—how to be prepared S.R.s 241-253.

Cancellation and destruction of sub-vouchers for— .. S.R. 236.

Cases in which pay and fixed allowances may be drawn as— S.R. 231(2).

Classification of— S.R. 226.

Contract— S.R. 244.

Countersignature of— S.R.s 235 and 251.

Countersigned— S.R.s 247-253.

Disallowances of—how to be dealt with S.R. 252.

Endorsement on bills for— S.R.s 125(2) and 242.

For work done by a Government factory or other departments S.R. 255.

Fully vouched— S.R. 245.

Inspecting Officers' bill for— S.R. 254.

Not payable from the grant of another year S.R. 223.

Not to be drawn in advance or unless required for immediate payment S.R. 229.

Permanent advances for— S.R. 227.

Record of— S.R.s 237-240.

Report of excesses over appropriation for countersigned— S.R. 250.

Responsibility of countersigning authority for— .. S.R. 235.

Responsibility of drawing officer for— S.R. 234.

Scale regulated and special— S.R. 246.

Sub-vouchers for— S.R. 236.

Term defined S.R. 223.

Contingent register—

Upkeep of— S.R.s 237-240.

Corrections and alterations—

See Alterations.

Countersignature—

Pay bills of non-gazetted Government servants when permitted to draw in bill form for gazetted Government servants S.R. 191—Note 1.

Currency and Bank notes—

See Notes.

Currency chests—

Accounts of— Para. 18.

Custody of— Para. 13.

Deficiencies found in— Para. 15—Note 2.

Location of— Para. 11.

Provision of funds in— Para. 12.

C

Rule.

Currency Chests—concl'd.

Remittances to and from—	Para. 17.
Surplus found in—	Para. 15—Note 2.
Transfers to and from—shall be in whole rupees or notes	S.R. 462A.
Verification of balances in—	Paras. 15-16.
Withdrawal from—by Sub-treasury Officers without previous sanction of Treasury Officers for payment of drafts, etc.	S.R. 463(i)—Note 1 and S.R. 466(ii)—Note 1.

Custody of Government money—

At Departmental Offices	S.R.s 63-65.
At the bank	T.R. 11(2).
At treasuries	S.R.s 73-74.

Custody of—

Duplicate keys deposited into treasury by a branch of Imperial Bank	S.R. 66—Note (c) and Appendix 6.
Non-treasury padlocks and keys and duplicate keys of such locks	S.R. 66—Note (h) also Appendix 7.
Padlocks and keys of the treasury and sub-treasury strong rooms and chests	S.R. 70.
Cyphercode and "Treasury Agencies" Private Check Signal Book of the Reserve Bank	S.R. 29A.

D

Deceased Government servants—

Pay and allowances admissible up to and for the date of death	S.R. 173.
Procedure for payment of pay and allowances claimed on behalf of—	S.R. 174.

Deceased pensioners—

Pension payable up to and for the date of death	S.R. 298(1).
Procedure for payment of pensions claimed on behalf of—	S.R. 298.

Defalcations and losses in treasuries—

Reports of—to Accountant-General	S.R. 2.
----------------------------------	---------

Demand drafts—

Accepted in payment of Government dues should be treated like cheques	S.R. 34.
---	----------

Departmental chests

	S.R.s 63-65.
--	--------------

Departmental receipts—

Appropriation of—for departmental expenditure	T.R. 7(2).
---	------------

Departmental regulations—

Authority to make—	T.R. 41(1).
Validity of rules, etc., in—	T.R. 41(2).

D

	Rule.
Deposits—	
Authority required for credit as—	S.R. 404.
Civil and Criminal Courts—	S.R.s 427-432.
Classification of—	S.R. 401.
Earnest money—	
Credit of—in treasuries and sub-treasuries	S.R. 413.
Of Forest Department	Appendix 5 (part II), rule 2— Note.
Refund of—	S.R.s 417-418.
For works done for public bodies or individuals	S.R.s 436-437.
How received and paid at the bank	S.R.s 357, 371 and 372.
Lapses of Deposits	S.R.s 422, 423 and 433.
Of fees payable to Government servants for work done for private bodies	S.R. 438.
Of Funds of Public and <i>Quasi</i> Public Institutions	S.R. 410(b).
Of Local Funds	S.R.s 440-444.
Payment of—at sub-treasuries	S.R. 421.
Personal—	S.R.s 410 and 434-435.
Repayment of lapsed—	S.R.s 424-426.
Repayment order and voucher	S.R.s 416-420.
Revenue—	S.R.s 412-415.
Disallowances of contingent charges—	
Recovery of—	S.R. 252.
Discount—	
On stamps	S.R.s 338-339 and 366.
Disputable claims	T.R. 18.
Drafts—	
Payment from currency chest at sub-treasury	S.R. 463(i)—Note 1 and S.R. 466(ii)—Note 1.
Precautions to be taken by Treasury Officers in en- cashing—	S.R. 539(c).
Procedure for drawing and encashment of—	S.R.s 525-543.
Duplicates—	
Issue of—of bills or receipts prohibited	S.R.s 40, 58 and 99(1).
Of cheques	S.R.s 116, and 119(3).
Of Reserve Bank drafts	S.R.s 548-550.
Signature on—or triplicates of bills	S.R. 99(3).
When the original bill is passed for, but lost before payment	S.R. 99(2).
Due date—	
For payment of bills for pay and fixed allowance	S.R.s 158-160.
For payment of pension bills	S.R.s 270-271.

E

Rule.

Earnest money deposits—*See* Deposits.**Endorsement—**

- On a bill when irregular or unauthorised ... S.R. 133(2).
- On cheques, bills, etc. ... S.R.s 125 and 352.
- On contingent bills ... S.R. 242.
- On Reserve Bank drafts ... S.R.s 526 and 539-540.

Erasures or overwritings—

- In accounts, registers, bills and schedules prohibited ... S.R.s 17, 31(vi), 92(iv), and 134.

Establishment—

- Classification of— ... S.R. 203.
- Pay of Inspecting Officers'—how drawn ... S.R. 183.
- Preparation of pay and travelling allowance bills of— ... S.R.s 205-209 and 217-221.
- Sections of— ... S.R. 204.

Examination fees—

- Procedure for receipt and refund of— ... S.R.s 58 and 328.

F

Fees—

- Deposit of—payable to Government servants for work done for private bodies ... S.R. 438.
- Examination—. Procedure for receipt and refund of— ... S.R.s 58 and 328.

Forest Department—**Drawings of—**

- By cheque ... Appendix 5 (part II), rule 7.
- By subordinate officers ... Appendix 5 (part II), rule 8.
- From Sub-treasuries ... Appendix 5 (part II), rule 9.
- On account of leave salary of gazetted Government servants ... Appendix 5 (part II), rule 10.
- Earnest money deposits of— ... Appendix 5 (part II), rule 2, Note.
- Remittances of—
 - By money order ... Appendix 5 (part II)—rule 5.
 - Grant of consolidated monthly receipt for— ... Appendix 5 (part II)—rule 6.
 - Rules for acceptance by Treasury Officer of— ... Appendix 5 (part II)—rule 4.
 - Utilisation of cash receipts by—for current expenditure ... T.R. 7 (2) (g) and rule 3 in Appendix 5 (part II).

Funds not under Government management—

- Recovery of subscription and withdrawal ... S.R.s 394 and 400.

Fund deductions from bills—

- Responsibility of drawers of bills ... S.R. 162.
- Responsibility of subscribers ... S.R. 391.
- Responsibility of treasury and other disbursing officers ... S.R. 393—Note and 396.
- When funds are not under Government management ... S.R. 394.

G

Rule.

Gazetted Government servants—

Advances on transfer or tour to—	S.R. 199.
Alteration of pay, etc., of—	S.R. 198.
Bills for pay and allowances or leave salary of—who are about to retire or proceed on leave ex-India ..	S.R. 138.
Form of application for—	
Issue of certificate for eligibility for passage ..	S.R. 201.
Payment of sterling overseas pay ..	S.R. 193.
Form of bill for pay, fixed allowances, etc. ..	S.R. 190.
Form of travelling allowance bill ..	S.R. 195.
Increased or changed rates of pay of—cannot be paid without pre-audit or authority from the Accountant-General	S.R. 198.
Last Pay Certificate of—	Appendix 12.
Pay, allowances, etc., of—	
Not to be paid without authority of the Accountant General to a newly appointed—or when transferred from another Province or Department, or on return from leave out of India	T.R. 22, rule 8 in Appendix 3 and Note 2 to S.R. 170.
Payable on personal receipt only	S.R. 185(1).
Payable to well-known bankers and agents	S.R. 185(2).
Payment of leave salary of—	S.R.s 181, and 186-187 also rules 5-7 in Appendix 3.
Payment of rewards for proficiency in oriental languages to—	S.R. 200.
Payment on quitting the service or being placed under suspension	S.R. 172.
Pay of inspecting officers	S.R. 182.
Place of payment of pay and allowance of— ..	S.R.s 175-180.
Register of—drawing pay, etc., from a treasury ..	S.R. 137.

Governor's Discretionary Grant—

Payment from Permanent advance	S.R. 227—Note 2.
--------------------------------------	------------------

Government Securities—

Received as security from the Treasurer	S.R. 11.
Received from contractors, farmers, etc., not to be credited as deposits	S.R. 407.

Grants-in-aid, Contributions, etc.—

Authority required for payment of—	S.R. 330.
Bills for—require signature or countersignature of sanctioning authority or some other responsible Government official	S.R.s 88 and 332.
Form of bills for—	S.R.s 332 and 333.

Gratuities—

Procedure for payment of—	S.R. 294.
---------------------------------	-----------

Gratuity Payment Orders—

Currency of—	S.R. 297 (2).
--------------------	---------------

H

Rule.

Health Certificate—

Must accompany the pay bill on new appointment, etc. S.R. 170.

High Commissioner for India—

Arranges for the payment of sterling overseas pay on the authority issued by Accountant-General .. S.R.s 193 and 194.

Payments of stores obtained by direct order from private firms and individuals in the United Kingdom can be made only through— .. S.R. 308.

House Allowance—

Claims of—to be supported by certificates .. S.R. 192.

I

Rule.

Identity of a Person not in Government Employment at the Time of Payment .. S.R.s 140(3) and 539.

Income-tax—

Recoveries of—from pay bills, etc. .. S.R. 163.

Increment—

Arrears of—how drawn .. S.R. 213.

Certificate required with first bill in which—is drawn .. S.R. 212.

Indemnity Bonds—

For drawing arrears of pay and allowances or pensions of deceased Government servants or pensioners .. S.R.s 174 and 298.

For drawing leave salary, pensions, etc. .. S.R.s 187 and 188.

Indemnity Letter .. S.R. 548(ii).**Indian Audit Department—**

Term defined .. T.R. 2(i).

Indian Civil Service Family Pension Fund—

Recovery of contributions, etc., payable in respect of— S.R. 393.

Indian States—

Disbursement of claims against the Government through— S.R. 91.

Informers—

Rewards to— .. S.R. 243.

Inspecting Officers—

Bills of—and their establishments .. S.R.s 182 and 183.

Drawal of contingent charges by— .. S.R. 254.

Inspection of Treasuries—

General rules for— .. S.R.s 26 and 27.

Inter-Departmental Transfers .. S.R. 255.**Inter-Government Transactions** .. T.R. 33.**Interest—**

On Government debt .. S.R.s 336 and 367-369.

On Loans and Advances made by the Government .. S.R. 449.

Investment of Surplus Cash Balance of the Provincial Government

.. S.R. 82.

K

Rule.

Keys—

- Duplicate keys of treasury padlocks to be destroyed .. S.R. 70(5).
 Rules for safe custody of non-treasury padlocks and keys, etc. .. Appendix 7.
 Keys deposited into Treasury by Agent of a branch of Imperial Bank .. Appendix 6.
 Keys of departmental chests .. S.R. 63.

Khas Mahal Department—

- Utilisation of cash receipts of—for current expenditure .. T.R. 7(2) (h).

Kist-Day—

- Procedure for receipt of Government Revenues at the Reserve Bank creditable at Mufassil Treasuries .. S.R. 62.

Last Pay Certificate—

- Form of— .. S.R. 170—Note 3.
 Noting of fund deductions on— .. S.R. 396.
 Responsibility of Government servants proceeding to new posts for obtaining their copy of—from disbursing officers concerned .. S.R. 171.
 Rules regarding preparation of— .. Appendix 12.
 To be presented with pay bill when pay is drawn for the first time from any treasury .. S.R. 170.

Letters of Credit—

- Form of— .. S.R. 122.
 Lapse of— .. S.R. 123(3).
 Procedure for payments against— .. S.R. 147.
 Special procedure in regard to—on Bank Treasuries .. S.R. 123(1).

Letter of Indemnity

.. S.R. 548(ii).

Loans and Advances—

- Mode of drawing and repaying of— .. S.R.s 447-449.
 To Municipalities, District Boards, etc. .. S.R. 450.

Local Funds—

- Accounts at a treasury is a pure banking account .. S.R. 441.
 Overdrawal of balances at credit of— .. S.R. 443.
 Term defined .. S.R. 439.
 Verification of Balances .. S.R. 444.
 Withdrawals from the accounts of—
 In bank treasuries .. S.R. 373.
 Should ordinarily be made by cheques .. S.R. 441.
 By bills in special cases .. S.R. 442.

Losses in Treasuries—

- Reports of—to Accountant-General .. S.R. 2.

M

Rule.

Memorandum (Chalan)—

Chalan forms to be supplied by Treasury Officers	..	S.R. 47.
Form of—	..	S.R. 46.
For payment of Excise and other revenues	..	S.R. 49—Notes 1 and 2.
Rules for presentation at Bank treasuries	..	S.R.s 50 and 353.
Rules for presentation at Treasuries	..	S.R. 52.
Should ordinarily be presented in duplicate	..	S.R. 47.
To be signed by departmental officer in case of payment made by a private person	..	S.R. 49.
To be signed by Treasury Officer or Accountant	..	S.R. 53.
To be printed on white paper	..	T.R. 36.
When duplicate not required	..	S.R. 48.
Will not be required when revenue collected at outlying stations is remitted to treasury by money order	..	S.R. 46—Note.

Money—

Custody of—in treasuries	..	S.R.s 73-74.
Custody of—in departmental offices	..	S.R.s 63-65.
Employment of peons to fetch or carry—	..	S.R. 31(viii)
May not be withdrawn from the Public Account without written permission of Treasury Officer or of an officer of the Indian Audit Department	..	T.R. 13.
Not to be withdrawn unless required for immediate disbursement	..	S.R. 229.
Not to be withdrawn to prevent lapse of budget grant	..	S.R. 229.
Personal responsibility of departmental officer in the handling of—	..	T.R. 32(b).
Precautions to employ peons for fetching or carrying—	..	S.R. 31(viii).
Procedure for payment of—into the Public Account	..	S.R.s 46 and 353.
Receipt of Government—by Nazirs	..	S.R. 30—Note.
Responsibility of the Bank for the safe custody of Government—	..	T.R. 11(2).

Money Order—

Cost of remittance by—	..	S.R. 150.
General rules for the payment of bills by—	..	S.R.s 92(xii) and 151.
Payment of pensions by—	..	S.R. 291.
Receipt to be transmitted to the drawing officer	..	S.R. 151(2).
Refund by—of deposits	..	S.R. 415.
Refund by—of revenues	..	S.R. 329.
Remittance of Forest revenue into treasury by—	..	Appendix 5 (part II), rule 5.

N

Rule.

No Demand Certificate—		
Required for last payment of pay or allowances ..	S.R. 172.	
Non-Bank Treasury—		
Term defined	T.R. 2(7).	
Non-Gazetted Government Servants—		
Authorised to draw their personal claims under certain conditions in bill form prescribed for gazetted Government servants	S.R. 191—Note 1, S.R. 217(I)—Note.	
Leave salary can only be drawn under the signature of the head of office	S.R. 181 and Appendix 3—rule 4.	

Notes—

Denomination of—	Paras. 65-68.
Forged, defective and lost—	Paras. 79-82.
Indents for—	Paras. 84-85.
Physical verification of—	S.R. 76(iv).
Procedure for receiving into or giving out of double locks in a treasury	S.R.s 74(2) and 74(3).
Receipt and issue of—	Paras. 69-78.
Re-issue of—	Para. 77.
Remittance of—	S.R.s 477-480.
Uncurrent—	S.R. 477.

O

Objection(s)—

See also Audit objections.

Duties of disbursing officers with regard to Audit— ..	S.R.s 568-569.
--	----------------

Outturn Certificates—

Payment of—	Para. 45.
---------------------	-----------

Overcharges—

Responsibility for—	S.R. 567.
-----------------------------	-----------

Overwriting—

In cash book or bills, etc., prohibited	S.R.s 17, 31(vi), 92(iv) and 134.
---	-----------------------------------

P

Passages—

Form of application for the engagement of—	S.R. 201.
Procedure for obtaining—	
By gazetted Government servants	S.R. 201.
By non-gazetted Government servants	S.R. 222.

Pass Books—

Cheques paid should be entered in—of Works and Buildings and Irrigation and Waterways Department ..	Appendix 5 (part I), rule 12.
Should be written up promptly and returned to drawing officers	S.R. 145.

	P	Rule.
Pay and Allowances—		
Admissible up to and for the day of death	..	S.R. 173
Advances of—to Inspecting Officers inadmissible ..	..	S.R. 182.
Arrears of—of establishment how drawn	..	S.R. 216.
Bond of indemnity for drawing—	..	S.R.s 187-188.
Date on which due for payment	..	S.R.s 158-160.
Distribution of—of non-gazetted establishment ..	..	S.R. 572.
Due in India to Government servants absent out of India	..	S.R. 184.
Final payment of—		
Requires a no demand certificate	..	S.R. 172.
First payment of—	..	S.R. 170.
Increased or changed rates of—	..	S.R. 198.
May not be drawn on bills for contingent expenditure—		
<i>Exceptions</i>	..	S.R. 231.
May not be paid to a Government servant to whom a last pay certificate has been granted	..	T.R. 23.
May not be placed in deposit	..	S.R.s 405(i) and 572(3).
Of gazetted Government servants—		
Alteration of—	..	S.R. 198.
Payment of—on quitting the service	..	S.R. 172.
Of Works and Buildings and Irrigations and Waterways ..	..	Appendix 5 (part I)—rule 8.
Departments officers		
Of Inspecting Officer's establishment	..	S.R. 183.
Of Forest Department officers	..	Appendix 5 (part II)—rule 7.
Payment through Agents	..	S.R. 185.
Procedure for payment of—		
Bill for pay and allowances or leave salary of gazetted Government servants about to retire or proceed on leave <i>ex-India</i>	..	S.R. 138.
Claims on behalf of a deceased Government servant ..	..	S.R. 174.
Undisbursed—must be refunded	..	S.R. 572(2).
Undrawn pay in respect of old post may be drawn at the new headquarters in cases of transfer	..	S.R. 179.
When payable before the end of the month	..	S.R.s 159, 160 and 319.
Pay bills—		
Absentee statement to be attached to—of non-gazetted establishment	..	S.R. 210.
Form of—of—		
Gazetted Government servants, and non-gazetted Government servants permitted to draw their pay, etc., in forms prescribed for gazetted Government servants	..	S.R.s 190 and 191.
Non-gazetted Government servants	..	S.R. 205.
Gazetted Government servants'—		
Cases in which payment may be made outside the treasury of the district in which the claim arises ..	..	S.R.s 175-180.
Form of pay bills	..	S.R.s 190-191.
Non-gazetted Government servants'—		
Form of pay bills	..	S.R. 205.
Instructions for preparation of—	..	S.R.s 205-209.
Place of payment of—	..	S.R. 175(1).
Payment of—of Inspecting Officers and their establishment	..	S.R.s 182-183.

Payment orders—**Rule.**

Amount to be written both in words and figures ..	S.R.s 130 and 563.
Currency of—on the Bank ..	S.R. 374.
To be signed by hand and in ink ..	S.R.s 130 and 563.

Payment—

Acknowledgment for—to be taken at the time of— ..	S.R. 560.
At the Bank— ..	..
General instructions	S.R. 359.
At the Treasury— ..	..
Against Letters of Credit or Assignments ..	S.R.s 122, 123 and 147.
Authority of Treasury Officer to make— ..	T.R. 17.
Authority of Collector to order—in circumstances of urgency ..	T.R. 27, also rule 9 in Appendix 3.
By cheques— ..	..
General procedure in treasuries ..	S.R.s 143 and 144.
By postal money-order— ..	..
General rules ..	S.R.s 150 and 151.
Certificate of—by disbursing officer when it is not possible to support a—by a voucher or by payee's receipt ..	S.R. 561.
Communication of—to non-officials to the Income-tax Officer ..	S.R. 141.
For money due to a partnership ..	S.R. 560—Note 1.
For stores obtained from the United Kingdom ..	S.R.s 307 and 308.
General procedure for—in sub-treasuries ..	S.R.s 86 and 152.
General procedure for—in treasuries ..	S.R.s 130-138.
Of pay or allowance, etc.,—of gazetted Government servants ..	T.R. 22, S.R. 137.
Of leave salary of gazetted Government servants ..	S.R.s 180, 181 and 186.
Of leave salary of non-gazetted Government servants ..	T.R. 20, S.R. 181.
Special rules for—at Bank treasuries ..	S.R.s 359-374.
Through Indian States or Private Banks ..	S.R. 91.
To be made in the district in which the claim arises ..	T.R. 19, S.R. 175.
To Government servants absent out of India ..	S.R. 184.
To members of the Provincial Legislature ..	S.R. 190—Note and Appendix 13.
To surviving partners and legal representative of deceased partner ..	S.R. 560—Note 1.
To persons not in Government service ..	S.R.s 87 and 140-141.
To Reserve Bank of bills for sums payable by Government ..	S.R. 342.

Payment into Treasury—

Of cheques on local banks ..	S.R. 33.
Of moneys received on Government account ..	S.R. 32.
Of moneys by Works and Buildings and Irrigation and Waterways and Forest Departments ..	S.R. 51.
Procedure for— ..	S.R.s 42-51.

Pensions—

Bond of indemnity for drawing— ..	S.R.s 187-188 and 276-277.
Can be drawn up to and for the day of death ..	S.R. 298(1)(i).
Certificate of non-employment required for the drawal of— ..	S.R. 285.
Due date for payment of— ..	S.R.s 270-271.

P

Rule.

Pensions—concl'd.

Form of—bills	S.R. 280.
Granted to several persons jointly—	
Should not be drawn on the appearance of one person only	S.R. 405(i)—Note.
Undrawn shares not to be treated as deposits	S.R. 405(i)—Note.
Gratuities—	
Procedure for payment of—	S.R. 294.
Gratuity orders]	
Currency of—	S.R. 297(2).
Payments of—	
Arrears due in respect of Gurkha pensioners	S.R. 297(1)—Note 1.
Arrears due in respect of deceased pensioners	S.R. 298.
At Calcutta or Bank Treasuries	S.R. 362.
At Sub-treasuries	S.R. 266.
At Treasuries	S.R.s 260-261 and 287-290.
By Postal money order	S.R.s 291-292.
Commutation money	S.R. 293.
Manner of—	
Bills and connected certificates	S.R.s 280-281, also 283-285.
Checks to be applied by Disbursing Officers	S.R. 287-289.
Identification of Police pensioners	S.R. 275.
Rate of exchange for conversion of pensions fixed in other currencies	S.R. 286.
Through agents or messengers	S.R.s 273-274, 276-279, 282 and 288.
Pensions payment of—	
On life certificates	S.R.s 273, 274 and 276.
Record of—	S.R. 290.
To female pensioners—	
Declaration of non-marriage	S.R. 284.
Identification	S.R.s 289 and 295(3).
Undrawn pensions and arrears	S.R. 297.
Place of payment of—	S.R.s 258 and 362.
Statement of undrawn—to be submitted to Accountant-General	S.R. 299.
Pensioner(s)—	
Identification of—	
General rules	S.R.s 287 and 295.
Special rules for European ladies, <i>Ex-gazetted officers</i> , Indian Princes, Title-holders	S.R. 295(2).
Special rules for purdanasheen ladies and illiterate pensioners	S.R.s 289 and 295(3).
Minor—	S.R. 279.
Photograph of—	
To be pasted on Pension Payment Order	S.R. 259(2)(ii).
Specimen signature of—	S.R.s 259(2)(i) and 287.
Special annual enquiry of—over 70 years of age	S.R. 300.

P

Pensioner(s)—concl'd.

Rule.

Special rules for payment of arrear pensions to Gurkha— .. S.R. 297(1)—Note 1.

Submission of claims by—

General rules S.R.s 280-285.

Special precautions for illiterate and purdanashin ladies .. S.R.s 280(1) and 289.

Thumb and finger impressions of— .. S.R.s 259(2) and 295.

Pension Payment Orders—

Entry of payments in— .. S.R. 290.

Note of special exemption from personal attendance on— .. S.R. 261.

Record of intimation of death of pensioner on— .. S.R. 268.

Register of— .. S.R.s 267-269.

Renewal of— .. S.R.s 262-263.

Separate files for—in respect of different classes of pensions and their custody .. S.R. 260.

To be accompanied by photograph, specimen signautre and thumb and finger impressions of pensioners .. S.R. 259.

To be returned to the Accountant-General—

After payment of commuted value of a portion of pension .. S.R. 264.

In case of anticipatory pension, after an order communicating the final pension has been received .. S.R. 265.

On death of the pensioner after the arrears of pension have been paid .. S.R. 298(3).

Permanent advance—

Form for drawal of— .. S.R. 227—Note 1.

For meeting contingent charges .. S.R. 227.

Payment from—on account of Governor's discretionary grant .. S.R. 227—Note 2.

Personal deposits—

Ses Deposits.

Personal Ledger Account—

For deposit of funds under the personal control of the Governor .. T.R. 9(2).

Petty construction and repair charges—

Procedure for drawal .. S.R. 310.

Pies—

Rules regarding elimination of—from Government account .. S.R. 93.

Postage stamps—

Rules for custody, verification of— .. Part III—Introductory—Para 5.

Provincial Government—

All bills, chalangas, cheques, etc., relating to—transactions to be printed on white paper .. T.R. 36.

Surplus cash balance of—to be invested in securities .. S.R. 82.

Prisoners—

Money belonging to—should be placed in deposit .. S.R. 409—Note 2.

Utilisation of cash found on the person of—for repayment of similar sums due to other prisoners on release .. T.R. 7(2)(f).

P

Provident Funds—

	Rule.
Final payment	S.R. 399.
Intimation of date of retirement to be sent to the Accountant-General	S.R. 398.
Procedure for final payment when the subscriber is absent from India or has died	S.R. 399.
Procedure for obtaining advances, etc., from—	S.R. 397.
Responsibility for recovery of subscription to—	S.R.s 162 and 391.

Provincial Legislature—

Mode of payment of salary and travelling allowance bills to members of—	Appendix 13.
---	--------------

Public Account—

Custody of moneys in—	T.R. 11, S.R.s 63-65 and 73-74.
Term defined	T.R. 2(k).
Withdrawal of moneys from—	T.R. 12-29 and Chapter IV of part II.

Public Service Commission—

Payment of remuneration to examiners and printers appointed in connection with examinations held by—	S.R. 247—Note, Appendix 14.
--	-----------------------------

R

Receipt books—

Counterfoils of used receipt books	S.R. 39.
Count of number of forms in—	S.R. 39.
Custody of—	S.R. 38.
Form of—	S.R. 37.
Procedure for obtaining the supply of—	S.R. 37.
Quarterly statement of—supplied to Works and Buildings and Irrigation and Waterways Departments officers	Appendix 5 (part I), rule 14.

Receipts into Treasury—

Of bullion, jewellery and valuables	S.R. 67.
Of cash chests of other departments	S.R. 66.
Of keys of departmental chests	S.R.s 63 and 66.

Receipts of Government money—

Acceptance of cheques in lieu of cash	S.R.s 33, 35 and 42.
At Reserve Bank on the <i>kist</i> day	S.R. 62.
Direct appropriation to expenditure prohibited— <i>Exceptions</i>	T.R. 7(2).
Direct payment into the treasury or the Bank by the Payer should be insisted on	S.R. 30.
General procedure in treasuries for—	S.R.s 52-60.
May ordinarily be realised in legal tender coin or notes	S.R. 32.
Payer should be granted a receipt	S.R.s 36 and 53.
Should be remitted into the treasury or the Bank without undue delay	T.R. 7(1).
Special procedure for—at the Bank	S.R.s 61 and 353-356.

R

Rule.

Receipt of Government money—concl'd.

Special procedure for Works and Buildings and Irrigation and Waterways Departments	Appendix 5 (part I), rules 3 to 6.
Special procedure for Forest Departments	Appendix 5 (part II), rules 2 to 5.
To be entered in the cash book	S.R. 31(ii).

Receipt stamps—

Defacement of—	S.R.s 148(2) and 564.
In cases where loan is given to a body of borrowers	Appendix 10—Note 3.
Receipts exempt from stamp duty	S.R. 100, Appendix 10.
To be affixed on receipts for sums exceeding Rs. 20	S.R. 100.

Recoveries of overdrawl—

How effected	S.R.s 165 and 570.
Register to be maintained by the Treasury Officer or other disbursing officer for—	S. R. 571.

Refund of revenue, etc.—

At the Bank	S.R. 365.
By postal money order	S.R.s 329 and 415.
Not to be drawn and treated as deposits pending claim	S.R. 325.
Of deposits	S.R.s 414-421.
Of earnest money deposits	S.R. 417.
Of examination fees	S.R. 328.
Procedure for—	
Form for drawing from treasury	S.R. 327.
To be noted against the original credit	S.R. 326.

Remittances of money—

Despatch of remittances	S.R.s 469-480.
Deficiency or excess found in remittances	S.R.s 499-501.
Escort officer's duties	S.R.s 481-483.
Excess found in remittances	S.R.s 500-501.
Kinds of remittances	S.R. 459.
Potdara, Shroffs, etc., accompanying remittances	S.R.s 484-487.
Receipt of remittances	S.R.s 488-498.
Special rules for remittances—	
By Railway	S.R.s 502-511.
By Steamer	S.R.s 512-513.
To and from the Bank	S.R.s 514-515.

Rent statements—

Procedure for the recovery of rents for residential buildings and disposal of—	S.R. 164, Appendix 5 (part I) —Note below rule 3.
--	--

R

Rule.

Reserve Bank—

Cypher code, etc., of the—	..	..	..	S.R. 29A.
Powers of the Finance Minister in relation to—	..	..	..	T.R. 40.
Responsibility of the—by the terms of its agreement with Governor ..	..	..	..	T.R.s 3, and 40.
Receipt at—of Government revenues creditable at mufassal treasuries	..	..	..	S.R. 62.
Payment of bills for sum payable to—by Government	..	..	..	S.R. 342.

Reserve Bank of India remittances—

Conditions governing issue of drafts	..	..	..	Appendix 17.
Drafts ..	..	..	..	S.R.s 525-559.
Letter of indemnity with respect to issue of duplicate Reserve Bank of India Bank draft	..	..	..	S.R. 548.
Special precautions for encashment of drafts at treasuries	..	..	..	S.R.s 140 (3) and 539(c).
Telegraphic transfers ..	..	..	..	S.R.s 521-524.

Rewards—

For proficiency in oriental language—	..	..	..	..
Bill requires pre-audit	..	..	..	S.R. 200.
To informers	..	..	..	S.R. 243.

S

Sepoy's or Policemen's remittances—

Special rules for—	..	..	..	..	S.R.s 557-559.
--------------------	----	----	----	----	----------------

Service and other funds—

Indian Civil Service Family Pension Fund	..	..	..	S.R. 393.
Repayment of amount at credit in—	..	..	..	S.R.s 398-400.
Responsibility of drawers of bills for nothing proper deductions ..	..	..	..	S.R.s 162, 391 and 396.
Schedules showing particulars of deductions to be attached to pay bills	..	..	..	S.R. 395.
Superior Service (India) Family Pension Fund	..	..	..	S.R. 393.
Transfers of subscribers—	..	..	..	..
Action to be taken in cases of—	..	..	..	S.R. 396.

Service postage stamps—

Procedure for obtaining supply of—by Works and Buildings and Irrigation and Waterways Departments	..	..	..	..	Appendix 5 (part I), rule 9— Note 1.
From Sub-treasuries	..	..	..	..	S.R. 257.
General Rules	..	..	..	..	S.R. 256.
Rules for custody, verification of—	..	..	..	..	Part III—Introductory para. 5.

Sheriff's petty accounts—

Deposits of sums received from suitors for diet, postage, etc.	..	..	..	S.R. 430—Note 1.
--	----	----	----	------------------

Stamps—

Discount on—	..	..	..	..	S.R.s 338, 339 and 366.
Documents chargeable with and exempt from receipt—	..	..	..	..	S.R. 100, Appendix 10.
Rules for supply and distribution of—	..	..	..	..	Part III—Introductory para. 5.

S

Rule.

Sterling Overseas pay—

Additions to, or alterations in, the amount of—	..	S.R. 193(3).
Application for payment of—for the first time	..	S.R. 193(1).
I.C.S. Provident Fund deductions on—to be made in India		S.R. 162—Note.
Issue of authority for payment of—by the Accountant-General	.. .. .	S.R. 193(2).
Payable in the United Kingdom to the nominees of the recipients	.. .. .	S.R.s 185(3) and 194.
Payment to more than one nominee simultaneously not permissible	.. .. .	S.R. 194—Note.

Stores—

Procedure for payment for purchase of—in the United Kingdom—

In the case of direct order on private firms and individuals	S.R. 308.
When ordered through the India—Department, London	S.R. 307.
Purchase in foreign country	 S.R. 309.
Purchases in India	 S.R.s 302-306.
Term defined	 Note above S.R. 301.

Subscriptions—

Recovery of—to a Service or Provident Fund	 S.R.s 391-396.
--	------------------------

Sub-Treasury Procedure—**Accounts—**

Date of closing for the month	 S.R. 21(2).
Incorporation in district treasury—	 S.R. 18.

Cheques on sub-treasuries—

Procedure of drawing	 S.R.s 105 and 117.
Issue of service postage stamps	 S.R. 257.
Issue of cash orders by sub-treasury	 S.R. 157.

Opening of a new sub-treasury may be ordered by Finance

Minister in consultation with Accountant-General	 T.R. 5.
Procedure for payment of cash orders	 S.R. 155.

Receipts and payments—

Deposits	 S.R. 421.
General procedure	 S.R.s 60 and 186.

Special rules for transactions of—Works and Buildings and

Irrigation and Waterways Departments	 Appendix 5 (part I), rule 11.
Forest Department	 Appendix 5 (part II), rule 9.

T

Takavi advances	 S.R. 451.
------------------------	-------------------

Telegraphic transfers	 S.R.s 521-524.
------------------------------	------------------------

Transfer of moneys—

See Remittances of Moneys.

Travelling allowances—

Form and preparation of bills—

Of gazetted Government servants	 S.R.s 195-197.
Of non-gazetted establishment	 S.R.s 217-220.

T

Rule.

Travelling allowances—concl'd.

- Of non-gazetted Government servants who draw their pay
in bill form of gazetted Government servants .. S.R. 217(i)—Note.
Of Works and Buildings and Irrigation and Waterways .. S.R. 221.
Departments Officers

Treasurer—

See Treasury procedure.

- Treasury bills** S.R.s 386-387.
Treasury inspection S.R.s 26-27.

Treasury Officer—

- Appointment of a junior officer as—under certain conditions .. S.R. 7.
Duties of—with regard to—
Custody of cash balance, stamps and opium .. S.R. 8.
Monthly accounts S.R.s 8 and 22.
Objections and recoveries S.R.s 165 and 568-571.
Verification of daily accounts S.R. 20.
May correct an arithmetical inaccuracy or obvious mistake in
a bill under intimation to the drawing officer .. T.R. 26, S.R. 136—Note.
Must comply with the instructions issued by the Accountant-
General, Currency Officer, etc. S.R. 1.
Pay orders—
Should be signed by hand and in ink S.R. 130.
Should specify the amount payable both in words and
figures S.R. 130.
Responsibilities and duties of—
In paying claims T.R.s 17-18 and 23-27; S.R.s
130-138 and 140-141.
Responsibility of—
For checking arithmetical computations on bills .. S.R. 136.
For executive charge of a treasury T.R. 4(2) S.R. 8.
For fund deductions S.R. 393—Note.
For intimating to Income-tax Officer of payments made to
non-officials S.R. 141.
For scrutiny of items of receipts and payments shown in
the treasury accounts S.R.s 18-22.
For submission of monthly accounts and returns .. S.R. 23.
Should not undertake correspondence on behalf of claimants .. S.R. 139.
Transfer of office of—
Relieving officer's signature to be sent to other treasuries
in cases of issue of drafts S.R. 536.
Relieving officer to certify the receipt of cypher code and
Treasury Agencies check signal book S.R. 29A.

Treasury procedure—**Accountant—**

- Cash book and other account records maintained by— .. S.R.s 12 and 16—Note.
Duties of—with regard to—
Closing of accounts S.R. 20.
Custody of voucher S.R. 24.
Payment of money S.R. 130.

T

	Rule.
Treasury procedure—contd.	
Receipt of money	S.R.s 52-53.
May be required to inspect the account records of sub-treasuries and to check initial accounts	S.R. 13.
Responsibility of—for keeping complete records of cash and book transactions and for compilation of prescribed accounts and returns	S.R. 12.
Accounts—	
—and returns to be submitted to the Accountant-General,	
Currency Officer, etc.	S.R. 23.
Cash—	S.R. 22.
Incorporation of sub-treasury—	S.R. 18.
Numbering and custody of vouchers pertaining to— ..	S.R. 24.
Process of closing—for the day	S.R. 20.
Process of closing—for the month	S.R.s 21-22.
Responsibility for punctuality and correctness of— ..	S.R.s 1, and 23 (2).
Vouchers pertaining to—numbering and custody	S.R. 24.
Cash Book—	
Of the Accountant	S.R. 16—Note.
Of the Treasurer	S.R.s 14-15.
Chalans to be signed by Treasur, Officer or Accountant ..	S.R. 53.
Checks to be applied on bills presented for payment ..	S.R.s 140-141.
Check of arithmetical computation of bills	T.R. 26, S.R. 136.
Cheque Books—	
Stocking and supply of—	S.R. 142.
Closing of treasury on a holiday	Appendix 3—rules 1 to 3.
Compensation to Government servants for accidental losses	S.R. 335.
Correction of errors in bills presented	T.R. 26, S.R. 136—Note.
Custody of treasury balance	S.R.s 73-74.
Deductions made in a bill by Treasury Officer should be explained	S.R. 148—Note 1.
Defacement of receipt stamps	S.R. 148(2).
Departments of treasury	T.R. 4(1).
Destruction of duplicate keys	S.R. 70(5).
Disputable claims	T.R. 18.
Exchange of small coin	Para. 26-27.
Executive charge of treasury held by Treasury Officer ..	S.R.s 1 and 8.
Hours of work—	
Notices to be prominently exhibited	S.R. 28.
Instances of cases of urgent necessity for purposes of T.R. 27	Appendix 3—rule 9.
Issue of small coin and encashment of notes, etc.—	
Notices to be prominently exhibited	S.R. 29, and para. 72.
Monthly settlement with departmental books—Works and	
Buildings and Irrigation and Waterways Departments ..	Appendix 5 (part I)—rule 13.
Forest Department	Appendix 5 (part II)—rule 6.
Notices regarding hours of work, encashment of notes, exchange of small coin	S.R.s 28-29 and para. 72.

T.

Rule.

Treasury procedure—concl'd.

Treasurer—concl'd.

Payment of money under orders of Collector in cases of urgent necessity T.R. 27, Appendix 3—rule 9.

Registers of—

Chalans and orders for payment on the Bank .. S.R. 379.

Gazetted Government servants receiving payments at the treasury S.R. 137.

Powers of Attorney S.R. 187(1)—Note.

Retrenchments ordered by Accountant-General .. S.R. 571.

Valuables S.R.s 67—Note and 74(7).

Special procedure for Bank Treasuries S.R.s 348-383.

Strong rooms—

Keys and padlocks of— S.R. 70.

Security of— S.R. 69.

Treasure—

Custody of— S.R.s 73-74.

Remittances of—

See Remittances of Moneys.

Stroing of— S.R. 71.

Treasurer—

Daily Balance Sheet of— S.R. 20(ii).

Duties of—with regard to—

Closing of accounts for the day S.R. 20.

Receipt of money S.R. 52.

Responsibility of—for handling of money and custody of cash balances S.R.s 8 and 11(a).

Security Bond of— S.R. 11(b).

Should not hold a sum in excess of the security .. S.R.s 4(ii) and 73.

Should not hold a sum larger than is necessary for transaction of Government business S.R.s 4(ii) and 73.

Treasury—

There shall be a treasury in every district T.R. 4(1).

Verification of treasury balances S.R.s 75-78.

U

United Kingdom—

Procedure with regard to receipt and disbursement of moneys in the— T.R. 37.

V

Verification of balances—

Of cash in treasuries S.R.s 75-78.

Of Currency chests in the custody of the Bank .. Para. 15(i).

Of Currency chests located in treasuries Para. 15-16.

Of departmental chests ? S.R. 31(iv).

V

Rule.

Vouchers—

All pay orders on—must be signed by hand and in ink	..	S.R.s 130 and 563.
All payments to be supported by—	..	S.R. 24.
Cancellation and destruction of sub-vouchers	..	S.R.s 236 and 566.
Custody of—by Accountant	..	S.R. 24.
Custody of—at departmental offices	..	S.R. 565.
Defacement of receipt stamps on—	..	S.R.s 148(2) and 564.
For more than Rs. 25 for contract contingencies to be preserved	..	S.R. 244.
Numbering, arrangement and custody of—at treasuries	..	S.R. 24.
Stamping "Paid"—	..	S.R. 148(1).
Term defined	..	S.R. 83—Explanation.

W

Ways and means advances	..	S.R. 388.
--------------------------------	----	-----------

Works expenditure—

Mode of obtaining cash from treasuries and payments for—	S. R.s 311-324.
--	-----------------

Work charged establishment—

Form of bills for wages	..	S.R. 317—Note.
-------------------------	----	----------------

