

RESOURCE
MANUAL



Issued by authority of the Government of India.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1921

Price annas twelve only

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This manual has been compiled in order to bring together all existing orders which are contained in the Civil Account Code and elsewhere regarding the currency and resource work at Government treasuries and sub-treasuries. It supersedes chapters 29 to 31 and a portion of chapters 18 and 32 of the seventh edition of the Civil Account Code and all other previous orders on the subjects with which it deals.

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Resource Manual.

Chapter I.

Introductory.

1. The rules in this manual lay down the procedure to be followed at Government treasuries in connection with the movement of funds, the custody and remittance of treasure and the supply of currency to the public. In certain matters dealt with in the manual, *e.g.*, the custody of the treasury balances and the procedure to be followed in receiving and disbursing the moneys held in those balances, Local Governments may, with the concurrence of the Governor-General in Council, frame rules for the treasuries under their control, but until such rules are issued by a Local Government, the rules contained in this manual should be followed.

2. The control of the currency and resource operations of the Government of India vests in the Controller of the Currency. He is assisted by Deputy Controllers of the Currency, who are responsible for the work of one or more provinces, and by Currency Officers, who are in charge of the Currency Offices of issue of currency notes. The jurisdiction of the Deputy Controllers of the Currency and the circles and Currency Offices of issue are shown below:—

Circle and Currency Office of Issue.	Geographical limits of the circle.	Controlling Officer.
Calcutta	All the territory under the Governor of Bengal, the Governor of Bihar and Orissa, the Governor of Assam, the Superintendent, Port Blair, Chief Commissioner, Andamans and the Bikaner State.	Deputy Controller of the Currency, Calcutta.
Cawnpore	The territory under the Governor of the United Provinces of Agra and Oudh, all the districts in Ajmer-Merwara, the cantonment and civil lines of Sambhar and the Bharatpur and Dholpur States, the lands occupied by the (a), Bina-Agra portion; (b) the Cawnpore branch and (c) the Manikpur branch of the Great Indian Peninsula Railway, Midland section.	
Lahore	The territory under the Governor of the Punjab, the Chief Commissioner, North-West Frontier Province, and the Chief Commissioner, Delhi.	

Circle and Currency Office of Issue.	Geographical limits of the circle.	Controlling Officer.
Bombay	All the districts of the Bombay Presidency proper, the Central Provinces and Berar, the cantonment and civil lines of Nowgong and the areas in the Hyderabad (Deccan) State in which the Governor-General in Council exercises jurisdiction through the Resident, the cantonments of Baroda, Mhow, Nimach, Agar, Guna and Sehore, the Indore Residency Bazars, the Indian States in Rajputana, except the Bikaner, Bharatpur and Dholpur States and the Railway lands in Central India and Rajputana except those mentioned under Cawnpore.	Deputy Controller of the Currency, Bombay.
Karachi	Province of Sindh and Baluchistan (British and Agency).	Deputy Controller of the Currency, Madras.*
Madras	All the districts in the Presidency of Madras, the territory administered by the Chief Commissioner of Coorg and the Civil and Military station of Bangalore.	Deputy Controller of the Currency, Rangoon.*
Rangoon	All the territory under the Lieutenant-Governor of Burma.	

* The Accountants-General, Madras, and Burma, are ex-officio Deputy Controllers of the Currency.

3. The Deputy Controller of the Currency ordinarily directs his communications regarding treasury work to the Treasury Officer, but he addresses the Head of the District on matters of exceptional importance and in cases in which the Treasury Officer appears to him to be neglecting his duty. The fact that the Treasury Officer is in immediate charge of the treasury does not relieve the Head of the District from responsibility for the security of the cash balances, the detection of irregular practices in the treasury, the correctness of returns and punctuality of their submission and the strict observance of the instructions issued by the Deputy Controller of the Currency.

4. The cash balance of the Government of India is made up of the balance in the Government account with the Imperial Bank of India and the balances at treasuries and sub-treasuries situated at places where there is no branch of the Imperial Bank of India. At places where there are branches of the Imperial Bank of India all Government receipts are paid into and all Government disbursements are made from the branch of the Bank and the Bank is responsible for the provision of funds at these places. The Controller of the Currency is generally responsible for the maintenance at treasuries and sub-treasuries situated at places where there is no branch of the Bank of a cash balance sufficient to meet local demands without unnecessarily locking up funds.

5. The Deputy Controllers of the Currency are responsible for the distribution of funds within the circles under their charge. It is their duty to keep all the treasuries under their control adequately supplied with all kinds of coin and currency notes, to see that the balances at treasuries are maintained at a proper figure and to arrange for the transfer of funds between treasuries and the Bank and for the remittance of notes and coin between treasuries and Currency Offices. Treasury Officers are similarly responsible for keeping their treasury and sub-treasury balances as low as is compatible with the requirements for current expenditure. They should also see that currency chests are adequately stocked with notes and rupees and that the district treasury and each sub-treasury has a sufficient supply of small coin to meet all reasonable demands for change.

NOTE.—At a treasury where there is a branch of the Imperial Bank of India the Agent of the Bank is responsible for keeping the currency chest stocked with notes and rupees and for keeping a sufficient supply of small coin.

Chapter II.

Custody of treasure.

6. The money held in a Government treasury is usually divided into two parts, *viz.* :—

- (1) The treasury balance from which Government disbursements are made and into which Government receipts are paid.
- (2) The currency chest balance which consists partly of notes which are treated as not "in circulation" under section 19 of the Indian Paper Currency Act, 1910, and partly of coin (rupees and silver half-rupees, and gold coin) which forms a portion of the metallic reserve held against the issue of notes in accordance with the provisions of the Indian Paper Currency (Amendment) Act, 1920.

7. (a) The Treasurer is responsible for the handling of the money at a treasury. It is the duty of the Head of the District 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 Form I. 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.

8. 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 officials who handle coin in treasuries should on arrival for the day's work give up to the Treasurer or a responsible subordinate to whom the Treasurer may delegate 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.

9. The following are the rules regarding the security of strong-rooms :—

(a) Without the special permission of the Local Government, no place shall be used as a strong-room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer. The inspecting officer in certifying the room, may prescribe any necessary conditions as to the manner of storing the coin, as, *e.g.*, "that it must not be piled on trestles, but must be in boxes: 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.

(b) Existing strong-rooms will be inspected *annually* by the Executive Engineer, or by an experienced Assistant Engineer, or an Upper Subordinate holding sub-divisional charge, deputed by the Executive Engineer for the purpose.

In those districts in which the Provincial buildings have been handed over to the District Boards, the District Engineer may be ordered to undertake the annual inspections.

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

(c) The District Superintendent of Police, or the Commanding Officer of the guard, if a military one, shall 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 being part of the building or fixtures shall remain with the Officer in charge of the treasury.

(d) A copy of the inspecting officer's certificate and of the District Superintendent's (or Commanding Officer's) order shall be hung in a conspicuous place within the strong-room. It is the duty of the Officer in charge of the treasury to see that any conditions as to manner of storage stated in these documents are complied with.

(e) The doors and windows of the strong-room shall remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The officer in charge must be personally present during the whole time between the opening and shutting of the strong-room.

(f) As an exception to the last rule, the opening of shutters is 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.

10. The following are authorized methods of storing coin in strong-rooms in treasuries :—

- (1) 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 that of the gazetted officer in charge.
- (2) In bags of uniform contents piled upon trestles. 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) Temporarily, in boxes prepared for remittance in the manner prescribed in Article 121.

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

11. 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.

12. (a) The following rules have been prescribed by the Government of India for the custody of duplicate keys of treasury strong-rooms and chests :—

- (1) A register of all padlocks belonging to the head-quarter 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.	No. borne by padlock and keys.	No. of duplicates received.	Initials of Treasury Officer who receives the key.	Date of removal of any duplicate key.	No. and date of order sanctioning the removal.	Initial of Treasury Officer removing the key.

Separate pages shall be assigned to the head-quarter 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.

- (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 each 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 any one of the keys belonging to it is lost, the circumstance shall be reported to the Chief Revenue Authority of the Province, who shall pass orders regarding the disposal of the padlock and keys. No padlock, of which a duplicate key has been lost, shall continue to be used in the same district. No spare padlocks should be kept at a sub-treasury or, except with the permission of the Chief Revenue Authority, at a district treasury, and duplicate keys should not be kept at sub-treasuries.

- (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 Chief Revenue Authority, and all duplicate keys except those belonging to the locks of the head-quarters strong-room door, shall be kept in the head-quarters 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 the strong-room shall be secured under the seal of the Treasury Officer and Treasurer and deposited in the District Court or in such other place as the Local Government shall direct. Once a year, in the month of April, they shall be sent for, examined and returned to the appointed place under fresh seals of the Treasury Officer and Treasurer, a note being made in the duplicate key register that they have been examined and found correct.
- (6) Whenever the charge of a treasury is transferred or a Treasurer is changed, all padlocks and duplicate keys belonging to the treasury shall be examined and compared with the register, and a certificate shall be signed that they have been found to be correct.

At every inspection of a treasury under Article 292, Civil Account Code the inspecting officer shall report whether he has found the padlocks and all keys (except duplicate keys of the strong-room locks deposited elsewhere) correct and deposited in accordance with these rules.

- (b) There is no objection to the above rules being modified in particular points to suit local convenience under special orders of the Chief Revenue Authority. The essential points, which should be borne in mind in sanctioning any modification of the rules prescribed, are :—
 - (1) that some person or persons shall be definitely responsible for the custody of duplicate keys ;
 - (2) that the whereabouts of the keys shall be enquired into periodically and also whenever charge is transferred ;
 - (3) that when the loss of a key is discovered, the loss shall be at once reported to the Chief Revenue Authority by whom such orders should be issued as will prevent the risk of access to the lock by any one into whose hands the lost key may have fallen ; and
 - (4) that an unnecessary number of duplicate or spare locks and keys shall not be supplied in the first instance, or retained when they have ceased to be required.

Treasury balance.

13. The bulk of the treasury balance remains under double locks, one key being held by the Treasury Officer and the other by the Treasurer. The Treasurer holds 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 should be seen and roughly verified by the Treasury Officer every night and locked up in the vaults under double locks.

NOTE—In the Punjab, the Local Government may, in cases where the Treasurer's security is given by a bond covering defalcations in more than one treasury, authorise the Treasurer to hold in his separate custody at any specified treasury, stamps of a value not exceeding one-half of the total sum covered by the security, subject to the condition that the aggregate value of cash, opium, etc., so held shall not exceed Rs. 5,000.

14. The following rules must be carefully observed in receiving money into or giving it out from double locks.

- (1) The money must be prepared by the treasurer for reception into double locks by being made up in bags of uniform size (Rs. 500, or Rs. 1,000, or Rs. 2,000, according to convenience of use; but one of these sizes must be selected and adhered to), and the Treasury Officer must thereafter 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. The bags thus tested should then be counted into the chest.
- (2) Notes intended for delivery into double locks should be made up in bundles according to denomination in the order of receipt (see Article 106) the number in each bundle being stated upon the outside. No bundle should contain more than 100. They should be counted over by the officer in charge before being received. In the case of Re. 1 and Rs. 2½ notes it is enough, however, if the Treasury Officer counts all the bundles, examines each bundle to see that it contains only notes and then verifies in detail 10 per cent. of the receipts taken at random.
- (3) Notes when required to be given out of double locks should be counted in detail with the same care, unless they have been made up into bundles of a fixed size, and signed (after testing as in the last rule) by the officer in charge.
- (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 Form 2 (Treasurer's Daily Balance Sheet) at the time by the officer in charge with his own hand, and a memorandum should be kept in each chest showing its contents.
- (6) The lines in Form 2 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 mentioned in Article 4 of the Civil Account Code.

15. As an alternative it is open to the Deputy Controller of the Currency to sanction the maintenance of a separate register in Form 3, for recording in detail the transactions in connection with the issues from and deposits into double locks, where desired by the officer in charge of any individual treasury, when he is satisfied that such transactions are numerous and that a separate record is convenient and desirable. Each transaction in this register will be initialled at the time by the Treasury Officer but the corresponding entries in the Treasurer's daily balance sheet may be made by the Treasurer. The Treasury Officer's register should be kept in the strong-room and at the end of each day the Treasury Officer should carefully check (and attest by his initials) the double lock entries in the Treasurer's daily balance-sheet by comparison with those in his own book.

16. On the first working day of each month a Cash Balance Report in Form 4 should be forwarded by the Treasury Officer to the Deputy Controller of the Currency. In districts where there is a branch of the Imperial Bank of India the report will show only the details of balances at places where there is no branch of the Bank, but a separate memorandum will be attached showing the value of small coin of each denomination and of uncurrent coin of each class held by the branch, the necessary information being obtained from the Agent on the last day of each month. The Head of the District is responsible for seeing that the Cash Balance Report is submitted punctually. Delay in its submission is a serious treasury irregularity.

NOTE 1.—In the case of treasuries under the audit control of the Accountant-General, Central Revenues, a copy of the Cash Balance Report should be sent to that Officer as well as to the Deputy Controller of the Currency.

NOTE 2.—On the first of each month, each Treasury Officer should telegraph to the Deputy Controller of the Currency (1) the total treasury balance in the district on the last day of the preceding month without any details as to denomination of notes or kind of coin and (2) the net amount credited or debited under the head "Imperial Bank Deposits" in the district cash account or list of payments for the preceding month. In the case of treasuries under the audit control of the Accountant-General, Central Revenues, the telegram should be sent to that officer.

17. The total balance should be stated in words, and its distribution between the headquarters and sub-treasuries should be exhibited so as to show the amounts held in each in notes, in legal tender gold, in whole rupees, in small silver, in nickel and in bronze and copper. The amount of notes of each denomination should be shown separately. The portion of the headquarters' balance under double locks, and under the treasurer's single lock, respectively, should also be noted.

18. The report provides also for memoranda detailing—

- (a) the remittances to other districts, despatched in the past month, with any of previous months for which first acknowledgments have not been received, the date of despatch being given in each case;
- (b) the remittances received from other districts in the past month with dates of despatch and receipt, and the despatch of the first and of the final acknowledgments.

19. (1) The Head of the District when at headquarters must always verify the district treasury balance in person and sign the accounts to be rendered to the Deputy Controller of the Currency and Accountant-General; when he is absent on tour on the 1st of the month the duties may be entrusted to the senior gazetted subordinate of the district staff present at headquarters, not being officer in charge of the treasury, or to any of his Assistants or District Deputies in permanent charge of talukas or subdivisions. The Head of the District should, however, himself perform the duty in person at least once in every four months. The fact of his absence must be distinctly noted in the returns and accounts.

(2) If neither the Head of the District 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 be 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 should be verified by another officer and reported to the Deputy Controller of the Currency and Accountant-General as soon as any such other officer returns to headquarters.

(3) When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Deputy Controller of the Currency in the usual form of cash balance report.

NOTE.—At treasuries where there is a branch of the Imperial Bank of India there is no treasury balance and the certificate is modified as shown in Form 4.

20. The following is a sufficient and ordinary procedure of a Treasury Officer or District Officer in verifying a cash balance by counting:—

(a) *Gold coin.*—The coin should be put up in bags of £100 each, the fractional part of £100 being kept in a separate bag. First take any bag at random, count 25 sovereigns and place them in one pan of a scale and balance it against a like quantity counted and placed in the other pan. Transfer the contents of the second pan to the first and balance the whole against a like quantity of sovereigns, which being transferred to the first pan will raise its contents to £100, verify the contents of the other bags 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.

(b) *Silver coin.*—(i) The coin is in bags, each containing a certain fixed amount. First take any bag at random, have Rs. 50 or Rs. 100 counted in detail and used as a weight in a small scale against which other similar sums are weighed, until the whole contents of the bag are exhausted. Care should be taken that the requisite number of parcels of Rs. 100 or Rs. 50 is made up. The whole amount thus tested should then be taken as a verified weight of Rs. 1,000 or of Rs. 2,000, as the case may be, and be placed in one pan of a large pair of scales.

TREASURY BALANCE.

[Arts. 20, 21.]

- (ii) The whole number of bags should now be counted, and one in every twenty taken at random, opened, and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. If their weight is less, they should be tested by weighment in sums of Rs. 100 as in paragraph (i); and if, after such examination they are found correct, they should be substituted for those taken before as the verified weight.
- (iii) Broken amounts may be verified by weighment in smaller quantities of Rs. 50 or Rs. 100, or Rs. 200.
- (iv) With proper arrangements, about ten lakhs of coin can be tested in one hour in the above manner.
- (c) *Copper, bronze and nickel coin.*—There is no rule. The District Officer 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.
- (d) *Notes.*—All notes of Rs. 100 and over should be counted with the officer's own hand. For smaller notes the following plan is sufficient:—

- (i) The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted by clerks or assistants. The officer should 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.
- (ii) In the case of notes of the Rs. 2-8 and Re. 1 denominations, the officer should count all the bundles, examine each bundle to see that it contains only notes and then verify in detail 5 per cent. of them taken at random in the manner prescribed above.
- (iii) The clerks or assistants should not be persons who are responsible for the correctness of the bundle, and the 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 bundle.

These rules should be printed and pasted on to a board, and hung up in the strong-room in a conspicuous place.

Currency chest balance.

21. (a) At places where there is a branch of the Imperial Bank of India the main currency chest is kept in the custody of the Bank, one key being

held by the Treasury Officer (Sub-Treasury Officer in the case of a sub-treasury) and the other being held by the Agent of the Bank. No deposit in or withdrawal from the chest should be made except in the presence of the Treasury Officer. The Bank is responsible for the examination and correctness of coin or notes at the time of deposit in or withdrawal of the same from the currency chest and the Treasury Officer need only satisfy himself generally that the correct amount is being deposited or withdrawn. At the time of deposit he should count the bags of coin and the bundles of notes and also test the correctness in detail of ten per cent. of the bundles of notes of denominations of Rs. 50 and upwards, five per cent. of the bundles of notes of denominations under Rs. 50 and five per cent. of the bags of coin. At the time of withdrawal he need only count the bundles of notes or bags of coin, as the case may be.

(b) To facilitate exchanges with the public a small portion of the currency balance is kept in the sole charge of the Agent of the Bank. The amount of this balance is fixed by the Deputy Controller of the Currency and remains constant. On the 7th, 15th, 22nd and last day of each month, the Agent will send to the Currency Officer a statement showing the amount of coin and notes respectively held in his sole charge at the close of these days.

22. At treasuries and sub-treasuries where there is no branch of the Imperial Bank of India, an entirely separate receptacle or receptacles must be set aside for the funds of the currency chest, which should be kept under double locks. In district treasuries one key should be held by the Treasury Officer and one by the Treasurer. At sub-treasuries one key should be held by the Sub-treasury Officer and one by the officer named by the Deputy Controller of the Currency. The notes and coin held in the chest must be kept quite distinct from the treasury balances and must not be touched except in accordance with the rules contained in this manual or the instructions of the Deputy Controller of the Currency.

23. The following rules are applicable to all currency chests:—

- (a) Silver two-anna or four-anna pieces, copper, bronze or nickel should never be deposited in the chest.
- (b) A currency chest book in Form 5 should be kept in the chest and the balance proved and signed at every transaction by the officers in charge of chest.
- (c) Transactions should always be in even hundreds of rupees.
- (d) 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 transaction should be telegraphed to the Currency Officer.
- (e) On each day on which the chest is opened a slip in Form 5(a) signed by the two officers in charge of the chest must be sent at the close of the day to the Currency Officer and to the Deputy

Controller of the Currency. This rule does not apply to the portion of the currency balance kept in the sole charge of an Agent of the Imperial Bank in accordance with Article 21 (b).

N.B.—In the case of chests at sub-treasuries, the slip should be sent in triplicate to the Treasury Officer who should retain one copy and send one copy each to the Deputy Controller of the Currency and the Currency Officer.

24. The rules for the periodical verification of the currency chest balances are as follows:—

- (a) Where the currency chest is in the custody of the Imperial Bank of India, the balance should be verified on the 31st March and the 30th September by the officer who signs the monthly accounts under Article 19 and a verification certificate should be sent to the Currency Officer of the circle.
- (b) At district treasuries, where there is no branch of the Imperial Bank of India, the balance should be verified at the close of each month by the officer who verifies the treasury balance under Article 19 subject to the conditions therein stated.
- (c) At sub-treasuries, where there is no branch of the Imperial Bank of India, the balance should be verified by the Sub-treasury Officer at the close of the last day of the month the accounts of which are incorporated in the district treasury accounts and a verification certificate forwarded to the Treasury Officer with details of notes and coin as in Form 5(a).

NOTE.—When the balances are kept in more than one locked receptacle, the receptacles which have not been operated on since the last verification and which are under the previous verifying officer's seal need not be verified again but no receptacle should be left unverified for over six months. The seal to be affixed should be the private seal of the verifying officer or a special seal kept in the custody of the Head of the District or a gazetted officer of the District staff other than the Treasury Officer.

- (d) The currency chest balances at sub-treasuries, where there is no branch of the Imperial Bank of India, should also be verified by inspecting district officers, who verify the treasury balances. A verification certificate should be forwarded to the Currency Officer of the circle through the Head of the District.
- (e) The Treasury Officer should send monthly to the Currency Officer of the circle a consolidated verification certificate for the currency chests in his district detailing the balance in each chest separately, certifying that the balance in the district treasury chest is correct and stating that certificates of Sub-treasury Officers regarding the correctness of the balances in sub-treasury chests have been received by him.

Chapter III.

Resource.

Normal Balances.

25. Treasury Officers should send to the Deputy Controller of the Currency by the end of February each year a statement showing what treasury balances are in their opinion required in their districts on the last day of each month of the subsequent year together with the figures of the balances on the last day of each month of the current year and of the three preceding years. If their estimate of the balance required in any month of the subsequent year, differs materially from the average of the last four years, the reasons for the difference should be stated. The above statement should show the total treasury balance for the district including the balance of small coin.

NOTE.—The balance at a treasury or sub-treasury where there is a branch of the Imperial Bank of India is *nil*.

26. On receipt of the statements prescribed in Article 25 above from Treasury Officers, the Deputy Controller of the Currency will fix the normal balances for each treasury in his charge and will intimate to each Treasury Officer the balance for his district on the last day of each month of the year. Treasury Officers should watch their balances carefully to see that they do not exceed by any appreciable amount the figure laid down by the Deputy Controller of the Currency.

27. On receipt of the intimation from the Deputy Controller of the Currency of the normal balances fixed for his district, the Treasury Officer should similarly fix normal balances for his sub-treasuries for each month. If during the course of the year the balance at a sub-treasury exceeds by any appreciable amount the figure fixed, prompt steps should be taken to transfer the excess.

28. A report should be submitted by the Treasury Officer to the Deputy Controller of the Currency, giving the total treasury balances in the district on the 7th, 14th and 21st of each month without any details as to denomination of notes or kind of coin. If the balance shown in this report or in the Cash Balance Report exceeds by any appreciable amount the normal balance fixed for the district, the reasons for the excess should be stated.

Supply of funds to treasuries and sub-treasuries.

29. The main objects of maintaining currency chests at treasuries and sub-treasuries are to prevent money being unnecessarily locked up in treasury

SUPPLY OF FUNDS TO TREASURIES AND [Arts. 29-33]
SUB-TREASURIES.

balances and to facilitate the transfer of funds as explained in the following articles.

30. Under the provisions of the Indian Paper Currency Act, the amount of notes in circulation may not exceed the amount of coin, bullion and securities held by the Secretary of State for India and the Government of India. Notes held in a currency chest are not in circulation, while coin held in a currency chest is a part of the reserve held by Government against notes that are in circulation. Assuming that there are no transactions elsewhere, the deposit of notes in a currency chest decreases the amount of notes in circulation and the deposit of rupees in a currency chest increases the amount of coin in the Paper Currency Reserve. A deposit of notes or coin in a currency chest thus enables Government to issue notes elsewhere up to the amount of the deposit without exceeding the limits of circulation laid down by the Act. 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 chest and made available for use elsewhere pending a convenient occasion for remittance.

31. Permanent currency chests are maintained at all treasuries and at sub-treasuries where the transactions are of such a magnitude that the additional facility for the transfer of funds afforded thereby reduces appreciably the locking up of money or the frequency of remittances of coin and notes. At sub-treasuries where there is not a permanent currency chest, temporary chests should be opened during the revenue collecting season in order that the money collected at the sub-treasuries 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 Deputy Controller of the Currency.

32. The rules regulating the transfer of funds between treasuries and sub-treasuries are given in the following articles. There are separate rules for treasuries at which there is a branch of the Imperial Bank of India and for treasuries where there is no such branch.

Treasuries where there is a branch of the Imperial Bank of India.

33. The Agent of the Bank is entirely responsible for the provision of funds for meeting Government disbursements at the district treasury. To enable him to make the necessary provision the Treasury Officer should send to him on Saturday each week a statement showing as accurately as possible for the following two weeks separately (i) probable receipts and disbursements on Government account at the district treasury, and (ii)

**Arts. 33-35.] SUPPLY OF FUNDS TO TREASURIES AND
SUB-TREASURIES.**

probable receipts from or remittances to sub-treasuries. The Treasury Officer should also inform the Agent 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. The Agent obtains funds and disposes of his surpluses by transfers from and to the currency chest which are regulated by the following rules :—

- (a) The Agent of the Bank may at any time deposit notes or coin (rupees or silver half-rupees or gold coin) in the chest, provided that the amount deposited is not less than Rs. 10,000 and is a multiple of Rs. 1,000. The Treasury Officer should at once inform the Currency Officer by telegram when any such deposit is made stating the amount of notes and rupees respectively deposited.
- (b) When the Agent wishes to withdraw notes or coin from the currency chest he ordinarily applies to the Local Head Office or Link Branch of the Bank for permission to take a transfer. If it agrees to his taking the transfer, it informs the Currency Officer who issues orders to the Treasury Officer to make the transfer from the currency chest to the Bank. The Treasury Officer should make the transfer immediately on receipt of orders from the Currency Officer.
- (c) In cases of emergency the Agent may require funds so urgently that he is unable to refer to his Local Head Office or Link Branch. In such cases the Treasury Officer should transfer notes or coin from the currency chest to the Bank at the request of the Agent and inform the Currency Officer by telegram of the amount of notes and rupees respectively withdrawn.
- (d) Every transfer from the currency chest to the Bank or *vice versa* should be reported as prescribed in Article 23 (e), even though a telegraphic report may have been sent in accordance with the instructions given above.
- (e) No entry should be made in the cash book regarding these transfers from the currency chest to the Bank and *vice versa*. The opposite payments will be made at headquarters and the transactions will not appear in the ordinary Government accounts, though they will be recorded in the accounts of the Currency Department.

34. The Treasury Officer should watch the balances at sub-treasuries carefully and keep them as low as possible in order that money may not be locked up unnecessarily. The Agent of the Bank supplies funds for maintaining the necessary balances at sub-treasuries and surpluses accumulating at sub-treasuries should be remitted to the district treasury, either through currency or by actual remittance of notes or coin, and paid into the Bank.

35. At sub-treasuries where there is a currency chest the transfer of funds is made through currency, the opposite payments being made at the

SUPPLY OF FUNDS TO TREASURIES AND [Arts. 35-37.
SUB-TREASURIES.

district treasury so as to retain the total balance in the currency chests of the district unchanged. The procedure is as follows :—

- (i) When the Treasury Officer requires funds at a sub-treasury, he requests the Agent to transfer the necessary amount of notes or coin to the district currency chest and, after the deposit has been made into the district chest, instructs the Sub-treasury Officer to withdraw the corresponding amount of notes and coin from the sub-treasury chest.
- (ii) When a surplus accumulates at any sub-treasury, the Sub-treasury Officer deposits the surplus into the currency chest and informs the Treasury Officer. On receipt of the intimation of such a deposit at the sub-treasury chest, the Treasury Officer pays the corresponding amount from the district chest to the Bank.
- (iii) If, owing to the transactions at sub-treasury chests in the district, more than one transfer from the Bank to the district chest or *vice versa* are necessary in one day, it may be convenient to postpone the actual transfer of notes or coin to the district chest from the Bank or *vice versa* until the end of the day, when it will be necessary to withdraw from or deposit into the chest only an amount representing the balance due to or from the chest on account of the various transactions of which intimation has been received during the day. In such cases the chest slip. (Form 5 (a)) of the district currency chest should give details in respect of the transfers to or from the sub-treasury chests although only the net amount will be transferred to or from the district chest. This is necessary to enable the Currency Officer to agree the transactions shown in the district chest slip with those shown in the sub-treasury chest slips.

36. At sub-treasuries where there is no currency chest transfer of funds is made by the remittance of notes or coin from the branch of the Bank to a sub-treasury or *vice versa*. The Agent provides the funds for remittances to sub-treasuries at the request of the Treasury Officer.

NOTE.—In districts where a branch of the Imperial Bank of India is situated at a place where there is a sub-treasury, the Deputy Controller of the Currency will modify suitably the rules in Articles 33-36 above.

Treasuries where there is no branch of the Imperial Bank of India.

37. The Treasury Officer is responsible for keeping sufficient funds at the district treasury and sub-treasuries 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. Transfer of funds should ordinarily take place through currency, currency chests being maintained at sub-treasuries for this purpose and the actual remittances of coin and notes should be reduced to a minimum.

**Arts. 38, 39.] SUPPLY OF FUNDS TO TREASURIES AND
SUB-TREASURIES.**

38. The Treasury Officer obtains funds from outside the district and disposes of his surpluses in accordance with the following rules:—

- (a) The Treasury Officer may at any time deposit surplus funds into the district currency chest and when owing, either to receipts at the treasury or to transfers from sub-treasuries made in accordance with Article 39 (a) his treasury balance exceeds by any appreciable amount the normal balance the excess should be deposited into the currency chest.
- (b) When the Treasury Officer requires funds either to meet disbursements at the treasury or to supply sub-treasuries with funds in accordance with Article 39 (b), he should obtain the sanction of the Deputy Controller of the Currency to a transfer from currency chest to the treasury balance. Ordinarily he should be able to anticipate his requirements so as to obtain sanction by letter, but in cases of emergency he should obtain sanction by telegram. No transfer from the currency chest to the treasury balance must be made without the sanction of the Deputy Controller of the Currency, unless a corresponding transfer is made from the treasury balance to a currency chest at a sub-treasury in the district.
- (c) Every transfer from the treasury balance to the currency chest or *vice versa* must be reported by telegram to the Deputy Controller of the Currency in addition to sending slips in Form 5 (a) as prescribed by Article 23 (c), unless a corresponding transfer is made at a sub-treasury.

39. Transfer of funds to and from sub-treasuries where there is a currency chest should 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 is as follows:—

- (a) When a surplus accumulates at a sub-treasury, the Sub-treasury Officer should deposit the surplus into the currency chest and in particular, when the sub-treasury balance exceeds by any appreciable amount the normal balance laid down by the Treasury Officer in accordance with Article 27, 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 slip in Form 5 (a) reporting the transfer, the Treasury Officer should make the corresponding transfer from currency to treasury at the district treasury.
- (b) 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

SUPPLY OF FUNDS TO TREASURIES AND
SUB-TREASURIES.

[Arts. 39-41.]

corresponding transfer from currency to treasury at the sub-treasury. The Sub-treasury Officer should report in accordance with Article 23 (e) when the transfer has been effected.

N.B.—It is the duty of Treasury Officers to see that Sub-treasury Officers deposit surpluses promptly into the currency chest in accordance with sub-paragraph (a) above. If at any time it appears to the Treasury Officer that the balance at a sub-treasury is unnecessarily large, he should order a deposit of the surplus into the currency chest.

40. Transfer of funds to and from sub-treasuries where there is no currency chest is made by the remittance of notes or coin. Such remittances should not be made except under the instructions of the Treasury Officer.

Resource Estimate.

41. (a) To enable the Deputy Controller of the Currency to make a forecast of the funds required in his charge an estimate should be submitted to him in Form 6 by each Treasury Officer at the beginning of each month of the receipts and expenditure of that and two succeeding months. This resource estimate should be despatched not later than the 3rd of each month, but should bear the date of actual despatch.

(b) In cases in which, in the absence of sufficient information or of separate registers for each head of receipt or charge, the Treasury Officers cannot easily supply figures under all the heads in Form 6, the Deputy Controller of the Currency will modify, or if necessary dispense with, some of the details to suit the special circumstances.

1. Sums are shown in round hundreds by the omission of amounts under rupees fifty and the exhibition of fifty rupees and upwards as one hundred.
2. The grand totals on the receipt and payment sides each month must, of course, agree.
3. No provision should be made for a remittance either in cash or by means of supply bills (whether to draw away a surplus or to supply a deficit) that can only follow special orders of the Deputy Controller of the Currency not yet received.
4. Explanation should be given of any considerable differences between the estimates for the current and the next months and the actuals of the corresponding months of the previous year.

Chapter IV.

Coin.

Kinds of Coin.

42. Under the Indian Coinage Act (Act III of 1906) as amended up to date, the following coins may be issued :—

- (a) Silver.—Rupee, half-rupee, and quarter-rupee. The standard weight of the rupee is 180 grains troy, eleven-twelfths fine, and the other silver coins are of proportionate weight;

NOTE.—Under Act IV of 1918 silver eighth-rupees are no longer coined and issued but coins previously issued continue to be legal tender for the amounts and under the conditions specified below.

- (b) 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 ;
- (c) Bronze.—Single pice or quarter-anna, half-pice or one-eighth of an anna, and 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 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 Article 54. Nickel and bronze coins are legal tender for any sum not exceeding one rupee.

43. Silver coins of the denominations specified in Article 42(a) above and the note under it and coined and issued under the Coinage Act of 1835 and subsequent Acts, are still legal tender for the amounts stated in that article provided that they satisfy the conditions of currency laid down in Article 54. All silver coins issued under these Acts bear as device the head of the reigning sovereign (King William IV, Queen or Empress Victoria, Edward VII, King and Emperor, or George V, King and Emperor) and no coin which does not bear such a device is legal tender.

44. Copper coin of the denominations specified in Article 42(c) and also double pice coined and issued under the Coinage Act of 1835 and subsequent Acts are still legal tender for any sum not exceeding one rupee. All such coins bear as device the head of one of the reigning sovereigns named in Article 43.

45. Under the Gold Coinage Act (Act XIV of 1918) which was enacted to remain in force during the continuance of the war and six months thereafter, the issue of a gold mohur or fifteen-rupee piece, the standard weight of which should be 123·27447 grains troy, eleven-twelfths fine gold was authorised.

The gold mohur is legal tender in payment or on account provided that it satisfies the conditions of currency given in Article 54.

Gold mohurs should be received at all treasuries in exchange for notes or rupees or in payment for Government dues. They should not be re-issued but should be dealt with under instructions from the Deputy Controller of the Currency.

46. Gold coins, whether coined at His Majesty's Royal Mint in England or at any Mint established in pursuance of a proclamation of His Majesty as a branch of His Majesty's Royal Mint, are also legal tender under Act III of 1906 at the rate of ₹10 per sovereign, provided they satisfy the conditions of currency given in Article 53.

The coins generally in circulation are the sovereign and the half-sovereign but two-pound and five-pound pieces have also been issued from the Royal Mint. They should be received at all treasuries in exchange for notes or rupees or in payment to Government on any account, provided they satisfy the conditions of currency. They should not be re-issued from any treasury, but should be dealt with under instructions from the Deputy Controller of the Currency.

47. (a) Under the Native Coinage Act (IX of 1876) the Government Mints may coin money for Indian States, such coin being identical in weight and fineness with British 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.
Diwas (Senior and Junior)	Copper quarter-annas and pies.
Sailana State	Bronze quarter-annas.

These coins are legal tender in British India to the same extent as British India coin of the same denominations.

(b) The rules regarding the conditions of currency and the treatment of uncurrent coin of British Indian Currency apply to all coin of the same weight and value coined under the Native Coinage Act, (IX of 1876).

48. The following are special rules for the receipt at treasuries of coin which is not legal tender in accordance with Articles 42 to 47:—

(a) Copper, bronze, nickel and small silver coins should be received in payments to Government to any amount, although they are legal tender only for a sum not exceeding one rupee.

(b) 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 Deputy Controller of the Currency.

- (c) 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.

Exchange of Small Coin.

49. Bronze and nickel 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 Government or in exchange for rupees, for sovereigns, or for currency notes which the treasury may be cashing. Treasury Officers are responsible for seeing that a sufficient stock of small coin is maintained to meet all such demands.

50. (a) Rupees and currency notes should be issued freely in exchange for legal tender copper, bronze or nickel coin in parcels of the value of not less than two rupees at every treasury, sub-treasury and Currency Office throughout British India, and also at the Local Head Offices and branches of the Imperial Bank of India.

(b) 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 or nickel coin which may be collected by the purveyors or foremen at such assemblages.

51. If the orders in the last article are carried out, legal tender copper, bronze and nickel coin should never circulate at a discount. If nevertheless legal tender copper, bronze or nickel coin does at any time, or anywhere, circulate at a discount or at a premium, the circumstances should be immediately reported to the Deputy Controller of the Currency with a full explanation of the supposed causes and of the remedial measures taken.

Conditions of Currency.

52. No gold or 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.

53. Sovereigns and half sovereigns are legal tender if they have not been defaced and if their weights are not less than 122.5 and 61.125 grains respectively.

54. Silver coins minted by the Government of India, 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 eighth-rupee	12½ " " " "

Gold Mohurs are legal tender if they have not been defaced and if they do not weigh less than 122.5 grains.

55. The Coinage Act does not prescribe any conditions of currency for nickel, bronze or copper coin. Such coins, therefore, are 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.

56. (a) Section 7 of Act XIV of 1918 provides that when any gold mohur coined and issued under the authority of the Governor-General in Council is tendered to any person authorised to act under section 16 of the Indian Coinage Act (Act III of 1906) and such person has reason to believe that the coin has been diminished in weight so as to be of less weight than $122\frac{1}{2}$ grains or has been defaced he shall, by himself or another, cut or break the coin, and return the pieces to the person tendering the coin who shall bear the loss caused by such cutting or breaking; provided that in the case of a defaced coin, if the coin has not been fraudulently defaced within the meaning of section 18 of Act III of 1906 and the coin is not of less weight than $122\frac{1}{2}$ grains, it shall be received and paid for at its nominal value.

(b) Section 16 of Act III of 1906 provides that when any silver coin which has been coined and issued under the authority of the Governor-General in Council is tendered to any person authorised by the Governor-General in Council or by the Local Government 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 $6\frac{1}{2}$ per cent. below standard weight in the case of the rupee and of $12\frac{1}{2}$ per cent. in the case of the half, quarter and eighth-rupee has been prescribed by the Government of India as the limit of reasonable wear.

(c) Section 20 of Act III of 1906 as amended by Act XXI of 1919 similarly provides that when any silver or nickel coin purporting to be coined or issued under the authority of the Governor-General in Council is tendered to any person authorised by the Governor-General in Council or by the Local Government 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.

57. The undermentioned persons have been authorised to cut or break diminished, defaced and counterfeit silver coin under sections 16 and 20 of the Indian Coinage Act:—

- (1) Every officer in charge of a district treasury, a sub-treasury or a military treasure chest.
- (2) Every Deputy Controller and Currency Officer of the Currency Department.
- (3) The Mint Masters, Calcutta and Bombay.
- (4) The Collectors of Customs at Calcutta, Bombay, Madras, Rangoon, Chittagong and Karachi.
- (5) The Judges of the Courts of Small Causes at Calcutta, Sealdah and Rangoon.

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- (6) The Registrar, Chief Court, Rangoon.
- (7) The Secretary and Treasurer of each of the Local Head Offices of the Imperial Bank of India and every Agent in charge of a branch of the said Bank.
- (8) The Chairman and Vice-Chairman of the Commissioners for the Port of Calcutta, of the Commissioners for the Port of Rangoon, of the Commissioners for the Port of Chittagong and of the Trustees of the Port of Karachi; the Chairman of the Trustees of the Port of Bombay, and of the Trustees of the Port of Madras; and the Port Engineer of the Port of Chittagong.
- (9) The Chairman, Vice-Chairman, Deputy Chairman and Secretary of the Municipal Corporation of Calcutta; the Municipal Commissioner and Deputy Municipal Commissioner for the City of Bombay and the Secretary of the Municipal Corporation of the City of Bombay; the President of the Municipal Corporation of Madras; and the President, Vice-President and the Secretary of the Rangoon Municipality and of the Mandalay Municipality.
- (10) The Customs Manager at Castle Rock, Bombay, the Chief Account Officer of Customs, Salt and Opium, Bombay, and every officer in charge of a Salt Treasury in Madras.

58. The persons mentioned in Annexures A and B to this Chapter have been authorised by the Government of India and the Local Governments respectively to cut or break counterfeit silver coins under section 20 of the Indian Coinage Act.

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

Detailed Rules regarding acceptance of coin.

60. As sovereigns and half-sovereigns are minted by Royal Mints and are subject to British legislation they should be dealt with in accordance with the following special rules:—

- (1) The least current weights for sovereigns and half-sovereigns are 122.5 and 61.125 grains respectively. Even though they are below the least current weights they should be received at Government treasuries at the following rates, *viz.*:—
 - (a) When they have not been reduced by more than 3 grains below standard weight, *i.e.*, are not less in weight than grains 120.27447 and 58.63723 respectively (the standard weight being 123.27447 and 61.63723 grains respectively)—at their face value.
 - (b) When they are of less weight than 120.27447 and 58.63723 grains respectively—at their bullion value by weight.

Provided that they have not been illegally dealt with, *i.e.*, have not been impaired, diminished or lightened otherwise than by fair wear and tear or defaced by having any name, word, device or number stamped thereon, whether the coin has or has not been thereby diminished or lightened. Coins below the least current weights should not however be re-issued to the public,

DETAILED RULES REGARDING ACCEPTANCE OF COIN. [Arts. 60-62.]

but should be remitted to a central treasury or to the Mint from time to time under orders of the Deputy Controller of the Currency. Coins which are of less weight than 120·27447 and 58·63723 grains will be paid for at the rate of 12·3274 grains or ·068485 tola for one rupee.

- (2) Sovereigns and half-sovereigns to which solder or other metal has been attached will also be accepted at Government treasuries, but in determining their weight, the weight of such solder or other metal should not be taken into account. If after removal of the solder the coins do not weigh less than 120·27447 and 58·63723 grains, they will be accepted at their face value; otherwise they will be paid for at the rate of 12·3274 grains or ·068485 tola for one rupee.
- (3) Criminally sweated sovereigns and half-sovereigns may be received at treasuries at their bullion value, *viz.*, 12·3274 grains or ·068485 tola for one rupee. They should not be re-issued, but should be remitted to a central treasury or the Mint under the orders of the Deputy Controller of the Currency.
- (4) Minimum weights for 122·5, 61·125, 120·27447, and 58·63723 grains for testing sovereigns and half-sovereigns may be obtained from the Calcutta Mint on application to the Deputy Controller of the Currency.

Counterfeit Coin.

61. Any person authorised to cut or break counterfeit gold mohurs, and silver or nickel 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 gold mohurs or silver coins receive and pay for the coin according to the value of the bullion contained in it.

62. When it can be done with the consent of the tenderer, counterfeit coins tendered to Treasury Officers and others authorised to cut or break them, should be sent to the Mint at Calcutta or Bombay. Each coin should be put in a separate wrapper bearing the name of the treasury, a mark and date whereby it may be traced with certainty in the event of any correspondence. If the tenderer, however, does not consent to the counterfeit coin being sent to the Mint, unless the broken pieces are afterwards returned to him, the coin should not be sent at all. It is, however, open to any authorised officer to whom such a coin is tendered, in cases when the tenderer is otherwise unwilling to part with it, to purchase it from him at its bullion value, in the case of a gold mohur or silver coin, or at a suitable price, not exceeding its nominal value, in the case of a nickel coin, charging its cost to Government. This course should only be followed when from the excellence of the execution or for any other special cause it seems desirable that the coin should be acquired as a specimen, in which case the officer purchasing the same should, when forwarding it to the Mint, state at the same time the grounds upon which its purchase was considered desirable.

63. Judicial Officers may send counterfeit coins to treasuries and sub-treasuries for remittance to the Mints. With these coins a short description of the case should be furnished and any implements 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., under Article 62, and 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.

NOTE.—If the Local Government so direct, counterfeit coins should be sent to the Mint through the Inspector-General of Police or other officer nominated by the Local Government.

64. Counterfeit silver coin or gold mohurs found in a remittance should be broken and sent to the Mint in accordance with Article 62. Counterfeit nickel coin received in a remittance should be returned to the remitting treasury, if 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 Article 62.

Diminished and Defaced Coin.

65. When a rupee or half-rupee, which has been diminished in weight so as to be more than 2 per cent. but not more than $6\frac{1}{2}$ per cent. or $12\frac{1}{2}$ per cent., respectively, below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 57, such person shall accept the coin at its nominal value and the coin shall thereupon be cut and withdrawn from circulation at Government cost.

66. When a rupee or half-rupee, which has been diminished in weight so as to be more than $6\frac{1}{2}$ per cent. or $12\frac{1}{2}$ per cent., respectively, but not more than 25 per cent. below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 57, such person shall cut or break such rupee or half-rupee and if the tenderer so requests, instead of returning the cut coin, accept it at the following rates, namely:—

- (1) Rupees weighing between $\frac{1}{8}$ ths and $\frac{7}{8}$ ths of their proper weight, at the rate of 14 annas,
- (2) Rupees weighing between $\frac{7}{8}$ ths and $\frac{1}{8}$ ths of their proper weight, at the rate of 13 annas,
- (3) Rupees weighing between $\frac{1}{8}$ ths and $\frac{7}{8}$ ths of their proper weight, at the rate of 12 annas, and
- (4) Half-rupees at the rate of 6 annas.

67. When a quarter or eighth-rupee, which has been diminished in weight so as to be more than $12\frac{1}{2}$ per cent. but not more than 25 per cent. below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 57, such person shall cut or break such quarter or eighth-rupee, and if the tenderer so requests, instead of returning the cut coin, accept it at its nominal value, and it shall thereupon be withdrawn from circulation at Government cost.

68. Soldered and shroff-marked coins are defaced (but not fraudulently defaced) coins under Act III of 1906 and should be received

DETAILED RULES REGARDING ACCEPTANCE OF COIN. [Arts. 68-72]

and paid for in the manner prescribed in Articles 65 to 67. In determining the weight of coin to which solder or other metal has been attached the weight of such solder or other metal shall not be taken into account. Ordinarily, presenters should be required to remove as much as possible of the solder at their own cost.

69. When a silver coin which has been fraudulently defaced is tendered to any person mentioned in Article 57, 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 Articles 65 to 67 but it shall not be re-issued.

NOTE.—A coin which there is reason to believe has been defaced by sweating or bears on its surface radial striae shall be deemed to have been fraudulently defaced.

70. Defaced nickel, 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.

71. (a) For testing silver coin, minimum weights of $\frac{1}{16}$, $\frac{7}{8}$, $\frac{1}{16}$, $\frac{3}{4}$, $\frac{7}{16}$, $\frac{3}{8}$, $\frac{3}{16}$ and $\frac{3}{32}$ tola a piece are obtainable from the Mints on application to the Deputy Controller of the Currency. 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 Mints on indents submitted through the Deputy Controller of the Currency. As the scales ordinarily used by Indian jewellers are sufficient for these tests, scales are not supplied by the Mint Masters.

(b) These weights are supplied by the Mint Masters free of charge, to all Government treasuries. If they are supplied to replace weights lost, the person through whose default the loss has occurred will, if the Deputy Controller of the Currency so directs, pay a penal charge of one rupee for each weight lost, the recovery being credited in the account of the treasury concerned 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.

72. (a) 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 weightment 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.

Arts. 72-75] DETAILED RULES REGARDING ACCEPTANCE OF COIN.

(b) Minimum weights should invariably be replaced carefully in the boxes in which they are supplied and every care taken to avoid any abrasion.

73. Uncut rupees and half-rupees found in remittances from treasuries Currency Offices and branches of the Imperial Bank of India which have lost more than $6\frac{1}{4}$ per cent. and $12\frac{1}{2}$ per cent., respectively, but not more than 25 per cent. in weight will 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 $6\frac{1}{4}$ 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 dealt with as follows. If their number does not exceed $\frac{1}{2}$ per cent. of the whole remittance, they should be credited at their nominal value, but if their number exceeds $\frac{1}{2}$ per cent. the fact should be reported to the Deputy Controller of the Currency of the circle who will communicate with the Deputy Controller of the Currency from whose jurisdiction the remittance has come in cases where the remittance is from another circle. The Deputy Controller of the Currency of the circle within which the remitting treasury lies will exercise discretion, having regard to the circumstances of each particular case, as to whether a penalty of crediting the excess over $\frac{1}{2}$ per cent. at the rate of one rupee a tola should be imposed on the remitting Treasurer or not. Thus, where the excess is only trifling and the remitting office concerned is not a constant offender, the penalty may be remitted but where these conditions do not exist, it should be enforced.

74. Baroda, Kashmir, and some of the States in Rajputana, Central India, and the Madras and Bombay Presidencies have adopted the British India rupee, and have also adopted the rules in force in British India for the cutting and breaking of silver coins. Lightweight and other coins cut and received in these States in accordance with the rules of the Government of India, as stated above, will, when presented at the nearest treasury in British India, be paid for at the rate of one rupee a tola on their total weight.

Withdrawal of coin from circulation.

75. The above rules provide for the withdrawal of counterfeit, lightweight 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 also should be withdrawn from circulation whenever they are received at a Government treasury, although they are legal tender :—

- (a) Rupees and half-rupees of the mintage of 1835, 1840 and 1911.
- (b) Silver quarter and eighth-rupees which are worn to such an extent that the device is faint or obliterated.
- (c) Silver coin of full weight which have any defect in coinage, *e.g.*, they may be split, scaled or bear the impress of one die only or ring badly.
- (d) Nickel and bronze coin which are defaced or which are so worn that the denomination and date are not easily decipherable.

WITHDRAWAL OF COIN FROM CIRCULATION. [Arts. 75-79.]

- (e) Copper coin which are defaced or badly worn or which for any other reason are considered to be unfit for circulation.
- (f) All double pice.
- (g) All eight anna nickel coin.

76. 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 rules for the withdrawal of coins which are unfit for circulation. Treasurers and their shroffs are primarily responsible for this work but 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 coin received at the treasury are properly shroffed.

77. All coin received by Government officers under the above rules and withdrawn from circulation should, whether or not it has been cut or broken, be sent at the first convenient opportunity to the Master of the Mint at Bombay or Calcutta, or to any principal treasury appointed by the Deputy Controller of the Currency 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 rates prescribed in these rules, any loss incurred in re-coinage being taken as a charge of the Mint.

78. Coin received by an officer other than a Government officer under the above rules and withdrawn from circulation should, whether or not it has been cut or broken under these rules, be sent to the nearest Government treasury where it will be paid for at the rates respectively prescribed in these rules, and thereafter it will be dealt with in the manner prescribed in Article 77.

79. The following are the rules for remittance to the Mint of coin withdrawn from circulation :—

- (a) Broken and cut coin should not be remitted until a sum of at least R20 has accumulated.
- (b) Invoices of the remittances sent to the Mint should be prepared in Form 14. Treasury Officers should devote particular care to filling them up correctly.
- (c) The Mint Master will prepare a valuation statement of the remittance received and forward it to the remitting treasury, or branch of the Imperial Bank.
- (d) Any deficiency in tale found by the Mint Master must be made good by the Treasurer and any excess in tale may be paid to him. Any excess in value found by the Mint Master will be credited to Government.
- (e) When in a remittance of cut or broken coin the proportion of coins unnecessarily cut or broken exceeds five per cent. of the whole, the Mint Master will make a special report to the Deputy Controller of the Currency who may penalise the official responsible in respect of all such coins in excess of

Arts. 79, 80.] WITHDRAWAL OF COIN FROM CIRCULATION.

one per cent. of the remittance. The amount of the penalty should not be more than two per cent. of the value of the coins in respect of which the penalty is applicable.

80. (a) The following special rules have been laid down for the receipt at the Mint from Railways in India of coins presented by railway officers at treasuries and cut at the latter:—

- (1) 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.
- (2) 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.
- (3) The credit to be given to the railways shall be calculated at the market rate of the bullion subject to a 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 Examiner of Accounts concerned. A copy of the certificate will also be sent to the Accountant-General, Central Revenues, in the case of the Calcutta Mint, and to the Accountant-General, Bombay, in the case of the Bombay Mint.
- (4) The Examiner of Accounts will, on presentation of the certificate at the local treasury, obtain payment of the value of the bullion remitted to the Mint as shown therein.

(b) The above rules apply only to fraudulently defaced coin and coin cut and returned to a Railway Administration under section 17 (b) of the Indian Coinage Act, 1906, and not to counterfeit coin. As regards the latter, railways are merely in the 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 Master. 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 Controller of the Currency.

(c) Railway Administrations should send to the Mints, through the Local 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 Local 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 and not later than the 10th of the month 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 this statement should be sent to the Local Government (or the Inspector-General of Police, the Deputy Inspector-General of Police in charge of the Criminal Investigation

WITHDRAWAL OF COIN FROM CIRCULATION. [Arts. 80-85.]

Department and Railways, or other officer). Station Masters or other railway officials should also give the earliest possible information to the Police of the tender of any counterfeit coin.

Rupee Census.

81. (a) After the first five days of May each Treasury Officer should arrange to have sorted ₹10,000 according to the several issues of Government rupees since 1835, and a statement in Form 15 showing the result should be submitted to the Deputy Controller of the Currency.

(b) The bags selected for examination should be of the ordinary size whether containing ₹1,000 or ₹2,000 such as are made up of small sums received in current collections or received from one of the sub-treasuries, so as to represent, as fairly as may be, the description of coin in current use in the district.

(c) The examination should be made only of coin which has not been shroffed for 1835, 1840 and 1911 coins. The separation of such coin should accordingly be suspended until ₹10,000 have been collected for the purpose of this examination. Rupees 2,000 should be sorted each day for five working days from 6th May or, if it be a holiday, from the next working day. As serious inaccuracies occur in sorting the rupees according to the several issues, the examination of the coin should be carefully supervised. In sorting the rupees should be distributed into piles representing the several issues, and the Treasury Officer himself should verify the correctness of the sorting by an examination of 5 per cent. of each of the piles.

NOTE.—If in the course of this examination any rupees are found dated with years other than those given in Form 15 they should be sent to the Deputy Controller of the Currency.

Returns and Indents.

82. On the first working day of each month a statement in Form 7 must be sent by each Treasury Officer to the Deputy Controller of the Currency showing the receipts and issues of gold at the treasury during the month (including receipts by weight). The opening and closing balances must agree with those shown in the Cash Balance Report.

83. Uncurrent silver coin received at treasuries under Articles 48, 65-68, and 73-75 will be entered in a separate register in Form 8 at the end of the day of their receipt, and the several kinds of coin will be kept in separate bags under double locks. A separate record of silver coins cut under the rules, but not paid for, will be maintained in Form 9 to assist in the preparation of the quarterly return of silver coins cut, Form 10.

84. The total amount of 1835, 1840, 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 a treasury should be shown separately in the monthly Cash Balance Report.

85. A return in Form 11 should be submitted to the Deputy Controller of the Currency with the Cash Balance Report showing the details and balances of all silver coins withdrawn from circulation.

86. Treasury Officers should, as soon as possible, after the end of each quarter, submit to the Deputy Controller of the Currency a return in Form 10 showing genuine silver coins cut or broken during the past quarter on account of being reduced in weight. They should also submit to the Mint quarterly, and not later than the 10th of the month following the quarter to which it relates, a return in Form 12 showing counterfeit coins received in the previous quarter excluding receipts from Railways but including receipts from courts and from all other sources.

87. (a) Immediately after the submission of the detailed cash balance report on 30th September, an indent for the small silver, nickel, bronze and copper coin required for use in the coming year should be submitted in Form 13. The lines showing the balances in hand on 1st October in the preceding year, and those on hand at the time, should be verified from the cash balance reports, and the figures in the remittance lines can be easily compiled from the records of the treasury. The difference between the totals will indicate the amount that has come into the treasury by local receipts, or passed out of it by local disbursements. Should the indent be, under any head, very different from the want indicated by the experience of the year, some explanation should be given. The indent should reach the Deputy Controller of the Currency's office by 10th October.

(b) The meaning of such indents should, however, be clearly understood; they are submitted to guide Government in its orders for the working of the Mints in the next year, and are not treated as requisitions for the coin; special application should be made whenever the stock seems to require replenishment.

88. (a) In districts where there is no branch of the Imperial Bank of India 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 Deputy Controller of the Currency his requisitions 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.

(b) In districts where there is a branch of the Imperial Bank of India the Agent of the Bank is responsible for maintaining a sufficient stock of rupees and small coin to meet all demands from the public at the district treasury and also demands 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 Agent of the Bank unless the sub-treasury requirements are large and it is more convenient and economical to obtain a direct remittance from a Currency Office or Small Coin Dépôt. The Agent of the Bank will submit his indents for supply of coin to his Local Head Office or Link Branch who will arrange with the Deputy Controller of the Currency for the necessary remittances.

Foreign coin.

89. Generally speaking foreign coin or notes are not received in treasuries. But 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 certifies the rate and also the fact that the money has been issued as pay.

90. 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 be assigned to such currency.

Small Coin Depôts.

91. (a) Depôts and sub-depôts for the custody and issue of small coin have been established at Currency Offices, and some treasuries. Where such a sub-depôt is in charge of a Treasury Officer, the balance, the accounts and the transactions must be entirely separate from those of the treasury and currency balances.

(b) No coin may be paid into, or out of, a small coin depôt or sub-depôt without the orders of the Deputy Controller of the Currency.

(c) The account of the depôt or sub-depôt will be kept in Form 16 every transaction being entered at the time of its occurrence and the new balance deduced.

(d) On every day on which a transaction occurs, a slip, being a copy of the entry of the transaction in the accounts, with the balance before and after it, will be despatched to the Accountant-General and to the Deputy Controller of the Currency. Forms will be supplied for this purpose.

92. The rules in this chapter apply *mutatis mutandis* to treasuries where there is a branch of the Imperial Bank of India except where special rules are laid down for such treasuries. The Agent of the Bank will supply the Treasury Officer with the information regarding receipts and issues at the branch of the Bank necessary for the submission of the returns prescribed in Articles 82-87.

Annexure A.

[See Article 54.]

List of persons authorised by the Governor General in Council to cut or break counterfeit silver coins under Section 20 of the Indian Coinage Act, 1906.

(1) The Manager, Agent, Secretary or other principal officer of the several offices and Agencies (if any) of each of the following banks and firms, *viz.* :—

Banks.—Allahabad Bank; Alliance Bank of Simla; Benares Bank; Chartered Bank of India, Australia and China; Messrs. Cox & Co.; Hongkong and Shanghai Banking Corporation; Mercantile Bank of India; National Bank of India; Russo-Asiatic Bank; Eastern Bank; International Banking Corporation; Yokohama Specie Bank; Tata Industrial Bank; Punjab National Bank.

ANNEXURE A.

Bankers.—Bikchand Khubchand, Quetta; Seth Jethanand Girdhari Lal, Quetta; Ghamarsi Jaharmal, Indore; Seth Sobhagmal Dhodela, Rai Bahadur, Ajmer.

Firms.—Messrs. A. and J. Main & Co.; Ellermans Arracan Rice Trading Company; Messrs. Balthazar & Son; Messrs. Barnett Brothers; Messrs. Best & Co.; Messrs. Birkmyre Brothers; The Bombay-Burma Trading Corporation; Messrs. Bulloch Brothers & Co.; Messrs. Clements, Robson & Co.; Messrs. Cooper, Allen & Co.; Messrs. David Sassoon & Co.; Messrs. Devi Sahai Chamba Mal; The Elgin Mills Company; Messrs. Finlay, Fleming & Co.; Messrs. Forbes, Forbes, Campbell & Co.; Messrs. Gangudas Maloo & Co.; Messrs. Gillanders, Arbuthnot & Co.; Messrs. Incharam & Co.; Messrs. J. F. Graham & Co.; Messrs. Joseph Heap & Sons; Messrs. J. W. Darwood & Co.; Messrs. King, King & Co.; The Muir Mills Company; Messrs. Murray & Co.; New Egerton Woollen Mills Company; The North-West Tannery Company; Messrs. Parry & Co.; The Planters Stores and Agency Company; The Ruby Mines Company, Limited; Messrs. Thomas Cook & Son; Messrs. Turner, Morrison & Co.; Messrs. Volkart Brothers; Messrs. Walker & Co.; The Woollen Mills Company.

(2) The Presidency Postmasters at Calcutta, Bombay and Madras, and the Postmasters at Rangoon and Lahore.

(3) The Chief Auditor or the Deputy Auditor or the Assistant Auditor in charge of the cash offices on Railways worked either by the State or by Companies.

Annexure B.

[See Article 54.]

List of persons authorised by Local Governments to cut or break counterfeit silver coins under section 20 of the Indian Coinage Act, 1906.

N.B.—In the following list the Manager, Agent, Secretary or other principal officer is meant in the case of banks and firms.

(a) *Ajmer-Merwara.*

Seth Hamir Mal Chand Mal (Ajmer); Messrs. Kanwal Nain Hamir Singh (Ajmer); The Firm of Harmukh Rai Amolak Chand (Beawar); The Managing Director of Edward Mills Company, Ltd. (Beawar).

(b) *North-West Frontier Province.*

Lyallpur Bank, Ltd., Bannu and Dehra Ismail Khan; Frontier Bank Ltd., Bannu and Dehra Ismail Khan; Punjab National Bank, Ltd., Peshawar and Dehra Ismail Khan; Rai Sahib Seth Chuhar Lal & Sons, Abbottabad; Rai Sahib Rocha Ram & Sons, Abbottabad; Seth Chand Mal and Chaggan Mal, Peshawar; R. S. Seth Lakhmi Chand & Sons, Bannu.

ANNEXURE B.

(c) *Madras.*

Agent, Bangalore Bank, Ltd., Bangalore.

(d) *Bombay.*

Banks.—The Bank of India; The Comptoir National D'Escompte de Paris; The Industrial Bank of Western India, Limited, Ahmedabad; The Karachi Bank; The Union Bank of India, Limited, Bombay; The several offices in the Bombay Presidency of the Bombay Merchants Bank, Ltd.

Firms.—Messrs. Greaves, Cotton & Co., Bombay; Messrs. Grindlay and Company; Messrs. E. D. Sassoon & Co.; Messrs. Louis Dreyfus, & Co.; Messrs. Mackinnon, Mackenzie & Co.; The British Indian Steam Navigation Co., Ltd.; Messrs. Donald Graham & Co.; Messrs. Sanday Patrick & Co.; Messrs. Mangoomel Jessasing (Bombay); Messrs. Cowasji Dinshaw and Brothers (Aden); Firm of Sheth Nandramdas Mathradas, Bankers (Bombay). The Sholapur Spinning and Weaving Company, Ltd., Sholapur; The Narsinggirji Manufacturing Co., Ltd., Sholapur; The Jamshri Ranjit Singji Spinning and Weaving Mills Company, Ltd., Sholapur; The Bombay Co., Ltd., Karachi; Fleming, Shaw & Co., Karachi; Stronax & Co.; MacDonald & Co.

Others.—Cashier of the Court of Small Causes, Bombay; Sheth Valabhdas Murlidhar Dass of the Firm of Ganga Ram Chabildas Yeola (Nasik); Sheth Narayan Das Harakchand, Sholapur; Mr. Ramji Kalaynji of Panvel (Kolaba); Mr. Vishun Krishna Puranik of Panvel (Kolaba).

(e) *Bengal (Calcutta).*

Messrs. F. W. Heilgers & Co.; The Asiatic Petroleum & Co.; Messrs. King Hamilton & Co.; Messrs. Burn & Co.; The Imperial Tobacco Company of India, Limited; Messrs. Martin & Co.; The Arracan Co., Ltd.; Messrs. Williamson, Magor & Co.; Messrs. Balmer, Lawrie & Co.; Messrs. David Sassoon & Co.; Messrs. Grindlay & Co.; Messrs. Mackinnon, Mackenzie & Co.; Messrs. Shaw, Wallace & Co.; Messrs. Barry & Co.; The Calcutta Tramways Co., Ltd.; Messrs. McLeod & Co.; Messrs. Bird & Co.; Messrs. James Finlay & Co.; Messrs. Duncan Brothers & Co.; Messrs. Begg, Dunlop & Co.; Messrs. H. V. Low & Co.; Messrs. Kellner & Co.; Messrs. Jessop & Co.; Messrs. Lyall, Marshall & Co.; Messrs. Octavius Steel & Co.; The Bengal National Bank; The Commissioner of Police, Calcutta; The Chief Presidency Magistrate, Calcutta; Bombay Merchants' Bank, Ltd., Calcutta; Messrs. Kishna Dass Nitya Nand Ray, Chittagong.

(f) *United Provinces.*

Banks.—Braham Trading Bank, Muzaffarnagore; Superior Bank, Muzaffarnagore; District Co-operative Bank, Badaun; The Oudh Commercial Bank, Ltd., Lucknow and Fyzabad; National Bank of Upper India, Lucknow; Unao Town Bank, Unao.

ANNEXURE B.

Bankers.—Seth Suraj Bhan, Treasurer, Agra; Incharam & Co., Muttra; Ram Ratan Ram Gopal, Cawnpore (Proprietors; Rai Kanhaiya Lal Bahadur and Lala Bishambarnath).

Firms.—Lala Har Charan Das, Hathras City, Aligarh; The Wests Patent Press & Co., Ltd., Aligarh, Etawah and Cawnpore; The Agra United Mills Ltd., Agra; Messrs. A. John & Co., Agra; Messrs. Carew & Co., Rosa, Shahjahanpur; The Cawnpore Sugar Works, Ltd., Cawnpore; Messrs. J. Frizzoni & Co., Cawnpore; Messrs. Ganga Dhar Baijnath, Cawnpore; Messrs. Nihal Chand Baldeo Sahai, Cawnpore; Messrs. Begg, Sutherland & Co., Cawnpore; The Cotton Mills Co., Ltd., Cawnpore; The Victoria Mills Co., Cawnpore; The Empire Engineering Co., Cawnpore; The Indian Electric Supply and Traction Co., Ltd., Cawnpore; Messrs. M. K. de Noronha & Co., Cawnpore; Messrs. Abbott Brothers, Jhansi; Firm of Lala Durga Sah and Mohoti Lal Sah, Nainital; firm of Lala Durga Lal and Bishar Lal Sal, Almora; Messrs. Peake, Allen & Co., Lucknow; Lala Auti Ram Eah & Sons, Almora; Firm of Baijnath Juggi Lal, Cawnpore.

Others.—Lala Chiranji Lal, Government Treasurer and Sub-Agent, Bank of Bengal, Aligarh; Edward Keventer, Esq., Aligarh; Raja Lalta Prasad Rai Bahadur, Pilibhit; Sahu Ram Sarup, Pilibhit; Sahu Sham Sundar Lal, Pilibhit; Lala Laiqhan, Pilibhit; Seth Lachhmi Narayan, Furrakhabad (owners of the firms of Dwarka Das Lochhmi Narayan, and Nand Ram Hukmchand); Babu Bharat Indu, Furrakhabad (owner of the firm of Chhota Lala Durga Prasad); Pandit Lachmi Narayan, Furrakhabad (owner of the firm of Asa Ram Lachmi Narayan); Lala Bahadur Lal, Cawnpore; Lala Hazari Mul, Cawnpore; Hafiz Muhammad Haim, Cawnpore; Raja Ragho Prasad Narayan Singh Bahadur, Allahabad; Lala Ganga Sahai of the Sadar Bazar, Jhansi; Raja Madho Lall, Benares City; Babu Harakh Chand, Honorary Magistrate, Azamgarh; Babu Din Dayal Sahu, Honorary Magistrate, Deogaon Tahsil, Azamgarh; Rai Prag Narayan Bahadur, Proprietor of the Newal Keshore Press and Iron Works, Lucknow; Lala Gobind Prasad, Banker, Lucknow; Lala Parshotam Dass of Messrs. Madan Mohan Brothers, Lucknow; Messrs. Mackenzie, Lyall & Co.; Standard Life Insurance Company, Limited.

(g) Punjab.

Banks.—Punjab National Bank Ltd., Amritsar.

Bankers.—Sheo Singh Rai, Nihal Singh, Delhi; Mohri Lal, Fazilka, Ferozepur District; Khem Chand Radha Kishen Abohar, Ferozepore District; Hans Raj, Banker, Ferozepore City; Thakur Das, Kharaiti Ram, Bankers, Jullunder City; Chaudhri Ghulam Mustafa, President, Co-operative Society Dullau Tehsil Tafarwal, Sealkot District; Rai Bahadur Lala Joti Parshed, Banker, Jagadhri, Ambala District.

Firms.—Messrs. Ralli Brothers (Delhi Branch).

(h) Burma (Rangoon).

Messrs. Steel Brothers and Company, Limited; The Netherlands Trading Society Rangoon (Nederlandsche Handel Maatschappij); Collectors of

ANNEXURE B.

Customs, Akyab and Moulmein; Messrs. Mangoo Mal Jessa Sing (Rangoon);
Messrs. A. Scott and Co.; Messrs. Barnett Bros., Ltd.

(i) Central Provinces.

Firms.—Raja Seth Gokuldass Jiwandass Gobindass, Jubbulpore;
Diwan Bahadur Seth Ballabhdass, Mannoo Lal Kanhaiya Lal, Jubbulpore;
Chandmal Chhaganmal Damoh; Firm of R. B. Bansilal Abirchand,
Jubbulpore.

Chapter V.

Currency Notes.

Denominations of notes.

93. Under the Paper Currency-Act 'Universal Currency Notes' are legal tender at any place in British India and other currency notes are legal tender within the circle of issue, provided that no currency note is a legal tender by Government at an office of issue. A universal currency note is defined as a note of the denominational value of Re. 1, Rs. 2½, Rs. 5, Rs. 10, Rs. 50 or Rs. 100, or a note of any other denominational value which the Governor-General in Council may, by notification in the Gazette of India, specify. Twenty-rupee notes, which are no longer issued, have not been so notified, but they should be treated by Government officers as universal. Non-universal notes are of denominations Rs. 500, Rs. 1,000 and Rs. 10,000.

Receipt and issue of notes.

94. The policy of the Government of India is to supply the form of currency which is demanded by the public, but in view of the waste involved by the use of gold and silver coin as currency, they desire to encourage the use of notes as far as possible. The rules in the following articles are therefore designed with the object of popularising the use of notes.

95. Universal Currency notes should be received by all Government officers in payment of Government dues or in settlement of other transactions, irrespective of the circle from which the notes may have been issued; non-universal, *i.e.*, notes of denominations Rs. 500, Rs. 1,000 and Rs. 10,000 should be received only within the limits of the circle of issue to which the notes belong.

NOTE 1.—The above rule applies also to receipts by officers of Railway Companies in payment of fares and freight. In the case of lines traversing more than one circle of issue, non-universal notes of each circle will be received at stations of the Railway situated within that particular circle, and the railway authorities will arrange that collections in non-universal notes of any circle are paid into a treasury situated within that circle.

NOTE 2.—The several circles of issue of Paper Currency as now constituted with their territorial limits are as given in Article 2.

96. Notes should ordinarily be tendered by all Government officers to persons receiving payments from Government, unless the payee requests payment in coin, when his demand should be met as far as possible.

97. No restrictions are imposed on the issue of notes at treasuries in exchange for cash or for universal or home circle notes of other denominations.

RECEIPT AND ISSUE OF NOTES. [Arts. 98-103.]

98. Although no person has a legal claim to obtain cash for notes presented at a Government treasury, this accommodation should be given whenever possible, and all applications for exchange should be granted provided that the coin or notes applied for are available, subject to any general or special limitations which the Deputy Controller of the Currency may find it necessary to impose from time to time.

99. Subject to any limitations which the Deputy Controller of the Currency may find it necessary to impose in particular cases (*vide* preceding article), the Treasury Officer should, whenever he is satisfied that no inconvenience will be caused to the treasury by the encashment of any universal notes or home notes likely to be presented, exhibit in some conspicuous place a placard in English and the vernacular notifying that he is prepared to give cash for such notes. If the Treasury Officer can spare cash for only a limited amount of notes he is at liberty to notify that he is prepared to give cash for universal notes only or for notes of the lower denominations only. Care should, however, be taken that no corrupt or undue preference is shown to any individual.

NOTE 1.—Universal notes and home 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.—Permission has, in some cases, been given for encashment of notes at sub-treasuries under the same conditions. This facility may be extended under the orders of the Deputy Controller of the Currency as opportunity offers.

100. 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 Deputy Controller of the Currency.

101. The ordinary exchanges with the public prescribed in Articles 97-99 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 in accordance with Article 23 (*d*).

102. It is obviously desirable from the point of view of the popularity of the note issue that clean notes only should be put into circulation. This measure 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 at present feasible entirely to discontinue re-issues, but Deputy Controllers of the Currency will arrange to keep their treasuries supplied with sufficient stocks of clean notes in order to meet all probable demands. Notes much soiled or worn should not in any case be re-issued to the public and cut notes should not ordinarily be reissued. Notes unfit for re-issue should be sent to the Currency Office (or treasury named by the Deputy Controller of the Currency) in the first remittance made thither in accordance with Article 125.

103. Subject to these remarks, all universal notes, if fit for issue, may be issued to the public irrespective of the circle from which they were issued. They should, irrespective of the circle of issue, also be treated like home notes

Arts. 103-108.] RECEIPT AND ISSUE OF NOTES.

for purposes of transfer to currency chests or disposal in any other manner under standing orders of the Deputy Controller of the Currency.

NOTE.—In the case of Rs. 50 notes and older issues of Rs. 10 and Rs. 5 notes the circles of issue are indicated by a letter printed on the note, thus C for Calcutta, A for Cawnpore, L for Lahore, B for Bombay, K for Karachi, M for Madras and R for Rangoon.

104. Notes of the denominations of Rs. 20 should not be issued to the public but should be remitted to the Currency Office (or treasury named by the Deputy Controller of the Currency).

105. A foreign circle note, *i.e.*, a non-universal note of a foreign circle, accepted by mistake may be treated in the same way as a universal note but should be remitted immediately to the Currency Office of the circle of issue, an explanation being at the same time furnished to the local Deputy Controller of the Currency.

106. 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.

Notes unfit for issue should be kept separately in the currency chest balance pending remittance to a Currency Office in accordance with Article 125.

Forged, defective and lost notes.

107 (a). 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.

(b) 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.

(c) Whenever a forged note is presented at a treasury a report should be sent at once to the Deputy Controller of the Currency stating what action has been taken.

(d) 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-paragraphs (a) and (c) above.

108. No person is of right entitled to recover from Government the value of any lost, destroyed or imperfect currency note, but rules have been framed under the Indian Paper Currency Act prescribing the circumstances, conditions and limitations under which the value of such notes may be refunded as of grace.

FORGED, DEFECTIVE AND LOST NOTES. [Arts. 109-113.]

109. 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 of the circle to which the notes belong for instructions regarding the procedure under which the value of such notes can in some cases be recovered; or in the case of notes which bear no indication of the circle of issue, to the Currency Officer, Calcutta.

NOTE (1)—Currency 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 Article 125. The features necessary for the identification of a note are its serial letter, number, denomination, place of issue when indicated, signature, and watermark.

NOTE (2)—Claims to the value of half or mismatched notes of Rs. 2-8 and Re. 1 denominations will not be admitted by a Currency Officer.

110. The value of lost or wholly destroyed notes of Rs. 10 and lower denominations will not be refunded by Government. Persons applying to a Treasury Officer for a refund of the value of lost or wholly destroyed notes of Rs. 50 and higher denominations should be referred to the Currency Officer of the circle to which the notes belong for instructions regarding the procedure under which the value of such notes can in some cases be refunded.

111. The rules in Articles 93-110 apply *mutatis mutandis* to treasuries banking with a branch of the Imperial Bank of India.

Returns and Indents.

112 (a). Every Treasury Officer will prepare (in Form 17) a quarterly memorandum showing the receipt and issue of currency notes in and from the district treasury and sub-treasuries, and will submit it to the Deputy Controller of the Currency. In the case of those treasuries which bank with the Imperial Bank of India the memorandum will show the transactions at sub-treasuries only.

(b). To assist in the preparation of this return, a register in Form 18 should be kept in the vernacular in each treasury and sub-treasury, in which the total value of the notes received and issued under each head should be posted daily. Notes received across the counter in the course of daily transactions and re-issued should be entered in this register like other transactions. The daily entries should be totalled at the end of each month. If the entries have been accurately made, the opening balance *plus* total of receipts will be equal to the closing balance *plus* total of issues. At the end of the quarter, the totals of the three months for both district and sub-treasuries should be summed up and posted in Form 17. Where there is a branch of the Imperial Bank of India the register will be opened for transactions at sub-treasuries only.

113 (a). In districts where there is no branch of the Imperial Bank of India, 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 Government and in exchange for rupees. He should, as far as possible, submit to the Deputy

Controller of the Currency 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 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.

(b). In districts where there is a branch of the Imperial Bank of India the Agent of the Bank is responsible for keeping in the currency chest a sufficient stock of notes to meet all demands from the public at the district treasury and also demands from the Treasury Officer for supply to sub-treasuries. When a Treasury Officer wishes to replenish the stock of notes in a sub-treasury he will obtain the necessary supply of notes from the Agent of the Bank unless the sub-treasury requirements are large and it is more economical and convenient to obtain a direct remittance from a Currency Office. The Agent of the Bank will submit his indent for supply of notes to his Local Head Office or Link Branch who will arrange with the Deputy Controller of the Currency for the necessary remittance.

Chapter VI.

Remittance.

114. Remittances are of the following kinds :—

- (1) Currency remittances, *i.e.*, notes, rupees or silver half-rupees are sent from a currency chest or a Currency Office to another currency chest or Currency Office. A remittance of this kind does not affect the treasury balance and involves no locking up of Government funds in transit. Notes, rupees or silver half-rupees should, therefore, as far as possible, be sent as currency remittances.
- (2) A payment is made to a branch of the Imperial Bank of India from the currency chest or Currency Office at one place in consideration of an equal amount being paid from a branch of the Imperial Bank of India to a currency chest or Currency Office at another place (*vide* Article 33).
- (3) Money is sent from a branch of the Imperial Bank of India to a treasury or small coin depôt or *vice versa*.
- (4) Money is sent from the treasury balance at one treasury to the treasury balance at another treasury. This method of remittance should be used only for remittances to or from sub-treasuries where there is no currency chest and for the remittance of small coin, uncurrent coin and foreign notes or coin.
- (5) Small coin is sent from a small coin depôt or treasury to another small coin depôt or treasury, or *vice versa*.
- (6) A transfer of money is made between the treasury balance and the currency chest at one place in consideration of opposite transfer of the same amount being made at another place, either between the currency chest and the treasury balance or between the currency chest and the Imperial Bank of India (*vide* Articles 30, 35, 38 and 39).

115. For account purposes a remittance of any of the kinds specified in Article 114(3) to (6) is classed as a "Local cash remittance" if the two treasuries between which a remittance has taken place are under the same Accountant-General, and as a "Foreign cash remittance" if the two treasuries are under different Accountants-General. Remittances of the kind specified

in Article 114(1) and (2) do not affect the ordinary Government accounts, but are dealt with in the accounts of the Currency Department.

NOTE (1). Individual remittances between treasuries in Bengal, Bihar and Orissa and Assam on the one hand and the exchange treasury or small coin depôt at Calcutta on the other are treated as "local remittances". Only the totals of the credits and debits in a month of each province should be shown in the accounts as "foreign remittances".

NOTE (2). When there is any possibility that a Treasury Officer will be in doubt regarding the classification of a remittance the Deputy Controller of the Currency will state in his remittance order whether the remittance is "local" or "foreign" or "currency".

NOTE (3). Remittances between two sub-treasuries in the same district or between a treasury and sub-treasury subordinate to it are neither local nor foreign cash remittances and a check over these remittances is kept by means of the Accountant's balance sheet. If, however, there is a branch of the Imperial Bank of India at the remitting or receiving treasury or sub-treasury, the remittances should be treated as local cash remittances, *vide* Article 114(3).

116. The rules in Articles 117-153 below apply primarily to districts where there is no branch of the Imperial Bank of India. The modifications of these rules for districts where there is a branch of the Imperial Bank of India are given in Articles 154-157.

Despatch of Remittances.

117. (a) No remittance of cash or notes from a sub-treasury or treasury to a treasury or sub-treasury in another district or to a Currency Office should be made except in accordance with the special or general orders of the Deputy Controller of the Currency. When a surplus of coin or notes accumulates in the district, the Treasury Officer should report the details of the surplus to the Deputy Controller of the Currency and obtain his orders for remittance to another treasury or a Currency Office. Uncurrent coin and notes unfit for issue should, however, be dealt with in accordance with Articles 77 and 125(a), respectively.

(b) Remittances within the district, *i.e.*, between two sub-treasuries in a district or between a treasury and a sub-treasury subordinate to it should be made under the orders of the Treasury Officer who is entirely responsible for such remittances and need not obtain the sanction of any higher authority before ordering them.

118. (a) Immediately on receipt of a remittance order from the Deputy Controller of the Currency or as soon as the Treasury Officer decides to make a remittance to a sub-treasury, the Police Department should be informed of the kind and amount of the treasure to be remitted and asked for a sufficient escort, which it will supply according to the scale laid down by the Local Government. Any officers on the line of march from whom any assistance may be required should be advised by the despatching office.

(b) The receiving office should be warned of the exact date of the expected arrival of a remittance in order that necessary arrangements may be made for receiving it. A remittance should not be sent at such a time that it will be in transit at the end of a month or that it will reach its destination on a Sunday or other authorised holiday.

119. (a) As soon as a remittance is despatched it should be entered in the cash book or the currency chest register, as the case may be.

(b) The Treasury Officer should advise the Deputy Controller of the Currency of every despatch of a remittance to a place outside the district on the same day on which he enters it in the cash book or the currency chest register. If the treasury is so situated that the advice cannot reach the Deputy Controller of the Currency within 24 hours, if sent by post the Treasury Officer should send the advice by telegram. The advice should state whether the remittance is a treasury or bank or currency remittance and should give the name of the treasury to which it has been despatched.

Remittances of Coin.

120. Coin should be packed for remittance in stout bags, tied and sealed after a slip in Form 19 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.—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.

121. 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 should be packed in stout boxes capable of containing R4,000 to R6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross. Every box should bear the name of the despatching treasury cut into, or painted on it with a number.

NOTE.—(1) In some provinces coin remittances are packed in padlocked boxes. The rules for the use of these boxes are laid down by the Local Government.

NOTE.—(2) Remittances of coin from Currency Offices are usually sent in patent remittance boxes. Special instructions regarding the method of dealing with such boxes will be given by the remitting officer.

122. For military expeditions the treasury bags should be packed in deal-wood boxes of the standard pattern, of which a specimen has been furnished to the Currency Offices.

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

NOTE.—The above precautions are not necessary in cases of remittances covered by insurance.

124. Invoices will be prepared in triplicate in Form 20; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer. The weights entered in the invoice shall be those ascertained by weighing in the presence of the escort officer.

Remittances of Currency Notes.

125. (a) All notes unfit for issue which may have accumulated at a treasury should be sent to the Currency Office (or treasury named by the Deputy Controller of the Currency) on each occasion on which a remittance of notes or coin is sent to or received from the Currency Office. If a period of three months has elapsed since the last remittance of such notes and there is no likelihood of a remittance of notes or coin being sent to or received from the Currency Office in the near future, all notes unfit for issue should be despatched in a registered, uninsured parcel in accordance with sub-paragraph (b) below, as it is important that the notes should be cancelled without undue delay. Advice of the remittance giving details of the denominations and value of the notes should be sent by post to the Deputy Controller of the Currency.

(b) When notes unfit for issue are sent by post the signatures and right hand bottom numbers, or, in the case of notes which bear no right hand bottom numbers, the left hand bottom numbers should be cut out. Care should be taken to see that the bottom numbers are properly cut out with the signatures, as they will form the only record of the numbers of the notes in the event of the notes being lost in transit. These excised portions must be carefully locked up until receipt of acknowledgment of the remittances when they should be immediately destroyed in the presence of the Treasury Officer.

126. 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 should be sent by post insured up to their full value. When the value exceeds Rs. 2,000 the notes should be sent in charge of a potdar and police guard.

127. The following are the rules for packing parcels of notes:—

- (1) 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 Form 21 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.
- (2) For remittance by post the bundles should be packed in parcels wrapped in paper and wax cloth and carefully sealed. In each parcel an invoice in Form 22 showing the contents of the parcel should be included.

For remittances in charge of a potdar and police guard the bundles should be packed in parcels of ten bundles each and the parcel

REMITTANCES OF CURRENCY NOTES. [Arts. 127-132.]

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 should be entered in the invoice in Form 23.

128. (a) In the case of remittances by post the invoice in Form 22 should bear a certificate from the Treasury Officer that the parcel has been made up and sealed in his presence and that he has personally ascertained that its contents correspond with the invoice. One copy should be included in the parcel and one should be sent by post to the receiving officer to whom the notes are sent. A third copy should be retained for record.

(b) In the case of remittances sent in charge of a police guard an invoice in Form 23 should 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 should 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.

129. The escort officer will see the boxes of notes and coin weighed or in the case of chests or tumbrils containing bags of coin will count the number of bags. He will sign the receipt at the foot of each copy of the invoice; the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received in the vernacular on the copy of the invoice to be retained by the Treasury Officer.

130. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again *en route* if any change in the train has been made or if anything has occurred to delay its arrival.

131. When the escort officer is relieved in the course of the journey, he will obtain a receipt for "——tumbrils in good order said to contain ——coin to the value of R——in——bags" or for "——boxes, in good order, said to contain——coin (or notes) to the value of R——." 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 R——," or for "——boxes of marks and weights detailed in the invoice said to contain——coin (or notes) to the value of R——." If any box be of short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

Potdars.

132. (a) Treasurers may send in charge of coin or note remittances, at the expense of Government, 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

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or chests should be sent back under his charge; otherwise, they should wait for the potdar.

(b) For coin remittances the following scale should be followed:—

1 potdar up to 10 lakhs.

1 potdar for every additional 10 lakhs or a fraction of it up to a maximum of 3 in all.

(c) For note remittances one potdar is usually sufficient, but the Deputy Controller of the Currency 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.

(d) In cases of heavy remittances, whether of coin or notes, or of both, the Deputy Controller of the Currency may sanction the deputation of one or more clerks in addition to the usual escort of potdars.

133. When potdars accompany treasury or currency remittances, they should be furnished by the remitting Treasury Officer with a certificate in Form 24 with columns 1 to 7 filled in. The Treasury Officer receiving the remittance should complete the certificate and return it to the potdars. The certificate should be attached to all bills for travelling and other allowances, special or otherwise, admissible to them when accompanying treasure.

134. If any chest, tumbril, or wagon be secured by double locks, one key should be held by the potdar, and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or wagon in his presence. In the case of remittances sent without potdars single locks should be used and the keys should be entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary in the case of a break-down on the road.

135. Extra shroffs or potdars may be engaged, whenever necessary, with the special sanction of the Head of the District, to deal with heavy receipts, or to accompany remittances, or to take the place of permanent shroffs or potdars who do so. They will be paid at such rate as may be determined by the Local Government and will be entitled to the ordinary and special rates of travelling allowance admissible to permanent potdars. Temporary potdars may be engaged from outside the district when it is not possible to procure men locally; they will be entitled to the ordinary travelling allowance for their journeys between their homes and the places of their appointment.

Receipt of Remittances.

136. (a) Immediately on the arrival of a remittance credit for the invoiced amount should be given in the cash book or currency chest register, as the case may be, and advice sent to the Deputy Controller of the Currency stating the name of the treasury or Currency Office from which the remit-

tance has been received and whether it is a currency, treasury or bank remittance. The advice should be telegraphic if a postal advice will not reach the Deputy Controller of the Currency within 24 hours.

(b) The remittance must then be examined. The first step in this examination is the weighment 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 should then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

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. The infraction of the rule requiring the weight to be stated should be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with, it should similarly be opened and its contents examined before the escort is released.

If coin or notes received in the remittance are required for despatch to another treasury within a few days of its receipts the boxes may be deposited unopened in the strong-room provided they are in good order and that they are in charge of potdar who will be available to accompany them to their final destination.

In all other cases the boxes should be opened immediately whether the remittance is accompanied by a potdar or not. When a potdar accompanies, the boxes should 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 should 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 should be arranged, when the amount of the remittance does not exceed five lakhs and when the procedure will not cause practical inconvenience, to weigh the entire contents of each bag by emptying them into the scales before depositing the remittance in the strong room. This weighment must be supervised by the Treasury Officer. 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 five lakhs, or when it is not found practicable to weigh out smaller remittances, care should be taken to cover completely all bags forming parts of the remittance with tarpaulins.

The detailed examination of the remittance should then be taken up in the presence of the potdar. This examination must be supervised by the Treasurer or by some responsible person on his behalf and must not be left to the potdars accompanying the remittance. A formal receipt should be sent to the despatching office after the detailed examination is complete. If the examina-

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tion is not complete before the despatch of the Cash Balance Report, a note should be made thereon that the remittance has not yet been examined.

NOTE.—The slip inserted in a bag of coin under Article 120 or attached to a bundle of notes under Article 127 (1) should be destroyed by the Treasury Officer as soon as contents of the bag have been examined and found correct.

(c) Every facility must be given to the accompanying potdars to watch the testing and only such portion of the remittance should be taken out of the strong-room for examination as the potdars can superintend during the course of the day. Any complaints they may make should be at once reported to the Treasury Officer, and if they suspect any fraud, they should be allowed to examine the clothes of the examining potdars. When the entire remittance cannot be examined on the same day, the potdars of the remitting treasury may, if they wish, be allowed at the time of the closing of the office to place one lock of *their own* on the chest containing the unshroffed bags of coin or unexamined parcels of notes or if this is not possible, on the outside door of the strong-room.

(d) When a remittance is not accompanied by a potdar from the remitting treasury, the detailed examination of the remittance must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury.

(e) Uncurrent coin found in the detailed examination of a remittance should be dealt with under the rules in Chapter IV.

(f) A remittance of notes received by post should be examined at once and an acknowledgment of its receipt sent by return of post.

(g) All contingent charges incurred at the receiving station, such as cooly, cart or boat hire, should be paid by the receiving officer and charged finally in his accounts. The remitting treasury should refuse to pay such charges. The personal allowances of the men in charge of a remittance should, however, be always paid by the remitting treasury, small advances being made by the receiving treasury in case of necessity, and advised to the former to be adjusted on the return of the men to their own station.

137. No time should be lost in examining a remittance both in order to set the potdar at liberty (and so reduce the cost of remittance), and in order that any deficiency may be recovered from the remitting Treasurer. To deal with heavy remittances of coin or Rs. 2-8 and Re. 1 notes additional shroffs may be engaged with the special sanction of the Head of the District who will be paid at such rates as may be fixed by the Local Government. The minimum amount of coin and notes of each denomination which one man should examine in a day is as follows :—

	<i>Coin.</i>	R
Sovereigns of the value of	40,000
New rupees	2,00,000
Old rupees	8,000
New $\frac{1}{2}$ rupees of the value of	50,000
Old $\frac{1}{2}$ " " "	4,000
New $\frac{1}{4}$ " " "	24,000

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these cases, the number of such lightweight coins detected should be noted, on the slips attached to those bags in which they exceed half per cent. of their contents and the slips returned to the remitting treasury.

(e) When new copper coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned. The report should 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.*Previous Notice to Railway Companies.*

139. When large remittances of not less than 20 lakhs are made at one time, notice should 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.

Loading.

140. When Government treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from the inside, and all doors that can be opened from the outside should be secured by good padlocks.

1. Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

2. It is the duty of the remitting Treasury Officer to supply the padlocks and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer should take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer should return the padlocks through the officer in charge of the escort; otherwise, a receipt should be given to the police and the locks returned as soon as possible by parcel-post or by rail or through the postdar.

141. The Treasury Officer will superintend, personally or by substitute, the loading of the vans, jointly with the police officer who is to travel in charge, and will hand to him a paper of instructions (see Form 25) and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

Escort.

142. The escort accompanying the treasure to the station, and protecting the loading, should be of the strength which may be fixed by the Local Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an 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

[Arts. 142-146.]

ADDITIONAL RULES FOR REMITTANCES
BY RAILWAY.

should be fixed by the Local 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.

143. As the rules for the guidance of the guard (see Form 25) require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

144. Arrangements for the relief of the guard will be made by the police department. The officer in charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of freight.

145. The railway fares and freight will be paid in cash, for which purpose the police or other officer may obtain from the treasury a sufficient amount as an advance to be accounted for afterwards. A requisition should be made on the railway authorities in the following form:—

To the Station Master, *Burdwan*.
Conveyance by railway to *Delhi* is required for treasure to the value of _____ lakhs of rupees loaded for *Delhi* and contained in _____ wagons.

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.

1. The requisition mentioned above must not be confounded with the notice to be sent before hand to the railway authorities, in order that the necessary wagons may be provided, *vide* Article 139.

2. In the Madras Presidency payment is made by credit notes.

3. 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.

146. On all railways administered by the State, on the railways mentioned in the margin, and all railways over which Government may hereafter reserve control in such matters, the undermentioned are rates and conditions for the carriage of treasure, including specie, bullion, etc., the property of the State:—

East Indian.
Bengal and North-Western, including Tirhoot.
Southern Mahratta, including Mysore section.
Lucknow-Bareilly section of the Rohilkhand and
Kumaon
Rajputana-Malwa.
Indian Midland.
Bengal-Nagpur.
South Indian.
Dibru-Sadiya.
Tarkessur.
Great Indian Peninsula.

(i) Up to 27 maunds	1½ Pies per maund per mile
Above 27 and up to 81 maunds	1¼ „ „ „ „
Above 81 and up to 270 maunds	1 Pie „ „ „ „
Over 270 maunds	¾ „ „ „ „

Arts. 146-149.] ADDITIONAL RULES FOR REMITTANCES
BY RAILWAY.

Escort:—

- (a) One man to travel free, both on the outward and return journey, as a 3rd class passenger, when the consignments of treasure are over 54 and under 135 maunds.
 (b) Two men, when the consignments are from 135 to under 270 maunds.
 (c) Four men, when the consignments are of 270 maunds and over.
 (d) When a consignment amounts to 20 lakhs of rupees or more (625 maunds or more), a guard of four men to be allowed, with return passage, free of extra charge.
 (ii) The minimum charge for treasure shall be as for one maund, fractions of a maund above one maund being charged as follows:—

Under 10 seers, as 10 seers.

Exceeding 10 seers, but not exceeding 20 seers, as 20 seers.

20	30	30
30	40	40

(iii) Copper, bronze and nickel coin by passenger train in quantities over five maunds is carried at the rate of 3 pie per maund per mile, subject to a minimum charge as for ten maunds: in quantities of five maunds and under, at 1½ pies per maund per mile. The practice regarding the deputation of escorts in charge of remittances of these coins varies, escorts being sent in some cases and not in others. If remittances are sent in charge of escorts, they will be carried at owner's risk, and when sent without escort, at railway risk. In cases where escorts are furnished, they will be carried free in accordance with the scale laid down in (i) above.

NOTE.—The above special rates do not apply to consignments of uncoined copper slabs for which freight has to be paid at ordinary tariff rates.

Small Coin Remittances.

147. For remittances of nickel, copper and bronze coin the minimum strength for the guard in cases in which an escort is sent (*vide* clause *iii* of the preceding article) should be that already laid down, but one man for each wagon will suffice if there be several wagons; in all other respects the procedure will be that laid down in Articles 139—146.

Note Remittances.

148. A guard travelling in charge of currency notes should have the box in the same carriage, and should 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 should be reserved on the terms usually charged.

Additional Rules for Remittances by Steamer.

149. (a) An escort should accompany a remittance of currency notes by sea, if freight is paid at cargo rates, in which case, the value of the notes should 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 should 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

ADDITIONAL RULES FOR REMITTANCES [Arts. 149-155.
BY STEAMER.

is paid at specie rates, the remittance should be sent as ordinary cargo at cargo rates in charge of an escort, though this course may entail some additional expense.

(b) Remittances of coin by sea are usually sent insured or at the company's risk without an escort.

150. It has been arranged with the Agents of the British India Steam Navigation Company that when remittances of coin are made by their steamers, the bill for freight will be presented to and paid by the Accounts Officer of the province in which the port to which the remittance is consigned is situated. In the case of Calcutta, however, freight charges on all remittances from and to the port are paid by the Agent for Government Consignments without the intervention of the Account Office.

151. In the case of river steamers, freight on remittances of treasure despatched to or from Calcutta should be paid to the companies at Calcutta by the Agent for Government Consignments before delivery or shipment, as the case may be, the payments being debited to the Accountant-General, Central Revenues, in the exchange account of the Accountant-General, Bengal; the receiving Treasury Officer will give the company's Agent a certificate that he received on (date) a remittance of (kind) amounting to (amount) from (place) and that the charges for freight of the said remittance have not been paid. This certificate should be sent to the Accountant-General, Central Revenues, along with the Steam Navigation Company's receipt in support of the debit in the exchange account of the Accountant-General, Bengal.

152. In cases of remittances between treasuries in Assam the charges will be prepaid locally. In Burma all payments will be made by the Accountant-General.

153. Consignments of treasure should 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.

Special Rules for Remittances to and from branches of the Imperial Bank of India.

154. The rules in Articles 117-153 apply *mutatis mutandis* to remittances to and from a branch of the Imperial Bank of India, subject to the modifications in Articles 155-157 below.

155. (a) When the Agent of a branch of the Bank wishes to remit away 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 reports to the Local Head Office or Link Branch to which he is subordinate. The Local Head Office communicates with the Deputy Controller of the Currency and orders for the remittance are issued simultaneously by the Local Head Office or Link Branch to the Agent and by the Deputy Controller of the Currency to the Treasury Officer.

(b) The Agent of the branch supplies the Treasury Officer with the notes and coin required for sub-treasuries in the district, except in those cases in

Arts. 155-157.] SPECIAL RULES FOR REMITTANCES TO AND FROM BRANCHES OF THE IMPERIAL BANK OF INDIA.

which it is more convenient to supply a sub-treasury direct from the Currency Office.

(c) The charges in connection with remittances of coin and notes to and from a branch of the Bank are borne by Government.

156. The rules regarding packing and despatch of remittances in Articles 118-134 should be observed by the branches of the Bank, but in the absence of special arrangements to the contrary made with the Agent, the Treasury Officer should arrange for the actual conveyance and escorting of the remittances. The power to sanction the entertainment of extra potdars vested in the Head of the District by Article 135 does not apply to Treasuries where there are branches of the Bank. No extra potdars should be entertained by such treasuries at the cost of Government without the sanction of the Deputy Controller of the Currency.

157. The following rules are to be observed in the examination of remittances of coin or notes made to Agents of the Bank from Government treasuries or currency offices. They should be fully explained to the potdars in charge of every remittance made to the Bank :—

(a) Weighment of boxes must be made, when practicable, on receipt of a remittance. The result of this weighment must be entered on the receipt given to the officer or potdar delivering over the remittance.

(b) All remittances will 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 are to 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 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 coin should be weighed against full-weight coins 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, except when two potdars are deputed to represent a treasury.

(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 will be placed in chests under double keys, the one to be retained by the remitting treasurer's agent, the other by the Bank authorities.

SPECIAL RULES FOR REMITTANCES TO AND FROM [Art. 157.
BRANCHES OF THE IMPERIAL BANK OF INDIA.

(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 unless through unavoidable sickness.

(j) When a remittance is not accompanied by a potdar, the examination will be proceeded with by the Bank's officer, but the Bank Agent must ask the 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 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 are immediately to report the same to the Bank's Agent.

Chapter VII.

Currency Transfers and Supply Bills.

158. Under its agreement with the Government of India the Imperial Bank of India gives every facility to the public for the transfer of money between places where it has branches at rates not exceeding those laid down by the Controller of the Currency. In order to provide similar facilities for the transfer of money to and from places where there is no branch of the Imperial Bank and to decrease the remittances of notes through the post by the public, currency telegraphic transfers and supply bills are issued to the public by Government at treasuries in accordance with the following rules:—

159. (a) A Treasury Officer at a place where there is a branch of the Imperial Bank of India may issue a currency transfer or a supply bill on another treasury where there is no branch of the Bank after obtaining the sanction of the Deputy Controller of the Currency.

(b) A Treasury Officer at a treasury where there is no branch of the Imperial Bank of India may issue a currency transfer or a supply bill on Calcutta, Bombay, Madras, Rangoon, Cawnpore, Lahore or Karachi without obtaining the sanction of any higher authority.

(c) A Treasury Officer at a place where there is no branch of the Imperial Bank of India may issue a currency transfer or a supply bill on another treasury after obtaining the sanction of the Deputy Controller of the Currency.

The sanction of the Deputy Controller of the Currency may be special or general, *i.e.*, it may cover the issue of a number of currency transfers or supply bills to the same person up to a certain limit of amount over a certain period.

Currency telegraphic transfers are also issued by the currency offices at Calcutta, Bombay, Madras, Rangoon, Cawnpore, Lahore and Karachi on treasuries where there are no branches of the Imperial Bank of India.

160. Currency transfers are always telegraphic. Transfers will be given only in even thousands of rupees and the minimum limit of amount is Rs. 5,000.

161. Supply bills will be given only in even hundreds of rupees and the minimum limit is Rs. 1,000, unless in any special case the Deputy Controller of the Currency fixes a smaller minimum.

162. The following charges should be made for currency telegraphic transfers and supply bills:—

For amounts of Rs. 10,000 and over	1 anna per cent.
For amounts of less than Rs. 10,000	2 annas per cent.

CURRENCY TRANSFERS AND SUPPLY BILLS. [Arts. 162-165.]

In the case of currency telegraphic transfers, telegram charges should be levied in addition from the person taking the transfer. The telegram charges should be Rs. 3 or Rs. 2 according as the person desires the transfer to be intimated by express or ordinary telegram.

163. The following conditions are applicable to all currency transfers and supply bills :—

- (a) The person taking the currency transfer or supply bill must pay in the amount of the transfer or supply bill together with the charges stated above before the currency transfer or supply bill is issued.
- (b) All currency transfers and supply bills will be payable in legal tender currency, *i.e.*, notes or rupees at the convenience of the officer making payment. In other words, the payee will have no right to demand payment in any particular form of currency, though in practice his requirements will be met as far as possible.

164. In issuing a currency telegraphic transfer the following rules should be followed by a Treasury Officer :—

- (a) The telegram to the officer making payment of the transfer should be sent in code.
- (b) A post copy of the telegram should be despatched to the paying officer at the same time as the telegram is issued.
- (c) The amount of the transfer should be deposited in the currency chest and an entry made in the currency chest book (Form 5) and in the currency chest slip (Form 5 (a)) sent at the close of the day to the Currency Office. The amount of the premium and the telegraphic charges should be credited to Government in the ordinary Government accounts.

165. In paying a currency telegraphic transfer the following rules should be followed by a Treasury Officer :—

- (a) The person claiming payment should be required to produce his telegraphic advice from the place where the transfer has been issued.
- (b) If the person to whom the transfer is payable is not known to the Treasury Officer, the Treasury Officer should require identification by a well known and substantial person who should certify that the payee is known to him.
- (c) The payment of the transfer should be reported at once by telegram to the issuing officer.
- (d) If the Treasury Officer has any reason to doubt whether the person claiming payment is entitled to it he should telegraph to the issuing officer for confirmation.
- (e) 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.

Arts. 165-167.] CURRENCY TRANSFERS AND SUPPLY BILLS.

(f) Payment of the transfer should be made from the currency chest balance and an entry made in the currency chest book (Form 5) and in the currency chest slip (Form 5 (a)) sent to the Currency Office at the close of the day.

166. Detailed rules regarding the procedure for the issue and payment of supply bills are laid down in Chapter 20 of the Civil Account Code.

167. Currency telegraphic transfers and supply bills are sometimes issued at and on sub-treasuries under special instructions from the Deputy Controller of the Currency. In the absence of such special instructions no currency transfer or supply bill should be issued or paid at a sub-treasury.

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FORMS.

FORMS.

Form No. 1.

[See Chap. II, Art. 7(b).]

Model Form of Security Bond to be taken from Treasurers.

(Local Governments and Administrations have power to fix the precise terms of the bond without reference to the Government of India.)

Financial Department Resolution No. 760-A., dated 10th February 1906.

In their Resolution in the Finance and Commerce Department, No. 3857, dated the 5th November 1885, the Government of India circulated, as a model, a form of security bond to be taken from Treasurers or other officers of Government entrusted with the charge of public money. They have recently had under their consideration the desirability of slightly modifying this bond, and the Governor-General in Council is now pleased to direct that it be replaced by the form reproduced below. It is to be understood that the form now prescribed is a model only, Local Governments and Administrations having power to fix the precise terms of such bonds without reference to the Government of India. It is left to them to decide whether existing Treasurers should be required to execute bonds in the revised form.

Form of Security Bond.

Know all men by these presents that _____ (*Principal*) _____ of _____
(*1st Surety*) (*2nd Surety*) _____ of _____ are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs _____ to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves _____ heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this _____ day of _____ 19 _____, and each of us the said _____ doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at _____ other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden _____ was on the _____ day of _____ 19 _____, appointed to and now holds and exercises the office of Treasurer at _____; *and whereas* by virtue of such office the said _____ has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money, specie, bullion, coin, jewels, Government currency notes, stamps and Government securities of whatever description, gold, silver, copper, lead, goods, stores, chattels or effects stored and used at received into or despatched from the Treasury of _____ or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever; *and whereas* the said _____ as such Treasurer as aforesaid is also responsible that all such moneys, specie, bullion, coin, jewels, Government currency notes, stamps and Government securities of whatsoever description, gold, silver, copper, nickel, bronze, lead, goods, stores, chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to; *and whereas* the said _____ is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at

FORMS.

all times intact in the places aforesaid, and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint; and whereas the said _____ is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit; and whereas the bulk of the said property remains as well in the care charge and custody of the Treasury Officer for the time being at _____ as of the said _____ but as between himself and the said Secretary of State for India in Council he the said _____ is alone responsible and answerable therefor and for every part thereof; and whereas the responsibility of the said _____ for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the District Officer of _____ or other the person exercising his functions for the time being under the sanction of the Government _____ may direct; and whereas the said _____ in consideration of his said appointment has delivered to and deposited with and endorsed over to _____ as such District Officer as aforesaid Government securities to the extent of R _____ of which the numbers, amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said _____ or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers, servants, clerks, sircars, cash-keepers, pottars, coolies or other persons serving under him the said _____, or any person acting for him in his said office as aforesaid or any other person or persons whomsoever whether in the service of Government or otherwise; and whereas the said _____ hereby acknowledges that he is bound by all the conditions rules and regulations of the Civil Account Code and Resource Manual of the Government of India for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of such Code and such departmental rules and orders as aforesaid and all or any alterations made from time to time therein; and whereas the said (Principal) _____ and the said (1st Surety) _____ (2nd Surety) _____ as his the said _____ sureties in that behalf have entered into the above bond in the penal sum of _____ conditioned for the due performance by him the said _____ and of any person acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said _____ and of all and every the persons and person aforesaid;

Now the condition of the above written bond is such that if the said _____ and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said _____ and every person acting for him in his said office as aforesaid shall whilst they respectively shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid, and perform and observe all and every the conditions rules and regulations of the said Code* and the said departmental rules and orders, and further if the said _____ and _____ do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of _____ and all and every person or

FORMS.

persons who from time to time has or have held or shall hold or exercise the said office of District Officer and all other servants of the said Secretary of State in Council or the said Government of _____ from and against all and every loss and damage which during the time the said _____ or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or time hereafter happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of _____ or the said District Officer for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency of the said _____ or of any person acting for him in his said office as aforesaid or of any of the sub-treasurers, servants, clerks, sircars, cash-keepers, potdars, coolies or other persons nominated accepted by or serving under him the said _____ or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from, or through the consuming, wasting, embezzling, stealing, mispending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said _____ or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office;

THEN this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said _____ and _____ shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of _____ six calendar months' notice in writing of his or their intention so to do and the liability under this bond. In the event of any such notice being given, of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months. PROVIDED ALWAYS and it is hereby declared and agreed by the said _____ and _____ with the said Secretary of State in Council that the Government promissory notes for R _____ so deposited as aforesaid or such other Government security or securities to the same amount as the District Officer for the time being of the Government of _____ may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of _____, as and for part and additional security (over and above the above written bond) to the said Secretary of State in Council, his successors and assigns for the indemnity and other purposes aforesaid with full power to the said Secretary of State in Council, his successors or assigns, or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of such Government securities in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said District Officer for the time being or the Government of _____ if they shall think fit to the said _____

PROVIDED ALWAYS and it is hereby expressly agreed and declared between and by the said _____ and _____ and the Secretary of State in Council that it shall be lawful for the said _____ with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of _____ first had and obtained to change and substitute for the said Government promissory notes for R _____ so deposited as aforesaid or any part thereof or for any notes substituted therefor under the present provision from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said _____ and _____ as such securities as aforesaid

AND it is hereby lastly agreed and declared by and between the said _____ (Principal) and the said _____ (one Surety) and _____ (other Surety) as his the said _____ (Principal's) Sureties and the said Secretary of

FORMS.

State that in the event of the death of the said _____ (Principal) or the vacation by him of his said office of Treasurer the abovementioned Government promissory notes for ₹ _____ or any notes that may be substituted therefor as aforesaid shall be retained and remain with the said District Officer for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said Secretary of State in Council his successors and assigns and in respect of which the said _____ (Principal) and his heirs executors administrators and representatives after his death is and are or shall or may be liable to indemnify the Secretary of State his successors and assigns the Government of India and all such persons as aforesaid. PROVIDED ALWAYS that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State in Council to take Proceedings upon or under the said bond against the said _____ (Principal) and _____ (1st Surety) and _____ (2nd Surety) or any of them in case any breach of the condition of the said bond shall be discovered after the return of the said Government promissory notes but the responsibility of the said _____ (Principal) and of the said _____ (1st Surety) and of the said _____ (2nd Surety) shall at all times continue and the said Secretary of State in Council shall be fully indemnified against all such loss or damage as aforesaid at any time.

The schedule above referred to.

FORMS.

Form No. 2.
 [See Chap. II, Art. 14 (5) and (6).]

Treasurer's Daily Balance Sheet.

DATE 19 . . .

Balance brought forward from	19			
Received this day as per Treasurer's Cash Book				
			Total R	
Expended this day as per Treasurer's Cash Book				
			Balance R	

Particulars of Balance.

SPECIFICATION.	UNDER JOINT KEYS OF TREASURY OFFICER AND TREASURER.								Closing balance in the hands of the Treasurer.	TOTAL.	
	Opening balance.		Taken out.		Placed under joint locks.		Closing balance.				
	R	a. p.	R	a. p.	R	a. p.	R	a. p.			
Government Currency Notes, Home Circle.											
@ R10,000											
" 1,000											
" 500											
" 100											
" 50											
" 20											
" 10											
" 5											
" 2½											
" 1											
Total R											
Government Currency Notes of other circles											
Bank Post Bills											
GOLD.											
Sovereigns											
Half-Sovereigns											
Total R											
SILVER.											
Rupess											
Half-Rupess											
Quarter-Rupess											
Two-anna pieces											
Total R											
NICKEL.											
Four-anna pieces											
Two " "											
One " "											
BRONZE AND COPPER.											
Single piece											
Half " "											
Pie pieces											
Total R											
UNCURRENT.											
Gold, silver, Nickel, Copper.	The detail of kind, tale and value, must be given on the reverse—										
	(1) every day for the amounts received that day;										
	(2) on the last working day of each month										
Total R											
GRAND TOTAL R											
Grand Total (in words)											

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

Treasurer
 Date of Signature

 Officer in charge of Treasury.

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

Form
[See Chapter

Register showing the cash double lock transactions

Nature of transactions.	GOVERNMENT CURRENCY NOTES, HOME CIRCLE.										GOLD.		SILVER.					
	Rs. 10,000. Value in Rupees.	Rs. 1,000. Value in Rupees.	Rs. 500. Value in Rupees.	Rs. 100. Value in Rupees.	Rs. 50. Value in Rupees.	Rs. 20. Value in Rupees.	Rs. 10. Value in Rupees.	Rs. 5. Value in Rupees.	Rs. 2½. Value in Rupees.	Rs. 1. Value in Rupees.	Total. Value in Rupees.	Sovereigns. Value in Rupees.	Half-Sovereigns. Value in Rupees.	Total. Value in Rupees.	Rupees.	Half-Rupees. Value in Rupees.	Quarter-Rupees. Value in Rupees.	Two-anna pieces. Value in Rupees.
Balance brought forward																		
Receipts																		
Total including balance																		
Issues to the Treasurer																		
Total issued																		
Balance carried over																		

Form
[See Chapter II,
Treasury

Cash Balance Report of the
N.B.—To be despatched without fail by post

CURRENT.

NAMES OF TREASURIES.	Notes.	Sovereigns.	Half-Sovereigns.	Whole rupees.	Half-rupees (silver).	Quarter-rupees (silver).	Eighth-rupees (silver).	Four-anna pieces (nickel).	Two-anna pieces (nickel).	One-anna pieces (nickel).	Single piece.			
	2	3	4	5	6	7	8	10	11	12	13			
District Treasury		R	R	α	R	R	α	R	α	R	α	R	α	p.
Sub-treasuries at on														
TOTAL SUB-TREASURIES														
REMITTANCES IN TRANSIT														
GRAND TOTAL														

Grand total (in words).

DETAILS OF NOTES.	TALK.	VALUE.			
Denominations.			Transactions with the public in nickel and in bronze and copper.		
	R	R		R	α. p.
10,000					
1,000					
500					
100					
50					
20					
10					
5					
2½					
1					
TOTAL					

(1) Cash balance not verified by Head of the District owing to

(2) Cash balance verified by Head of the District on

FORMS.

No. 4.

Arts. 6-19.]

on the *of* 19 .
on the first working day of each month.

			* UNCURRENT AND WITHDRAWN.										
Half piece.	Pie pieces.	Total current.	SILVER.								Copper.	Total uncurrent and withdrawn.	GRAND TOTAL.
			Gold.	Light weight.	Other classes.	1835.	1840.	Nickel.					
14	15	16	17	18	19	20	21	22	23	24	25		
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.		

I hereby certify that I have personally ascertained by counting that the balance in the District Treasury, for which I am responsible, amounted on the _____ to the amount shown in column 25 above. I further certify that the bulk of the treasure is kept under double locks, the key of one of which is in the exclusive custody of the Treasury Officer, and that of the other with the Treasurer. I further certify that the balance under single lock with the Treasurer amounted on the above date to R _____, and that at no time did the Treasurer hold in his separate custody a sum larger than necessary for the convenient transaction of Government business, or larger than the security given by him.* The balances at Sub-treasuries amounted on the dates specified to the sums shown against them, and I have received from Sub-treasury Officers certificates of the actual verification of those balances.

The balance of the currency chest amounted on the _____ to R _____

District Treasury balance { amount under double lock R _____
" " Treasurer's single lock R _____

The balance in the small coin depot at _____ amounted on the _____

to R _____

Dated _____ 10 . Head of the District.

*In districts where there is a branch of the Imperial Bank of India at the district treasury the following should be substituted for the first portion of the certificate,—

"I hereby certify that a sum of Rs. ... (in words) has been credited under the head 'Imperial Bank Deposits' in my cash account for the month of and this amount agrees with the net disbursements shown in the daily statements received from the Bank during the month." debited receipts

Form No. 5 (a).
 [See Chap. II, Art. 23.]
CURRENCY CHEST SLIP.

Government Paper Currency _____ *Agency.*

Date, etc.	NUMBER OF PIECES OF CURRENCY NOTES FOR RUPEES.										GOLD AND SILVER COIN IN RUPEES.				Total value of notes and coin (columns 12 and 16).	Initials of officers holding keys of chest.	
	1	2	5	10	20	50	100	500	1,000	Total number of notes.	Total value of notes.	Sovereigns and half-sovereigns.	Whole Rupees.	Silver half-Rupees.			Total value of gold and silver coin.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Balance of (date).																	
Withdrawn																	
Deposited																	
Balance																	

Includes { Fresh and issuable notes
 Notes unfit for issue.

192 .

Treasury Officer
 or Sub-treasury Officer.

Treasurer or other Officer
 in joint Charge of chest.

FORM No. 6.

Form
RESOURCE
(See Chap. III,

[To be printed on

Estimate of probable Receipts and Disbursements of the

ACTUALS OF CORRESPONDING MONTHS OF PAST YEAR.		PROBABLE RECEIPTS.	Month of	Month of	Month of	REMARKS.
Month of	Month of					
		A.—Principal Heads of Revenue—				
		I.—Customs				
		II.—Taxes on Income				
		III.—Salt				
		IV.—Opium				
		V.—Land Revenue				
		VI.—Excise				
		VII.—Stamps				
		VIII.—Forest				
		IX.—Registration				
		X.—Tributes from Indian States				
		TOTAL				
		C.—Irrigation—				
		E.—Debt Services—				
		F.—Civil Administration—				
		G.—Currency, Mint and Ex- change—				
		H.—Buildings, Roads, etc.—				
		J.—Miscellaneous—				
		N.—Permanent Debt—				
		Temporary Debt				
		O.—Unfunded Debt—				
		P.—Deposits and Advances—				
		Local Funds (District Funds				
		Other Funds				
		Departmental and Judicial Deposits				
		Advances				
		TOTAL				
		Q.—Loans and Advances by Central Government—				
		T.—Remittances—				
		Local Remittances				
		Local Bills				
		Foreign Remittances				
		Foreign Bills				
		TOTAL				
		V.—Balances of Provincial Governments—				
		Land Revenue				
		Excise				
		Stamps				
		Forest				
		Other Revenue				
		Loans by Provincial Govern- ments				
		Other transactions				
		TOTAL				
		Posts and Telegraphs				
		Marine				
		Military Works				
		Military				
		Railways				
		TOTAL RECEIPTS				
		NET PAYMENTS				
		GRAND TOTAL				

FORMS.

No. 6.
ESTIMATE.
Art. 41.)

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Treasury for

19 , and the two ensuing months.

ACTUALS OF CORRESPONDING MONTHS OF PAST YEAR.		PROBABLE DISBURSEMENTS.	Month of	Month of	Month of	REMARKS.
Month of	Month of					
		A.—Direct Demands on Revenue—				
		1. Customs				
		2. Taxes on Income				
		3. Salt				
		4. Opium				
		5-9. Other heads				
		TOTAL				
		O. & O. O.—Irrigation—				
		E.—Debt Services—				
		F.—Civil Administration—				
		G.—Currency, Mint and Exchange—				
		H.—Buildings, Roads, etc.—				
		J.—Miscellaneous—				
		55. Construction of Irrigation Works				
		56. Initial Expenditure on New Capital at Delhi				
		N.—Permanent Debt—				
		Temporary Debt				
		O.—Unfunded Debt—				
		P.—Deposits and Advances—				
		Local Funds { District Funds				
		Other Funds				
		Departmental and Judicial Deposits				
		Advances				
		TOTAL				
		Q.—Loans and Advances by Central Government—				
		T.—Remittances—				
		Local Remittances				
		Local Bills				
		Foreign Remittances				
		Foreign Bills				
		TOTAL				
		V.—Balances of Provincial Governments—				
		Ordinary Expenditure				
		Loans by Provincial Governments				
		Other transactions				
		TOTAL				
		Posts and Telegraphs				
		Marine				
		Military Works				
		Military				
		Railways				
		TOTAL PAYMENTS				
		NET RECEIPTS				
		GRAND TOTAL				

FORMS.

Form No. 7.
[See Chap. IV, Art. 82.]

*Statement of Receipts and Issues of Sovereigns and Half-sovereigns at the
 District Treasury and Sub-treasuries of the District of _____ during the
 month of _____ 19 _____*

Value in Rupees.

Name of Treasury and Sub-treasuries.	Opening Balance.	Receipts from the Public.	Remittances received.	TOTAL.	Issues to the Public.	Remittances sent.	Closing Balance.	TOTAL.
	2	3	4	5	6	7	8	9
Sadar Treasury . . .								
— Sub-treasury . . .								
— Sub-treasury . . .								
— Sub-treasury . . .								
TOTAL . . .								

Details of Remittances. (Remittances within the district need not be shown.)

Treasury Remittances.

From	To	AMOUNT	
		Received, R	Sent, R

Treasury Officer.

NOTE 1.—The total opening and closing balances of the statement should agree with the figures entered in the monthly cash balance report.

NOTE 2.—Gold coins received at their bullion value by weight and gold mohars should be shown in this Form as distinct items.

FORM No. 8.

FORMS.

No. 8.
Art. 83.]

Treasury.

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	Shroff-marked but not light-weight rupees and half-rupees (Art. 68).
Table. Value @ R1 or $\frac{1}{2}$ each.	
Table. Value @ R1 or $\frac{1}{2}$ each.	Soldered but not light-weight rupees and half-rupees (Art. 68).
Table. Value @ R1 or $\frac{1}{2}$ each.	
Table. Value @ R1 or $\frac{1}{2}$ each.	Defective but not light-weight rupees and half-rupees (Art. 75).
Table. Value @ R1 or $\frac{1}{2}$ each.	
Table. Value @ R1 or $\frac{1}{2}$ each.	Rupees and half-rupees of 1835 not light-weight (Art. 75).
Table. Value @ R1 or $\frac{1}{2}$ each.	
Table. Value @ R1 or $\frac{1}{2}$ each.	Rupees and half-rupees of 1840 not light-weight (Art. 75)(c).
Table. Value @ R1 or $\frac{1}{2}$ each.	
Table. Value @ R1 each.	George V rupees of 1911 not light-weight (Art. 75)(c).
Table. Value @ R1 or $\frac{1}{2}$ each.	
Table $\frac{1}{2}$ R Table $\frac{1}{4}$ R	Other defaced but not light-weight rupees and half-rupees (Art. 69).
Value $\frac{1}{2}$ and $\frac{1}{4}$ R	
Table $\frac{1}{2}$ R	Shroff-marked but not light-weight quarter and eighth-rupees (Art. 68).
Table $\frac{1}{2}$ R	
Value $\frac{1}{2}$ and $\frac{1}{4}$ R	Soldered but not light-weight quarter and eighth-rupees (Art. 68).
Table $\frac{1}{2}$ R	
Table $\frac{1}{2}$ R	Defective but not light-weight quarter and eighth-rupees (Art. 75)(c).
Value $\frac{1}{2}$ and $\frac{1}{4}$ R	
Table $\frac{1}{2}$ R Value $\frac{1}{2}$ and $\frac{1}{4}$ R	Other defective but not light-weight quarter and eighth rupees (Art. 75)(c).
Value R	Daily Total.
	Initials of Treasury Officer.
	REMARKS.

and value in black, so that there may be no confusion in making the daily total. the bag in use at the time should be entered in red ink at the head of each pair of columns. the remitting treasury should be entered in the appropriate column, the name of the treasury being entered below examination of the remittance has been completed, should be made subsequently by plus and minus entries. balance and receipts up to that date. The remittance should then be entered and a balance struck. A similar total

FORMS.

Form No. 9.

[See Chap. IV, Art. 83.]

Register of silver coins cut but not paid for at the _____ Treasury.

Month.	Date.	Rupees and half-rupees that have lost more than 3 but not more than 6½ per cent. or 12½ per cent. respectively.		Rupees and half-rupees that have lost more than 6½ or 12½ per cent. respectively but not more than 25 per cent.		Rupees and half-rupees that have lost more than 25 per cent.*		Quarter and eighth-rupees that have lost more than 12½ but not more than 25 per cent.		Quarter and eighth-rupees that have lost more than 25 per cent.*		REMARKS.
		Rupees.	½ Rupees.	Rupees.	½ Rupees.	Rupees.	½ Rupees.	¼ Rupees.	⅛ Rupees.	¼ Rupees.	⅛ Rupees.	
1	2	3	4	5	6	7	8	9	10	11	12	13

NOTE 1.—Number of coins only should be shown in this Register, not their value.

NOTE 2.—The figures in columns 3 and 4 (if any) will be included in column 2, those in columns 5 and 6 in column 3, those in columns 9 and 10 in column 4 and those in columns 7, 8, 11 and 12 in column 5 of the quarterly return of silver coins cut, Form 10.

* Coins cut and returned as fraudulently defaced may be included in these columns with a note in the remark column.

Form No. 10.

[See Chap. IV, Art. 83.]

Return showing silver coins cut or broken during the quarter ending _____ on account of being reduced in weight.

DENOMINATION.	NUMBER.			
	CUT AND RECEIVED ON PAYMENT.*			CUT AND REJECTED.
	Over 2 per cent. but not more than 6½ per cent.	Over 6½ per cent. but not more than 25 per cent.	Over 12½ per cent. but not more than 25 per cent.	
1	2	3	4	5
Rupees . . .				
Half-Rupees . . .				
Quarter-Rupees . . .				
Eighth-Rupees . . .				

* Coins returned after cutting to the tenderers because they refuse to receive payment at the rates given in Arts. 65-67 may be included in these columns.

NOTE 1.—Columns 2 and 3 are intended for rupees and half-rupees and column 4 for quarter and eighth-rupees only.

NOTE 2.—The entries in columns 2, 3 and 4 should be capable of verification with the statistics of light-weight coins supplied monthly to the Deputy Controller of the Currency and any discrepancy between the two sets of figures should be explained in the back of the return.

NOTE 3.—The entries in column 5 should represent silver coins cut and rejected as having lost more than 25 per cent. in weight and as having been fraudulently defaced.

Form No. 13.

[See Chap. IV, Art. 87(a).]

(To be printed on 4to foolscap.)

INDENT FOR SMALL SILVER, NICKEL, COPPER AND BRONZE COIN.

Showing the actual results of 1902 and the probable requirements of 1903.

PARTICULARS.	SMALL SILVER (VALUE).			NICKEL (Value).			BRONZE AND COPPER (VALUE).		
	Half-Ruppes.	Quarter-Ruppes.	Eighth-Ruppes.	Four-anna pieces.	Two-anna pieces.	One-anna pieces.	Pice.	Half Pice.	Pis.
Balance on 1st October 1901									
Received from other treasuries or depôts in 1902									
TOTAL									
Remitted to other treasuries or depôts in 1902									
Balance on 30th September 1903									
TOTAL									
Difference being net local									
Additional supply required for 1903									

The 2nd October 1902.

Note that "in 1903" in this form means "between 1st October 1901 and 30th September 1902."

Treasury Officer.

FORMS.

Form No. 14.

[See Chap. IV, Art. 79(b).]

Invoice of box of uncurrent coins despatched per rail, steamer or
 via Treasury under charge of an escort consisting of
 commanded by
 from Treasury, accompanied by
 Potdar named

No. of boxes.	Mark or No. on each box.	Weight of each box.		Description of each kind of coin.	No. of coins of each kind in each box.	Rate at which received at treasury.	Value.			Total.			Remarks and references to orders, etc.	
							R	a.	p.	R	a.	p.		

 }
 The 19 . }

 Treasury Officer.

Received from box
 said to contain treasure value at R
 and consigned to

 }
 The 19 . }

 Commanding the Escort.

Form No. 15.
[See Chap. IV, Art. 81.]

Statement showing the proportion of the several Issues of Government Rupees in actual circulation in the—Treasury as ascertained by the examination each day of a bag containing R— from the—to—May 19 .

	May.	May.	May.	May.	May.	TOTAL.
William IV						
Victoria 1840, 1st issue						
Victoria 1840, 2nd issue						
Victoria 1862						
Victoria 1874						
Victoria 1875						
Victoria 1876						
Victoria 1877						
Victoria 1878						
Victoria 1879						
Victoria 1880						
Victoria 1881						
Victoria 1882						
Victoria 1883						
Victoria 1884						
Victoria 1885						
Victoria 1886						
Victoria 1887						
Victoria 1888						
Victoria 1889						
Victoria 1890						
Victoria 1891						
Victoria 1892						
Victoria 1893						
Victoria 1897						
Victoria 1898						
Victoria 1900						
Victoria 1901						
Edward VII 1903						
Edward VII 1904						
Edward VII 1905						
Edward VII 1906						
Edward VII 1907						
Edward VII 1908						
Edward VII 1909						
Edward VII 1910						
George V 1911						
Each succeeding year (to be shown separately)						
TOTAL						

Treasury Officer.

Form No. 17.

[See Chap. V, Art. 112.]

Statement of Currency Notes received into and issued from the Treasury during
the quarter ending _____.

	Value received from	Value issued to
Treasuries banking with a branch of the Imperial Bank of India.		
Currency Department		
Other Treasuries not banking with a branch of the Imperial Bank of India.		
Public in payment of Govern- ment dues. { Home Notes { Foreign "		
Public for silver		
Ditto in exchange for notes of other values .		
Total Transactions .		
Balances as per Cash Balance Report . . .		
GRAND TOTAL .		

The opening balance should be shown under Receipts, the closing under Issues, in order that the equality of the grand totals may be made to prove the statement.

The value of notes received in exchange for notes will, of course, agree with the value issued.

FORMS.

Form No. 21.

[See Chap. VI, Art. 127(1).]

(Foolscap 16mo. Size.)

Packet No. _____ of R _____ notes.

Containing _____ pieces.

Counted by _____

(Full name.)

Form No. 22.

[See Chap. VI, Art. 128(a).]

(Quarter Foolscap Size.)

Invoice of Currency Notes _____ circle, remitted by post from _____
to _____ dated _____

Denomination of notes.	No. of bundles.	No. of notes.	Value.	REMARKS.
10,000	1	2	20,000	
1,000	1	5	5,000	
500	1	4	2,000	
100	3	185	18,500	
50	7	523	26,150	
20	6	472	9,440	
10	20	1,726	17,260	
5	2	300	1,500	
2 $\frac{1}{2}$	2	100	250	
1	1	100	100	
TOTAL	44	3,417	1,00,200	

Certified that this parcel has been made up and sealed in my presence and that I have personally ascertained that its contents correspond with the invoice.

FORMS.

Form No. 24.

[See Chapter VI, Art, 133.]

Name of Shroff.	Advance of travelling allowance made by remitting office.*		Detail and value of remittances.	Place of destination.	Date and hour of departure.	Signature of Shroff.	Date and hour of arrival.	Date and hour of discharge.	Advance of travelling allowance made by receiving office.	Remarks explaining cause of delay.
	Date.	Amount.								

Remitting Officer.

Receiving Officer.

* In case where no advances are made, the word "Nil" should be entered across the column.

Advances made out of the permanent advance of the office should be separately specified.

Form No. 25.

[See Chap. VI, Art. 141—143.]

Paper of instructions to be given to the Police Officer in charge of a remittance by rail.

[*These instructions should be printed in English and the vernacular languages of the provinces in which they may be required, and a copy containing both the English and a vernacular version must be handed by the Treasury or Currency Officer at the despatching station to the police officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.*

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail, and they should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.]

INSTRUCTIONS.

"1. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury; but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

"2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van; and the doors of the compartment occupied by the guard should never be locked.

"3. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again *en route* if any change in the train has been made or anything has occurred to delay its arrival.

"4. An officer relieving such a guard will see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature; that the locks are secure; and that the locked doors of the van cannot be opened.

"5. The officer in charge of such a guard should be provided with a lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure-wagon; if there be several such wagons, it will suffice to tell off two men, who may stand, one at each end of the wagons.

"6. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

"7. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for '_____ bags said to contain coin to the value of R _____, or for _____ boxes, with marks and weights detailed in the invoice, said to contain coin or notes to the value of R _____.' If any box be short weight or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise, he should be allowed to return at once.

"The form of receipt to be used by a relieving guard should run thus:—

'Received charge from _____, police officer of _____ district, of Railway wagon No. _____, said to contain _____ boxes aggregating

R _____, wagon No. _____, said to contain _____ boxes aggregating
 R _____ (and so on). The wagons were duly locked, and one key for each made over:
 _____ Receipts to be given by other relieving guards are also
 acknowledged. The number and contents of each wagon should be detailed in case of a break-
 down. The receipts should be in English if the police officer is acquainted with that language
 otherwise in the officer's vernacular.

"8. The escort officer will present the command certificate for examination to the treasury
 or bank officer taking charge of the treasure. The latter will satisfy himself that he is
 taking over the treasure from the officer named in the command certificate and will at the
 same time check the strength of the escort with that stated in the command certificate,
 noting any difference that he may find. When all is correct he will merely sign the com-
 mand certificate.

"9. Whenever any breach of these rules occurs, the officer in charge of the guard must
 insist on the treasure-van being detached from the train, and should immediately telegraph
 the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager
 of the Railway.

"10. 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 the 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 become necessary.
 The escort officer must not permit the potdar to be interfered with in the execution of his
 duties."

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