



CIVIL ACCOUNT CODE.

VOL. I—PART I.

APPENDICES AND INDEX.

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GOVERNMENT OF INDIA.

CIVIL ACCOUNT CODE.

VOL. I—PART I.

APPENDICES AND INDEX.



Issued by authority of the Comptroller General.

SEVENTH EDITION.

(Reprint.)

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Civil Account Code, Seventh Edition,

(Reprint.)

VOLUME I.

1. This edition is merely a reprint of the seventh edition of the Civil Account Code, Volume I, with such alterations as have since been introduced through the lists of corrections up to and inclusive of the 17th list dated the 30th April 1912:

2. No attempt has been made to revise the rules so as to provide for any alteration of procedure consequent on the amalgamation of the Public Works and Civil Account offices.

3. The following additions and alterations have been made:—

Article 7 (1)	. . .	A new clause (k) has been added.
„ 41 (f), Clause (e)	. . .	The words „of the Government of India” inserted after „Political Department.”
„ 98	. . .	Transferred to Appendix BBBB.
„ 98 (k)	. . .	A note has been inserted under Rule 4.
„ 98 (k), Note 1	. . .	„Officer in charge of the experimental sewage installation at Poona” has been added.
„ 98 (v)	. . .	The last portion of para. 1 has been revised.
„ 277, Clause III (7)	. . .	The words „or half-year’s pension, whichever may be less,” have been omitted.
Chap. 28, Annexure A	. . .	Rules regulating the General Provident Fund revised and corrected up to the end of April 1912.
Article 576 (a)	. . .	A note authorising certain officers to cut or break counterfeit silver coins has been added.
„ 584	. . .	A new note regarding maintenance of a penalty register in Form 73-A has been inserted.
Appendix BB, Rule V (d)	. . .	The words „of the Government of India” inserted after „Political Department.”
„ BBB	. . .	The list of appointments against Home Department has been recast and a new Imperial Department— „Education Department”— has been added with names of appointments deemed as „Heads of Departments.”
„ D	. . .	Under „Assam,” „Sibsagar” has been omitted and „Jorhat” added to the list of Treasuries.
„ D	. . .	Under Burma „Insein” has been added to the list of Treasuries.
„ K	. . .	A note has been added to Rule 22 regarding sale of service postage stamps to the public.

4. The rest of the corrections relate mostly to changes occasioned by the abolition of the posts of Inspector General, Civil Veterinary Department, Inspector General of Agriculture, Director General of Education, the recent territorial redistribution and the amalgamation of the Postal and Telegraph Account Offices.

M. F. GAUNTLETT,
Comptroller General.

September 10th, 1912.



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APPENDIX A.

[See Chapter 3, Article 30.]

Model* Form of Bond of Indemnity for drawing Leave allowances, etc.

This Indenture made

between

Banker and Army Agent

carrying on business as a Banker and Army Agent under the style or firm of of the one part and the Secretary of State for India in Council of the other part.

Whereas the said Messrs. as such Bankers and Army Agents as aforesaid have been in the habit of receiving from the Accountant General payment of the sums from time to time payable to their customers by way of pay, pension of allowances under one or more of the several services or funds specified in the schedule annexed hereto upon production at the time of each such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive. And whereas in order to save time and expense in obtaining payment of such sums the Government of India has agreed to dispense with the production of the said certificates upon the terms and conditions hereinafter contained and the said

has agreed to enter into the Covenants on his part hereinafter contained. Now this Indenture Witnesseth that in pursuance of the said Agreement and in consideration of the premises he the said

hereby† Covenants with the Secretary of State for India in Council that so long as the production of the certificates hereinbefore referred to shall be dispensed with the said firm of

will within seven days from the time when the said firm shall have received notice of the death of any customer for the receipt of or on whose behalf they may have received any such pay, pensions or allowances as are hereinbefore referred to communicate the date of such death to the Accountant General for the time being and further that the said firm will immediately after the expiration of the said period of seven days

repay and refund to the Secretary of State for India in Council for the time being so much of any moneys which may have been received from the Accountant General for the time being on behalf of any customer as shall be in excess of the amount of the pay, pension, or allowances to which such customer was entitled up to the date of his decease and further that in the event of any change in the constitution of the said firm by the death or retirement of any one or more of the partners the surviving or continuing partners or partner shall forthwith communicate such change and the names or name of any new partner or partners to the Accountant General for the time being. Provided lastly and it is hereby

agreed and declared that the expressions "the firm of" and "the said firm" shall signify and extend to as well as the said as also any other person or persons who may for the time being constitute the said firm. In witness whereof the said has hereunto set his hand and seal the day and year first above written.

The schedule above referred to—

Indian Navy Retired Pay. Indian Marine Furlough and Retired Pay. Bengal Pilot Service Furlough and Retired Pay. Military Furlough Pay, Bengal, Madras, Bombay. Military Retired Pay, Bengal, Madras, Bombay, including Temporary half pay.

Military Fund, commonly called Lord Clive's Fund, only so far as officers are concerned, Bengal, Madras and Bombay Medical Retiring Funds Annuities. Covenanted and Uncovenanted Civil Service Absentee Allowances, Bengal, Madras, Bombay. Covenanted and Uncovenanted Civil Service Pension Allowances, Bengal, Madras, Bombay. Civil Service Fund Annuities, Bengal, Madras, Bombay. Miscellaneous Pay and Pensions (chargeable to Indian Revenues).

* In this form there is only one partner; if there are more, the necessary alterations should be made.
† If there are two partners, the words "jointly and severally" should be inserted here.

APPENDIX BB.

Rules regarding the grant of Exchange Compensation.

His Excellency the Governor General in Council is pleased to prescribe the following Rules in regard to the grant of Exchange Compensation, in supersession of those published with Resolution No. 3624-A., dated the 18th of August 1893, and other orders on the subject.

2. His Excellency in Council takes this opportunity of declaring that the grant of Exchange Compensation is a provisional addition to salary, calculated on the difference between the gold value of half salary, at the market rate of exchange, and its value at a privileged rate which, for the present, is fixed at 1s. 6d. per rupee, subject to the condition that it shall in no case exceed in any quarter the amount of rupees by which 250l. converted at the privileged rate shall fall short of the equivalent of 250l. converted at the market rate.

3. The Government of India reserve to themselves full power at any time to reconsider the whole subject, without admitting any vested rights to receive the compensation in the form now sanctioned, or in any other form.

4. The object of granting Exchange Compensation is to secure certain classes of Indian public servants against serious depreciation of their emoluments by the fall in the sterling value of rupee salaries, so that they may be enabled to live according to their station and that the public service may continue to attract recruits of the same high quality as heretofore.

RULES.

I. The grant of Exchange Compensation is deemed to be justified on the considerations stated above, in the case of those public servants only who supply the indispensable European element in the administrative body of Indian officials.

II. The officers who fulfil the above conditions are—

- (1) Europeans appointed in England;
- (2) Officers appointed as Europeans in India to offices in which European qualifications are held to be indispensable, or to services and departments in which a proportion of Europeans is held by the Government of India to be indispensable, and for the purpose of maintaining that proportion.

Europe, in the meaning of this rule, shall be deemed to include the English-speaking colonies.

III. The Government of India shall from time to time determine what are the offices or services in which European qualifications are deemed to be indispensable.

IV. (1) No person hereafter appointed in India to such an office or service shall be eligible for Exchange Compensation, unless, on appointment, he shall be declared eligible by a certificate granted by the Indian Government by or under which such appointment is made.

(2) The certificate will set forth the grounds upon which the holder is deemed to be a European of the class described in Rule 1.

(3) Such certificate shall not be given to any person who is qualified for appointment under 33 Vict., c. 3, sec. 6.

(4) The decision of the Government of India as to the granting or refusing of such certificate is final.

V. Exchange Compensation is not admissible to—

- (a) Persons temporarily appointed to the service of Government for a specified duty only, upon allowances definitely fixed for the particular case.

- (b) Persons serving under a contract in which their allowances are definitely fixed which is not preliminary to employment in one of the regular services of the Government, and five years of service under which have not elapsed.

NOTE.—This clause relates only to persons appointed under a written contract in India. A European so appointed in England will under paragraph 3 of the Resolution publishing the Rules be entitled to Exchange Compensation Allowance if his salary is not fixed in sterling, and there is nothing in his agreement to exclude him from the allowance.

- (c) Persons who are not members of any regular Service, and who are employed in a professional capacity (such as lawyers, teachers, lecturers, clergymen, medical men), without being debarred from the private exercise of their profession.
- (d) Members of the Political Department of the Government of India except those substantive or officiating in the grades of Resident.

VI. If any part of an officer's salary is fixed in sterling, and is converted into rupees at the rate of exchange fixed annually for the adjustment of transactions between England and India, the allowance is payable only in respect of the excess, if any, of the portion of his salary not fixed in sterling, over the portion fixed in sterling.

When a wound or good service pension due to an officer serving in India is received by him in sterling in England, an abatement should be made from the Exchange Compensation drawn in India, the amount of the abatement being equal to the amount by which the equivalent of the sterling pension at the official rate of exchange is exceeded by that at the market rate fixed for the quarter for the payment of Exchange Compensation.

Subsidiary Rules.

VII. The allowance is granted in the form of a percentage on the officer's salary, which will be calculated by the Comptroller General each quarter, and notified by him about the 15th day of the final month in the preceding quarter. Subject to the limits prescribed in clause 2, it will be based on the amount by which the average demand rate of exchange in Calcutta during the quarter ending on the date named falls short of the privileged rate of exchange.

VIII. The percentage fixed for any quarter is applicable to all payments of salary falling due during that quarter. Thus the percentage for the July to September quarter applies to salary payable between the 1st of July and 30th of September, which ordinarily is the salary for June, July and August.

When salary is drawn for a portion of a month Exchange Compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

IX. The allowance is payable, month by month with pay, and under the rules under which pay is drawn; and it will be charged as pay, but under a separate detailed head. In the case of officers whose emoluments are governed by the Civil Service Regulations, the allowance is admissible only on salary as defined in Article 38. In the case of officers whose emoluments are governed by the Indian Army Regulations, it is admissible only on pay, Indian allowances, and Staff pay.

Deputation allowance does not come within the definition of "salary" in Article 38 of the Civil Service Regulations, and consequently Exchange Compensation is not admissible in respect of it. But if in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance, it may also count for Exchange Compensation.

X. Exchange Compensation is admissible on leave allowances fixed in rupees and drawn in India.

XI. Exchange Compensation is not admissible, under the orders of the Government of India, to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of it to such officers under the present rules and restrictions. But it is in each case for the

foreign employer to decide in the first instance whether he is willing to grant the allowance or not. If he signifies his desire to give the allowance, the sanction of the Local Government by whom the officer's services were lent should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance.

XII. Family remittances of pay are not permissible to any officer who is, at the time in respect of which the pay is due, in receipt of Exchange Compensation.

XIII. These Rules shall come into force with effect from the 1st of April 1897, provided that officers to whom Exchange Compensation would not be admissible under these rules, but who have been admitted to it under the rules previously in force, will continue to draw it to the extent of the salaries they were drawing on the 1st of April 1897; but any increase in their salary after that date will be taken in reduction and ultimately in extinction of the claim to the allowance.

APPENDIX BB-1.

*Resolution by the Government of India, in the Finance Department,
No. 3543-Ex., dated the 7th June 1907.*

Modification of the Rules relating to claim to exchange compensation allowance of officers appointed under contract in England.

The rules and orders regarding exchange compensation allowance promulgated with the Resolutions by the Government of India in the Finance and Commerce Department, No. 2422-Ex., dated the 31st May 1897, and No. 3692-Ex., dated the 22nd August 1898, provide that a European appointed in England is entitled to the allowance unless his salary is fixed in sterling, or unless he is specifically excluded from it by the terms of his engagement. His Excellency the Governor General in Council is now pleased to direct that henceforth no person appointed under a written contract in England shall be entitled to exchange compensation allowance unless he is explicitly admitted thereto under the terms of the contract or unless the appointment which he holds gives him a claim to the allowance under any general rule or decision of the Government of India. Officers appointed to posts not forming part of any regular service stand in a special position, being in the absence of any special provision in their contracts, *prima facie* eligible for the allowance if appointed in England before the 7th June 1907, but ineligible if appointed on or after that date.

The following statement shows the services or branches of services in which officers appointed in England are to be held to be eligible in the absence of any special disqualification (which may be either personal or official) to draw exchange compensation allowance.

1. Judges of High and Chief Courts.
2. Military officers on salaries not fixed in sterling (except those employed in the Imperial Service, Survey of India Department otherwise than a Surveyor General), Departmental officers with honorary rank, Departmental warrant officers (except those of the Army Clothing Department), Soldier Mechanics of the Ordnance Department in India and Non-Commissioned officers employed in Military Grass and Dairy farms.
3. Officers of the—
 - (a) Indian Civil Service.
 - (b) Indian Educational Service.
 - (c) Indian Medical Service.
 - (d) Civil Veterinary Department.
 - (e) European Gardners' Service.
 - (f) Superior-Revenue establishments of State Railways on salaries less than R1,500 amonth.
 - (g) Marine Department.

• APPENDIX BBB.

List of appointments the holders of which for the time being are to be deemed as "Heads of Departments" for purposes of the Civil Service Regulations and Civil Account Code so far as they relate to Imperial expenditure:—

HOME DEPARTMENT . . .	Superintendent, Port Blair; Director General, Indian Medical Service; High Court, Calcutta; and Director, Criminal Intelligence.
EDUCATION DEPARTMENT . . .	Lord Bishop of Calcutta; Sanitary Commissioner with the Government of India; Board of Examiners; Vice-Chancellor, Calcutta University; Director General of Archæology; and Council of the Imperial Library.
FOREIGN DEPARTMENT . . .	Resident in Kashmir; Resident in Nepal; Resident at Baroda; Political Resident in the Persian Gulf; Political Resident in Turkish Arabia; Inspector General, Imperial Service Troops; Political Officer in Sikkim; and his Britannic Majesty's Consul-General in Khorasan.
DEPARTMENT OF COMMERCE AND INDUSTRY.	Director General of Posts and Telegraphs; Director, Geological Survey of India; Commissioner of the Northern India Salt Revenue; and the Controller of Printing and Stationery in India.
DEPARTMENT OF REVENUE AND AGRICULTURE.	Surveyor General of India; Inspector General of Forests; Director General of Observatories; Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa; the President, Forests Research Institute; and Principal, Imperial Forest College, Dehra Dun.
RAILWAY DEPARTMENT . . .	(1) The Manager (in cases where he does not already exercise the power of a Local Government) and (2) the Engineer-in-Chief in each of the three State Railway Lines, viz., the North Western Railway, the Eastern Bengal State Railway and Oudh and Rohilkhand Railway; the Engineer-in-Chief of each line under construction or survey (in cases where he does not already exercise the powers of a Local Government), and the seven Senior Government Inspectors of Railways at Calcutta, Lucknow, Lahore, Bombay and Madras.
FINANCE DEPARTMENT . . .	Comptroller and Auditor General; Inspector General of Excise; all Accountants General (including Accountant General, Railways, and Accountant General, Post Office and Telegraphs) and Comptrollers; Examiners of Accounts, Military Works Services and State Railways; and the Government Examiners of Railway Accounts.

APPENDIX BBBB.

[See Chapter 6, Art. 98, Vol. I, C. A. C.]

Sundry Rulings relating to Contingent Charges.

- (a) Salaries and fixed allowances. No salary charges of any kind (except for pay of hot-weather establishment, of karawas or crop-watchers in Baluchistan, of coolies engaged on Public Works on daily or monthly wages and audited by the Civil Account Officer, of temporary Field establishment of Surveys and Settlements, of all sweepers whether whole-time servants or otherwise in the Civil Department and at the discretion of the Local Government of such other classes of menials, *e.g.*, cooks, dhobies, tailors, syces, grass-cutters, etc., as the Local Government has from time to time ruled to be ineligible for pension or as it may in future declare to be non-pensionable) and no additions to pay may be charged as contingent expenditure or included in contingent bills, not even pay of peons in hospital; such charges should be drawn on separate bills. Fixed travelling allowance and house-rent, etc., should be drawn along with the pay of an officer.

NOTE 1.—Local Governments and Administrations may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them, who are entitled to draw contingent bills, the authority to make small monthly payments to menials for supplying drinking water or for dusting offices provided that—

- (a) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;
- (b) the allowance will not count for leave allowances or pension.
- (c) In the case of menials already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of R2 a month in any one case, and the head of the office must, in sanctioning any such payments, record his reasons therefor, and must satisfy himself—
- (1) that the work to be done is really necessary;
 - (2) that it is outside the regular duties of a menial on the permanent establishment; and
 - (3) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

2. Annual statements of payments thus made should be submitted to the Local Government for scrutiny.

3. The Departments of the Government of India exercise the powers of a Local Government for the purpose of this rule.

NOTE 2.—The limitation imposed upon recurring payments by Exception (a) to Article 98 (m) does not apply to contingent payments on account of establishments paid for under Article 98 (a).

NOTE 3.—The ^{Comptroller General} ^{Head Commissioner} exercises as regards both his own office and the ^{account} offices subordinate to him, the power conferred on Local Governments of ^{paper currency} treating the pay of sweepers and of other classes of menials as a recurring contingent charge. The ^{Mint} ^{Assay} Masters, Calcutta and Bombay, exercise the same powers as regards the Calcutta Mint, the Bombay Mint, the Assay Office, Calcutta, and the Assay Office, Bombay, respectively.

- (b) Hot-weather establishment. Hot-weather establishment and fittings are a Government charge, subject to the control of the

Local Government. The Inspector General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director General of Observatories exercise the powers of a Local Government for the purpose of this rule. The Comptroller General and the Head Commissioner of Paper Currency is authorised to allow remuneration to punkha-pullers in Civil Account and Currency offices, at the rates sanctioned by the Local Government for their employes. The Director, Central Research Institute, also exercises the powers of a Local Government in this respect on the understanding that hot-weather establishments are only to be allowed to officers of the Institute when they are employed in places where such establishments are allowed by Local Governments to Provincial Officers and that the rates paid are not to exceed the rates sanctioned by Local Governments for those places.

(c) Section-writing and copying

No charge may be made for section-writing, i.e., for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter. No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the Local Government, and no periodical allowance may be charged as section-writing.

NOTE.—Heads of Departments including in this term Collectors and District Magistrates and District and Sessions Judges may be empowered by Local Governments to sanction such charges within Budget limits and subject to the proviso contained in the closing paragraph of the above rule.

(d) Official publications

Official publications issued in India, such as the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, etc., may be supplied to offices, the cost of which is charged to Imperial or Provincial Revenues, only under instructions from the Departments of the Government of India, Local Governments or officer to whom the power to purchase books, newspapers and other publications has been delegated. In such cases, no payment should be required for books of this class. Local Fund Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

Official publications* (other than parliamentary papers) published in England should be procured by Departments of the Government of India, and by Local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the

* The following are not to be considered official publications:—

Acts of Parliament (except Mutiny Acts, which the Secretary of State will supply):—

London Gazette,
War Office Army List,
British Postal Guide,
British Code List,
Royal Navy List,
Mercantile Navy List.

address of the Assistant Under Secretary of State for India; the revenues (Imperial or Provincial) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

Parliamentary papers required for Departments and officers elsewhere than in the Presidencies of Madras and Bombay will be supplied as published by the Secretary of State to the Home Department of the Government of India under the terms of his despatch No. 5, dated the 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

It is left to the Local Governments, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by local bodies. In all cases the expense will be borne by the local funds.

Exceptions.—The Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the Post and Telegraph Department respectively on cash payment by officials and other requiring them.

Publications like the Madras and Bombay Army Lists which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press on bills submitted against the department concerned.

(c) Books, newspapers, etc.

Books and newspapers or other periodical publications whether published in or out of India, shall not be purchased, or subscribed for, at the public expense by any public officer, without the previous sanction of the Local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate. In modification of the orders contained in the Resolution of the Government of India in the Department of Commerce and Industry, No. 4465—4498-37, dated 28th May 1907, Local Governments and Departments of the Government of India are authorised to delegate to such Heads of Departments and other officers under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of officers subordinate to them. Officers of the Accounts Department are enjoined to require proof of the necessary sanction before admitting charges of this character.

The purchase of books for regimental schools, regimental and prison libraries and military offices is governed by rules on the subject laid down in India Army Regulations.

Books for the Education Department should be obtained under the present rules and usage of the several Local Governments concerned.

The several Departments of the Government of India, the Local Governments (except the Governments of Madras and Bombay), and Administrations, all Heads of Departments, and all Officers

to whom the power to purchase books and newspapers or other publications has been delegated under the terms of the Resolution No. 4465-4498-37, dated the 29th May 1907, as modified by Resolution No. 6802-6848-63, dated the 20th July 1908, should make their own arrangements direct with Agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them.

The sanction for the supply should be communicated to the Audit Officer who will audit the charges in the same way as other items of recurring contingent expenditure. Large payments to suppliers out of India will be made by Bank drafts to be obtained, if necessary, through the account officers; but the ordinary method of remittance will be by inland or foreign money or postal orders.

Payments for Books and Maps procured from abroad should by preference be made in India either through an agent or a bank on bills drawn by the supplier. When this is not practicable the remittance should be made invariably through the Local Accountant General, who should be responsible for purchasing the bills.

Judicial Officers may purchase books suitable for a Law library, within their Budget allotment, without obtaining previous sanction of Government.

NOTE.—This article does not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor General, which is published at pages 964 and 965 of Part II of the *Gazette of India*, dated 6th September 1902.

(f) Stationery and Rubber Stamps. Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible, unless specially sanctioned by the Local Government.

NOTE.—Local Governments are authorised to delegate to any of their subordinate officers, whom they may select, the power to sanction petty local purchases of stationery and rubber stamps, up to a limit of R20 in each case. Heads of Imperial Departments are likewise empowered to sanction local purchases of stationery to the same extent.

Charges for country stationery and carriage of stationery in the larger offices, as for instance, district offices, come under a separate major head "Stationery and Printing," and should be drawn on a separate bill.

- (g) Postage labels Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.
- (h) Country scales Country scales are quite good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.
- (i) Liveries (Imperial)* Liveries, when the charge is Imperial, are supplied to messengers, other than those on the Viceroy's staff or in the Political and Postal Departments (for which special rules exist), under the following rules :—

- (i) To messengers in personal attendance on a Member of Council, Additional Member of Council, Secretary or other gazetted officer of the Secretariat of the Government of India, the Adjutant-General, the Quarter-Master General, or, other officer of the Army Head-Quarters, or other officers who may from time to time be brought under

* The belt and badge ordinarily worn by peons are not included in the term livery.

these rules by the Government of India, liveries may be supplied once every year except in the following cases in which the livery may be renewed at once :—

- (a) Where the livery has been destroyed or lost through accident and not through carelessness on the part of the messenger.
- (b) Where a messenger is appointed in succession to a deceased messenger.

The limit of cost is R22-8 for a messenger, and R30 and R60 for jemadars, according to the rank of the Officer on whom they attend.

- (ii) Other offices should be brought under the rule issued by the Local Government for Provincial Establishments in the same province. These rules are extended to such offices by the Government of India on application made through the Local Government which should state the rules issued by it.
- (iii) Any inferior servant attached to an establishment located on public grounds at a hill station may be provided with warm clothing, costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year. Warm clothing at a cost not exceeding R10 a year may also be supplied under the sanction of the Agent to the Governor General to any Government servant in Baluchistan whose pay and allowances do not exceed R20 a month and who is not entitled to livery.

The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

Charges for liveries and warm clothing should always be supported by certificates to the effect that the incumbents of the appointments held by the messengers for whom liveries are charged have not been supplied with liveries during previous 12 or 24 months, as the case may be. Full details, supported by the proper vouchers as to the number of liveries and the rate at which paid for, should also be stated in the bill.

(j) Liveries (Provincial)*

Where the charge is Provincial, liveries may be supplied under rules issued by the Local Government, which rules should (1) name the offices the messengers of which may be supplied with liveries; (2) state the frequency with which each messenger of those offices may be supplied with liveries; and (3) lay down maximum limits for the cost of each livery. The rules should require the officers, who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed. Warm clothing

* The belt and badge ordinarily worn by peons are not included in the term livery.

may be supplied under orders of the Local Government to watchmen, guards, and other menial servants requiring it.

N.B.—The rule as regards the submission of certificate and details in Article 98 (i) also applies in the case of liveries (Provincial).

(k) Supply of Articles for the public service.

Subject to the provisions of the rules specified below, and to any instructions regarding specific articles which have been, or may be, issued by the Government of India from time to time (*e.g.*, those relating to the supply of stationery), the following are the rules relating to the supply of articles required for the public service :—

RULE 1.—*Articles manufactured in India from Indian materials.*

All articles which are produced in India in the form of raw material, or are manufactured in India from materials produced in India, should, by preference, be purchased locally, provided that the quality is sufficiently good for the purpose and the price not unfavourable.

RULE 2.—*Articles manufactured in India from imported materials.*

All articles manufactured in India from imported materials should, by preference, be purchased in India subject, however, to the following conditions :—

- (a) That a substantial part of the process of manufacture of the articles purchased has been performed in India.
- (b) That the price is as low as that at which articles of similar quality can be obtained through the India Office.
- (c) That the materials employed are subjected to such inspection and tests as may be prescribed by the Government of India.

RULE 3.—*Articles which are not manufactured in India.*

Articles which are not manufactured in India should be obtained by indent upon the Store Department of the India Office, except in the following cases :—

- (a) When the articles are already in India at the time of order and the cost of the supply does not exceed the limits prescribed in Rule 9.
- (b) In the case of important construction works let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contracting firm, subject to the following conditions :—
 - (i) That the firm is approved by the Government of India and is included in the list of firms so approved.
 - (ii) That the materials are subject to the current specifications and tests prescribed by the Government of India.

RULE 4.—*Particular articles which may be purchased in India.*

The following articles, whether manufactured or produced in India or not, may be purchased in India :—

- (a) Those of a perishable nature.
- (b) Explosives.
- (c) Block tin.

- (d) Wines and Spirits and English-bottled beer for the use of Government Hospitals in India.
- (e) Kerosine oil.
- (f) Plant and materials for electric lighting installations intended to take current from existing centres. The local purchase of electric power-plant which involve the provision of generators and cables for distributions is not, however, permissible under this clause.
- (g) Australian timber.
- (h) Australian copper.
- (i) Italian marble.
- (j) Such other classes of articles as may from time to time be prescribed by the Government of India. All such cases should be reported to the Secretary of State for his information.

NOTE.—Purchases made under this rule are not subject to the condition that the articles must be in India at the time of order.

RULE 5.—*Special Purchases in India.*

When serious inconvenience to the public service would be caused by waiting to obtain an article from England through the Director General of Stores, or when owing to the greater promptitude of supply, an economy can be effected by purchasing in India articles which under the foregoing rules should be obtained through the Store Department the purchase may be made in India, subject to Rule 9 provided that the articles are already in India at the time of order, but in such cases if the value of the articles exceed R50 the sanctioning officer should place on record the reasons which make the local purchase desirable. This record shall be available for the information of the Accountant General, the Examiner of Accounts or the supervising officer when required.

RULE 6.—*Inter-departmental purchases.*

Nothing in these rules is to be deemed to prohibit the purchase of stores of European manufacture by one Department or Railway from another.

RULE 7.—*Method of obtaining Stores not purchased in India.*

All articles which under the foregoing rules are not to be bought in India should be obtained by indent on the Store Department of the India Office, except any which the Secretary of State may have specially authorised the Government of India or its officers to purchase direct outside India. Such purchase is at present permissible in the case of the following articles :—

- (i) Seeds.
- (ii) Cinchona bark.
- (iii) Articles for experimental or research purposes required by officers approved by the Government of India from time to time. A list of the officers thus approved is given in Note to Rule 9 below.
- (iv) Excise instruments and apparatus required by Provincial Excise Departments for experimental or research purposes.

- (v) China glass, cutlery, plate and crockery for the residences of Heads of Provinces.
- (vi) Australian timber.
- (vii) Australian lead.

NOTE 1.—Payments for stores purchased under this rule should be made direct to the suppliers by the purchasing officers.

NOTE 2.—The power conferred by Rule 7 (iii) and (iv) above covers the purchase through local agents of articles required for experimental or research purposes.

RULE 8.—Firms from which iron and steel may be bought in India.

Important iron and steel work, if purchased in India, should only be obtained from firms approved by the Local Government or Administration. A list of approved firms is given in Commerce and Industry Department Resolution No. 4941—4938-102, dated 14th July 1909.

RULE 9.—Financial limits on powers of officers to make purchases in India.

In the case of purchases made under Rules 1, 2 and 4, an officer's powers of purchase extend to the ordinary limits to which he is empowered to enter into contracts. But in the case of purchases made in India under Rules 3 (a) and 5, the limits for expenditure on any one article or any number of similar articles purchased at one time are as follows :—

(a) *Civil Departments.*

	R
(i) Heads of Departments, Commissioners of Divisions and other officers of or above the rank of Collector whom the Local Government may select	250
(ii) Other officers authorised to incur expenditure	50
(iii) Controller of Printing, Stationery and Stamps	1,000
(iv) Local Government or Administration :—	
1. In case of purchases made under Rule 3 (a)	3,000
2. In case of purchases made under Rule 5	Full Powers.

The powers of a Local Government are also exercised by the following officers :—

- Surveyor General of India.
- Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
- Director General of Observatories.
- Director General of Posts and Telegraphs.
- Political Resident, Persian Gulf.

NOTE.—The Comptroller General and the Accountants General can purchase in the local market any one articles of European manufacture or any number of articles of the same description not exceeding R250 in value.

NOTE 2.—The Officers named below may obtain direct from manufacturers or dealers in England, America, Japan or any other foreign countries such articles as they may

require for experimental or research purposes, within the limit of the funds annually allotted to them for the purpose in the Budget.

Superintendent, X-Ray Institute.
 Chemical Examiners.
 Superintendents of Vaccine Depôts.
 Principals of Medical Colleges.
 Superintendents of Medical Schools.
 Directors of Bacteriological, Pathological or Research Laboratories, including officers in charge of Divisional and Brigade Laboratories.
 Principals of Arts Colleges.
 Principals of Technical and Industrial Institutes.
 Director of Industrial and Technical Inquiries, Madras.
 Honorary Director of Fisheries, Madras.
 Principal of the Central Training College, Lahore.
 Principal, Bombay Veterinary College.
 Surveyor-General of India.
 Inspector-General of Forests.
 Director-General of Observatories.
 Director of Botanical Survey.
 Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
 Imperial Bacteriologist, Civil Veterinary Department.
 Imperial Agricultural Chemist.
 Imperial Mycologist.
 Imperial Entomologist.
 Provincial Directors of Agriculture.
 President of the Imperial Forest Research Institute.
 Principal of the Imperial Forest College.
 Director, Geological Survey of India.
 Railway Board.
 Sanitary Commissioner, Madras, as the principal working member of the Malaria Board.
 Officer in charge of the Experimental Sewage Installation at Poona.

NOTE 2.—Local Governments may authorise Medical officers in charge of Presidency State Hospitals or Lunatic Asylums, Civil medical officers in charge of districts and whole-time Superintendents of Jails in their capacity as medical officers of Jails and Jail Hospitals to purchase medicines locally in cases of exceptional illness and in order to meet extraordinary demands up to a limit of ₹100 in each case: provided that such medicines are not usually supplied by the Medical Store Depôts and that there is Budget provision to cover the cost.

- (l) Jail supplies and police clothing. Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.
- (m) Recurring charges. No charge which binds Government beyond a single payment, may be incurred without the sanction of Government.

NOTE.—The sanction of the Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessments certified to as required by Article 98 (o), Civil Account Code. If, in any case, the head of a Department or Office considers that the assessment is excessive, he may represent the matter to higher authorities.

Exceptions.—(a) All officers entitled to draw contingent bills may incur recurring contingent charges up to R10 a month and to six months' duration subject only to the existence of the necessary budget provision, and to any restriction which the Local Government may desire to impose.

(b) Heads of Departments have been authorised by the Government of India to sanction the renting of ordinary office accommodation within the following limits :—

When the accommodation is provided in a separate building.	R100 a month.
When the accommodation is provided in a building partly used as a private residence.	One half the total rent subject to a maximum of R45 a month.

(c) The Inspector General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director General of Observatories are authorised to sanction, up to a limit of R15 a month in each case, items of recurring contingent expenditure.

(n) Rent The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required. Post Offices engaged in receiving and delivering letters are exempt from this rule.

This rule does not authorise payments or adjustments between departments.

The responsibility for the recovery of rents for officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department (see Article 1184 to 1190, Public Works Department Code, Volume I, Chapter XII), but in exceptional cases where the cost of a building has been treated as a Civil Charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

NOTE.—Local Governments may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, the Chief Judges of Chief Courts, the Judicial Commissioner, Central Provinces, and the Revenue Commissioner, Baluchistan, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of R144 per annum in each case, subject to the condition specified above. Heads of Departments possess in addition to these powers, power to sanction house rent for ordinary office accommodation referred to in clause (m).

(o) Municipal and Cantonment taxes. Municipal taxes on a Government building other than military are paid by the department occupying it, and debited to that department. When such payments are made by officers other than those who occupy the buildings, steps should be taken to insure that the payments are not made after the buildings cease to be so occupied. Such taxes on military buildings are charged to the grant for Military Works. But in any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department and debited to Miscellaneous. Charges on this account in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate

from the Executive Engineer concerned, either accepting the assessment or stating that all legal means have been or are being taken to have excessive assessments reduced. In respect of other Government buildings the assessment should be certified by the departmental officers concerned.

- (p) Fixtures and their repairs Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures, including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill.
- (p) (a) Electrical Installation All works and repairs in connection with electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department except in special cases under the orders of the Local Government. As a general exception to this rule the Telegraph Department is authorised to execute works and repairs in connection with installations in telegraph buildings, including residences forming part of, or adjoining office buildings, but not other residential buildings the case of which will be governed by the ordinary rule. In all cases the Department carrying out the work will bear the cost.
- (q) English churches Rules regarding supply of articles to English churches are contained in Government of India, Home (Ecclesiastical) Department, Resolution No. 178, dated 21st May 1898, as amended by Home Department No. 397, dated 13th September 1907.
- (r) Postal commission Payments for Postal commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Head of the Account Office considers it necessary to require the sanction of the Local Government.
- (s) Telegrams State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping expenditure as low as possible :—
- (1) A telegram should not be sent where a letter would serve the same purpose equally well.
 - (2) State telegrams should, as a rule, be sent in the "ordinary" class.
 - (3) Messages should be classed as "express" only—
 - (a) in cases of great emergency.
 - (b) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.
 - (4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted.

- (t) Chubb's locks The local purchase of Chubb's locks is not admissible. Indents for them should be made on the Stationery Office and included in the general Stationery indent.
- (u) Petty Construction and Repairs. Expenditure on Construction and Repairs executed by Civil Officers can be treated as Contingent Expenditure of the department incurring it and classified as Petty Construction and Repairs only when it does not exceed R2,500 in amount. When it exceeds that sum, it should be treated as Public Works Expenditure. These orders do not refer to the Forest and Salt Departments.
- (v) Type-writers Type-writers and duplicators should be obtained through the Stationery Office, instead of by indent on the India Office, with the sanction in each case of the Government of India in the department concerned or of the Local Government, as the case may be, or in the case of departments, such as the Telegraph Department, to which the cost of stationery is directly charged, the Head of the Department. The cost will in cases where cash payment is made by the indenting officer under the arrangement sanctioned in Government of India, Finance Department, No. 4966-A., dated the 30th September 1910, be debited to his contingent grant, but in other cases it will be charged in the same way as stationery. The power to sanction the supply of type-writers and duplicators may also be exercised by Heads of Departments, Commissioners of Divisions and other officers above the rank of Collector to whom the power may be delegated by the Local Government.

NOTE 1.—Local Governments and Heads of Departments may authorise the purchase and use of type-writers and duplicators of more than one pattern, provided that only those patterns are admitted which have been specially approved by them, and that before a new pattern is approved it shall have fully established (after trial) that it possesses special advantages and is in important points superior to those already in use: provided also that the pattern chosen is one which can be obtained on reasonable terms by the Controller of Stationery from local representatives of the manufacturers.

NOTE 2.—Subject to the conditions mentioned in Note 1, the Comptroller General can sanction the supply of new type-writers and duplicators to the Civil Accounts (including Postal and Telegraph Accounts) Offices. Currency Departments and Mint and Assay Offices, Calcutta and Bombay.

NOTE 3.—The Inspector General of Forests, the Director General of Observatories and the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, can purchase type-writers and duplicators, subject to the conditions specified in Note 1.

- (w) Commission to Banks Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed, but only when the arrangements have been sanctioned by the Local Government or Administration. Before sanctioning such special arrangements they should satisfy themselves by reference to the provincial Accountant General that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

APPENDIX C.

[See Chap. 7, Art. 102, Vol. I., C. A. C.]

Rules for the payment of compensation for land taken up under the Land Acquisition Act, 1 of 1894. (Finance Department Resolution No. 2209-A., dated 10th May 1895—As modified by Finance Department No. 3469-A., dated 12th August 1896, No. 4166-A., dated 21st September 1897, and No. 1605-A., dated 3rd April 1900.)

Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

2. Officers who are specially employed for this work being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed in Article 467 of the Civil Account Code. The following procedure shall be observed by such officers.

3. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

4. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the appointment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

6. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the

accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. When the payees ultimately claim payment of sums placed in deposit, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undischarged sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE 1.—In the Punjab in the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order:—

- (i) No sums exceeding Rs. 50 in each separate case may be paid by money order.
- (ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.
- (iii) With each money order shall be sent a receipt in Form O duly filled in. The post office will return the receipt after it has been signed by the payee to the officer making the payment who will dispose of the receipt in the usual way.
- (iv) For the words "paid in my presence ^{by cash} by cheque" in Form C, the words "paid by money order" shall be substituted.

The Accountant General will accept, in the case of compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

NOTE 2.—In Bombay also orders of a kind somewhat similar to those in the Punjab have been issued by the Local Government with the approval of the Government of India.

7. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

8. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. Payment of the amounts deposited shall be made under the rules for the payment of Civil Court Deposits.

9. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

10. A Local Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury. The use of cheques should be safeguarded by a strict observance of the following rules:—

- (1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.
- (2) The serial number of the cheque-book and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.

- (3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.
- (4) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced "under R."
- (5) A periodical examination of pass-books, from the treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

Payments under the Act after the Special Officer is relieved of his Special Duties.

11. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court has been made himself, as prescribed in paragraphs 8 and 9 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

12. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Examiner as prescribed in paragraph 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Collector or Civil Officer.

13. In making the payments due, under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 7. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General of the Province, who will in ordinary course forward them to the Accountant General. For payments into Civil Courts the procedure laid down in paragraphs 8 and 9 should be observed.

14. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words "Paid in my presence ^{in cash} to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Audit by Account Officers.

15. Whether the payment is made by a special officer or by the Collector (or other Civil officer) the audit of the Accountant General shall consist in seeing that every payment is supported by a receipt in Form C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Accountant General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

16. The Accountant General will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward a copy of the completed statements in Form A, AA, and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Examiner.

17. When the land is acquired for, and the cost is debitable to, the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Accountant General.

18. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department or Military Works Department, the procedure will also be the same, the Account officer who will audit the payments being substituted for the Accountant General.

Procedure when no money compensation is paid.

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalised value of the abatement of Lard Revenue should be charged against advances of funds (paragraph 21) made by that body.

Investment of compensation money deposited in Court.

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Civil Accountant General concerned, and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Accountant General will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit, Adjustment and Recovery of Payments on behalf of bodies financially independent of Government.

21. In any case in which land is acquired for a Municipality or other body financially independent of Government, the Local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the Local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Civil Accountant General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance* on such dates and in such instalments as the Local Government may direct, further payment of Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received for the Municipality or other body.

* These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits—

“Deposits for work done for Public bodies or individuals,” while any charges should be supported by the vouchers prescribed in this annexure, unless these cannot be furnished at once in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit heads; any balance of the sum originally credited, which is not claimed at the expiration of a year from the date of the award will be paid into a Civil Court by the officer in accordance with Rule 8 of this annexure.

A.

No. and date of statement _____

Date of award _____

Name of work for which land has been acquired _____

No. and date of declaration in _____ Gazette, viz., No. _____, dated _____, page _____.

Statement showing compensation awarded by _____ under Section _____, Act I of 1894, to all the persons interested in the plot of land situated in the villgae of _____ in estate _____, No. _____ on the Revenue Roll of the District of _____, Pargunnah _____.

1	2	3	4	5	6	7	8	9*		10*
Serial number.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of Land Revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA.	REMARKS.	NUMBER AND DATE OF VOUCHER.		DATE ON WHICH POSSESSION OF THE LAND WAS HANDED OVER TO THE DEPARTMENTAL AUTHORITIES FOR WHOM IT IS ACQUIRED.
								No.	Date.	Date.
			R a. p.	Rs a. p.	R a. p.					

* To be filled up in the Accountant General's Office.

NOTE 1.—Each award statement should be confined to the lands to be taken under one declaration—i. e., the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

NOTE 2.—Regarding column 7, see note to Statement AA.

AA.

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No. _____
 dated _____.

Name of work for which land has been acquired _____
 No. and date of declaration in _____ Gazette, viz., No. _____, dated _____, page _____.

1	2	3			
Serial No. in the Statement of Award under Section 11 of the Act.	Name of person to whom payment is made under the award.	PARTICULARS OF AMOUNT ENTERED IN COLUMN 6 OF THE AWARD STATEMENT.			
		a	b	c	d
		Amount accepted without protest.	Amount accepted under protest.	Amount refused and the Court in which it is deposited.	Amount undisbursed owing to non-attendance, and the treasury in which it is deposited.
		<i>R a. p.</i>	<i>R a. p.</i>	<i>R a. p.</i>	<i>R a. p.</i>

NOTE.—In noting these particulars in the Award Statement, it may be sufficient to enter the letter a, b, c, or d, as the case may be, in column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c, or d in this Statement.

B

No. and date of statement _____

Name of work for which land has been acquired _____

No. and date of declaration in _____ Gazette, viz., No. _____, dated _____, page _____.

Statement showing the amount of compensation awarded by the Court of _____ under Section 26 of Act I of 1894.

1	2	3	4	5	6	7	8
Serial No. in the Statement of award under Section 11 of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of voucher.
		<i>R a. p.</i>	<i>R a. p.</i>	<i>R a. p.</i>	<i>R a. p.</i>		

(Reverse of Statement C.)

DETAILS OF LAND, ETC., AND THEIR VALUES.

DETAILS OF LAND, ETC., AND THEIR VALUES.

Mouza _____, Pergunnah _____, Zillah _____. Mouza _____, Pergunnah _____, Zillah _____.

Land _____, Bigha _____, Cotta _____ Chuttack. Land _____, Bigha _____, Cotta _____ Chuttack.

Value _____, Rupees _____ Annas _____ Pies. Value _____, Rupees _____ Annas _____ Pies.

CC.

Consolidated voucher for payment made during _____ 191 , in accordance with Award statement No. _____ ,
 dated _____ , on account of land acquired for _____ in the district of _____ ,
 Tehsil _____ , Mouza _____ .

1	2	3	4			5
Serial No. in Award Statement.	Name of payee.	Area of land.	Amount paid.			Signature of the payee and date of payment.
			₹	a.	p.	
	TOTAL					

Paid in my presence ^{in cash} _{by cheque} to the above persons the total sum of rupees* _____ annas* _____ pies* _____ only.

Dated the _____ 191 . * In words.

Signature of Officer.

D.
 Name of work for which land has been acquired _____
 To the Judge of the Court at _____
 The Sum of Rs. _____ on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894:—

D.
 Name of work for which land has been acquired _____
 To the Judge of the Court at _____
 The Sum of Rs. _____ on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894:—

D.
 Name of work for which land has been acquired _____
 To the Judge of the Court at _____
 The Sum of Rs. _____ on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894:—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	RE-MARKS.
		Acres.	Rs.	a. p.
TOTAL				

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	RE-MARKS.
		Acres.	Rs.	a. p.
TOTAL				

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	RE-MARKS.
		Acres.	Rs.	a. p.
TOTAL				

Paid by cheque No. _____ on the _____

Paid by cheque No. _____ on the _____

Paid by cheque No. _____ on the _____

Dated _____ 191 ____
 Received the above amount for credit to Civil Court Deposits.
 Land Acquisition Officer.

Dated _____ 191 ____
 Received the above amount for credit to Civil Court Deposits.
 Land Acquisition Officer.

Dated _____ 191 ____
 Received the above amount for credit to Civil Court Deposit.
 Land Acquisition Officer.

Judge.
 NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

Judge.
 NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

Judge.
 NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

E

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED _____

To the Officer in charge of _____ Treasury.

Please receive for transfer to credit of Revenue deposits the sum of R _____ on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	REMARKS.
		Acres.	R a. p.	
TOTAL				

Dated 191 . Land Acquisition Officer.

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

E

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED _____

To the Officer in charge of _____ Treasury.

Please receive for transfer to credit of Revenue deposits the sum of R _____ on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	REMARKS.
		Acres.	R a. p.	
TOTAL				

Dated 191 . Land Acquisition Officer.

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

APPENDIX D.

[See Chaps. 9 and 21.]

List of Treasuries which Issue and Cash Bills.

[NOTE.—Bills drawn on Government account on the Presidency Banks of Bengal, Madras and Bombay, should be addressed to those Banks, and not to their Secretaries. Those drawn on their branches conducting Government business should also be addressed to the Bank itself with the name of the station added, thus: "Bank of Bengal, Dacca," "Bank of Bombay, Poona."

2. The treasuries of Hyderabad, Deccan, and of Hyderabad, Sind, as also those of Nowgong, Bundelkhand, and of Nowgong, Assam, must always be quoted by their full name so as to prevent confusion.]

Treasury.	Officer on whom bills may be drawn.
India.	
Calcutta	Bank of Bengal, Calcutta.
Ajmer	Officer in charge.
Nasirabad Sub-Treasury (b)	Ditto.
Bushire (a)	Imperial Bank of Persia.
Coorg (Mercara)	Officer in charge.
Hyderabad, Deccan	Bank of Bengal, Hyderabad.
Indore	Bank of Bombay Indore.
Muskat (a)	Political Agent.
Nepal (Khatmandu)	Resident.
Nowgong, Bundelkhand	Officer in charge.
Port Blair (a)	Ditto.
Quetta	Ditto.
Fort Sandeman Sub-Treasury (b)	Ditto.
Loralai Sub-Treasury (b)	Ditto.
Nushki Sub-Treasury (b)	Ditto.
Sambhar	Assistant Commissioner, N. I. S. R.
Pachbadhra Sub-Treasury (c)	Ditto.
Sehore	Political Agent, Bhopal.
Turkish Arabia (Bagdad)	Political Resident.
Central Provinces.	
Akola	Bank of Bombay, Akola.
Amraoti	Ditto, Amraoti.
Balaghat	Deputy Commissioner.
Betul	Ditto.
Bhandara	Ditto.
Bilaspur	Ditto.
Buldana	Ditto.
Chanda	Ditto.
Chhindwara	Ditto.
Damoh	Ditto.
Drug	Ditto.
Hoshangabad	Ditto.
Pachmari Sub-Treasury (d)	Officer in charge.
Jubbulpore	Deputy Commissioner.

(a) Issues bills, but may be drawn on for public purposes only.

(b) Only issues bills, but cannot be drawn upon.

(c) Only cashes supply bills drawn by Ajmer, but does not issue any bills.

(d) Only cashes remittance transfer receipts drawn in favour of the "Officer Commanding, Pachmari" but does not issue bills.

Treasury.	Officer on whom bills may be drawn.
Central Provinces—continued.	
Mandla	Deputy Commissioner.
Nagpur	Bank of Bengal, Nagpur.
Narsingpur	Deputy Commissioner.
Nimar (Khandwa)	Ditto.
Raipur	Ditto.
Saugor	Ditto.
Seoni	Ditto.
Wardah	Ditto.
Yeotmal	Ditto.
Burma.	
Akyab	Bank of Bengal, Akyab.
Paletwa Sub-Treasury (a)	Officer in charge.
Bassein	Deputy Commissioner.
Bhamo	Ditto.
Henzada	Ditto.
Insein (c)	Ditto.
Katha (Myadaung district)	Ditto.
Kindat (Upper Chindwin district)	Ditto.
Falam Treasure Chest (a)	Officer in charge.
Kyaük-phyu	Deputy Commissioner.
Kyaukse	Officer in charge.
Lashio (Northern Shan States)	Superintendent, Northern Shan States.
Magwe	Deputy Commissioner.
Mandalay	Ditto.
Maymyo	Ditto.
Maubin (Maubin district)	Ditto.
Meiktila	Ditto.
Mergui	Ditto.
Minbu	Ditto.
Kanpetlet (b)	Officer in charge.
Mogok (Ruby Mines district)	Deputy Commissioner.
Monywa (Lower Chindwin district)	Ditto.
Moulmein (Amherst district)	Bank of Bengal, Moulmein.
Myaungmya	Deputy Commissioner.
Myingyan	Ditto.
Myitkina	Ditto.
Pakokko	Ditto.
Pegu	Ditto.
Prome	Ditto.
Pyapôn (Pyapon district)	Ditto.
Rangoon	Bank of Bengal, Rangoon.
Sagaing	Deputy Commissioner.
Sandoway	Ditto.
Shwebo	Ditto.
Taunggyi (Southern Shan States)	Superintendent, Southern Shan States.
Tavoy	Deputy Commissioner.
Tharrawaddy	Ditto.
Thaton	Ditto.
Thayetmyo	Ditto.
Tounggoo	Ditto.
Yamethin	Ditto.

(a) Authorised to issue Remittance Transfer Receipts only. Falam Treasure chest also cashes B. T. Receipts issued for remittance of pay, etc., of the Military Policemen transferred to the Chin Hills.

(b) Authorised to issue and cash Local Remittance Transfer Receipts for the purposes of remitting pay, etc., of Military Police.

(c) Authorised to issue and cash Remittance Transfer Receipts.

Treasury.	Officer on whom bills may be drawn.
Assam.	
Cachar (Silchar)	Deputy Commissioner.
Darrang (Tezapore)	Ditto.
Garro Hills (Tura)	Ditto.
Goalpara (Dhubri)	Ditto.
Imphal	Political Agent.
Kamrup (Gauhati)	Deputy Commissioner.
Khasi Hills (Shillong)	Ditto.
Lakhimpur (Dibrugarh)	Ditto.
Lushai Hills (Aijal)	Superintendent.
Naga Hills (Kohima)	Ditto.
Nowgong, Assam	Deputy Commissioner.
Jorhat	Ditto.
Sylhet	Ditto.

Bengal.

Bakarganj (Barisal)	Collector.
Bankura	Ditto.
Beerbhun (Soory)	Ditto.
Bogra	Ditto.
Burdwan	Ditto.
Calcutta	See under "Indis."
Chittagong	Collector.
Dacca	Bank of Bengal, Dacca.
Darjeeling	Deputy Commissioner.
Dinajpur	Collector.
Faridpur	Ditto.
Hooghly	Ditto.
Howrah	Ditto.
Jalpaiguri	Deputy Commissioner.
Jessore	Collector.
Khulna	Ditto.
Malda	Ditto.
Midnapore	Ditto.
Moorshedabad (Berhampore)	Ditto.
Mymensingh	Ditto.
Noakhali	Ditto.
Nuddea (Krishnagar)	Ditto.
Pubna	Ditto.
Rajshahi	Ditto.
Rungpur	Ditto.
Tipperah (Comilla)	Ditto.
24-Pargunnabs (Alipore)	Ditto.
Barrackpore Sub-division	Officer in charge.

Bihar and Orissa.

Balasore	Collector.
Bhagalpore	Ditto.
Chumpan (Motiharree)	Ditto.
Cuttack	Ditto.
Durbhanga	Ditto.
Gya	Ditto.
Hazaribagh	Deputy Commissioner.
Manbhoom (Purulia)	Ditto.
Monghyr	Collector.
Mozufferpore	Ditto.
Nya Doomka	Deputy Commissioner.

Treasury.	Officer on whom bills may be drawn.
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Bihar and Orissa—*continued.*

Palamow	Deputy Commissioner.
Patna	Bank of Bengal, Patna.
Pooree	Collector.
Purneah	Ditto.
Ranchi	Deputy Commissioner.
Sambalpur	Ditto.
Sarun (Chupra)	Collector.
Shahabad (Arrah)	Ditto.
Singhbhoom (Chybassa)	Deputy Commissioner.

United Provinces of Agra and Oudh.

Agra	Bank of Bengal, Agra.
Allahabad	Ditto, Allahabad.
Aligarh	Collector.
Almora	Deputy Commissioner.
Ranikhet Sub-division	Officer in charge.
Azangarh	Collector.
Bahraich	Deputy Commissioner.
Ballia	Collector.
Banda	Ditto.
Barabanki	Deputy Commissioner.
Bareilly	Collector.
Basti	Ditto.
Benares	Bank of Bengal, Benares.
Bijnour	Collector.
Budaun	Ditto.
Bulandshahr	Ditto.
Cawnpore	Bank of Bengal, Cawnpore.
Debra Dun	Superintendent.
Chakrata Sub-division	Officer in charge.
Mussooree Sub-division	Ditto.
Etah	Deputy Collector.
Etawah	Collector.
Farukhabad	Ditto.
Fatehpur	Ditto.
Fyzabad	Deputy Commissioner.
Gazipur	Collector.
Gonda	Deputy Commissioner.
Gorakhpur	Collector.
Hamirpur	Ditto.
Hardoi	Deputy Commissioner.
Jalaun	Ditto.
Jaunpur	Collector.
Jhansi	Deputy Commissioner.
Kheri (Mahamdi)	Officer in charge.
Lucknow	Bank of Bengal, Lucknow.
Mainpuri	Collector.
Meerut	Ditto.
Mirzapur	Ditto.
Moradabad	Ditto.
Muttra	Ditto.
Muzaffarnagar	Ditto.
Naini Tal	Assistant Commissioner.
Partabgarh	Deputy Commissioner.

Treasury.	Officer on whom bills may be drawn.
United Provinces of Agra and Oudh—continued.	
Pilibhit	Collector.
Rae Bareli	Deputy Commissioner.
Roorkee	Officer in charge.
Saharanpur	Collector.
Shahjahanpur	Ditto.
Sitapur	Deputy Commissioner.
Sultanpur	Ditto.
Unao	Ditto.

Punjab.

Amritsar	Deputy Commissioner.
Attock (Campbellpur)	Ditto.
Attock Sub-division	Officer in charge.
Dera Ghazi Khan	Deputy Commissioner.
Delhi	Bank of Bengal, Delhi.
Dharamsala	Deputy Commissioner.
Kangra Sub-division	Officer in charge.
Ferozepur	Deputy Commissioner.
Gilgit (b)	Political Agent.
Gujranwallah	Deputy Commissioner.
Gujrat	Ditto.
Gurdaspur	Ditto.
Dalhousie Sub-division (a)	Officer in charge.
Gurgaon	Deputy Commissioner.
Hissar	Ditto.
Hoshiarpur	Ditto.
Jhang	Ditto.
Jhelum	Ditto.
Jhullunder	Ditto.
Kashmir (b)	Resident.
Karnal	Deputy Commissioner.
Lahore	Bank of Bengal, Lahore.
Ludhiana	Deputy Commissioner.
Lyallpur	Ditto.
Mianwali	Ditto.
Mooltan	Ditto.
Montgomery	Ditto.
Muzaffargarh	Ditto.
Rawalpindi	Ditto.
Murree Sub-division (a)	Officer in charge.
Rohtak	Deputy Commissioner.
Sialkot	Ditto.
Shahpur	Ditto.
Simla	Bank of Bengal, Simla.
Umballa	Deputy Commissioner.
Kasauli Sub-division (c)	Officer in charge.

(a) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free. Murree cashes bills and issues Remittance Transfer Receipts during the summer months only.

(b) Issues bills but cannot be drawn upon.

(c) The Kasauli sub-treasury used only to cash bills, but has been authorised to issue Remittance Transfer Receipts from 1st April 1884.

Treasury.	Officer on whom bills may be drawn.
North-West Frontier Province.	
Bannu (Edwardesabad)	Deputy Commissioner.
Miranshah Sub-division	Officer in charge.
Dera Ismail Khan	Deputy Commissioner.
Wana Sub-division	Officer in charge.
Hazara (Abbottabad)	Deputy Commissioner.
Dungagali Sub-division	Officer in charge.
Kohat (f)	Ditto.
Kurram (b)	Ditto.
Peshawar	Deputy Commissioner.
Mardan Sub-division (a)	Officer in charge.
Nowshera Sub-division	Ditto.

Madras.

Anuntapur	Collector.
Bangalore (c)	Resident.
Bellary	Collector.
Chingleput (Saidapat) (c)	Ditto.
Chittoor	Ditto.
Coimbatore (c)	Bank of Madras, Coimbatore.
Cuddapah	Collector.
Ganjam (Chatrapore)	Ditto.
Chicacole Sub-division (a), (d)	Officer in charge.
Godavari (Coconada)	Bank of Madras, Coconada.
Rajahmundry (a), (d)	Officer in charge.
Peddapur (a), (d)	Ditto.
Guntur	Bank of Madras, Guntur.
Kistna (Masulipatam)	Ditto, Masulipatam.
Ellore (a), (d)	Officer in charge.
Kurnool	Collector.
Madras	Bank of Madras, Madras.
Madura	Collector.
Malabar (Calicut)	Bank of Madras, Calicut.
Nilgiris (Ootacamund) (c)	Ditto, Ootacamund.
Coonoor Sub-division (e)	Officer in charge.
Nellore	Collector.
North Arcot (Vellore)	Ditto.
Ramnad (Madura)	Ditto.
Salem	Ditto.
South Arcot (Cuddalore)	Ditto.
South Canara (Mangalore)	Bank of Madras, Mangalore.
Tanjore	Collector.
Tinnevely	Ditto.
Travancore (Trivandrum) (c)	Resident.
Trichinopoly	Collector.
Vizagapatam	Ditto.

(a) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free.

(b) Issues bills, but does not cash them.

(c) Issues bills, but may be drawn on for public purposes only.

(d) Only remittance transfer receipts on account of Superintendent of Family payments of Madras may be endorsed for payment at these sub-treasuries.

(e) Authorised to cash R. T. R. only.

(f) Issues R. T. Rs. on Kurram Treasury only.

Treasury.	Officer on whom bills may be drawn.
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Bombay.

Aden (a)	Political Resident.
Ahmedabad	Bank of Bombay, Ahmedabad.
Ahmednagar	Collector.
Baroda (a)	Agent, Governor General.
Belgaum	Collector.
Bijapur (late Kaladgi)	Ditto.
Bombay	Bank of Bombay, Bombay.
Broach	Ditto, Broach.
Cutch (Bhuj) (a)	Political Agent.
Dharwar	Collector.
Dhulia	Ditto.
Hyderabad, Sind	Bank of Bombay, Hyderabad (Sind).
Jalgaon (East Khandesh)	Ditto, Jalgaon.
Kaira	Collector.
Kanara (Karwar)	Ditto.
Kolaba (Alibag)	Ditto.
Karachi	Bank of Bombay, Karachi.
Larkana	Collector.
Mirpurkhas	Ditto.
Nasik	Ditto.
Poona	Bank of Bombay, Poona.
Purandhar Sub-Treasury	Officer in charge.
Mawal	
Rajkote (a)	Bank of Bombay, Rajkote.
Ratnagiri	Collector.
Satara	Ditto.
Sukkur	Bank of Bombay, Sukkur.
Sholapur	Ditto, Sholapur.
Surat	Ditto, Surat.
Thana	Collector.

Mysore. (b)

Bangalore	See under " Madras."
Chikmagalur	
Chituldroog	
Hasan	
Kolar	
Mysore	
Shimoga	
Sucklaspore	
Tumkur	

(a) Issues bills but may be drawn on for public purposes only.

(b) No bills can be drawn on any treasury in Mysore; should it be necessary to make any remittance on public service, transfer receipts may be granted on the Bangalore (under Madras) treasury in favour of the District Officer to whom the amounts are to be remitted. Similarly, District Officers in Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from the Bangalore treasury.

APPENDIX E.

Stock Certificates.

NOTIFICATION (No. 6318-A., DATED 28TH DECEMBER 1894) REFERRED TO IN ARTICLE 228.

The attention of holders of Government Promissory Notes, who hold them as an investment of more or less permanence, and not for the purpose of immediate sale, is called to the advantages afforded by the system of registration in Book Debt Account.

Registration and Issue of Stock Certificate.

2. Government Promissory Notes of the 3½ per cent. loans may, at the option of the holders, be registered in Book Debt Account, non-transferable stock certificates being issued in lieu.

3. Government Promissory Notes intended for conversion into Book Debt must be surrendered either at the Public Debt Office, Bank of Bengal, Madras, or Bombay, or at the treasury at which interest is payable, together with a written application, forms of which will always be available at the Banks of Bengal, Madras, and Bombay, and may be obtained through the Treasury Officer.

4. The holder will receive in exchange for the consolidated amount of such Notes a stock certificate of the loan to which the Notes appertain, or of any other loan to which he may (subject to the conditions set forth in Notification No. 5288-A., dated 19th October 1894, Article 214, Civil Account Code) desire to transfer his holding.

Reconversion into Promissory Notes.

5. A holder of a stock certificate wishing to reconvert the whole or any portion of the sum it represents into Promissory Notes of the relative loan, may do so by tendering it either to the Bank of Bengal, Madras, or Bombay, or at the treasury at which the interest is payable, endorsed thus:—

“Received in lieu of this stock certificate Government Promissory Notes of R each together with a new stock for the balance amounting to R .”

But Promissory Notes can be issued only in sums of R100 or in multiples of that sum.

Sale or Transfer of Stock.

6. All sales or transfers of Government stock registered in the Book Debt Account must be made in even hundreds of rupees, and by transfer to be executed in the books of the Bank by the registered holder or his duly constituted Attorney. Such transfer is exempt from stamp-duty. Deeds of transfer forms can be obtained from the Bank of Bengal, Madras, or Bombay, directly, or through the Treasury Officer.

7. When the transfer has been duly executed and the original certificate lodged at the Bank, the transferee will receive a new certificate.

8. In cases where only a portion of the stock is transferred, the portion so conveyed will be noted on the back of the original certificate, and the purchaser will receive a certificate for an amount corresponding to the portion transferred.

9. Forms of transfer and of special Powers-of-Attorney for effecting sales or purchases are always available at the Banks of Bengal, Madras, and Bombay, on payment of a trifling fee.

Transfer to London.

10. Proprietors of stock certificates who may be desirous of transferring the whole or any portion of the amount to England can, on application, obtain from the Bank of Bengal, Madras, or Bombay, a non-transferable certificate, on production of which at the Bank of England the amount of stock so advised will be registered in the name of the payee and a certificate issued for the same.

Fees.

11. No enfacement or renewal fees will be levied in respect of the issue of stock certificates; but each such certificate issued by the Bank of Bengal, Madras, or Bombay, will be chargeable at the rate of one rupee for every R5,000 or part of R5,000.

12. A fee of four annas per cent. is chargeable on each Note issued in lieu of a stock certificate, if the Note does not exceed R400, and of one rupee if it exceeds that sum.

Payment of Interest.

13. Warrants for the interest due on Registered Debt may be made payable at Public Debt Office or at any Government Treasury.

14. In the absence of any special arrangement, the interest warrant will, if payable at the Public Debt Office, be delivered, on or after due date, to the Registered Proprietor or his Agent, or to the bearer of a letter from either of them on personal application for it. If it is payable at a Treasury, it will be sent to such Treasury, and will be similarly delivered by the Treasury Officer to the Registered Proprietor or his Agent or to the bearer of a letter from either of them.

15. But, if preferred, the Warrant will be sent by post to the Registered Proprietor or his Agent at any address mentioned in a written application which may be made once for all, and will be acted upon until it is revoked.

16. The warrants will be paid on presentation at the Public Debt Office or the Treasury, as the case may be.

Form of Certificate.

17. The form in which stock certificates will be issued under this Notification is printed below.

[NOT TRANSFERABLE BY ENDORSEMENT.]

Book Debt of the _____ per cent. Loan of _____

_____ Certificate No. _____ R

I hereby certify that _____
 is the registered Proprietor of Rupees _____
 Government Stock of the _____ per cent. Loan of _____
 which bears interest at _____ per cent. per
 annum, payable half-yearly from _____

PUBLIC DEBT OFFICE; }
 BANK OF _____ }
 Dated _____ 191 . }

Comptroller General
 or
 Accountant General.

Superintendent.

Rules regarding Stock of the various Loans held in Book Debt, Public Debt Office, Banks of Bengal, Bombay and Madras.

1. May be held, and sales effected, in "even hundreds" of rupees.
2. Certificate not negotiable by endorsement.
3. Sales to be effected by deed free of stamp-duty.
4. Deed to be executed by Principal, or by Attorney under Power of Sale properly stamped.
5. Deeds and forms of Powers are procurable at Public Debt Office, Banks of Bengal, Bombay, and Madras.
6. In case of sale, certificate to be surrendered.
7. Stock may be converted into Government Promissory Notes in even hundreds of rupees, and for this purpose may be surrendered either at the Public Debt Office or at the Treasury where interest is payable.
8. When Stock is required to be converted into Promissory Notes, certificates to be receipted "Received in lieu of this stock certificate Government Promissory Notes of R each (together with a new stock certificate for the balance amounting to R)."
9. A fee of four annas per cent. is chargeable on each Note issued in lieu of a Stock Certificate if the Note does not exceed R400, and of one rupee if it exceeds that sum.
10. No enfacement or renewal fees charged for issue of Stock Certificates; but each such certificate issued by the Bank of Bengal, Madras, or Bombay to be charged at the rate of one rupee for every R5,000 or part of R5,000.
11. Interest may be drawn on such stock by Principal or his Attorney under properly stamped power.
12. Interest warrants will be issued on due date without previous tender of Stock Certificate.
13. Interest warrants will be made payable either at a Government Treasury or at one of the Public Debt Offices, Calcutta, Madras, or Bombay, and will be delivered either to Principal or Attorney, or to bearer of a letter from either of the former, or will be sent to the Treasury at which payment is required, or direct by post to the Proprietor or his Attorney on written application being made to that effect.
14. Stock may be transferred between Calcutta, Bombay, and Madras, by surrender of the Stock Certificate which will be exchanged for another of which the interest is payable at the specified Public Debt Office.
15. Stock is transferable to London by the Bank of Bengal, Madras, or Bombay and in even hundreds.
16. Notes of the $3\frac{1}{2}$ per cent. Loans of 1842-43, 1854-55, 1st May 1865, 1879 and 1900-01 will be taken in exchange for Stock Certificates of any of those loans provided that no transfer is admissible to the $3\frac{1}{2}$ per cent. Loan of 1900-01 from any of the other $3\frac{1}{2}$ per cent. Loans. (See Financial Department Notification No. 4191A., dated 16th August 1900.)

Form 1.

[See Chap. 4, Art. 42, Vol. I, C. A. C.]

[On a quarter sheet of demy length ways.]

[NOTE.—Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques made over to a messenger.]

SALARY BILL.

Audit No.

District of	Head of Service.	<i>Voucher No.</i> _____ of _____ <i>list of payments</i> <i>for</i> _____ 19 _____					
		Monthly rate.			Amount.		
Received for (<i>month or other period</i>)		R	a.	p.	R	a.	p.
My pay as							
Acting allowance as							
Local allowance as							
Fixed travelling allowance as							
Total claim							
Add—For Exchange Compensation Allowance at 6½ per cent.							
TOTAL							
Less—Annuity deduction at 4 per cent. if a Covenanted Civil Servant							
Net claim							
Less—Fund deductions as detailed on reverse					0	0	0
Income tax on R					R a. p.		
					0	0	0
Less—Abatement on R paid for insurance					0	0	0
					0	0	0
Net amount payable					0	0	0

Rupees
Dated at _____
the 19 .

(Signature and
Official designation.)

Stamp.

Pay Rupees

Dated

Treasury Officer.

The names of the funds, and a money column should be printed on the reverse; also a note that the period for which the subscription was due should be specified when it differs from the period for which pay is drawn. The total of fund deductions should be signed.

Note also that the fund deductions of a Covenanted Civil Servant are taken upon his allowances before annuity deduction.

Form 2.

[See Chap. 4, Art. 49, Vol. I, C. A. C.]

[On foolscap size, both side.]

District of _____	TRAVELLING ALLOWANCE BILL OF Mr. _____ (OFFICE).	Month of _____
	Head of Service chargeable.	Voucher No. _____ of list of payments for _____ 191 .

Date and hour of Journey.	Route.		Purpose of Journey [and date of last visit.]*	Railway fare Single Class. Double	Passage money by steamer charges for motor or trolley journey.	(for salt and serants separately).	DISTANCE TRAVELLED BY ROAD	For which mileage is admissible.	For which daily allowance is admissible.	Days halted.	REMARKS.
	From	To									

Columns continued to other side of page and the last three totalled; then form continued as follows:—

(Space for printing any certificates required to entitle to allowance.)

Railway fare Passage money —Miles by road at —Day's halt at Total Deduct Table money for () days Double P. T. A. for days Single (C. S. B., Art. 1044) Net claim	₹ a. p.			Signature. Office <div style="border: 1px solid black; width: 50px; height: 30px; margin: 10px auto;"></div> Stamp of officer who travelled. Memo. Passed (date). Allotment for 191 -1 . Expenditure including this Bill. District Officer. Balance Countersigned (date).
Rupees Date Pay Rupees Dated				Controlling Officer. Treasury Officer.

* Where there are orders requiring this date to be stated.

Form 2—continued.

Instructions for preparing Travelling Allowance Bills :—

1. Journeys of different kinds and journey and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Hours of journey should be mentioned only—

(a) When for an absence from head-quarters of not more than two consecutive days daily allowance is claimed for two days.

(b) When mileage or actual expenses in lieu thereof are claimed

(c) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by a journey by road or halt.

3. Number of miles travelled should be entered in all cases of journeys by road or by boat.

4. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on travelling allowance bills.

5. Fractions of a mile in the total should not be charged for.

6. When the first item of travelling allowance to any officer is a halt the date of commencement of that halt should be stated in the remarks column.

Form 3.
 [See Chap. 5, Art. 55, Vol. I, C. A. C.]
 [To be printed breadthways on foolscap size.]

Detailed Statement of the Permanent Establishment of the _____ as it stood on 1st April

Government Orders creating post.	PRESENT INCUMBENT: DATE OF		Name of section and post.	Date of Incumbent's birth (as near as possible).	Name of incumbent.	PAY OF POST.		Pay of present incumbent and total of each section.
	Appointment to present post.	Promotion to present pay.				Minimum.	Maximum.	
G. I., H. D., 1096, 17th February 1860.			MUNDIAHOO TAHSIL.					
G. I., H. D. 1109, dated 7th April 1871.	7th March 1870	1st April 1875.	Deputy Tahsildar	Sep. 1847	Brought forward. Lala Luchman Das Acting Tahsildar, Ghiswa	...	...	1,894
	1st Feb. 1873	.....	" " (Acting)		Ganpat Tiwari (Acting)	60	80	80
	1st June 1859	.....	Kanungo, Pargana, Mundiahoo.	Apl. 12, 1834	Ajoodhia Pershad	...	...	40
	6th Nov. 1873	.....	" Tupah Barsati	1842	Bunwari Lall	...	...	25
	18th Aug. 1858	.....	" Gopalpur	1834	Bissesur Dial	...	...	30
	3rd June 1874	.....	Tavildar	Feb. 1837	Baboo Ram	...	...	15
	7th Sep. 1870	.....	Departmental Clerk	Jan. 22, 1840	Abdul Haq	...	...	25
	6th June 1874	.....	" "	1851	Rangopal Misr	...	...	20
	1st Oct. 1860	.....	Revenue peon	1840	Rama Gobind	...	...	7
	16th Nov. 1871	.....	" "	1842	Gungaram	...	...	6
			GHISHWA TAHSIL.					2,142

At foot of the return should be detailed all items of establishment sanctioned, but not yet incurred.

The date of Government order first given is that of the last general revision of the revenue establishment of the district, but the tahsil named was transferred from another district, of which the establishments were revised at a different date. In the Collector's office (which is not shown in this sample), too, there have been two changes since the general revision; an additional clerk has been sanctioned, and the treasurer's pay has been raised; the orders will be quoted against each of the two appointments, but when a new general revision shall have taken place, only the number and date of the order confirming it need be cited.

A personal allowance should be stated on a separate line immediately below the pay of the officer who received it, the Government order sanctioning it being quoted in the first column.

The rule about entry of Government orders may be stated generally thus: the general order is to be entered once only, any other order will be entered against every entry which it supports.

Further instructions for filling up the form are contained in Article 55.

"Compared with service books and found to agree."

Signature of the Head of Office.

Form 4.

[See Chap. 5, Art. 55 (1), Vol. I, C. A. C.]

Detailed Statement of new names, leave, etc.

New names of non-gazetted Officers.	From what Office and on what date transferred, or with what bill the health and age certificates were furnished.	Names of non-gazetted Officers which were in Form 3 of previous year but are now omitted.	From what date ceased to be borne on the Establishment, and why.	Non-gazetted Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. (NOTE.—In cases of suspension state whether the suspension period will count towards pension—C. S. R., 417.)

N.B.—This form should either accompany Form 3 or be printed at foot of that form.

Form 4A.

[See Chap. 5, Art. 56, Vol. I, C. A. C.]

Details of Establishment.	MEMBERS.		Explanation of difference (if any) between the numbers shown in the Budget Estimate and the detailed statement of establishment.
	As per Budget Estimate, 19 -19 .	As per detailed Establishment List for 1st April 19 .	

The April 191 .

Drawing Officer,

District.

Form 5.

[See Chap. 5, Art. 57, Vol. I, C. A. C.]

[To be printed on open foolscap.]

Statement of Proposition of Revision of Establishment.

Order sanctioning present establishment.	Government of	Department.	No. Date.	NATURE OF CHARGES.										PROPOSITION.				Grounds of Proposition.	ORDERS OF THE GOVERNMENT OF INDIA.				
				PRESENT SCALE.					PROPOSED SCALE.					PERMANENT.		TEMPORARY.			DEPARTMENT.	FINANCIAL DEPARTMENT.			
				No.	Designation.	Pay.			Average cost.	No.	Designation.	Pay.			Average cost.	Increase per month.	Decrease per month.		Increase per month.	Decrease per month.	Remarks.	Remarks.	Orders.
						Minimum.	Increment.	Maximum.			Minimum.	Increment.	Maximum.		Amount.	Amount.	Period.		Amount.	Period.	Amount.		
				•	•	•	•		•	•	•	•	•	•		•	•						

Money columns,

If Local Government is competent to sanction, its order will be written across these four columns.

Form 5A.

[See Chap. 5, Art. 57 (4), Vol. I, C. A. C.]

1	2		3		4	5
Class or grade and designation of officers affected.	NUMBER IN EACH CLASS.		RATES OF PAY.		* Actual present cost of establishments affected.	Approximate extra cost involved by these proposals.
	Present. (a)	Proposed. (b)	Present. (a)	Proposed. (b)		

* In the case of district or divisional establishments the cost of the whole establishment or establishments affected should be given in lump without details, and in the case of establishments, the scale of which is fixed for the Province as a whole, the cost of the whole Provincial scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examined the figures in columns 2(a), 3(a) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in columns 2(b) and 3(b) and find it to be correct.

Accountant General.

Form 6.

[See Chap. 5, Art. 58, Vol. I, C. A. C.]

[To be printed on foolscap.]

Detailed Pay Bill of Permanent Establishment of the _____ for the month
of March 191 .

Name of Section and of incumbent.	Name of Post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines.	Net charge for each Section.	Other fund deductions.	Income Tax.	Deduction on account of General Provident Fund.	REMARKS ACQUITTANCE.
		R a. p.	R a. p.						
Brought forward	...	2,061 7 3	...	7 6 0	2,054 1 3	61 4 9	5 5 0	...	
MUNDIAHOO TAHSIL. Lala Luchman Dass.	Deputy Tahsildar	(On deputation as Acting Tahsildar, Ghiswa.)	...	...	...	...	...	...
Gunpat Tewari.	Head Clerk, D. C.'s Office, Acting Deputy Tahsildar.	Pay 75 0 0 Acting Allowance *13 8 9	...	...	...	...	1 13 4	...	
Ajoodhia Pershad.	Kanungo	40 0 0	...	...	...	...	...	...
Banwari Lal	Ditto	25 0 0	...	...	...	...	...	...
Bisegar Dial	Ditto	30 0 0	...	2 0 0	...	...	...	...
Baboo Ram	Tavildar	15 0 0	15 0 0	...	...	...	...	...
Abdool Haq	Clerk	25 0 0	...	...	...	...	...	...
Ramgopal Misr (on leave without pay from 22nd).	Ditto	13 8 9	13 8 9	...	...	...	...	...
Ram Dial (acting from 22nd).	Ditto	6 7 3	...	...	...	...	...	...
Rama Gobind	Revenue peon.	7 0 0	...	...	...	...	...	...
Gungaram	Ditto	6 0 0	...	0 4 0	...	...	...	...
TOTAL MUNDIAHOO TAHSIL.	†	256 8 9	28 8 9	2 12 0	225 4 0	...	1 13 4	...	
GHSWA TAHSIL In like detail	†	384 7 9	...	...	384 7 9	...	1 1 0	...	
TOTAL	..	2,702 7 9	28 8 9	10 2 0	2,633 13 0	61 4 9	8 3 4	...	
Deduct undisbursed pay refunded, as detailed below, R15; fund deductions R61-4-0, income tax R8-3-4, and recoveries ordered by Accountant General in letter No. _____, dated _____ (on objection statement for) nil.					84 8 1	...	...	...
Net sum required for payment Rupees two thousand five hundred and seventy-nine, annas four and pies eleven only.					2,579 4 11	...	...	...

* 20 days at R21.

† The total of each section should be entered in red ink.

Received contents; also certified that I have satisfied myself that all salaries included in bills drawn 30 days previous to this date with the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, and that their receipts have been taken in acquittances filed in my office, with receipt stamp duly cancelled, for every payment in excess of R20.

Certified that no person in superior service on this establishment has been absent either on deputation or suspension or with or without leave (except on casual leave) during the month of _____; and further, that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under by initials.

N.B.—When an absence statement accompanies the bill this certificate should be struck out.

Dated 1st April 19

Signature and designation of
Head of Office.

Pay (2,579-4-11) rupees two thousand five hundred and seventy-nine, annas four and pies eleven only.

Examined and entered

Treasury Accountant.

Treasury Officer.

Dated 1st April 191 .

[Continued on next page.]

Form 6—continued.

Detail of pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.
Mundiahoo Tahsil	Babu Ram .	February 19	<i>R a. p.</i> 15 0 0

NOTE. In establishments in which progressive salaries are numerous, the form of periodical increment certificate, Form No. 6, may, with advantage, be printed on the last page of the pay bill. It may also be found convenient in large establishments to have the form of absentee statement printed on the pay bill.

Form 7,
[See Chap. 5, Art. 80, Vol. I, C. A. C.]
Absentee Statement.

Name and Designation (substantive) of absentee.	PAY OF ABSENTEE. (RATE PER MONTH.)			NATURE OF ABSENCE.					ABSENTEE ALLOWANCE.		ACTING OFFICER.			ACTING ALLOWANCE.		COST OF ABSENCE.			REMARKS.
	Maximum.	Minimum.	Actual.	Kind.*	Period.	Office to which transferred.	Date of commencement of absence.	Date of return (to be filled in when he returns).	Rate per month.	Amount for days of actual absence during current month.	Name.	Substantive Post.	Substantive pay.	Monthly rate.	Amount for current month.	Monthly rate, Total of columns 9 and 14.	Actual for current month, Total of columns 10 and 15.		
1	2	3	4	5	6	6A	7	8	9	10	11	12	13	14	15	16	17		
																		* "Kind."—The entry in column 5 should be one of the following:— Privilege leave. Furlough. Medical leave. Leave on private affairs. Leave without pay. Combined leave (in which case state when privilege leave ends). Subsidiary leave. Suspension. Temporary transfer ($\frac{\text{full pay}}{\text{only part pay}}$ of appointment being available, Art. 110, C. S. R.). Deputation (to a special temporary appointment).	

- A.—Each chain of arrangement consequent on each absence should be separated from others by a line ruled across the statement. Certified that no leave has been granted until by reference to the applicant's Service Book and to Part III, Civil Service Regulations, I had satisfied myself, that it was admissible and that all grants of leave, and departures on, and returns from leave, all periods of suspension or deputation and all appointments and promotions, temporary or permanent, have been recorded in the Service Books of the persons concerned under my initials.
- Note 1.—The duty of signing these certificates may be delegated by the head of a Department or a Secretary to Government to the Chief Assistant or Registrar of his Office.
- Note 2.—When any Officer is granted leave who, during 10 years before going on furlough or 33 months before going on privilege leave served under a Local Fund or foreign employer, separate report on Form 7A (which may be in manuscript) should be made.
- B.—For an Officer absent on special temporary duty or temporary transfer columns 1 to 8 and 11 to 15 will be filled in and the word "deputation" or "transfer" entered in column 5 with a note in the column of remarks, of the particular appointment held. If the absentee is appointed *sub. pro tem.* to his new office under Art. 90 of the Civil Service Regulations, *sub. pro tem.* entered in column 5.
- C.—If an Officer is suspended columns 1 to 17 should be filled in and the word "suspended" entered in column 5, while in the last statement in which a suspended Officer's name appears it should be noted in the column of remarks whether or not the period of suspension counts for pension. Art. 417, C. S. R.
- D.—The entire chain of arrangement made in consequence of each absence should be entered in the absentee statements of those bills only in which the original vacancy appeared. In other cases it will be sufficient to show the name of the absentee and the person appointed to officiate for him. Entries made in the absentee statement in accordance with these instructions should be separated off by a red ink line drawn across the statement.
- E.—In columns 7 and 8 it should be stated whether the departure or return occurred A.M. or P.M. on the date mentioned.

Form 7A.

(See footnote 3, Form 7, C. A. C.)

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A. B. (absent on furlough for the first time) has during his service for ten years immediately preceding the date on which he availed himself of furlough been employed—
(1) In an office paid from the General or Provincial Revenues from the _____ to the _____ during which he drew an aggregate salary of R _____
(2) In an office paid from a Local Fund from the _____ to the _____ during which he drew an aggregate salary of R _____

A. B.'s allowances during the furlough are to be charged to—
Imperial or Provincial Revenues R _____ a month.
The Local Fund

A. C. (absent on privilege leave) has during a period of duty without interruption (immediately preceding the date on which he availed himself of leave) eleven times as long as the leave, been employed—

(1) In an office paid from the Imperial or Provincial Revenues from the _____ to the _____ during which he drew an aggregate salary of R _____
(2) In an office paid from a Local Fund from the _____ to the _____ during which he drew an aggregate salary of R _____

A. C.'s allowances during the privilege leave are to be charged to—
Imperial Revenues R _____ a month.
The Local Fund

FORMS.

Head of Office.

Form 8.

[See Chap. 5, Art. 62, Vol. I, C. A. C.]

Periodical Increment Certificate.

Certified that the officers named below are allowed the sanction periodical increments from the dates cited in column 8 for approved service:—

- (1) Having been the incumbent of the appointments specified for not less than—year from the date in column 7 after deducting periods of suspension for misconduct and of absence on leave without pay.
- (2) Being entitled to the increments as shown in the explanatory memo. attached.

Name of Incumbent.	Whether substantive or acting.	APPOINTMENT.		RATE OF INCREMENT.		Date of last increment (or of appointment to post).	Date of present increment.	Pay after present increment.	SUSPENDED FOR MISCONDUCT.		LEAVE WITHOUT ALLOWANCES.	
		Maximum.	Minimum.	Annual.	Biennial.				From	To	From	To
	2	3	4	5	6	7	8	9	10	11	12	

N.B.—The figures (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo. should be submitted in any case in which an increment is given otherwise than for continuous service of the prescribed period.

Head of Office.

Form 9.

[See Chap. 5, Art. 68, Vol. I, C. A. C.]

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills drawn 30 days previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the Acquittance Roll.
- * 2. Also that the allowances drawn for non-gazetted ministerial or menial officers for journeys by road or both do not exceed their actual travelling expenses; and that I am satisfied that in accordance with my orders $\frac{\text{they}}{\text{he}}$ travelled by † _____
(Article 1065 (ii), C. S. R.).
3. Also that it was necessary for the officers for whom halting allowance at head-quarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Article 1059, C. S. R.).

(Head of Office.)

Passed for R _____

Date _____ 191 .

(Controlling Officer.)

Pay Rupees (in words and figures) _____

‡ From _____ Sub-Treasury.

Examined and entered.

Treasury Officer.

Accountant.

Date _____ 191 .

Sub-Treasury Officer.

* Clause 2 should be scored out with a pen when no mileage is claimed under Article 1065 (ii), Civil Service Regulations, and clause 3 when there is no claim under Article 1059.

† Here state conveyance used.

‡ To be filled up when payable from a Sub-Treasury.

Incorporated in the District.

Accounts on _____

Accountant.

Form 9—concluded.

Instructions for preparing Travelling Allowance Bills.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.
2. Hours of journey should be mentioned only—
 - (1) When for an absence from head-quarters of not more than two consecutive days, daily allowance is claimed for two days.
 - (2) When mileage or actual expenses in lieu thereof are claimed.
 - (3) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately or preceded or followed by a journey by road or by a halt.
3. Number of miles travelled should be entered in all cases of journeys by road or by boat.
4. The daily allowance of an officer acting in an appointment should be calculated on the pay or maximum pay of the appointment. (In the column "Pay" the full sanctioned pay of an appointment officiated in should be shown, but in the column "Designation" the word "acting" should be entered against officers who are officiating in appointment.)
5. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officers and not on Travelling Allowance bills.
6. Fractions of a mile in the total for each person should not be charged for.
7. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt, should be stated in the remarks column.

Scale of daily allowance admissible to non-gazetted officers not included in Appendix 25 of C. S. II.

Daily Allowance.

On pay exceeding Rs275 but not exceeding

			R500	R3 0 0
Do.	250	do.	275	3 12 0
Do.	225	do.	250	3 8 0
Do.	200	do.	225	2 4 0
Do.	175	do.	200	2 0 0
Do.	150	do.	175	1 12 0
Do.	125	do.	150	1 8 0
Do.	100	do.	125	1 4 0
Do.	87½	do.	100	1 0 0
Do.	75	do.	87½	0 14 0
Do.	62½	do.	75	0 12 0
Do.	50	do.	62½	0 10 0
Do.	37½	do.	50	0 8 0
Do.	25	do.	37½	0 6 0
Do.	10	do.	25	0 6 0

In the Bombay Presidency, and elsewhere
0 4 0

Scale for Inferior Servants—

On pay exceeding Rs8 or less R 0 2 0

Detail of actual Expenses—

Form 10.

[See Chap. 6, Art. 80, Vol. I, C. A. C.]

[To be printed on open royal.]

Register of Contingent Charges of the _____ Department of the _____ District, 19 _____
Left-hand page.

		DETAILED HEADS OF BUDGET.										
Date.	To whom paid.	{ Sub-voucher { Contingent abstract. No. of	Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allotted among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.									
	Budget grant for each head.											

Right-hand page.

DETAILED HEADS.		Unusual charges.		Total of each contingent abstract.	Total of each month's bill.	Date of detailed bill.	Date of admission with initials.	REMARKS.
Sub-divisions of detailed heads.		Description.	Amount.					

Form 11.

[See Chap. 6, Art. 88, Vol. I, C. A. C.]

[To be printed on foolscap.]

NOT PAYABLE AT THE TREASURY.

Government of	BILL OF CONTINGENT CHARGES OF	Month 191 . . .
Head of service.		Nos. of vouchers.
Nos. of sub-vouchers.	Description of charge, and date of authority (where special sanction is necessary).	Amount.
		R
	<p><i>The abstract contingent bill will contain the same detail of sub-vouchers and description of charge. The heading will state, instead of the above the fact that a detailed bill is to be sent for countersignature on a named date. The memorandum at foot of this form also will be omitted.</i></p>	
	TOTAL R (words.)	

Drawn on abstract bill No.	Date	R	Allotment of 191	R a. p.	
Ditto			Expenditure, including this bill		
Ditto			Amount of work bills annexed		
Ditto					
Add—Amount of disallowance refunded					
Total of contingent bill		R	Balance available		
			} of disbursing officer.		
				Signature	
				Office	
			Date.		

Disallowed from sub-vouchers No.	Passed for R
Ditto	Signature
Ditto	Date.
	} of countersigning officer.

Form 12.

[See Chap. 6, Art. 89, Vol. I, C. A. C.]

DISTRICT OF	DETAILED BILL OF CONTINGENT CHARGES OF
	FOR THE MONTH OF 19 .
	HEAD OF SERVICE—

Number of sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.	
		R	a. p.
	Total (in words)		

I CERTIFY that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid, with the exception noted below, which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above R10 in amount, and for all sums paid for postage stamps are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

Allotment for current year

R	a.	p.
---	----	----

Signature and designation of Drawing Officer.

Expenditure including this bill
Amount of work bills annexed.

R	a.	p.
---	----	----

Balance available

Pay R.

Exd.

Accountant. }

(Date)

Treasury Officer.

DISTRICT OF

REFUNDS OF REVENUE.

Head of service chargeable.

1.—REFUNDS AND DRAWBACKS.

In whose name credited.	On what account received.	Amount realized.	Date of payment into Treasury.	Amount in which included and head to which credited.	Treasury Officer's signature in token of verification of Treasury credit.	Name of Payee.	Amount to be refunded.
1	2	3	4	5	6	7	8
							R a. p.

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.

(2) Passed for payment under sanction given in

(3) Sanctioned and passed for payment.

Note.—(2) or (3) to be struck out as required.

Received Payment.
Claimant's signature.

The _____ 19 .

Examined

Accountant.

Magistrate or other officer.

Pay Rupees _____

() only.

Officer in charge of Treasury.

In cases where refunds of fines are permitted to be made direct from Treasuries or Sub-Treasuries other than those at which they were credited, the entry in column 5 should include the name of the Treasury or Sub-Treasury in which amount was credited and column 6 should be filled up by the Treasury Officer of the head-quarters (not Sub) Treasury.

Form 13A.

[See Chap. 7, Art. 110, Vol. I, C. A. C.]

Cash Book of the

Mission for the month of

19

RECEIPTS.				PAYMENTS.					
Date.	PARTICULARS.	From whom or what Treasury received.	Amount.	Date.	Consecutive No. of vouchers.	PARTICULARS.	Numbers indicating classification of charges in Class II.	Amount.	Rs. p.
	Opening balance from previous month.	.....	R s. p. 907 6 9	3rd April.	1	Pay of office Establishment for March 19 .	.....	R s. p. 500 13 4	
2nd April.	Received advance for political expenditure sanctioned in Finance Department No. , dated	Peshawar Treasury.	25,000 0 0	" "	2	Salary of Captain, Officer in charge	.....	904 6 0	
5th "	Recovered from A. B. C. for hire of camels supplied to officers, etc.	A. B. C. .	1,000 0 0	" "	3	Hire of camels employed in March 19 .	II. 8	6,010 5 6	
4th "	Recovery of advance made to X.Y.Z., clerk, when starting with the Mission.	X. Y. Z. .	50 0 0	" "	4	Secret Service	II. 13	500 0 0	
15th "	Sale-proceeds of unserviceable stores.	Officer in charge of Mission.	100 0 0	9th "	5	Wages of guides employed . .	II. 15	150 0 0	
16th "	Receipts on account of rations supplied to escorts.	Chief Supply and Transport Officer, Quetta.	370 0 0	15th "	6	Construction of boundary pillars at	II. 19	200 0 0	
28th "	Recovery on account of charges overdrawn in Voucher No. for	Officer in charge of Mission.	5 0 0	20th "	7	Purchase of blankets or postings for	II. 7	15 7 0	
				26th "	8	Cost of telegrams and postage. .	II. 17	50 0 0	
				" "	9	Compensation to Darpakhel villages for loss of life.	II. 10(b)	1,200 0 0	
				" "	10	Compensation for damages to the Torikhel shrine.	II. 10(b)	200 0 0	
				" "	11	Purchase of an Arab for presentation to	II. 4	3,000 0 0	
				" "	12	Roxa to the Duri Maliks . .	II. 14	300 0 0	
						Closing balance .		16,307 6 5	
		TOTAL	27,438 6 9			TOTAL		27,438 6 9	

Form 13B.

[See Chap. 7, Art. 110, Vol. I, C, A, C.]

Statement.

Date of purchase.	Voucher number in which charged.	Number of articles.	Description.	Price.	Disposal and date.
				R	

Form 14.

(See Chap. 8, Art. 126, Vol. I, C. A. C.)

*Estimate of Loans proposed to be made and of expected recoveries by
for the year 191 -191 .*

	Advances to cultivators under various Acts, such as Land Improvement; Agriculturists' Loans; and Co-operative Credit Societies Act.	Advances under other special law.	Loans to landholders, etc., apart from provisions of law.	Loans to Public Corporations, other than Presidency Corporation.	TOTAL.
(a) Balance outstanding March 31st last					
(b) Advances estimated to be made during current year*					
(c) TOTAL					
(d) Deduct repayments anticipated*					
(e) Balance outstanding March 31st next					
(f) Advances estimated to be made next year*					
(g) TOTAL					
(h) Deduct repayments anticipated*					
(k) Balance outstanding at end of next year					

* Details of these should be given separately in any case where a single advance or loan exceed Rs25,000.

The excess of (e) over (a) must not exceed the amount placed by the Government of India at credit of the Loan and Advance Account during the current year. The excess of (k) over (e) is the amount for which a further credit is asked for from the Government of India during the ensuing year.

Form 14A.

(See Chap. 2, Art. 136, Rule VI, Vol. I, C. A. C.)

Form of Mortgage Bond for House Building Advance.

THIS INDENTURE made the _____ day of _____
 one thousand nine hundred and _____ BETWEEN _____
 of _____
 a Civil Officer of _____
 of the one part, and the SECRETARY OF STATE FOR INDIA IN COUNCIL of the other part
 WITNESSETH that under the provisions of the Resolution of the Governor General in Council,
 dated the thirtieth day of June one thousand eight hundred and ninety-two No. ^A 2721
 and in consideration of the sum of rupees _____

_____ paid to the said _____
 by the said Secretary of State in Council
 (the receipt whereof the said _____ doth hereby acknowledge) for the purpose of enabling the
 said _____ to defray the expenses of building a suitable house for his own residence in _____
 he the said _____ doth hereby for himself,
 his heirs, executors, administrators covenant with the said Secretary of State in Council
 and his successors that he the said _____ his heirs, executors or administrators will pay
 unto the said Secretary of State, his successors or assigns the said sum of Rupees _____
 on the _____ day of _____ next*: AND THIS INDENTURE

* Two years from the date of commencement of repayment of the loan under paragraph 5 (II) of the Resolution.

ALSO WITNESSETH that for the consideration aforesaid he the said _____ doth hereby convey
 unto the said Secretary of State, his successors and assigns: ALL that piece of land situate
 in the _____ district of _____ registration district
 of _____ and sub-registration district of _____ containing
 more or less bounded on the north by _____

on the south by _____
 on the east by _____
 on the west by _____
 together with the dwelling-house and the out-offices, stable, cook-rooms and out-buildings of
 all kinds used or intended to be used with the said dwelling-house lately erected,† and to-
 gether with all rights, easements and appurtenances to the same or any of them belonging:
 TO HOLD the said premises unto the said Secretary of State, his successors and assigns abso-
 lutely as his and their own property: PROVIDED always that if and as soon as the said sum
 of rupees _____ shall have been repaid by the deduction of monthly instalments
 of the salary of the said _____ as in the said Resolution mentioned or by any other means whatsoever the said Secre-
 tary of State, his successors and assigns will at any time thereafter upon the request and at
 the cost of the said _____

† Where the house, offices, etc., have not yet been erected or are in course of being built for "lately erected" substitute "hereafter to be erected" or "now being erected," as the case may be.

_____ his executors, administrators and assigns
 reconvey the said premises unto the said _____ his executors, administrators and assigns or as he or they shall
 direct: And it is hereby declared that if the said _____ shall die or quit the service

before the said sum of rupees _____ shall have been fully paid off
 then and in either of such cases it shall be lawful for the said Secretary of State, his succes-
 sors or assigns to sell the said premises or any part thereof either together or in parcels and
 either by public auction or by private contract with power to buy in or rescind any contract
 for sale and to re-sell without being responsible for any loss which may be occasioned there-
 by: AND TO DO and execute all such acts and assurances for effectuating any such sale as
 the said Secretary of State, his successors or assigns shall think fit; AND it is hereby declared
 that the receipt of the said Secretary of State, his successors or assigns for the purchase-
 money of the premises sold or any part thereof shall effectually discharge the purchaser or

purchasers therefrom : AND it is hereby declared that the said Secretary of State, his successors and assigns shall hold the moneys to arise from any sale in pursuance of the aforesaid power Upon Trust in the first place thereof to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the said _____ his executors, administrators or assigns : AND it is hereby declared that the said Resolution shall be deemed and taken to be part of these presents.

IN WITNESS whereof the said _____ and _____ by order of the Governor General of India in Council (or of the Governor of _____ in Council (or of the Lieutenant-Governor of _____) (or of the Chief Commissioner of _____) on behalf of the said Secretary of State in Council have hereunto set their hands the day and the year first above written.

Signed by the said _____
and _____ in _____
the presence of— _____

- (1) _____
(2) _____
(3) _____
(4) _____

Name of witness, address and occupation of witness.
Name of second witness, address and occupation of witness.

Form 14B.

[See Chap. 8, Art. 137 (i), Vol. I, C. A. C.]

Form of Mortgage Bond for Motor Car Advance.

This indenture made this _____ day of _____ between _____ (hereinafter called the borrower) of the one part and the Secretary of State for India in Council (hereinafter called the Secretary of State) of the other part Witnesseth that in consideration of the sum of Rs. _____ on or before the execution of these presents paid by the Secretary of State to the borrower the receipt whereof the borrower hereby acknowledges he the borrower doth hereby assign and transfer unto the Secretary of State all that motor car more particularly described in the schedule hereunder written by way of security for the said sum of Rs. _____ and the borrower doth further agree and declare that he will duly pay to the Secretary of State the sum of Rs. _____ aforesaid by equal payments of Rs. _____ each on the first day of every month after the date of these presents: Provided always and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of any of the said instalments for the period of 10 days after the time hereinbefore provided for payment thereof or if the borrower shall leave the service of the Secretary of State or die or if the borrower shall become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the borrower the whole of the said principal sum which shall for the time being remain unpaid shall forthwith become payable and it is hereby agreed and declared that the Secretary of State may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor car and either remain in possession thereof without removing the same or else may remove and sell the said motor car either by public auction or private contract and may out of the sale moneys retain the principle sum aforesaid or so much thereof as may for the time being remain unpaid together with all costs charges expenses and payments properly incurred or made in maintaining defending or realising his rights hereunder and shall pay over the surplus if any to the borrower his executors administrators or representatives and the borrower hereby further agrees with the Secretary of State that he will not permit or suffer the said motor car to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and will wherever the said motor car is injured or deteriorated forthwith repair and make good the same and will keep the said motor car insured against loss or damage by fire or accident.

In the witness, etc.

The Schedule above referred to

Form 15.

[See Chap. 8, Art. 138, Vol. I, C. A. C.]

[Octavo size.]

Pay certificate of the I. G. S. _____

To all Treasury Officers.

The Commander of the I. M. S. _____ is entitled to a sum not exceeding Rupees _____ monthly on account of the pay of the officers and crew and the ordinary contingent expenses of the vessel, and he is hereby authorised to receive this amount, if due or such smaller sum as may have accrued since date of last payment or advance.

OFFICE OF EXAMINER OF MARINE ACCTS.,

Dated _____

19 _____

Examiner of Marine Accounts.

Date.	Amount of advance.	For what period.	Name of Treasury.	Signature of Treasury Officer.	REMARKS.			
	<table border="1"> <tr> <td>R</td> <td>a.</td> <td>P.</td> </tr> </table>	R	a.	P.				
R	a.	P.						

M. F. No. 2.

Form 16.

[See Chap. 8, Art. 138, Vol. I, C. A. C.]

REQUISITION AND RECEIPT FOR MONEY.

His Majesty's I. M. S. _____ at _____

_____ of _____ 19 .

Requisition for money wanted for the service of the above ship.

Balance of money on hand.			Amount required.			For what service.
₹	a.	p.	₹	a.	p.	To pay*

Approved, the above sum being required for the service stated,

Clerk.

To _____

Commander.

Received this _____ day of _____ 19 , from the _____
the sum of _____ rupees _____ annas and _____ pias, as per requisition
above written.

Witness _____

Commander.

* The service for which the money is required is to be here stated, and proper vouchers are to be made out before the money is drawn, to enable the Captain to satisfy himself, before approving the requisition, that the amount drawn in any case is not more than is required for the service it is drawn for.

Form 17.

[See Chap. 10, Art. 158, Vol. I, C. A. C.]

Form of statement to accompany all applications for sanction to expenditure not provided for in Budget.

Expenditure proposed to be provided for:—
 R of (a) on account } Major head
 } Minor head
 } Sub-head
 } Detailed head.

Amount proposed to be spent during current year R
 Amount proposed to be spent during future years R

Proposed re-appropriation for current year.

1	2	3	4
Heads of estimate affected by the proposal. (b)	Actual expenditure up to date of the proposal (viz.)	Amounts as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
(1) Heads under which the proposed expenditure will fall.			
TOTAL .			
(2) Heads under which it is proposed to reduce the grants.			
TOTAL .			

(a) Here enter full description, mentioning the Department, or Office, or Officer concerned.

(b) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.

NOTE.—Any further explanation should be given on reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

NOTE.—When the application is submitted for the sanction of a Local Government, the form may be modified in any way the Local Government thinks fit, provided that the Local Government indicates distinctly in the order issued that the new expenditure is to be met by re-appropriation from anticipated savings under the same or another major head.

NOTE.—The estimates referred to are the Budget and not the Revised estimates. The Revised estimates must never be referred to in this application.

Form 18.

[See Chap. 11, Art. 165, Vol. I, C. A. C.]

[Foolscap size.]

Particulars of Investment forwarded for safe custody to

Official designation of officer.	Fund, person or trust in whose behalf the investment is held.	PARTICULARS OF NOTES.				To what date interest has been paid.	REMARKS.
		No.	Per cent.	Loan of	Amount.		
					R		

Form 19.

[See Chap. 11, Art. 171, Vol. I, C. A. C.]

List of Government Promissory Notes in the custody of _____ on the 31st December 191 , deposited under Article 164, Volume I, Civil Account Code:

Serial No.	Name of person or Fund in whose behalf held.	AMOUNT OF INVESTMENT.							Name of officer to whom interest is sent.
		3½ per cent. of 1842-43.	3½ per cent. of 1854-55.	3½ per cent. of 1865.	3½ per cent. of 1879.	3½ per cent. of 1900-01.	3 per cent. of 1896-97.	TOTAL.	

Form No. 20 (Obverse).

[See Chap. 13, Art. 178 (b), Vol. I, C. A. C.]

A

B

C

Place _____
 No. _____
 Date _____ 191 .

Place _____
 No. _____
 Date _____ 191 .

Place _____
 No. _____
 Date _____ 191 .

TO THE SECRETARY AND TREASURER,
 BANK OF BOMBAY
 MADRAS

TO THE SECRETARY AND TREA-
 SURER, BANK OF BENGAL,
 PUBLIC DEBT OFFICE,
 CALCUTTA.

Payment of interest on the following Government Promissory Notes is this day transferred to the Bank of Bombay Madras. The enfacement on the Notes has been altered and advice sent to the Secretary and Treasurer of the Bank and to the Public Debt Office, Calcutta. Interest on the Notes has been paid in this Treasury up to _____ 191 .

SIR,

I have the honour to inform you that on the application of the holder _____ I have this day transferred to you the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to _____ 191 .

I have the honour to be,
 SIR,
 Your obedient Servant,

Treasury Officer.

P. T. O.

SIR,

I have the honour to inform you that on the application of the holder _____ I have this day transferred to the Bank of Bombay Madras the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to _____ 191 .

I have the honour to be,
 SIR,
 Your obedient Servant,

Treasury Officer.

P. T. O.

Form 20 (Reverse).

PARTICULARS OF THE NOTES.				PARTICULARS OF THE NOTES.				PARTICULARS OF THE NOTES.			
No.	LOAN.		R	No.	LOAN.		Amount.	No.	LOAN.		Amount.
	Per cent.	Year.			Per cent.	Year.			Per cent.	Year.	
			R				R				R

Form 21.

[See Chap. 13, Art. 179, Vol. I, C. A. C.]

Register of Notes of the _____ per cent. Loan of _____, dated _____
 interest on which is payable at _____

Number of the Note.	Amount.	Date up to which interest was last paid.	Number and date of letter authorizing payment of interest.	REMARKS.
				Here should be entered particulars of letters cancelling payment of interest on any notes.

Form 23.

[See Chap. 13, Art. 197, Vol. I, C. A. C.]

Exempt from Stamp duty.

Public Debt Office ()
Treasury

Date _____ 191__

$\frac{I}{we}$, the undersigned [_____]

hereby authorize [_____]

*Here enter
 "One," "two,"
 "three," etc.,
 as the case
 may be.

*of the joint holders of the Government Promissory Note _____, of which the particulars are given at foot, to give a discharge in $\frac{my}{our}$ name for all interest due or to accrue due on the said note or on any renewals of the same note and $\frac{I}{we}$ hereby request that henceforth all warrants for interest on the same Promissory Note or on any renewals thereof may be issued in $\frac{his}{their}$ name alone.

This authority will, in the case of two or more signatories, be binding on the survivor or survivors of us until formally revoked.

No. of Note.	Loan.	Amount of Note.	HOLDERS.
	<i>R</i>	<i>R</i>	(Full names and addresses and occupation.)

Signatures and addresses of Witnesses.

Signatures.

}

These instructions must be strictly attended to.

- 1.—The execution to be attested by two credible witnesses, one of whom should, if possible, be either a Banker, Clergyman or Magistrate.
- 2.—If executed by a married female European, her husband's signature must be affixed under her own, unless the parties were married subsequently to 1st January 1866, in which case the marriage certificate should be forwarded to this office for registry; but if executed by a spinster or widow, this must be stated after her signature. If by a Native female, the execution must be verified before a Magistrate or local Registrar of Treasury Officer.

Form 24.

[See Chap. 13, Art. 199B, Vol. I, C. A. C.]

Register of payment of Interest on Promissory Notes.

Date.	No. of Voucher.	Name of payee.	No. of Note.	Amount of Note.	INTEREST PAID.							Deduction of Income Tax.	Net payment.	DAILY TOTAL OF NET PAYMENTS.	
					Date up to which paid.	Number of half-years for which paid.	ON NOTES OF THE 3½ PER CENT. LOAN OF								3 PER CENT. LOAN OF
							1842-43.	1854-55.	1865.	1879.	1900-01.				1806-07.
				R			R	R	R	R	R	R	R	R	

* These columns should be used to show interest paid on discharged loans.

Form 25.

[See Chap. 13, Art. 208, Vol. I, C. A. C.]

GOVERNMENT PROMISSORY NOTES SENT FOR RENEWAL, SUB-DIVISION
OR CONSOLIDATION.*Advice No.* _____, *dated* _____

Name of Province and Treasury.	PARTICULARS OF GOVERNMENT PROMISSORY NOTES FORWARDED FOR RENEWAL, SUB-DIVISION OR CONSOLIDATION.				NOTES REQUIRED.	
	No. of Note.	Loan of	For R	Holder's Name.	How many.	R Pores each.
		R				

Form 26.

[See Chap. 13, Art. 215, Vol. I, C. A. C.]

Register of Powers-of-Attorney, Probates, Certificates, etc.

Serial No.	Date of registry.	Date of document.	Name of principal.	To whom granted.	Description.	Limitation of power.

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.

2. In the case of probates, etc., and orders of court, the name of the court, and any number it may have assigned to its order, may, with advantage, be noted in the column of "Date of Document."

Form 28.

[See Chap. 14, Art. 235, Vol. I, C. A. C.]

*Register of Stock Certificates on which Interest is payable
at
Treasury.*

LOAN.		CERTIFICATE.		Received for delivery to whom.	NOTE OF DELIVERY.		REMARKS. [Enter here cancellations or renewals.]
Per cent.	Year.	No.	Amount.		Date.	Signature of recipient.	
			R				

Form 29.

[See Chap. 14, Art. 237, Vol. I, C. A. C.]

Register of Interest Orders.

Date of receipt.	Printed number.	Amount of each order.	To whom payable.	Date of delivery.	Receipt of person to whom delivered.
		R			

Form 30.

[See Chap. 15, Art. 250, Vol. I, C. A. C.]

[To be printed on foolscap breadthways.]

Register of repayments of _____ Deposits at _____ Treasury.

DETAIL OF ORIGINAL DEPOSIT.			Date of present repayment.	No. of repayment voucher.	To whom repaid.	AMOUNT REPAID		INITIALS OF		Dally total carried to cash book.	REMARKS.
Date of receipt.	No. as per register of receipts.	Amount or balance of deposit.				In cash.	By transfer.	Accountant.	Treasury or disbursing officer.		
		R				R				R	

The same form will serve for the list of repayments submitted each month; the last four columns may be struck out by hand and the heading changed to "List of Repayments of _____ Deposits at _____ Treasury for the month of _____"

Form 31.

[See Chap. 15, Art. 251, Note 1, Vol. I, C. A. C.]

Treasury, month of _____ 191 .

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HEAD OF SERVICE } CHARGEABLE. }	DEPOSITS.	VOUCHER No. _____ OF	LIST OF PAYMENTS.
Original } Number. }	Date of } Deposit. }	Name of } Depositor. }	Amount origin- } ally deposited. }
		Rupees _____	
<p><i>In this space a translation of the receipt form into the current vernacular should be given.</i></p> <p style="text-align: center;">Examined and entered.</p> <p style="text-align: center;">_____</p> <p style="text-align: center;"><i>Accountant.</i></p> <p style="text-align: center;"><i>Treasury.</i></p> <p style="text-align: center;">Pay Rupees _____</p> <p style="text-align: center;">_____</p> <p style="text-align: center;"><i>Treasury Officer.</i></p>		<p style="text-align: center;">Received this _____ day of _____ 191</p> <p>the sum of Rupees _____</p> <p>Annas _____ Pies _____</p> <p>being the amount payable _____</p> <p>on account of the deposit described above.</p> <p style="text-align: right;">Claimant's } Signature. }</p> <p style="text-align: right;">Stamp if required.</p> <p style="text-align: center;">Passed for payment.</p> <p style="text-align: center;">R _____</p> <p style="text-align: right;"><i>Judge, Magistrate or Collector.</i></p>	

FORMS.

Accountant General's Office No. _____, *dated* _____

Sanctioned.

Received payment.

Receipt
Stamp.

Accountant General.

Claimant.

Pay Rupees () _____ only.

The _____ *191* .

Examined.

Accountant.

Treasury Officer.

Note.—The signature of the claimant should be obtained on this form and the form should be returned as a voucher in support of the debit.

Form 34.

[See Chap. 17, Art. 298, Vol. I, C. A. C.]

Statement showing, under major heads, Expenditure incurred in excess of the sanctioned Grants for 191 -191 .

1	2	3		4		5	6	7		8
Major head of account.	Budget Grant.	Add—ADDITIONAL GRANTS OR RE-APPROPRIATIONS SANCTIONED.		Deduct—GRANTS SURRENDERED OR TRANSFERRED BY RE-APPROPRIATION.		Net sanctioned Grant.	Actual Expenditure.	EXCESS EXPENDITURE (COLUMN 6—COLUMN 5).		REMARKS.
		Amount.	In Government Order No. and date.	Amount.	In Government Order No. and date.			Still requiring sanction of the Government of India.	Still requiring sanction of the Local Government.	
	R	R		R		R	R	R	R	

N.B.—When some of the minor heads under a major head are Imperial and some Provincial, the statement should contain details of such minor heads.

Form 34 A.

[See Chap. 17, Art. 298, Vol. I, C. A. C.]

Statement of Expenditure incurred in excess of the sanctioned Grants for 191 -191 .

1	2	3	4			5			6			7			8			9			REMARKS		
			BUDGET GRANT.			Add—ADDITIONAL GRANTS OR RE-APPROPRIATIONS SANCTIONED.			Deduct—GRANTS SURRENDERED OR TRANSFERRED BY RE-APPROPRIATION.			NET SANCTIONED GRANT.			ACTUAL EXPENDITURE.			EXCESS EXPENDITURE REQUIRING SANCTION (COLUMN 8— COLUMN 7).					
Major head of account.	Department of the Government of India.	Province, Agency or Office.	Salaries and establishments.	Other charges.	Total.	Salaries and establishments.	Other charges.	Total.	In Government Order, No. and date.	Salaries and establishments.	Other charges.	Total.	In Government Order, No. and date.	Salaries and establishments.	Other charges.	Total.	Salaries and establishments.	Other charges.	Total.	Salaries and establishments.	Other charges.	Total.	
			R	Rs	R	R	R	R	R	R		R	R	R		R	R	R	R	R	R	R	R

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