



Government of India.

CIVIL ACCOUNT CODE.

VOLUME I.



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Chapter 1.—General Principles.

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Receipt of Money.

1. All transactions, to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and all the moneys be lodged in the Government treasury, to be credited to the appropriate account and make part of the general treasury balance.

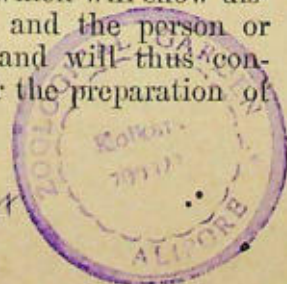
No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account, or be received at all except under ordinary rules.

1. In the case of the Postal Department this rule is relaxed in order to afford facilities to the money order business.

2. If, for special reasons, Government direct the cash chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant General.

2. Any person paying money into a Government treasury will present with it a slip, which will show distinctly the nature of the payment and the person or officer on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange.

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1. When printed forms are supplied by the treasury, they may, with advantage, be bi-lingual, and correspond exactly with the forms used by the treasury officer for giving receipts.

Check of Receipts.

3. It is not ordinarily the duty of the Account Department to see that the dues of Government are regularly paid into the treasury. In the case of departmental revenue (*e.g.*, Land Revenue, Excise, Stamps, Jail Receipts, Registration Receipts, &c.) this duty rests with the departmental controlling officers, who receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and to whom the Accountant General sends, for comparison with these, extracts from his accounts showing the amounts brought to credit in them.

4. If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed, but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer.

5. The check of fine receipts by the Accountant General is provided for by special rules (see chapter 10).

Payment of Money at Treasury.

6. Any person having a claim against Government will present his voucher duly receipted, and, if necessary, bearing a stamp.

1. Stamped receipts are necessary for all sums exceeding Rs. 20, save those given by, or on behalf of, Government; but the receipt on a cheque sufficiently stamped is exempt.

2. Government officers are not required to stamp cheques drawn by them on Government account; thus, a Public Works or a Commissariat cheque requires no stamp.

3. But a railway company or a municipality having credits at a Government treasury can only draw against them by stamped cheque; and receipts or cheques signed by a district officer as chairman of a municipality require a stamp.

4. Receipts endorsed by the payee on postal money orders are exempt from stamp duty (F. D. 731, dated 22nd May 1880).

5. An officer drawing any pay or allowance exceeding Rs. 20 for himself on a separate bill is required to stamp the receipt; if he draw it along with the pay, &c., of other persons on his establishment he need not stamp the voucher, but should attach a receipt

which will enable him to draw his pay from the nearest treasury. Should he pass from one Accountant General's jurisdiction to another's, the last pay certificate should be countersigned by both; rule 4 (c) of chapter 8 explains how he can remit any surplus to the headquarters of *his own* presidency. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary.

1. When part of his establishment moves with an inspecting officer, the treasury officer of his head-quarters station may grant a last pay certificate for that portion in order to enable him to draw pay for it from another treasury. The officer may, at the time of cashing the bill, obtain transfer receipts on the head-quarters station in part payment of the salaries. See also chapter 5, rule 16.

9. A Bishop on visitation is allowed to draw the visitation allowances of himself and suite, as well as such advances as he may require, from any treasury within his diocese, his pay bill being presented at the presidency; a similar indulgence is extended to Archdeacons.

The monthly visitation allowances are as follow:—

Bishops of Calcutta, Madras, and Bombay	Rs. 1,000 each.
Archdeacons of Calcutta, Madras, and Bombay	„ 250 „
Domestic Chaplain to the Bishop of Calcutta	„ 250 „
Ditto ditto Madras	„ 200 „
Ditto ditto Bombay	„ 200 „

Receipts should be taken in duplicate, the original being forwarded immediately to the Accountant General, who usually audits the officers' allowances, and the duplicate retained to support the debit in the list of payments.

1. The treasury from which such an advance is drawn may be either under the administration to which the officer's pay is usually debited, or under another: in the latter case, the advance will at once be debited to the province which usually makes the payment; in the former, it will be taken against Advances Recoverable, and (if necessary) warning may be sent to the treasury officer who generally issues pay.

Check of Charges.

10. Every charge comes up for audit or disposal by the Accountant General, who, if the charge is irregular

or is in excess, proceeds to remove the irregularity or recover the excess through the treasury officer, usually, however, issuing a warning slip to the officer concerned; and, if it is in defect (unless the amount be insignificant), informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper.

Cheques drawn on Treasuries.

11. Cheque forms intended for the use of officers, who are authorised to draw on treasuries by cheques, should be bound in books with counterfoils. Each book should bear a number which should be repeated upon each cheque contained in it, together with a consecutive number of the cheque form, and the drawing officer should notify to the treasury upon which he draws, the number of the cheque-book which he from time to time brings into use. Outside the book there should be an order to keep it under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer.

Chapter 2.—Salaries and Allowances: General Rules.

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Responsibility.

1. The responsibility of drawers and payers of bills is thus stated in the Resolution introducing the present system of account (2189, dated 20th April 1865, paragraph 34)—

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses, will be restricted to responsible officers, and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers, and which brings them under a liability to make good any loss arising from their culpable negligence. The treasury officer who makes payments without pre-audit will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of gazetted officers) for passing the new rate with reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing recovery from him) the overcharge will be recovered from the treasury officer or the countersigning officer, only in the event of culpable negligence in either of them.

Due date.

2. Salary bills may be signed at any time on the last day of the month by the labour of which they are earned, and are due for payment next day; no part may be paid before, except in the case of a gazetted officer going away on leave (not privilege leave), or being transferred from one province to another, or finally quitting the service of Government.

1. In the case, however, of officers transferred from the Civil to the Military or Public Works Department, &c., the salary due up to the date on which they leave the Civil Department may be paid to them before the end of the month.

2. The last payment of salary should not be made to a gazetted officer finally quitting the service of Government, until the treasury officer has satisfied himself by reference, both to the Accountant General and to his own records, that there are no demands outstanding against him. In the case of an uncovenanted medical officer, reference must also be made to the Examiner of Medical Accounts.

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3. In the case of a ministerial officer, the payment may be made, without reference to the Accountant General, on the responsibility of his superior officer.

Death of payee.

3. Salary or pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

1. The note under the last rule, regarding last payments of salary, applies here also.

2. The death of every person employed under Government, being a European, and not belonging to one of the covenanted services, must be immediately reported by the head of his office to the Government under which he was serving, which will announce the circumstance to the Secretary of State.

3. The following particulars should be given: name and probable age of deceased; date and place of death; occupation at the time of death; native village and county of the deceased, if known; particulars of family, as far as known; if any relative in the country; if any property left, in whose custody; remarks.

Beyond jurisdiction.

4. An officer may not draw pay or allowances for any time he may spend beyond the limits of his jurisdiction, save with the sanction of the Government which he serves; and the confirmation of the Government of India is required to such sanction when it involves any increase of expenditure from imperial revenues beyond what would have been incurred if the officer had remained within his jurisdiction. No order authorizing an officer to quit his jurisdiction justifies him in charging travelling allowance, unless such travelling allowance is specifically sanctioned.

1. A local Government deputed two provincial services' officers beyond its own jurisdiction; it was ruled that the order above quoted covered the deputation.

2. A local Government has power to grant travelling allowances at the usual rates to an officer called on duty beyond the limits of his jurisdiction, and such a grant is not such an increase of expenditure as to require the confirmation of the Government of India.

Additions to salary.

5. The following rules regulate the powers of local Governments to sanction special additions to salaries which are not authorised by any general or special order of the Government of India:—

1. Unless, in any particular case, it be otherwise distinctly provided, the whole time of a public officer must be held to be

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paid for by the State, and he may be employed in any manner required by proper authority, within his own branch of duty, without claim for additional remuneration, whether the services rendered are such as might ordinarily be paid for from the imperial or provincial revenues, or any local fund.

2. A local Government may, however, sanction an addition to the pay of any officer employed under its orders for the performance of any special duty, outside the duties of his regular appointment, as a charge against any fund administered under the local Government, including municipal or port trust funds, or wards' estates.

Provided that, without the previous sanction of the Government of India and Secretary of State, no such addition shall raise the total emoluments of any officer to more than Rs. 5,000 yearly.

3. A local Government may also sanction a grant to any officer from provincial revenues, as a bonus or honorarium, for work done out of office hours and beyond the regular duties of his office, payment for which is a proper charge against those revenues.

4. A similar grant, under like conditions, may be made by a local Government from imperial funds within a limit of Rs. 200 in each case, and on the understanding that no excess over the budget grant for the head of service concerned is caused thereby.

5. Remuneration shall not be given under these rules for superintending examinations rendered compulsory on persons belonging to the public service, but may be granted in the case of examinations of candidates for admission to the service, or where it has been specially authorised heretofore, or when the fees received from the persons examined meet the whole charge.

6. Excepting in the case of the examinations referred to in rule 5, these rules shall not be applicable to any officer whose pay exceeds Rs. 400 monthly.

7. In other cases not provided for by existing special orders, the sanction of the Government of India should be obtained to the grant of remuneration, in addition to the fixed pay of any public officer (F. D. No. 2679, dated 31st August 1878).

Fund deductions.

6. The duty of noting the proper deductions to be made from pay bills on account of fund deductions devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant General, or a Fund Examiner or Secretary to make any particular deduction.

Travelling Allowances.

7. A few general rulings on the subject of travelling allowance may be here recorded for ready reference :—

(a) Travelling allowances of officers and their

establishments moving about their districts must be passed without reference to budget provision.

(b) When a public officer is transferred without promotion from one substantive appointment to another at a different station, a copy of the order transferring him shall be sent to the Accountant General of the province where he is serving, with an endorsement stating *either* that the transfer has been ordered on public grounds, and not at the request of the officer, *or* that the transfer has been made at the officer's request.

(c) A junior civil servant who obtains a reward for proficiency in an oriental language is permitted to draw, in addition to the reward, travelling allowance at the usual rates for journeys exceeding five miles to and from the place of examination; or, instead of this mileage allowance, he may, if in receipt of a fixed monthly district travelling allowance, draw the latter for the period of the leave granted to him before and after the examination. But military officers in civil employ, who receive rewards on the superior scale authorised for military officers, cannot draw travelling allowance.

(d) The travelling allowances of an officer of the native army, who commands the guard escorting convicts, are fixed by military rules, though paid in the civil department.

Distance.

(e) Distances for travelling allowance are to be measured from the chief public office in a station, or from some other point fixed by the local Government; and travelling allowance shall not be given to any public officer for a journey of not more than five miles from his head-quarters, except in the case of chaplains, for whom the limit is three miles when not drawing conveyance allowance. The distance between two stations shall be held to be the length of the shortest of two or more practicable routes between them, or of the cheapest of such routes as shall be equally short; that route shall be held to be shortest by which the traveller can most speedily reach his destination by the ordinary modes of travelling.

Government Vessel.

(f) Without the special sanction of the Government of India, no officer is entitled to travelling allowances for a journey made in any vessel, the cost of which is borne from imperial, provincial, or local funds.

An officer whose travelling allowances are fixed by the day or month must forego his allowances for any day on which he travels in such a vessel, unless he can certify that he has on the same day incurred actual personal travelling expenses; in which case he may recover the actual sum which he has so incurred, not exceeding the amount deducted under this rule from his fixed allowances.

Railways.

(g) When travelling by railway, other than State Railways, gazetted officers may draw 3 annas a mile if entitled to 1st class, or $1\frac{1}{2}$ anna if entitled to 2nd class, accommodation on presenting a certificate that they travelled by the class for which they claim the allowance, or a certificate that they paid the amount charged in railway fares for self, family, servants, and personal luggage. In the latter case, an officer is entitled to actual expenses not exceeding the amount of mileage allowance as above to which he would have been entitled if he had travelled in the class in which he is entitled to accommodation. Officers travelling by State Railways, who are entitled to travelling allowance at mileage rates, draw double 1st class fare in lieu of 3 annas a mile, and double 2nd class fare in lieu of $1\frac{1}{2}$ anna.

(h) The following are the rules for travelling allowances for ministerial and menial officers who are entitled to travelling allowances when travelling by railway on duty, or on transfer from one office to another:—

For an officer whose service is superior under the Civil Pension Code.

1. At the option of the officer, in lieu of any daily or monthly travelling allowance to which he may be otherwise entitled—

If the officer's salary is not less than Rs. 400 a month, 1st class fare.

If the officer's salary is not less than Rs. 50 a month, 2nd class fare.

Otherwise	}	Intermediate class fare, or, if there be no intermediate class accommodation in the train by which he is required to travel, 2nd class fare.
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For an officer whose service is inferior under the Civil Pension Code.

In addition to any daily or monthly travelling allowance to which he may be otherwise entitled	}	3rd class fare.
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2. If the journey involves the absence of the officer from his head-quarters or standing-camp for one or more nights, so that, presumably, it becomes necessary for him to carry with him servants and baggage, double the fare to which he would otherwise

be entitled may, at the discretion of his superior officer, be granted to him.

3. An officer in superior service may not, except as provided in paragraph 4, charge railway fare on any day for which he receives daily or monthly travelling allowance.

4. In applying any rule which forbids the grant of travelling allowance in two forms for the same day, the day shall, in the absence of an order of the Government of India to the contrary, be held to be twenty-four consecutive hours (F. D. 2642, dated 4th September 1880).

5. If an officer in superior service is required to travel on one day partly by railway and partly otherwise, or to make a railway journey in the course of another journey or of a tour, then, at the discretion of his superior officer, he may be reimbursed his actual expenses, not exceeding, on the whole, the amount to which he is entitled under paragraph 1 or 2, added to the amount to which he would be otherwise entitled, for the period occupied by the journey by railway, as daily or monthly (contract) travelling allowance (F. D. No. 387, dated 30th April 1879).

Sea-going and River Steamers.

(i) The rules regulating the grant of travelling allowance to officers in civil employ for voyages by sea or in river steamers are published in F. D. No. 2112, dated 7th August 1880. (*Gazette of India*, Part I, August 7, 1880, page 391.)

Public Conveyance.

(j) Whenever the actual personal fare, including freight of personal baggage only, paid by any officer in the receipt of a fixed monthly or daily travelling allowance for a duly authorised journey on public duty by rail, steamer, or other public conveyance exceeds his fixed travelling allowance for the day on which the journey is made, he may for that day draw, in lieu of his fixed allowance, the travelling allowance to which he would have been entitled if he had no fixed travelling allowance. The words "public conveyance" in this rule do not include a palanquin, carriage, boat, or other conveyance hired for the special use of the officer, but mean a conveyance which plies regularly for the carriage of passengers on the journey for which the charge is made. These orders do not affect the numerous cases in which officers are entitled to convert a daily allowance to mileage (F. D. No. 885, dated 20th February 1880).

Special Cases.

(k) Local Governments and Administrations, and Heads of Departments under the Government of India,

are empowered to sanction, upon the following conditions, in exceptional cases, special travelling allowances in excess of the allowances admissible by rule:—

- I.—The occasion must be special, such as, in the opinion of the local Government or Head of Department, was not contemplated, and is not provided for, by any existing rule.
- II.—The occasion must be temporary; if any permanent or recurring circumstances are discovered for which, in the opinion of a local Government or Head of Department, adequate or proper provision is not contained in any existing rule, an appropriate rule should be proposed for the sanction of the Governor General in Council.
- III.—From the nature of the case, therefore, the orders of the local Government or Head of Department are not to have the weight of a rule or precedent, and must not be so treated. If a local Government desires to create any rule or precedent, the sanction of the Governor General in Council must be obtained.
- IV.—The allowance should not be so calculated as to constitute a reward or profit, and therefore should never, designedly, exceed the cost of the actual locomotion of the officer and a reasonable following of personal attendants. The Government does not pay for the hotel accommodation or commissariat of its servants when journeying on public duty, or, ordinarily, for the journeys of their families. If the circumstances seem to require any provision of this kind, they must be met by a deputation or other special allowance, which usually requires the sanction of the Government of India.
- V.—The Accountant General, or, in the Public Works Department, the Examiner of Public Works Accounts, or, in the case of a Head of Department, the Chief Departmental Account Officer, should invariably be consulted before the allowance is fixed.
- VI.—The allowance should conform, as far as possible, to the principles and analogies of the general rules, from which no departure should be permitted lightly or without obvious necessity. No allowance must be granted in contravention of any rule.
- VII.—If the Accountant General, or Examiner of Public Works Accounts, or Chief Departmental Account Officer, considers that the proceedings of the local Government or Head of Department, in any particular case, should be reviewed by the Government of India, the local Government or Head of Department shall be bound to forward them for the perusal of the Governor General in Council. In such case the papers may usually be sent in original (F. D. No. 3302, dated 15th October 1879).

Chapter 3.—Gazetted Officers' Bills.

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Form of Salary Bill.

1. For the fixed allowances of a gazetted officer the adoption of bills in a form similar to Form 1 is recommended, in which the whole of the fixed allowances claimable by an officer in respect of the same appointment are set forth. An officer who draws an additional allowance for a separate office need not present a separate bill for it, unless it is chargeable to a different major head.

2. In some provinces, munsifs, tahsildars, and similar officers are not ranked as gazetted officers; but as their pay varies according to grade, it is usually more convenient that their bills should be drawn separately, in the form provided for gazetted officers, than that it should be drawn as part of the establishment of the office of which they are at the time the head.

3. Salaries may be paid only upon the personal claim of the officer concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Comptroller General.

4. An officer drawing salary for the first time at any treasury, should present with his salary bill a last pay certificate from the treasury where he last drew pay.

Alterations of Pay.

5. No officer may draw an increased or a changed rate of salary, unless the bill on which he draws it is either pre-audited by the provincial Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the account office as soon as possible; but as delays may occur if the change is made near the end of a month, or if it takes effect from a date which cannot yet be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should

either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority.

6. In the absence of special orders to the contrary, a personal allowance shall be diminished by the amount of any increase of salary, and shall cease altogether when the salary is increased by an amount equal to the personal allowance.

Contract Officers.

7. No pay shall be passed to any officer on a contract of service made in England until the contract shall have been examined and registered by the Accountant General, who shall bring to notice any case in which pay is stated in sterling, or any condition appears for remittance at other than the fixed rate for the year.

Transfer of Office.

8. Every transfer of charge of any gazetted office should be reported by post of the same day to the Accountant General; and, in the case of an officer having *independent* charge of a public treasury, statements of the cash balance, and of the stamp and opium stores, will be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

1. "Having *independent* charge." This rule, therefore, only applied to changes of district officers, not to transfers of executive charge of the treasury between their subordinates.

2. An officer, Commissioner of A, was acting in the same capacity at B, and from that station took furlough; returning, he claimed, without re-appointment, to take charge at B, and thenceforward to draw full pay; it was ruled that he could not claim pay until he rejoined at A, his permanent appointment.

Pay to Officers in England.

9. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill.

10. The form of bill for travelling allowance of a gazetted officer depends upon the rules under which it is due. For the case of mileage, halting allowance, or daily rate, Form 2 is recommended, as setting forth in a convenient form the necessary details of information.

When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail, and certified by the drawing officer to have been actually incurred.

11. In some provinces gazetted officers' travelling allowance bills are required to be submitted for the countersignature of the controlling officer before being presented for payment.

12. An officer in the civil department should draw up a single bill only for all the tentage and travelling allowance due to him each month, as the amount is charged to the head to which the salary of the officer is debited, irrespective of the particular duty on which he may have travelled.

Chapter 4.—Establishment.

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Fixed Allowances.

Sections of Establishment.

1. For the purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a Collector's excise establishment is to be treated as distinct and separate from his land revenue one.

2. For the purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section, but the sections should be fixed in communication between the Accountant General and the heads of offices or departments on the following principles:—

(a) The distribution should be uniform throughout the province for the same kinds of establishments.

(b) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section; larger ones will form two or more.

(c) The distribution in the latter case should follow the actual working arrangements of the office; *e.g.*, a Collector's establishment might be distributed in the following sections: English Office, Vernacular Office, Treasury, Nazir, Record, Sub-Collector's establishment, Tehsil A, Tehsil B, &c.

(d) In large offices, where the clerks are arranged by classes and grades, each grade should form a separate section.

(e) Petty and numerous establishments are often best distributed according to the taluqs or sub-divisions of a district; *e.g.*, village schoolmasters would be so distributed, while of the higher classes of schools each school would form a separate section.

(f) Clerks (or schoolmasters, native doctors, &c.) should not, except in small establishments, be lumped up with chuprassees or servants; but the servants should, when their number is not very small, form a separate section or sections.

(g) The pay abstracts of the district police are regulated by departmental rules, and are stated, so far as regards the lower grades, in detail of grades.

Annual Returns.

3. At the time of preparation of the pay bill for March in each year, a detailed statement in duplicate, of the establishment existing on 1st April, will be prepared in Form 3 and transmitted to the Accountant General direct not later than 15th April. The return will show accurately the establishment as it exists on 1st April, and in preparing it, the following instructions should be carefully observed:—

(a) The name, designation, and pay of every gazetted officer, clerk, or menial servant holding a permanent appointment, whether on duty or absent on leave, or deputation, or under suspension, should be distinctly shown.

(b) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the Government orders creating the post, should be clearly entered in the appropriate columns of the statement; the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated.

(c) The return should show accurately the sanctioned scale of establishment, and so will include every post, whether filled up or not; and if a post be vacant, the word *vacant* should be set against it in the column of *Name of Incumbent*.

(d) The names of gazetted officers should be entered first, and beneath them those of the clerks and servants in order of sections of the establishment; there should be a separate total for each section.

(e) The columns of *minimum* and *maximum* pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments; and if any annual increment is given with effect from 1st April, it should be included in the return, and supported by the certificate (in Form No. 6) required by rule 8. A certificate need not in this case be sent with the April bill.

(f) The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column *Name of Incumbent*, beneath the name of the absentee for whom he is officiating.

(g) If any person on the establishment has attained the age of 55 years, the number and date of the orders of Government permitting his retention in the service should be quoted in a note at foot of the statement, and the period for which his retention has been authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(h) A detailed statement in Form 3A should be given at foot of the original return Form 3, showing new names of non-gazetted officers which are not found in the return of the previous year; and when these new names include those of persons

who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 3A for information required in regard to the names of non-gazetted officers which appeared in Form No. 3 of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave other than privilege or casual, or under suspension, during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (Civil Pension Code, section 54-1).

(i) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, whether paid from general revenues or from local funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, as it will be the chief authority by which hereafter pension claims will be tested.

4. This return should be accompanied, first, by an abstract, which will link together the gross numbers shown in the budget estimate of each establishment and the nominal rolls in the book of establishment; and, secondly, by a nominal roll in triplicate, of European and East Indian employés who do not belong to a covenanted service, with the names and salaries of their appointments, and period of residence of each in India while in the service of Government, distinguishing Europeans from East Indians.

Forms for the detailed statement and its two accompaniments will be supplied by the Accountant General.

Alterations of Establishment.

5. When a change, temporary or permanent, is proposed in an office, a letter fully explaining the grounds of the proposition should be submitted departmentally to the local Government, along with a tabular statement in Form 4 showing clearly its financial effect. If the change would affect only a section of the establishment, the numbers and cost of the other sections may be

shown in totals without detail, but full particulars must be given for all in which any alteration is recommended.

1. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the *average monthly cost*, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. Accordingly, if the pay rise by five equal increments from a minimum to a maximum, then the average monthly cost will be taken in the case of a gazetted officer at the minimum, *plus* two-thirds, and in the case of ministerial establishments at the minimum, *plus* three-fourths of the difference between the minimum and maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in other cases an intelligent estimate should be made.

2. The Government of India has directed (No. 965, dated 16th February 1878) that, before passing orders on such proposition, the local Government should obtain from the Accountant General a verification of the figures in the column headed "Present scale."

Monthly Bill.

6. Pay bills will be prepared in Form 5 with full detail of names, and will show separately in the first money column the salary or leave allowance claimed for each person for the month, whether drawn or not, and in the second any amount not drawn and held over for subsequent payment. The third column will be used to show the amount actually drawn for each person; and when salary is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which claimed, should be stated either against the name of the employé in the body of the bill, or in a note at foot of the page.

Fines imposed on ministerial officers for ordinary neglect of office duty are properly recovered by stoppages from pay, and consequent short drawal from the treasury.

1. The pay of all temporary establishments (other than hot-weather establishments) which are entertained under sanction should be billed for separately.

7. The monthly bill will be supported either by a leave statement, or by a certificate that no superior officer has been absent with or without leave, or under suspension, or on deputation. For the form of the leave statement and the alternative certificate, see Civil Leave Code, Supplement F, Appendix.

It may be found convenient to have the certificate printed on the last page of the bill.

1. For an officer absent on deputation, columns 1 to 8 and 11 to 13 of the leave statement will be filled in, and the word "deputation" entered in column 5. If the absentee is appointed substantively *pro tempore* to his new office under section 6 of the Acting Allowance Code, *sub. pro tem.* should be entered in column 5.

2. If an officer is suspended, columns 1 to 14 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. (See Pension Code, section 54-1.)

3. The chain of appointments made consequent on each absence should be separated off by a line drawn across the leave statement after the name of the last acting officer.

8. When the name of any person appointed to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him, or, if he did not hold one, a medical certificate, as required by Pension Code, 61, 2, must accompany the bill.

Also, to the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 6 should be appended. It will probably be found convenient to have this certificate printed on the last page of the bill.

1. Rules 7 and 8 do not apply to the bills of the Postal and Telegraph Departments. (See chapters 23-5 and 24-1-8).

Distribution of Salaries.

9. The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the servant entitled to receive it, and has had the acquittance roll signed by the payee, with, if necessary, a stamp. If the payee do not present himself before the end of the month, the amount drawn for him must be refunded by short drawal in the next bill; his salary can be drawn anew under rule 11 when he presents himself to receive it. Pay may not, under any circumstances, be placed in deposit. The leave allowance of a non-gazetted officer can only be drawn from the treasury from which his salary is disbursed, and he must make his own arrangements for drawing it there and getting it remitted to him. (See chapter 8, rule 3 (a), note 2.)

1. The head of an office should give a last pay certificate to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (date) inclusive, and that from that date he ceased to draw pay on account of, &c.

2. In the case of an officer discharged on pension, the certificate should accompany the application for pension, unless the applicant is continued in the service after submission of his application, in which case the Accountant General, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

• 10. The head of an office is not at liberty to re-adjust the salaries of an office by giving one officer more and another less than the sanctioned pay of his post, nor may he distribute the pay of an absentee, otherwise than as provided in the Acting Allowance Code.

Arrear Bills.

11. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, with quotation of the bill from which the charge was omitted, or on which it was refunded by deduction, or of any special order of Government granting a new allowance: such bills can be presented at any time.

Advances.

12. Advances of pay to ministerial officers going on privilege leave (under Civil Leave Code, Supplement F, section 13-1) are made, not as a matter of course, but on the authority of a separate warrant in each case signed by the head of the office; this warrant should be presented at the treasury in support of a separate bill, in the form of an establishment bill, for the single item, and will accompany that bill to the Account office.

Service Books.

13. Special attention is drawn to the rules regarding service books, contained in section 82 of the Civil Pension Code. Every appointment, leave of every description (except casual), every period of suspension from employment, and every other break of service (rule 3), should be noted, the date of the beginning and end of every employment or absence being certified by the signature of the immediate head of the office (rule 2, columns 9 and 12). The service book is a contemporary record in minute detail of a person's official career,

and every entry is attested at the time by the head of the office whose orders have caused it. It should be possible to prepare the pay bill by checking the last pay bill with the service books.

1. The description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of leave in columns 6 and 10; it may be convenient to make these entries in *red ink*.

Travelling Allowances.

14. Travelling allowances of establishments should be charged in a separate bill. At convenient intervals during an officer's tour, and, as a general rule, immediately on any return to the head-quarter station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

15. A bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer, if any, and forwarded to the Accountant General, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows:—

“Certified that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll.”

The countersigning officer may, if he prefer it, retain the bill for check of future ones, and merely send to the account office a notice that he has “passed the establishment travelling allowance bill of for the month of for Rs.

as follows:—

No. of bills paid at treasury.	Amount.	Amount disallowed.	Reasons.
The bill contained the required certificate of the distribution of the amounts.”			

16. When the travelling allowance bill is paid after countersignature by the controlling officer, it will bear a certificate in the following terms: “Certified that the amounts drawn on former bills have been disbursed to the officers therein named, and their receipts taken in the acquittance roll.”

17. All charges for travelling allowance of civil establishments are debitable to the head to which the pay is debited, irrespective of the particular duty on which the clerks may have travelled.

Chapter 5.—Contingent Charges.

NOTE.—This chapter is liable to modification when the local Governments fix contract allowances for some or all kinds of contingent expenditure.

<p>General Limit 1</p> <p>Permanent Advances 3</p> <p>Acknowledgment 4</p> <p>Contingent Register 5</p> <p>Abstract Bill 8</p> <p>Miscellaneous Rules 10</p> <p>Monthly Bill 14</p> <p>Inspecting Officers' Bills 16</p>	<p>Countersigning Officer 17</p> <p>Disallowances 20</p> <p>Work by Government Factory 21</p> <p>Expenditure for other Officers 22</p> <p>Sundry Rulings 23</p>
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General Limit.

1. Every officer who regularly incurs contingent expenses on the public service will, at the beginning of each year, obtain from the proper controlling authority a general sanction to the scale of his expenditure for the year, limited in regard to number, rates, or aggregate amount, as the controlling officer may think expedient. This sanction will be communicated to the treasury officer, as well as to the officer concerned, and the latter will then be allowed to draw the amount of his monthly bills for contingent expenses within the sanctioned limit, without pre-audit or the previous countersignature of the controlling officer. In case no such sanction of the countersigning officer be communicated to the treasury officer, he will be relieved of responsibility if his payments are covered by sufficient receipts of the disbursing officer; but if the treasury officer be placed in charge of the budget grant of the revenue or magisterial branch of the district office, he will in this new capacity acquire, jointly with the district officer, the character and responsibility of a disbursing officer.

2. Within this limit a disbursing officer may incur ordinary recurring charges, and may purchase ordinary necessaries (such as chairs and country locks), without previous sanction, provided he has no fear thereby of exceeding the provision of his own office for the year. For any other articles he must obtain *previous* sanction according to circumstances and local rules; thus, for a thermantidote or a clock, a Collector must obtain previous sanction from the Commissioner, though, as they are within the latter's power of sanction and are ordinary

necessaries, he might purchase them for his own office without previous sanction.

1. It is for the local Government to define the nature and limit of charges which may be disbursed without sanction by a disbursing officer, as also the nature and limit of charge which a controlling officer is competent to sanction, and beyond which special sanction by the Government must be obtained.

2. No officer may, without previously obtaining an extra grant, exceed the amount provided for contingencies under the major head concerned; and, when an officer exceeds the annual grant, he is, under orders of Government, held responsible for the excess; some Governments allow disbursing officers free discretion within this limit, whereas others require an officer to restrict his expenditure within the grant for each *detailed* head of contingencies, unless the controlling authority have previously transferred to the head in which the excess is anticipated part of the grant under another detailed head. Again, the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every province; the local Government may retain the power in its own hands, or delegate it, but the transfer can only be of an ascertained surplus within the same major head.

Permanent Advances.

3. To officers incurring petty expenses which require to be paid at once before money can be obtained on the monthly contingent bill, permanent advances are allowed, which are in general single for the whole office, *i.e.*, a Collector is not allowed one advance for land revenue, a second for excise, and so on, but only a lump advance which is held by the Accountant General at his personal debit.

1. The amount of the permanent advance for each office is fixed by the local Government; it must, of course, be larger when distance from the treasury renders its frequent recoupment difficult, but should not be larger than is absolutely necessary.

Acknowledgment.

4. Each officer who has obtained a permanent advance is required, on the first office day after 31st March in each year, to send to the Accountant General a short acknowledgment that the amount is due from, and to be accounted for by, himself; if any officer should fail to make such acknowledgment, the Account-

ant General should demand it immediately. In case of transfer of charge of an office, a similar acknowledgment must be sent by the relieving officer.

1. Care should be taken not to multiply permanent advances unnecessarily. An officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them.

Contingent Register.

5. The Government of India "expects that every public officer will exercise the same vigilance in respect to petty contingent expenses that he would do if spending his own money," and has further ordered that "a register of contingent expenditure shall be kept in each office, and the initials of the head of the office shall be entered against the date of payment of each item."

6. This register will be in Form 7, printed on royal paper, in which each Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed, and a single column allotted for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges. An unusual charge, falling under any of the separate columns, should be described in the column headed "description," though the amount of it is entered only in its special column; and the same "description" column will serve also for note of the month or period to which any recurring charges (*e.g.*, rent or punkha-pullers) entered in the other columns belong.

1. Fixed allowances covering the *whole* contingencies of an office may be drawn in the establishment bill, and need not be entered in the contingent registers. But where a contract or office allowance is drawn, not regularly, but in varying sums, as required month by month within the annual total, the charge should be included in the contingent bill, and passed in the contingent register.

2. The most important common heads of contingencies are noted below; any others which it may be convenient to record separately

may be added to the list, and those here specified may, if desired, be further sub-divided—

(a) Section-writing.	(i) Country stationery.
(b) Cost of land.	(k) Carriage of stationery.
(c) Law charges.	(l) Hot and cold weather charges.
(d) Tour charges.	(m) Service telegrams.
(e) Purchase and repairs of furniture.	(n) Official postage.
(f) Purchase and repairs of tents.	(o) Remittance within district.
(g) Purchase of books.	(p) Treasury charges.
(h) Subscription to newspapers.	(q) Cloth for records.
	(r) Miscellaneous.

3. No charges shall be entered in any contingent bill for any postage labels but service postage labels, or for any telegrams other than State telegrams. The postage charges must be supported by the treasury receipts for the money, which should always be given upon a printed form entirely filled up by the clerks of the treasury, and the telegraph charges by receipts from the Telegraph Department showing that the telegrams have been classified as State telegrams.

7. Before the register is brought into use in the disbursing office it will be ruled, and as the office cashier pays away any money, he will enter the date, name of payee, and number of sub-vouchers in the three columns to the left, the amount in the proper column (marking off all the others), and in the case of any unusual charge, he will also take against the description the initials of the officer incurring it.

1. Regarding the entries to be made in the final columns, see rule 19.

Abstract Bill.

8. When the permanent advance from which he has been making disbursements begins to run short, he will rule a red ink line across the page, add up the several columns, and enter their cross total in the column of "Total of each contingent abstract;" then he will post the several totals in a form of contingent abstract, detailing against each entry the numbers of the sub-vouchers, and also entering in its proper place the description of each unusual charge, and this contingent abstract he will lay with the sub-vouchers and the register before the head of the office; the latter will put his initials against the date of each payment and sign the abstract, which the cashier will then date and number and present for payment at the treasury.

1. It has been ruled that the head of the office must *himself* initial the entries in the contingent register, and not delegate the duty to his Superintendent.

2. When the advance is running short, a demand may be presented in excess of the balance; this item, too, should be charged in the register and included in the abstract, the number given being that which the sub-voucher will bear when payment has been made.

3. Even of ordinary charges full details are sometimes required for purposes of check, and in such cases must be given both in the abstract and in the contingent bill; *e.g.*, the number of punkha-pullers entertained, and the rate at which they are paid, must be stated, as also the name of any book purchased, and its price.

9. On the last day of the month, too, the permanent advance should be replenished by drawing on abstract bills the contingent charges advanced for each main head of service; and the same course may be followed when charge of the office is transferred in the course of the month: in these two cases only may a contingent abstract cover a sum which is much less than the amount of the sanctioned permanent advance.

1. In the case of a Collector whose permanent advance has to meet the disbursements of several departments, the contingent abstract of one will not be as large as the total permanent advance; contingent abstracts for all may with advantage be submitted at the same time; but in the case of this office there is less objection to the presentation of an abstract not as large as the permanent advance.

Miscellaneous Rules.

10. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill; as, for instance, charges for purchase and repair of tents, or for carriage of stationery to be used by the revenue and magisterial branches of a district office whose bills are submitted for the countersignature of a Commissioner.

In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

11. When for any charge special sanction is necessary, the sanction must be quoted both in the abstract and in the detailed bill; and when expenditure, for

which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

12. All charges incurred must be paid and billed for at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means; but on no account may charges actually be incurred and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

13. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury, and if a contingent abstract headed as belonging to one month be presented for payment in the next, it will be returned for correction, as it must be treated in the accounts as a charge of the month in which the money is actually disbursed from the treasury.

Monthly Bill.

14. After the realisation of the last abstract bill of each month, the forward total of each column should be made in the disbursers' register, and, when the foot of the page is reached, it should be carried forward in ink to the top of the next. From these totals the monthly detailed bill will be prepared in Form 8, headed *not payable at the treasury*, and showing the monthly total of each column, with description (as in the abstract) of each unusual charge; the numbers of the sub-vouchers will be entered against each item, at foot will be a memorandum of the number and date of every contingent abstract and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer, or, if there be no controlling officer, to the Accountant General

direct, with all sub-vouchers for service postage stamps and telegram charges, and for all sums above Rs. 10, and a certificate in the following form for smaller ones:—

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. Vouchers for all sums above Rs. 10 in amount, and all sums paid for postage stamps and telegrams, are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again.

If in any month the monthly proportion of the budget grant has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. By the word *destroyed* in the above certificate is meant that they have been actually destroyed by burning or otherwise, or mutilated, at the discretion of the head of the office.

2. A district officer need not personally give the certificate required from a disbursing officer; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates.

3. These orders touching use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards' Rate Fund.

15. From officers whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, monthly bills in adjustment of their contingent abstracts are not required; provided the form of contingent abstract used by them be amended by the addition of the grant statement from the foot of the detailed form, and the omission from the heading of any reference to future submission of a detailed bill, and provided they attach the certificate of rule 14, and all vouchers for service postage stamps and telegraph charges, and for sums in excess of Rs. 10.

1. Illustrations may be necessary to explain the second condition. A, whose bills do not require countersignature, has subordinates who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury,

obtaining from it funds on abstract contingent bills which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the abstract bills cashed by himself *and* his subordinates.

Inspecting Officers' Bills.

16. An inspecting officer cannot take advances on account of travelling allowances or office contingencies. The former he may draw at any treasury within his circle (*a*) on the ordinary certificates, supplemented by a certificate, also signed by himself, that he has not already drawn them, or (*b*) on an abstract contingent bill for his own allowances and those of his camp establishment; for the latter he should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries contingent abstracts in ordinary form. Thus, one detailed bill may adjust money drawn on abstracts at more than one treasury; and in this case it will be well to require detail at foot of the bill of the places of payment of the several abstracts, as well as their dates and amounts. But the amounts drawn on abstracts will all be taken as final payments, and not as advances.

Countersigning Officer.

17. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the vouchers are all received and in order; and that the calculations of those which he detains are correct; and specially that the expenditure has not exceeded, and is not likely to exceed, the grant of the particular district under the head concerned. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked. It is no answer to say that the charges have been really incurred on account of another district, and (rule 22) cannot be recovered: if they were anticipated, provision has doubtless been made for them in the budget of the province, and the grant can be made available by transfer from the grant of the other district; if they were not anticipated, a case for extra grant may possibly be made out. If the *monthly proportion* of the budget

grant is at any time exceeded, the countersigning officer is required to note on the detailed bill, for the information of the Accountant General, that he is satisfied that special circumstances have rendered the temporary excess necessary.

18. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of the unusual items, and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher, and explanation of the objection, will be noted on the bill at foot and in the "remarks" column of the register, and the amount shown in the register in the column affected will be corrected in red ink; explanation of the objection should be given on the reverse of the bill, if there is not room on the face. The countersigning officer will then take up register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the account office with the large vouchers, and the following certificate in lieu of the smaller ones:—

I certify that in support of every charge of more than Rs. 10 made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rs. 10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government.

1. Sub-vouchers for service postage stamps and telegrams, and Government factory bills (rule 21), must always be forwarded to the account office with the countersigned bill, however small their amount.

2. The word *item* refers to items of expenditure, not items of charge; e.g., a charge for Rs. 120 for section-writers would not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceed Rs. 100.

19. Thus there will be two registers of the same form in the offices of the disburser and the countersigner. In the first a single line will be given to each sub-voucher; in the second, to each monthly bill, except that

each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the district office for record of the numbers of sub-vouchers, but in the countersigning office it would be blank. Again, for the columns to the right, that concerning the detailed bill would show in the district office the date of its despatch; in the other, the date of its receipt. The column for date of admission would in the countersigning office show the date of despatch of the countersigned bill, while in the case of the district office it would record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered; any disallowance would be recorded by each in the column of remarks on the same line with the figures affected.

Disallowances.

20. After despatch of the bill to the account office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawal on the next abstract contingent bill for the same department; therein the gross amount of each sub-voucher would be entered, and below the total of the abstract would be entered "Deduct disallowed from bill of Rs. , and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn: after the total of the sub-vouchers in the next abstract would be entered "Add amount of disallowance from bill of refunded by deduction from abstract No. dated , and re-allowed as per ;" the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disbursing officer's register are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another abstract bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of

the retrenched head on the line of totals for the abstract in which the adjustment is made; the forward totals will thus be correct.

Work done by Government Factory.

21. In the case of work being done by a Government factory, the officer in charge will prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bills; in the register of the countersigning officer the amount of such a bill should in like manner be separately entered. Such invoices will never be retained by the countersigning officer.

1. Such adjustments for services rendered are forbidden when their effect would be only a transfer of formal charge from one section to another under the same major budget head of charge.

2. The officer served cannot *charge* the amount in his contingent bill, as no cash payment is made, but only a book adjustment in the account office; but the amount available for contingent expenditure is reduced, and so to work out the available balance, note is made in the register of contingent expenditure and in the statement of account at foot of the bill.

3. Occasional petty supplies made by jails to the Military Department may be paid for in cash.

4. The adjustment of supplies to the Military and Public Works Departments will be made by the Accountant General concerned, on receipt of the accounts current, from those departments for the month in which the transactions are recorded.

Expenditure for other Officers.

22. It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district.

If the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs. 50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurred the expenditure. The charge must, however, be taken as expenditure of the department to which is attached the officer requiring the expenditure, and therefore an officer should address his applications for any service to the principal officer of his department in the district indented on; *e.g.*, a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate, in such a case, would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra grant if his own should fall short before the end of the year.

The responsibility for obtaining proper sanction always rests with the originating officer.

1. This rule is not applicable when purchases are effected in the capital town of a presidency or province; the cost may then be sent by R. T. Receipt.

Sundry Rulings.

23. Certain rulings relating to contingent charges may be noted.

(a) No salary charges of any kind (except for hot-weather establishment) and no additions to pay may be charged as contingencies or included in contingent bills, not even pay of peons in hospital; such charges should be drawn on separate bills.

(b) Rules regarding supply of articles to English churches were published in F. D. 1739, dated 24th July 1876.

(c) No charge should be made for copies of official publications supplied to another department; but none should be supplied without authority. Thus copies of the Leave and Pension Codes, or the Public Works Code, or of back numbers of a Gazette, cannot be charged for.

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

(e) Country scales are quite good enough for weighing letters.

(f) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(g) No newspapers may be bought without Government sanction.

1. The cost may be remitted by transfer receipt, but the local Accountant General will pay for any newspapers or periodicals supplied to the Government of India.

(h) No charge which binds Government beyond a single payment may be incurred without the sanction of Government.

(i) 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.

(k) Liveries are supplied to messengers on the staff of the Viceroy or the Governors of Madras and Bombay at the charge of the household allowances. Those of the messengers of Lieutenant-Governors and the Political Department are paid for by the State according to existing arrangements. Also at the charge of the State they may be supplied to the messengers of a Chief Commissioner, Agent to the Governor General, a Government Secretariat, High and Chief Court or Judicial Commissioner, Board of Revenue or Financial Commissioner, and also to any establishment located on public grounds at a hill station; to all these they may be supplied every other year (though, in case of much wear and tear through travelling, the local Government may grant them not oftener than once a year) at a charge of

not more than Rs. 20 a head, except for jemadars and such petty officers, for whom the limit is Rs. 60; but badges and belts may still be issued to all peons.

(l) Every new building constructed by the Public Works Department is provided by that Department with fixtures, including, when necessary, record racks, shelves, punkhas, &c.; 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.

(m) When an offender against the India Customs Act is punished by a Magistrate with imprisonment, without option of paying a fine, the persons concerned may receive rewards at the rate of Re. 1 for each day's imprisonment allotted, provided that the rewards shall not exceed Rs. 50 for one prisoner, or Rs. 200 for any one case.

(n) The rent of any land or building occupied for public purposes shall, from the year 1880-81, 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 that an officer makes in his contingent bill shall be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required.

This rule does not authorise payments or adjustments between departments.

Chapter 6.—Miscellaneous Charges.

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Cost of land 4	Jail and Police 8
Discount on stamps 6	Departmental payments . . 9

Refunds.

1. The sanction necessary for refunds of revenue is regulated by orders of the Local Government. The original authority duly receipted, and stamped if necessary, can be used as a voucher (and in printed forms a space should be left for the receipt), or if the authority is that of the Local Government, or Board of Revenue, which is separately communicated to the Accountant General, the voucher might be of a form similar to Form 9. In all cases it is necessary that the original entry of the receipt in the accounts submitted by the treasury officer to the Accountant General be quoted, and, if this is not known to the officer ordering the refund, it can be supplied by the treasury officer upon information given by the former.

2. Refunds of fines are made under provisions of the law, and are made by an order on the treasury either in Form 9 or in some form giving the same information. In some places it is arranged that the payment can be made from the permanent advance, and recovered by the court from the treasury. (Refer to chapter 10, rules 1 and 2.)

3. Refunds of stamps by courts can be made in the same way as refunds of fines. Refunds by Collectors are usually regulated by departmental rules.

Cost of Land.

4. Land required for public purposes will be taken up by the chief revenue officer of the district, and the compensation payable on account of it disbursed from the general balance of the treasury on presentation of the formal award made by him or by the civil court, accompanied either by a proper receipt of the person to whom payment is to be made, if he is present, or, if the payee is absent, by a certificate of the treasury officer that the amount is paid by transfer to deposit in favour of the payee.

5. Deputy Collectors or other civil officers specially employed in taking up lands will, in respect of the pay-

ments to be made for lands taken up, be regarded as public works disbursers (*vide* chapter 21), and be placed in funds by means of letters of credit issued in their favour on the application of the Examiners of Public Works Accounts of the provinces concerned. They will make payments by cheques against the credits so opened, and render monthly to the Examiner an account of their disbursements for adjustment in the books of the Public Works Department. This arrangement must not be permitted to occasion any delay in the payment of admitted claims.

Discount on Stamps.

6. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase moneys. The practice as to finally passing it is different in different provinces: in some the vendors give receipts attached to a schedule in the treasury accounts, which is admitted upon the Collector's certificate; in others a classified bill for the discount is submitted to the Superintendent of Stamps for countersignature.

Commission to Registrars.

7. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed in such a form as to be capable of verification by comparison with the treasury accounts.

Jail and Police.

8. 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.

Departmental Payments.

9. Payments, such as purchase of salt in the Salt Department, or purchase of stationery by the Superintendent of Stationery, are made under some general or special sanction. If not provided for by departmental rules, they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one) under which the purchase is made, should also be quoted.

Chapter 7.—Advances.

Forms of Drawing	1	Cases of distress	7
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Land Improvement.	5	Miscellaneous advances	10
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Forms of drawing and repaying.

1. Advances may not (except in a few cases specified below) be drawn from a treasury without authority of the Government, which authority must be quoted in the voucher upon which the amount is drawn.

2. In repaying an advance, the slip presented at the treasury must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

1. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, presupposes punctual payment of the instalments, and that, if any instalment is not punctually repaid, the fixed instalments will not in the end discharge the loan.

2. A personal advance to a public officer may be repaid, either by deductions in his salary bill, or in cash; but in all cases the amount and date of the advance must be quoted. Remittance of the amount to the particular treasury where the advance was made is not necessary.

Sanction.

3. Advances of unusual character or of large amount always require the previous sanction of the Government of India, and no loan, even from provincial or local funds, may be made without such sanction.

1. But, when advances are made under Act XXIV of 1870 (Oudh Taluqdars' Relief Act), those only which exceed Rs. 10,000 require previous sanction of the Supreme Government, while smaller ones are to be reported by the Local Administration in a quarterly statement. Advances made under this Act bear interest at 5 per cent.

Rate of Interest.

4. In the absence of the previous sanction of the Government of India, and subject to the provisions of the following rules, money advanced from the public treasury will bear interest at not less than $4\frac{1}{4}$ per cent. per annum if advanced under the provision of any special law, and otherwise at not less than 6 per cent. Repayment will be made in equal half-yearly instalments, including both principal and interest, which will be fixed in the order sanctioning the loan.

Interest at 6 per cent. will be charged upon overdue instalments, except in cases in which this rate of interest is barred by the terms of any existing agreement applicable to the case. Such special cases should, however, be separately reported for the orders of the Government of India.

Advances for Land Improvement.

5. Advances made under the Land Improvement Act, 1871, are regulated by rules passed by each Local Government with the approval of the Governor General in Council under authority of the Act. Provision for these advances may be made in the estimates of each year, without further sanction by the Government of India, as follows :—

Governments of Madras, Bombay, and the North-Western Provinces and Oudh, each	2,00,000
Government of the Punjab	1,50,000
Governments of Bengal, Mysore, and the Central Provinces, each	1,00,000
Governments of Assam, British Burma, and Berar, each	50,000
Chief Commissioner, Ajmere and Mhairwara	10,000

If any Local Government or Administration wishes to make a larger provision than this, the previous sanction of the Government of India must be obtained. Sums thus provided in the estimates may be disbursed without any further orders by the Government of India than may, in any case, be required by the local rules under the Land Improvement Act. The yearly rate of interest fixed by these rules is one anna in the rupee, or $6\frac{1}{4}$ per cent., but the Local Government may, if in any case it considers it expedient for special reasons,

reduce this rate to $4\frac{1}{2}$ per cent., or remit due interest in excess of this rate.

Also, wherever the remission would involve a charge upon provincial and not imperial funds, the Local Government may remit, at its discretion, any portion of an advance made under the Land Improvement Act, 1871, which may be found to be irrecoverable.

Local Public Works Loans.

6. The powers of the Local Government, under the Local Authorities Loan Act, 1879, are regulated by rules published under the Act by Notification No. 3745, dated 8th November 1879.

Advances in cases of distress.

7. Besides advances under the Land Improvement and Local Authorities Loan Acts, it sometimes becomes necessary to make loans of public money for the relief of persons suffering from some temporary calamity, as, for instance, the destruction of houses or crops or seed-grain or agricultural stock by some calamity of season, or by fire or flood,—or for some miscellaneous object. The Local Governments are authorised to advance money in such cases at their discretion within the following limits:—

	each advance. Rs.	LIMITS OF all advances during the year. Rs.
Governments of Bombay and Madras	2,500	25,000
Lieutenant-Governors	1,000	10,000
Chief Commissioners	500	5,000

These limits may not be exceeded without the previous approval of the Government of India. The yearly rate of interest upon such advances should ordinarily be, as for advances under the Land Improvement Act, one anna in the rupee, or $6\frac{1}{4}$ per cent., and the rate may not be reduced without very special reasons below $6\frac{1}{4}$ per cent. Such loans shall be held to be made upon the security of the Provincial Revenues, which will be required to make good the principal and interest, if the debtor do not pay. It is not necessary generally to make any provision in the estimates for this class of advances, the amount of which is never likely to be large and cannot ordinarily be foreseen.

Conditions of repayment.

8. The following general rules should apply, as far as the law and existing regulations allow, to all the advances to which reference is made in the last three paragraphs:—

(a) The advances should be repaid in not more than twenty equal half-yearly instalments, including interest.

1. It will be optional with each Local Government and Administration to fix its own dates for the payment of the half-yearly instalments. (F. D. 1361, dated 25th June 1877.) Instalments paid before the completion of the half-year will be taken entirely to principal, unless, of course, any interest for a preceding half-year is overdue. Interest for any shorter period than a complete half-year will be, number of days \div 365 \times rate of yearly interest.

2. When a loan of public money is taken out in instalments, the first half-yearly repayment shall not be demanded until six months after the last instalment is taken; meanwhile simple interest only shall be realised. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Local Government may at any time declare the loan closed, and order repayment of capital to begin. The Accountant General should bring to notice any delay that appears to him to require this remedy.

3. The last preceding orders apply universally, but if, in any case, particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, interest is recoverable half-yearly on a loan advanced under the rules made by Notification No. 3745, dated 8th November 1879, issued under Section 5 of the Local Authorities Loan Act, 1879. Supposing such a loan to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

(b) Temporary advances to municipalities should be repayable in not more than twelve months.

(c) A penal rate of compound interest, not less than 6 per cent., should be enforced, as far as the law allows, upon all over-due instalments of interest, or of principal and interest; and this should not be lightly remitted.

(d) Any default in the payment of interest upon a loan of public money, or in the repayment of the prin-

cipal, should be promptly reported by the Account Department to the Local Government, and, if the loan was sanctioned by the Governor General in Council, to the Supreme Government. A Local Government receiving such a report should, in the case of a loan sanctioned by the Governor General in Council, immediately explain the circumstances to the Government of India in the Home, Revenue, or Public Works Department, as the case may be, and the steps which it has taken to remedy the default.

House-building advances.

9. Advances to public officers for house-building are regulated by the rules in Resolutions No. 3123, dated 25th August 1871, and No. 5206, dated 26th August 1874.

1. These advances bear no interest. In F. D. 291 of 17th January 1870, the Government of India ruled that even ministerial officers may, when it is absolutely necessary, receive such advances, though this application of the rule should be strictly exceptional, and advances only granted with great caution and only when accommodation is not otherwise available. (As doubts are sometimes entertained as to the exact meaning of the term "ministerial officer," it may be as well to mention that this ruling was published on an application for an advance to the Head Assistant in a Commissioner's office.)

2. Advances to officers of the Postal and other Departments must be debited to those Departments, and not retained in the Civil Books.

Miscellaneous advances.

10. Other cases of advances are specified below :—

(a) To survey officers, to enable them to join their first appointments, or on transfer to distant stations, on the requisition of the Surveyor General. The requisition and the officer's receipt must be submitted, in support of the charge, to the Survey Department.

(b) An Accountant General may authorise from any Treasury in India, an advance of pay for the month in which the officer arrives in India and for the ensuing month, up to a maximum of Rs. 1,000, to any public officer in the Civil Department on arrival in India on first appointment or on return from leave or special duty out of India. Such advances, as well as similar advances made by the Home Government, are to be recovered

by monthly instalments of not less than one-third of salary, and will be advised upon the officer's last-pay certificate.

(c) For boundary pillars in cases where their cost is recoverable from the land-owners.

(d) Under special orders of a Local Government subject to adjustment by the officers receiving them.

(e) For purchase of opium for the Excise Department (where it is not supplied from Bengal).

1. The following rule indicates the treatment of these advances in the account office :—

The cost price of opium purchased will be charged as an advance under a special detailed head, but the bills submitted will be checked with the same care as if the charge were being taken against the service head direct. If the year's supply be not laid in at once, and the price be likely to vary, the controlling officer of the province should name at the beginning of each year an arbitrary rate representing as nearly as possible the probable average; credit at this rate for all opium sold will be given to this head, and the balance taken to "Gain on sale of excise opium" under "Excise," to which will also be taken the entire proceeds of any excess found in the stock. Credit at this rate will also be given to the debt head for the amount lost by dryage and wastage during the year, by debit to "Loss on sale of excise opium" under "Excise." A similar plan should be followed in the case of ganja purchased.

(f) Without special authority, to an officer proceeding on tour, to an amount sufficient to cover his tour charges for a month; subject to adjustment upon his return to head-quarters, or upon 31st March, whichever is earlier.

(g) Without special authority, to a treasury officer or district superintendent of police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

11. Advances for law-suits to which Government is a party are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges.

Marine Advances.

12. Officers commanding ships of the Indian Marine Department will be furnished with warrants in Form No. 10, on presentation of which, accompanied by a requisition in duplicate in Form No. 11, they may draw

from the civil treasury such sums as they may require for the pay of the officers and crew, and for petty contingencies. The treasury officer will note the advance in the warrant, which he will return with the *original* requisition to the officer receiving the money, keeping the *duplicate* requisition duly receipted, as the voucher for his Treasury cash account.

Chapter 8.—Bills and Remittances.

Limit 2 Conditions of Issue— To Civil Officers 3 To Military Officers 5 By Paymasters 7 Duplicates 11		Cancellation 12 Exchange 14 Sepoys' remittances 15 Lapse 18 Consolidated Receipts 19
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1. Orders upon other treasuries can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued only under special conditions as follows.

Limit.

2. No transfer receipt should be granted for less than Rs. 5 save for public purposes, or when money orders are not to be had, or when it is required for a sepoy's remittance, or for a remittance on account of a service fund. And the limit of transfer receipts obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

1. It will be clearly understood that military officers in civil employ cannot be allowed transfer receipts for private purposes, even though they receive, on account of military pay, an excess over the consolidated salary of their post, and even though that excess be remitted by a paymaster's draft.

Conditions of Issue.

3. By treasury officers to persons in the Civil Department at par—
 (a) to all civil officers for *bonâ fide* public purposes, to be clearly stated in the application ;

1. Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes, and describing the object of the remittance ; if the treasury officer doubt whether the object is really public, he should state his doubt to the applicant, or take the orders of the collector. On grant of a transfer receipt, its number should be noted on the application, which should then be posted in a rough file book of such applications arranged in the

order of receipt. Questionable grants should be reported to the Accountant General in order to the issue of instructions for future guidance.

2. Remittance to public officers of their pay and allowances is not ordinarily a *bonâ fide* public purpose except in the following cases :—

- (a) Subordinate officers of the Survey Department who may be serving at a distance from the Survey Parties to which they are attached.
- (b) Officers and subordinates of the Public Works Department absent on leave from their own division.
- (c) Nujeebs and approvers of the Thuggee and Dacoity Department deputed on duty.
- (d) Native superintendents and vaccinators of the Vaccination Department, while deputed on duty.
- (e) Forest officers and subordinates of other circles when attached to the forest school circle in the North-Western Provinces.

A gazetted officer can, on proper documents, draw his pay and allowances at any treasury, and no remittance is required. A non-gazetted officer can only draw leave allowances at the treasury from which his salary is disbursed (C. L. C., 48 (a) 7,) and he must make his own arrangements for drawing it there; it cannot be remitted to him by transfer receipt.

3. Remittances under Rs. 50 on account of contingent expenditure incurred in another district are also forbidden except in the case of purchases made in the capital town of a Presidency or Province. (See Chapter 5, 22.)

4. Regarding issue of transfer receipts in part-payment of the salaries of an establishment moving with an inspecting officer, see Chapter 1, 8, note 1.

(b) to judges, for remittance to the court to which payment is to be made, on account of costs of suit, and all sums realised in execution of decrees of other courts;

(c) to magistrates on account of remittance of proceeds of estates, property, &c., belonging to deceased police officers;

(d) to other heads of offices for remittance to the Administrator General of proceeds of the estates of other Government servants;

(e) to shipping masters at out-ports, in favour of the Master Attendant to whom they are subordinate, for the money realised on account of estates of deceased seamen, in order to its remittance to the Board of Trade;

(f) to public officers who have the duty of laying dâks, on account of deposits made by parties travelling by dâk;

(g) to Secretaries of the Service Funds for *bond fide* purposes of the funds and to subscribers having occasion to make a special remittance to the Secretary;

1. But the ordinary subscriptions to the funds taken by deduction from pay are not remitted by transfer receipt;

(h) to college, school, and other local (including municipal) committees appointed by Government, when shown to be necessary;

(i) to postal officials on account of premium payable to Guarantee Societies;

(k) to native officers and men of the police battalions and police constabulary, for remitting money to their families in the form, and on the terms, provided for sepoy's remittance (see Rule 15), the heading of the descriptive roll at the back of the transfer receipt being altered by hand to suit the case: this rule is not applicable to men of the thuggee and dacoity establishments;

(l) to the Secretary of the Government Presidency Savings Bank for repayment of sums withdrawn from the Bank by depositors in the mofussil; and to the Secretaries of District Savings Banks transferring a depositor's account to another district or to a Presidency Savings Bank;

(m) to Chaplains to the amount of, and in part of, their monthly pay bills, at the time of their presentation, but not in exchange for cash, on any treasury of the Presidency in which they are serving.

1. When civil chaplains are paid by cheque at a Presidency town, they should send their application to the Bank with the cheque and with a certificate that the receipts required are in part of their monthly pay.

Special orders have also sanctioned, with limitation, the issue of transfer receipts in exchange for cash:—

(n) on behalf of the Calcutta Diocesan Additional Clergy Society, by the Bank of Bengal, Calcutta, on any treasury within the Presidency of Fort William, or by any treasury on the Bank of Bengal, Calcutta.

(o) by any treasury, for remittance of the salaries of army scripture-readers;

(p) by any treasury in the Bombay Presidency on the Bank of Bombay, Bombay, for remittances to the central book depôt there;

(q) by the Ratnagiri treasury to the Political Superintendent of the Savantvadi State for the public purposes of that State;

(*r*) by any treasury on the District Treasury at Jubulpore, in favour of the overseer or manager of the Thuggee School of Industry, to all persons having occasion to make payments for articles supplied by the school.

(*s*) to Executive Engineers when they have to make payments outside their own division. But when purchases are effected, or work is done by one division or province on account of another, the adjustment will be made by book transfer.

(*t*) To salt traders in the Madras Presidency, who wish to make remittances on account of duty on Bombay salt in favour of the Collector of Salt Revenue, Bombay, on the Secretary and Treasurer, Bank of Bombay.

(*u*) To officers in all departments serving at any time beyond the frontier, for remittance of their salaries in whole or in part, to any station in India where there is a Government treasury.

4. By treasury officers to persons in the Civil Department at a premium—

(*a*) to Collectors, or Court of Wards, in Bengal or elsewhere, on all treasuries, at 1 per cent. premium for remittance of sums belonging to Wards' estates;

(*b*) to the Administrator General on all treasuries in Bengal, at 1 per cent. premium, for remittance of sums belonging to estates under his charge;

(*c*) to all officers in civil employ on the Presidency Bank (or its Branch) at the capital of their presidency or province at $\frac{1}{2}$ per cent. premium, on issue of pay, to the extent of their monthly salaries, for sums not less than Rs. 150;

1. Military officers in civil employ can obtain transfer receipts under this rule.

2. Officers employed in British Burma may be allowed transfer receipts under this clause, either on Rangoon, or Madras, or Calcutta, as they may elect, but not on more than one place.

(*d*) to persons having to pay an instalment of land revenue in another district. A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse, and the form filled up thus:—

Received from A B, on account of C D, proprietor,
the sum of Rs.———on account of land rev.

enue demands, to be transferred to his credit under land revenue, as per particulars on reverse, at the—treasury.

1. The terms of issue of these transfer receipts differ under orders of the Local Government: in the Lower Provinces of Bengal a fee of two annas on each hundred rupees or part of Rs. 100 is charged for transfer of sums not exceeding Rs. 500 for one remitter, but Re. 1 is charged for any larger sum up to Rs. 1,000, and for every further fraction of Rs. 1,000; but the East Indian Railway is exempted from this charge in cases where it has to pay revenue of class C lands.

2. If the Revenue Board, or similar controlling authority, choose to dispense with actual remittance, arranging in some other way for announcement of the receipt to the district in which it should properly have been credited, it can also dispense with the fee; but actual remittance is necessary when the treasury in which the cash is actually received is under a different Government from that including the estate on account of which the instalment is paid. The fee to be levied in case of such receipts on account of estates under another Government will ordinarily be that levied in the province in which the cash is actually received; if no fee be there payable, charge should be made on the plan of Bengal.

3. Local cesses on land to be paid in another district may be remitted in the same way as land revenue; but ordinarily *one* receipt only, for all cesses and all land revenue together payable on all his lands, will be granted to one remitter on account of each periodical instalment.

(e) to persons applying for transfer receipts on the Naib Tahsil at Pahlampur, in the district of Kangra, Punjab, at 1 per cent. premium.

5. By treasury officers on account of officers in the Military Department, for cash received—

(a) for a private remittance on a treasury situated in a Presidency on which the circle paymaster is not dependent for funds;

1. The cash must be tendered with a certificate from the circle paymaster to the effect that the amount forms a portion of the applicant's pay and allowances, and that he is entitled to a privilege transfer receipt.

(b) to European commissioned officers for the value of a named bungalow sold, on the application of the vendor or purchaser, the designation "vendor or purchaser" being appended to the applicant's signature;

(c) to regiments or a committee of officers, for mess or regimental purposes;

1. A certificate from the commanding officer that the remittance is *bonâ fide* for the purpose stated must accompany, except

in the case of money tendered by recruiting parties on account of regimental funds; but in this case the transfer receipt must be issued in favour of the officer commanding the regiment.

(d) to an officer suddenly leaving a station, on the station to which he is proceeding, and for an amount not exceeding his monthly pay and allowances;

1. A certificate from the paymaster, circle or regimental, that the applicant is entitled to a transfer receipt, must accompany.

(e) to military officers and men, and to chaplains and medical officers attached to the army, to the extent of monthly pay and allowances, when absent on leave or duty from regimental head-quarters;

Certificate as with the case *a*.

(f) to His Excellency the Commander-in-Chief and officers of the head-quarters staff, and clerks attached thereto, to the extent of their monthly pay and allowances, including staff salary.

(g) to brigade majors and other station staff officers at 1 per cent. premium, on remittances to be made under award of a Military Court of Requests;

1. In the case of remittances under this rule, it will generally be necessary to deduct the amount of premium from the sum tendered for remittance. Whenever this is the case, the calculation of premium at 1 per cent. must be made by dividing the amount tendered by 101. Example,—out of Rs. 517-3-9 the transfer receipt will issue for Rs. 512-1-10, and Rs. 5-1-11 will be carried to account as premium.

(h) for *bonâ fide* public purposes to be stated in the applications (rule 3*a*, notes).

(i) To all officers in favour of the Superintendent, Government Printing, Calcutta, on account of value of printed forms supplied.

6. By treasury officers on account of officers in the Military Department, without payment of cash—

(a) in the case of British regiments of infantry and cavalry, for public purposes, in part of any of the regimental paymaster's cheques, and for private remittances of officers and men in part payment only of the advance drawn on the 25th of each month. As none of these receipts are transferable, the name of payee as well as remitter must be given in the application;

(b) to military officers at stations where there is no circle paymaster, in liquidation of drafts or transfer receipts, whereby the paymaster has remitted pay and allowances.

1. On a representation that military officers at Dugshaie and Subathoo had frequent need to make payments at Simla, on which treasury their regiments are dependent for funds, and on which, therefore, they cannot obtain transfer receipts, it was arranged that the paymasters should send to the treasury officer a statement of the sums to be paid at Simla, naming the payees, whether private persons or a bank, and at the same time furnish each officer requiring money to be paid at Simla with an order or certificate specifying that "the treasury officer has been requested in Statement No. dated to retain Rs. A. P. " for payment on presentation of this order to

2. The treasury officer would charge the total amount of the paymaster's cheque, retaining the amount of the statement for payment to the parties named, and issuing the remainder to the paymaster. Afterwards the paymaster's statement with the orders (to which the several parties should attach their receipts for the contents) should be sent to the paymaster by the treasury officer.

3. When a detachment of a European regiment is serving at a distance from its head-quarters, the regimental paymaster may obtain transfer receipts, in exchange for cash, on the treasury of the district in which the detachment is serving, but will in his application (*see* note, following rule 5a) state that the remittance is being made to a detachment of the corps in urgent want of funds at the station drawn on.

By Circle Paymasters.

7. Circle paymasters will never draw transfer receipts upon each other, but may grant them upon any civil treasury in the Presidency in which they are themselves located, or on a treasury at a station in which troops dependent on them for funds are located.

(a) for *bonâ fide* public purposes ;

(b) for private remittances of staff and local officers, and of officers, commissioned and warrant, of native regiments, and of sepoys, including native officers, and of all fighting men whose names are entered in the muster roll, but not of officers on the pension establishment, non-combatants or ordnance drivers other than drivers of light field batteries. Non-combatants, however, within the *old* Rawalpindi circle of payment, have been specially allowed the indulgence of obtaining transfer receipts in the same manner as fighting men.

1. The Superintendent of Family Payments, Madras, may issue Transfer Receipts on treasuries of other provinces if the payees are resident there.

8. Private transfer receipts under Rule 7 (b) can be issued only at the time of payment of allowances, and in liquidation thereof, and not in exchange for cash sepa-

rately tendered, save in the case of a sepoy proceeding on leave, when a receipt may be granted for reasonable savings from pay, provided that the savings are for a period of not more than a year from the date of the last receipt issued.

The commanding officer will send with the pay abstract a list of transfer receipts required in part payment thereof, naming the remitters and payees; and the receipts will be returned to him, an advice list in Form 12 being forwarded by the Paymaster to the drawee by post of the same day. (See also Rule 15, &c., for sepoys' remittances.)

1. The privilege remittances of military officers are limited to the pay and allowances of regimental officers of their rank, with the exception of officers of the Bombay Establishment, and those on the head-quarters staff of the army, who may remit to the extent of their monthly pay and allowances including staff salary.

9. In the case of sepoys' remittances, if the number of remittances to the same treasury is considerable, the commanding officer may, if he prefer it, obtain a single transfer receipt, including the whole of the remittances. The paymaster's list, Form 12, would specify each separate item, as well as the total of each receipt.

10. To transfer receipts drawn, under rules 6 and 7, on the Amritsar Treasury for the pay of officers on leave in Kashmir should be appended a printed slip in the following terms:—

“This transfer receipt is payable only to the person named in it or to his authorised agent.”

1. If payment be desired through the agency of a native banker who does not hold a power of attorney, a letter in the following terms must be addressed to the Agent of the Bank of Bengal at Amritsar and sent direct to him (prepaid), and a duplicate of the letter given to the banker or his agent or representative for presentation with the transfer receipt, which must, however, also bear the signature of the payee:—

“SIR,

No.
Date
Drawn by
On Amritsar Treasury in favour of

I request that you will pay the amount of the transfer receipt, of which particulars are given in the margin, to

I have, &c.,
Payee.

To

THE DEPUTY COMMISSIONER,
AMRITSUR.”

It must be understood that the concession does not extend, beyond the single case noted, either to other treasuries or other bills or other payees.

Issue of Duplicates of Bills.

11. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue, and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to the payee, or the legal representative of either, but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and refund.

12. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate have been issued, the bill can be cancelled only if the original, *together with* the duplicate (and the triplicate if issued), be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

13. *All* parts being surrendered, it may be cancelled and its amount refunded at discretion of the treasury officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circum-

stance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

The rules applicable to cancellation of a sepoy's remittance receipt are given in rule 18.

1. If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

14. A treasury officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application ;

if for a *private* remittance, only if the payee have been removed to the neighbourhood of a treasury different from that originally drawn on.

A supply bill cannot be exchanged.

1. A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original "Received payment by transfer receipt on . . ."
If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

15. On the back of the transfer receipt is a form of descriptive roll intended for the case of sepoy's and policemen's remittances. In these cases the commanding officer should fill up and sign the descriptive roll and then forward the receipt to the treasury officer on whom it is drawn, with a receipt in Form 13, which, signed by the payee, will be returned to the commanding officer by the treasury officer for the satisfaction of the remitter.

The remitter should himself send an advice to the payee of the fact of a draft having been issued in his favour.

1. In the case of a consolidated transfer receipt (under Rule 9), including several payees, the descriptive roll must be separate from the transfer receipt, as it must be long enough to contain descrip-

tions of all the payees. The separate receipt, Form 13 should also be consolidated, so as to show in columns 1—Name of remitter, 2—No. of his company, 3—Amount of remittance, 4—Signature of payee.

2. The "commanding officer," in the case of a policeman, is the district superintendent of police; and, according to the rules in force in the lower provinces of Bengal, this officer will send a copy of the descriptive roll to the district superintendent of police of the district in which the payee resides, who will call on the payee to appear, and, if satisfied as to his identity, will deliver the roll to him with instructions to present the same at the treasury and receive payment. Such drafts to policemen will be advised by the treasury officer in the usual advice list.

16. These receipts are payable only to the parties described in the roll, and, if they are in favour of a sepoy, intimation must be given to his commanding officer, who will furnish a certificate of identity to enable him to obtain payment. In cases of doubtful identity, payment may be made at discretion on security. Payment may, however, be made to the payee's regimental staff officer, should the sepoy be absent or unable to attend the treasury and have endorsed the bill; or should he be dead, but not otherwise.

17. If the payee's corps have been removed to another district under the same Local Government, the treasury officer on whom it is drawn may transfer the receipt by assignment to the treasury officer of that other district, by whom it will be paid in accordance with the above rules. Notice of such assignment and payment should be immediately given to the drawer of the receipt by the treasury officer by whom it is paid.

1. If the payee's corps have been removed to another province, *e.g.*, from Cawnpore in the North-Western Provinces to Dinapore in Bengal, the receipt should be returned to the remitter for cancellation.

Lapse of Sepoys' receipts.

18. Should no application for the payment of the receipt be made within one month of its arrival, the treasury officer must give notice to the payee. If the receipt remains unpaid at the expiration of six months from the date of issue, it should be cancelled in the remittance list recorded in the office of the treasury drawn upon, and the uncurrent receipt returned to the drawer for the issue of a fresh receipt, or for the refund of the amount,

as may be required: if the payee afterwards apply for payment, he should be directed to address the remitter. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

1. It has happened that an uncurrent receipt returned under this rule has reached the remitter's station after he has left it on furlough; in this case its amount may be refunded on the receipt by his commanding officer signing *for* the remitter, and also certifying that the remitter's signature could not be obtained, in consequence of his being absent on leave from which he would not return for some weeks.

Treatment of Sepoys' consolidated receipts.

19. When a consolidated transfer receipt (Rule 9) is received, the treasury officer will disburse the amount, and pay to each payee in attendance the amount remitted, taking his acknowledgment in the form of receipt (Rule 15, note); the balance unpaid will be placed in deposit, and disbursed as the payees attend. Those who have not attended within one month will be warned as directed in Rule 18.

As soon as all the payees have attended and been paid, the treasury officer will return the payees' acknowledgments to the commanding officer. If any part is still unpaid after six months from the date of the remittance, the balance unpaid will be remitted, by transfer receipt, to the paymaster, and the acknowledgments so far as received sent to the commanding officer, with the information that the unpaid amounts (enumerating them) have been returned to the paymaster.

Chapter 9.—Budget.

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Responsibility.

1. The responsibility for all the estimates for the coming year, especially those of charge, lies upon the local Government, and they are accepted by the Government of India as the estimates, not of the local Accountant General, but of the local Government; and for any error or failure in the estimates the local Government is primarily accountable. An Accountant General is bound to place the local Government in possession of all the facts which he can supply, and (so far as he is permitted to do so) of his opinion and advice bearing upon the estimates; but he will not enter, or alter, any figure in his estimate without sufficient authority from the local Government (F. D. 43 of 6th January 1871).

1. Forest estimates are reviewed by the Government of India (in the Home, Revenue, and Agricultural Department) before their figures are passed into the local budget.

Preparation.

2. No minute rules can be laid down for the collection of local details and for the estimates of revenue and charge, as each local Government has power to make such arrangements as may seem to it best; only every head of an office will prepare a *complete* estimate, including both the salaries and the contingent charges of his establishment; thus the treasury officer may not be called on to prepare the estimate for the civil courts and all other offices in the district, nor may the local estimate be for the variable charges only.

What are called fixed establishments are not irrevocably fixed for all time, and should be brought under the formal review of heads of departments from time to time; even when there is no thought or intention of making any change in establishments, it would still seem to be desirable that heads of departments should review the entire estimate of the requirements of their departments.

3. The following are the chief rules for the preparation of the budget estimate :—

(a) It should be for what is expected to be actually received or paid (under proper sanction) during the year,—not for the demand or the liabilities falling due within the year.

(b) For fixed charges the detailed estimate should show the full amount of the sanctioned scale, and, where it is found by experience that a saving will arise from absence or other cause, a lump deduction may be made.

(c) The columns of numbers must be carefully checked; the rate of pay should be stated whenever possible, in order to admit of verificating with the column of charge.

(d) Opposite every item of fluctuating charge, such as travelling allowances, contingencies, official postage, and the like, note in red ink should be made of the actual expenditure of each of the three years last past, together with a brief explanation of any abnormal variation.

1. The estimates of contingent charges should be checked by the controlling officer, upon a comparison of the expenditure of various offices (F. D. No. 1407, dated 6th July 1878).

(e) Arbitrary distinctions must not be made; it is expected that, where details are shown, they are the result of a comparison of at least equally detailed subordinate estimates with similar actuals.

(f) No new charge may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates.

1. A sanction for expenditure, unless the order provides otherwise, ceases to have effect after twelve months, if not acted on.

2. It not unfrequently happens that an establishment, or some special allowance, is sanctioned for an official year, and the charge for the last month of the year only becomes due when the new year has commenced, and must be taken against the grants of that year; provision should be made accordingly.

(g) Every department will provide for the whole receipt and charge with which it deals finally; thus the Public Works Department which collects irrigation revenue will estimate for it.

(h) As charges for the freight paid in India on stores received from England will be borne by the department against which the cost of the stores is charged in the home accounts, provision will be made in the departmental estimate.

(i) The estimates of a Government Press should be prepared after communication between the Superintendent of the Government Press and the several heads of departments. In Calcutta, the Superintendent of the Government Central Press will send to each head of a department a classified memorandum of the actual expenditure of the past two years, and an estimate of the future charge will then be returned and provision made in the budget.

(j) The fact of a charge which requires special sanction having been included and passed in a budget, is no authority for its payment.

Communication of sanction.

4. Immediately on receipt of the detailed budget, as passed by the Government of India, the Accountant General will send extracts to all disbursing and controlling officers, showing the amounts allowed for the contingencies and fluctuating expenditure of every office.

1. There is no need to communicate sanction for fixed charges, or for refunds, interest, or travelling charges.

2. The Accountant General need not notify any grants to the treasury officers.

3. If the forms for preparation of the next budget be used for the communication of sanction of the current one, the figures to be shown in the column of budget estimate in the receipt portion should be those accepted by the local authorities for each district; it is not necessary to make a laborious redistribution of the figures finally accepted by the Government of India.

5. The grants as made by the Supreme Government are for the service of a whole department, or, as the account phrase goes, for *major* heads. With the district distribution of the grant the Supreme Government does not concern itself, nor does it interfere with the transfer of an ascertained saving on one section of a department to meet new wants of another. But the Accountant General should not report as available for redistribution a saving on one minor head when the

grant for the major head as a whole is likely to be exceeded.

Expenditure not provided for.

6. Expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains, requires, *ipso facto*, and apart from all other rules, the sanction of the Government of India. Whenever application is made for such sanction, specific information must be submitted of the extent to which the original assignment for the department will fall short of what is required, as follows:—

Amount of grant for the department or major head to which the application appertains.	Amount now applied for.	Total amount now expected to be spent on the department affected during the year.

N. B.—If the amount entered in column 3 differs from the sum of the amount shown in the first and second columns, explanation must be given.

Sanction to an application of this nature is to be held to authorise the expenditure during the year upon the department concerned of the sum entered in the third column (F. D. 3922, dated 29th December 1870).

7. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned; in the absence of special arguments, the Government of India assumes that any expenditure proposed is intended to have effect from the beginning of the following financial year, and not earlier.

Whenever, therefore, a proposition is made under the last rule, the fact that provision has not been made for the desired expenditure in the estimates should be prominently set forth, as well as the particular reasons why it is, nevertheless, considered indispensably necessary that the outlay should be immediately incurred, and should not be postponed to the next financial year. Explanations should also be invariably given why the need for the expenditure was not foreseen in time to

obtain sanction for its inclusion in the estimates (F. D. 1959, dated 31st July 1873).

8. Regular provision should be made in the estimates for all advances which can be foreseen (see chapter 7, rule 7), and which are not repayable within the same year, and no advance is to be made without the special sanction of the Government of India, unless funds have been duly provided in the estimates and sanctioned by the Governor General in Council.

1. An Accountant General asked on what data and under whose sanction provision should be made in the cash requirement estimate for the advances required; he was told that the sanction of the local Government would cover him in making the entry, and that the acceptance of the estimate by the Government of India would be held to sanction the *provision*.

Inevitable payments.

9. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

Money indisputably payable should never be left unpaid; and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

Lapse of sanction.

10. A sanction for any charge, when not acted on for twelve months, becomes void, and must be renewed if the expenditure is required. But expenditure which might otherwise be postponed is not to be incurred in the month of March solely with a view to prevent lapses of budget grants.

1. Orders sanctioning compensation for dearness of provisions do not lapse in consequence of not being acted on for a year.

Chapter 10.—Fine and Stock Accounts.

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Fine Returns.

1. In the case of fines, the duty of checking the receipts is laid upon the Accountant General, to whom a monthly memorandum of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every court having the power to fine.

1. Fines which, under competent authority, are credited to a municipal or other local fund, will be excluded from this return.

2. In order to secure that returns are received from every court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge, and the Magistrate), and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the courts, and not on those of the treasury, though it should be compared with the treasury figures before being despatched. The best means of ensuring this comparison will probably be for the court to despatch its return through the treasury officer, who will certify to the agreement with his books, or will have the return corrected by the court before he transmits it.

1. If precautions are at present taken against double refunds of fines, or refunds of fines not actually paid into the treasury, a simple memorandum of the collections of each court, and of its remittances to the treasury for check with the treasury credit, would suffice; in the absence of such precautions, a detailed list of the fines collected and paid into the treasury must be transmitted in order to facilitate check in case refunds are claimed. The form of the return will be settled by the Accountant General.

2. If the several courts submit to any controlling officer returns of the fines imposed, the returns of the realisations may with advantage be despatched to the Accountant General under flying seal through the said controlling officer; but, if this course be found to cause delay, the Accountant General should instead send to the controlling officer a memorandum of the monthly credits which appear in the treasury account.

Stock Book.

3. A stock book in the subjoined form will be kept by every civil officer, showing the live-stock, European and other stores, and movable property in his custody, including iron safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and mathematical instruments, boats, vehicles, horses and elephants, but articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes), books, and articles of petty value, stores (such as stationery) supplied for consumption, and stamps, opium, and other stores supplied for sale, for the audit of which there are independent arrangements, should not be shown in the stock book.

Stock Book of the _____ *of* _____ *District.*

Date of receipt.	Name of article, with description.	No. of pieces.	Cost.	Initials.	Date of disposal.	Value realised.	Initials.
	<i>This form should be ruled on ordinary foolscap.</i>						

1. In case of stock on hand at the opening of the original register, it is only necessary to give date of receipt for tents and other articles which are renewed after fixed periods.

2. Of muskets and similar articles, large numbers may be received at one time; a column for number has therefore been provided; and if all are not returned into store at once, the number returned at each time should be noted in the column of date of disposal.

3. If the value credited by the Ordnance Department for returned stores be not known to the officer who returned them, the column of value realised will be blank in his register, but in the Accountant General's copy the value will be entered from the inwards account current.

4. In the columns provided for initials, the initials of the head of the office will be set against each entry in the original register; in the copy filed in the Accountant General's Office the entries will be initialed by the clerk responsible for making them, who also should note the number of the voucher and the name of the account from which the item is taken.

5. Implements used in a jail manufactory, except such as are of petty value, should be duly included in the stock book. Surgical instruments, for the audit of which independent arrangements exist in the Military Department, need not be included in the stock book.

6. Instruments issued by the Mathematical Instrument Department must be brought on the stock book and shown in the returns.

Annual Returns.

4. A copy of this register, showing the stores in hand on 31st March 1876, under the signature of the head of the office, was ordered to be sent to the Accountant General, and each year a memorandum showing every increase and decrease has to be sent. Every fifth year (1881, 1886, &c.) a complete return signed by the head of the office, and showing the property as it then stands, must be submitted.

5. A special annual return (in duplicate) of elephants in the possession of officers in civil employ is to be rendered by every civil department (including the Forest) throughout India to the Provincial Accountant General; it should be divided into three parts, as described below, due on the 15th April, showing for each elephant—(1) Name; (2) When purchased or otherwise obtained by Government; (3) Cost of keep monthly, including servants and food.

Part 1.—Elephants in the possession of the reporting officer throughout the year.

„ 2.—Elephants received during the year.

„ 3.—Elephants gone off the list during the year (showing what has become of them).

1. Officers of the Forest Department should forward their returns direct to the Assistant Comptroller General, Forest Branch, Calcutta.

Chapter 11.—Government Securities in Trust.

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Sale or Purchase 4	Publication of Accounts 7

Custody.

1. All Government promissory notes deposited with Government officers, *ex-officio*, are to be forwarded by such officers to the account officer to whom they render accounts, after being endorsed as follows:—

In the Madras Presidency—"Pay to the Accountant General, Madras."

In the Bombay Presidency—"Pay to the Accountant General, Bombay."

Elsewhere—"Pay to the Comptroller General."

With each despatch of notes a covering list in the following form (foolscap size) is to be sent:—

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.		

1. This rule does not apply to notes which are likely to be returned within twelve months to the person on whose behalf they are held; or to notes deposited with the High Courts, the Chief Court of the Punjab, or the Court of the Recorder of Rangoon.

2. The officer sending the notes should be careful that the chain of endorsements on the note is complete, that is, that the persons or officers who endorse the notes away are the same as those in whose name they already stand, or to whom they have been endorsed. An endorsement signed "for" any other person is invalid.

3. Endorsements to or by any person "in trust for" any other, or "trustee of" anything, are also invalid. All words relating to the trust must be expunged under the initial or signature of the person in whose endorsement they occur.

4. Endorsements written upon a piece of paper which joins the two halves of a note are also invalid.

5. These, and like defects, should be at once cured, else they will inevitably give rise to much trouble when the note comes to be renewed or sold.

2. The interest falling due upon the notes forwarded under Rule 1 will be received periodically from the account officer to whom they are sent. But it is to be observed that, as all notes of the ordinary four per cent. loans will be converted into the loan of 1865, the interest upon such notes will be paid first for a broken period up till 1st May or 1st November, and thereafter remitted regularly every half-year.

1. Notes deposited as security for temporary purposes for more than one year, on which it is not the wish of the Depositor to draw interest while they are thus deposited, are exempted from the operation of this Rule. Such Notes should be endorsed by the Depositor to the Officer with whom the deposit is made, who will not re-endorse them, but simply forward them for custody through the Accountant General, as defined in Section 84, Rule 2, of the Civil Pension Code, to the Comptroller General or, as the case may be, to the Accountant General, Madras or Bombay. They will not be converted into Stock but kept without any change, and delivered up on expiry of the period of deposit. No Accounts will be kept (other than a simple Register of Notes in Custody), no interest will be drawn, and no fees will be charged.

3. Promissory notes forwarded under Rule 1 will be delivered up upon application from the officer who forwarded them, sent through the account officer to whom he forwarded them. The account officers act purely as the agents of the officers who hold the notes *ex-officio*; and the latter must be responsible that they do not realise, or sell, or return any notes which, according to the trust under which they are held, they have no power to realise, or sell, or return.

1. It should be observed that when a note is delivered up under this rule, it will not be the identical note which was sent for custody, but only another note of the same loan (or, in the case of 4 per cent. paper, of the 4 per cent. loan of 1865).

2. An officer applying for delivery of a note should always specify at what treasury he wishes it to be encased for payment of interest.

3. Stock certificates will be sent in lieu of promissory notes, if so desired.

Sale or Purchase.

4. The Comptroller General and the Accountants General of Bombay and Madras will, as above stated, sell any notes in their custody on the part of the officer for whom they are held, and will remit the proceeds.

5. (a).—When an officer wishes to purchase a note out of any funds which he holds in trust, he should forward to the Comptroller General, or Accountant

General, Bombay or Madras, a transfer receipt for the market value, plus five per cent.

(b).—If he wishes the note to be sent to him, it will be sent, together with an account and an order for the balance refundable.

(c).—But if the note purchased is to be retained for safe custody under Rule 1, then the transfer receipt and the application for purchase should not be sent to the Comptroller General (or Accountant General, Bombay or Madras) direct, but should be forwarded, in accordance with Rule 1, in the same way as if the transfer receipt and application were a promissory note.

1. An officer desiring a purchase should always specify whether the purchase should be of 4 per cent. or of $4\frac{1}{2}$ per cent. paper.

Commission.

6. The following rule about levy of commission is quoted from the Government notification :—

(7) A commission of one-eighth per cent., in addition to any actual outlay on brokerage, shall be charged by each of these officers for the purchase and sale, under these orders, of Government promissory notes; and a commission of one-quarter per cent. for drawing and remitting the interest on any Government promissory notes, excepting notes belonging to any charitable endowment. These commissions shall be deducted from the payments next due to the body or person interested, and credited as Miscellaneous Revenue.

1. The fee of one rupee, levied by the Public Debt Office for issue of a new note, will also be charged against the officer on whose part it is required.

Publication of Accounts.

7. Every account officer to whom notes are forwarded under Rule 1 is directed by the Government notification to publish yearly a list of the notes in his custody. Every *ex-officio* holder of a note should watch for this publication, and bring to notice any omission or error in which he is concerned.

The lists will be made up and published as soon as after March 31st of each year as they can be made up; and the following form will be used :—

No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT.				Name of officer to whom interest is sent.
		4 per cent. of 1866.	$4\frac{1}{2}$ per cent. of 1870.	$4\frac{1}{2}$ per cent. of 1879.	Other loans.	

Chapter 12.—General Procedure.

Responsibility 1 Departments 4 Receipt of Money 6 Payment of Money 7 To Outsiders 9 Cheques and Letters of Credit 10 Entry in Accounts 12 Treasurer's Department . . 15	Sub-treasury Accounts . . 16 Closing for the day 18 Closing for the month . . 19 Returns to Accountant General 21 Cash Balance Report 22 District Officer's responsibility 27
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NOTE.—Rules 12, 13, 14, 20, and 21 of this chapter do not apply to Madras and Bombay, which still compile classified accounts. The Accountants General have been requested to draw up other rules in substitution for these.

Responsibility.

1. The treasury is in general charge of the district officer, to whom the Accountant General directs all communications regarding treasury work.

2. The Government has repeatedly ruled, that the appointment of a subordinate to the immediate charge of a treasury in no way relieves a district officer from responsibility. This responsibility extends not only to the security of the cash balance with the stamps and opium, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of the returns and the punctuality of their submission, and to implicit obedience of the treasury officer to the instructions issued from the account office.

1. The several Local Governments have been requested to lay down in writing the responsibility of the district and treasury officers respectively.

3. District officers should remember that, when an irregularity of any kind is brought to their notice by the Accountant General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate: reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

Division of Departments.

4. The treasury is divided into two departments,—that of the accounts, under charge of an accountant, and

that of the cash, under charge of a treasurer. The bulk of the treasure remains under double keys of the treasury officer and of the treasurer; and the treasurer may not hold in his separate custody a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him. The sum so held should be seen and roughly verified by the treasury officer every night.

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

1. As regards specie, two different boxes (or other receptacles) must be in use at the same time, one into which the money received is placed, the other from which that required is given out. The money given out must be that which has been longest in the treasury, and each box must be completely emptied and the contents passed out before another is taken up; if the treasure is kept in piles or in a single treasure well, the collector will record an order specifying the precise arrangement to be observed, so that all coin received may, in its due turn, pass out of the treasury.

2. The money must be prepared by the treasurer for reception into double locks by being made up in bags of uniform size (Rs. 500 or 1,000, or Rs. 2,000, according to convenience of use; but one of these sizes must be selected and adhered to), and the treasury officer must thereafter cause the contents of each bag so prepared by the treasurer to be emptied into the scales weighed, and poured into another bag, which should be tied up in his presence. The bags thus tested should then be counted into the chest.

3. Notes intended for delivery into double locks should be made up in bundles in the order of receipt (see Chapter 26, Rule 6), the number in each bundle being stated upon the outside. They should be counted over by the officer in charge before being received.

4. Notes when required to be given out of double locks should be counted in detail with the same care, unless they have been made up into formal bundles of a fixed size, and signed (after testing as in the last rule) by the officer in charge.

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

6. Every amount passed into or passed out of double locks should be registered in Form 16 *at the time* by the officer in charge with his own hand.

Receipt of Money.

6. The memorandum with which money is presented to be paid in (Chapter 1, Rule 2) will be handed first to the accountant (treasury clerk), who, if there be no objection to the receipt of the money, will sign it. Next, the person making the payment will present it with the cash to the treasurer, who will count and test the money,

enter the amount in his own book, and sign the slip, which will again go to the accountant in order to the preparation of a formal receipt for the treasury officer's signature; such a receipt only will be a proper acquittance.

1. Receipts for sums less than Rs. 500 do not require the treasury officer's signature. All will be signed by the accountant; and as those for sums received by transfer in account will not be signed by the treasurer, the district officer will, by an office order, designate the person who shall attach the second signature in the case of sums under Rs. 500.

2. The Public Works, Post Office, and other departments, send a remittance book with their payments to the treasury, and in it the treasury receipt should be given. The usual memorandum (or chalan) is required, in addition to the remittance book, for use in the treasury.

3. When slips in duplicate are tendered with cash, the accountant may initial both, and, receiving both back signed from the treasurer, may complete his signature on one and return it as a receipt to the person who makes the payment, first obtaining, in case of sums of Rs. 500 and upwards, the signature of the treasury officer.

4. Receipts for money paid for service stamps should always be given upon a printed form entirely filled up by the clerks of the treasury; but such receipts should not be given to officers of excluded Local Funds, or to Government officers in capacities connected with such funds, as the sale of service stamps to such officers is prohibited.

Payment of Money.

7. The bill or other voucher presented as a claim for money will be received by the accountant, and then laid before the treasury officer, who, if the claim be admissible, the authority good, signature true and in order, and receipt a legal quittance, will pass an order in writing for payment at *foot* of the voucher. Care should be taken that all bills and vouchers passed for payment are paid on the same day.

1. A treasury officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

2. Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

3. The treasury officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps

upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

5. It must be remembered that the treasury officer has to satisfy not only himself, but also the account department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Rule 7, Chapter I, of this Code. The treasury officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. The treasury officer, before paying any bill of a covenanted civilian, must see that the deductions prescribed by section 3 of Supplement A of the Civil Pension Code have been made.

2. Treasury officers, when cashing bills for survey officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and, when that person is unable to read, the treasury officer should himself explain to him the amount entered on the note.

The following form is recommended—

Bill presented for salary, &c.	. . . . .	000
Ditto for contingencies	. . . . .	000
Ditto for sundries	. . . . .	000
	<u> </u>	
	TOTAL	. 000
Paid in cash	. . . . .	000
„ in drafts	. . . . .	000
	<u> </u>	000
	* Deductions (if any)	. . . . .

* [Explanation.]

Signature of Messenger _____

Treasury Officer.

Payments to persons not in Government service.

9. The Government of India have directed (No. 1907, dated 21st March 1878) that when a person not in the Government service claims payment for work done, service rendered, or articles supplied, the treasury officer should require—

(a) The submission of the claim by the head of department, or other responsible Government officer under whose immediate

order the service was done or the equivalent was given for which payment is demanded.

(*b*) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the head of department or responsible officer is insufficient, an order from the Accountant General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.

(*c*) And in any event if a bill be drawn by a person not in the Government service, the treasury officer should use special precaution for satisfying himself of the identity of the applicant for payment.

(*d*) In all doubtful cases, the treasury officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant General.

Cheques and Letters of Credit.

10. When a cheque is presented, care should be taken to ascertain by examination of its printed number that it really was taken from the book notified as in use by the officer who is said to have signed it. Every cheque in favour of a Government officer must be made payable to order only; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer: treasury officers will therefore cash cheques payable to "A. B. or bearer," except when A. B. is a Government servant. If a cheque payable to a person not in Government employ, or payable to such a person "or order," is presented, the treasury officer may decline to pay it, if he is unable to satisfy himself of the identity of the payee.

1. Where sub-treasuries are in charge of native officials not acquainted with English, bi-lingual cheques should be used.

11. Every payment made on authority of any letter of credit must, without fail, be entered thereon at the time of passing it under the treasury officer's initials, except in the case of a Public Works cheque, which need only be charged in the register of cheques paid and in the Executive Engineer's pass book. The treasury officer must bear in mind that the letter of credit shows

the maximum amount he has authority to pay, or the officer credited has authority to ask for, and any further payment is made at the treasury officer's risk: he should therefore be careful so to record the progressive total of his payments that there may be no risk of over-payment.

1. A letter of credit is only an *authority to honor drafts*, and payment can only be made on cheques or drafts drawn against it. An officer in whose favour a letter of credit had been issued on a treasury where the Government balance was kept at a branch bank, drew a cheque in his own favour for the whole amount and opened a separate drawing account; this procedure was most irregular, and the treasury officer should have reported to the Accountant General as soon as circumstances caused him to suspect the irregularity, as the entry in the bank's account or the voucher attached to it should have caused him to do the same day.

Entry in Accounts.

12. Every item received or paid must at once be entered in the cash book, or in some register subsidiary thereto, and numbered in a consecutive monthly series for *each* register; and the corresponding returns for the Accountant General (that is, the cash account, list of payments, and schedules) should be written up before office closes, in order to ensure their punctual despatch on the 10th or 31st of the month.

1. All receipts of a miscellaneous nature will be recorded in detail in the cash book and in the monthly cash accounts; but all those of frequent occurrence, or belonging to departments for which separate returns are submitted, will be recorded in registers from which monthly totals only will pass into the cash account; in these registers columns should be provided for any necessary detailed heads; but no other details, such as the amount of daily receipts, or the names of persons paying in money, will be required.

2. The net cash payment only is to be entered in the list of payments, though all deductions must be detailed in the bill; there must not be a gross debit with a *per contra* credit, even when a sum is being recovered under the Accountant General's orders. There are *only* two exceptions to this rule of net debits: in the case of local funds the gross amount of a voucher will be charged and the deductions credited; and, when a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit.

3. Fractions of a pie are not to be entered in the treasury accounts, and they should neither be received nor paid.

13. Forms 14 and 15 are those prescribed for the cash book and the separate receipt registers respectively; if the charges under any service head be so numerous

as to make it convenient to open a separate register for them, the right-hand side of the cash book may be taken as a pattern. For deposit and bill transactions, and for some others, special register forms are prescribed, for which refer to the following chapters.

1. The words "separate register" here and elsewhere do not necessarily imply a separate volume. It is often convenient to include several registers within the same volume, a set of continuous pages being set aside for each.

14. The vouchers pertaining to *each* schedule should be numbered consecutively in a monthly series as they are entered therein, and should, when received back from the treasurer after the closing of the day's accounts, be arranged in their numerical order, and kept in that order under lock and key till despatch.

Treasurer's Department.

15. After the voucher has been completely entered in the accounts, and the order to pay signed by the treasury officer, it should be passed on, together with the payee, to the treasurer's department, when the treasurer will make the payment and enter it in his account. This account is a cash book (without subordinate registers) in which each receipt and payment is posted at the time of making it. The treasurer will stamp the voucher "Paid" and retain it for delivery to the account department when the books are compared.

1. When a payment is made "by transfer,"—that is, by entry of the amount in the accounts as received under some head of receipt,—no payment of cash takes place, and the item will not find a place in the treasurer's cash book.

Sub-treasury Accounts.

16. From the sub-treasuries a daily sheet (supported by vouchers) is received, reporting the receipts, payments, and balance of the day; and the receipts, and payments (after examination) are to be posted from it into the accounts of the district treasury in the same way as if they had taken place at it. But they do not pass into the treasurer's cash book.

17. Transfers of cash between the several treasure chests of a district are not to be entered in the cash book of the district treasury, either as payments when the remittance is made, or as receipts when received.

They will necessarily appear as payments and receipts in the cash books and daily sheets of the sub-treasuries concerned, but will be excluded in posting the district accounts, in which they will thus remain part of the balance. A complete check over these remittances is obtained by means of the accountant's balance sheet. (See next rule.)

Closing for the day.

18(a) The process of closing accounts for the day is as follows: the daily total of each register will be entered in the cash book, which will then be totalled, and the balance memorandum at the top of the accountant's balance sheet (Form 17) will then be drawn up. To the account balance thus brought out, the additions and deductions indicated in the form will be applied so as to bring out the cash balance at the district treasury.

(b) Meantime, the treasurer will also sum both sides of his cash book, and draw up his balance memorandum in Form 16, appending on the lower part of his balance sheet a detail in kind of the notes, coin, &c., composing the balance.

(c) If the results shown in the two balance sheets agree, the treasury officer should sign the two cash books and the two balance sheets. He should first satisfy himself of the correctness and good order of all these documents, and should give special attention to the reconciliation of the account balance of the district with that actually in the head-quarter treasury; the latter *excludes* the balance in sub-treasuries or under remittance within the district, which the former *includes*.

(d) Before signing the treasurer's daily balance sheet, he should roughly verify the balance in the sole charge of the treasurer, as shown in Form 16, and satisfy himself on the following points:—

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

(e) He should always be careful to sign the treasurer's balance sheet on the evening of the day itself to which

it refers; but the signature and comparison of the accountant's books need not be made till the following morning, unless the office is to be closed for two or more days. The accountant's balance sheet must not be signed until it has been carefully agreed with the treasurer's.

1. In the accountant's balance sheet there is not one figure which the treasury officer has not ample means of verifying: the opening entries agree with the closing ones of the preceding day; the receipt and charge are taken from the cash book; the amounts shown as sub-treasury balances can be ascertained in a few moments from the daily sheets of sub-treasuries; and any change made, since the previous day, in the amount under remittance within the district must be supported by an entry in the sub-treasury sheets, or in the treasurer's cash book. The balance in the district treasury is shown in the treasurer's balance sheet, and in that part of it which is under joint locks, no change can be made without the active intervention of the treasury officer himself.

Closing for the month.

19. As it is absolutely necessary that the figures given in the different receipts, accounts, and returns exchanged with other departments, should exactly agree with those shown in the treasury account, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date, which will leave no risk of non-receipt of that day's returns at the head-quarter treasury before the end of the month: any transactions of a later date must be excluded from the returns. The transactions of every sub-treasury on all days, from the 1st to the fixed closing date, are incorporated in the accounts of the head-quarter treasury on the day on which the daily sheet is received; those of later days can only be brought on the accounts of the next month, even though the daily sheet be received before. To this rule, however, there is the one exception of March, for which the head-quarter accounts are kept open until receipt of the daily sheet of every sub-treasury for 31st March, in order that all receipts and any payments taking place at sub-treasuries within the official year may, without exception, be brought into the accounts of the year.

20. In addition to the usual daily closing, the month's totals of the registers should now be carried into the cash account, in case of receipts, and into the list of payments, in case of payments; the cash account

should be closed with an abstract in the subjoined form, the cash verified by actual counting, and the cash balance report made out as directed in the following rules :—

Form of closing abstract of the cash account—

	Rs.	A.	P.
Opening balance	13,425	1	1
Cash receipts	24,623	2	3
Total receipts	38,048	3	4
	Rs.	A.	P.
Payments, 1st to 10th, as per list	12,462	14	0
,, 11th to 31st ,,	3,231	3	6
Total payments	15,694	1	6
Closing balance as per cash balance report	22,354	1	10
Total charges	38,048	3	4

1. The treasury officer has no difficulty in applying an effective check to the cash account when it is laid before him. Its opening and closing balances are not deductions from accounts, but are statements of fact certified by the district officer to have been verified by actual enumeration of coin. Does the difference between the receipts as shown in the cash book and sums of the two lists of payments account for the difference between these facts? Do the entries from the registers agree with the totals of the details of those books? If, at any time, the treasury officer be unable to compare all, at least he may compare some; notably he should compare the entries in the plus and minus memorandum of deposits, stamps, &c., with the entries in the account—*e.g.*, the plus and minus memorandum shows a reduction in the stock of judicial stamps to a value of Rs. 5,000; if the credit in account be less, where is the receipt from another treasury for stamps supplied?

Returns to Accountant General.

21. The cash account, the second list of payments, and a variable number of schedules and vouchers supporting them, should be despatched to the Accountant General on the first working day of the following month (the first list with vouchers and schedules should already have been despatched on the 10th or 11th of the month). With regard to the punctual transmission of the accounts, the Government of India has requested Local Governments to visit with severe displeasure any avoid-

able delay on the part of any district officer in the despatch of his first and second lists of monthly payments with schedules and vouchers; also of the cash balance report and the cash account with schedules and papers complete.

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

2. Directions have already been given that the vouchers pertaining to each schedule should be numbered in a separate series, and kept under lock and key in the order of payment till they are despatched; before despatch of lists of payments and schedules, the treasury officer should, by inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a schedule, and see that all its vouchers are present with it, and in the proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any, unless it be that for a specie remittance.

Cash Balance Report.

22. The detailed cash balance report for the last day of the month should be despatched positively on the first working day of the succeeding month. It should be signed by the district officer with a certificate that he has personally verified the several details of the coin and notes held. Whether it agrees with the accounts, or by any error in them disagrees, it must declare the literal facts; and it will include with the coin actually found in the treasury the balances of the several sub-treasuries on the last dates for which their returns have been included in the head-quarters accounts.

1. The following is a sufficient and ordinary procedure of a treasury officer or collector in verifying a cash balance by counting.

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

The whole number of bags should now be counted, and one in every twenty, taken at random, opened, and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000.

Broken amounts may be verified by weighment in smaller quantities of Rs. 50, or Rs. 100, or Rs. 200.

It may be noted that the maximum difference in weight between new coin and coin in current use is about 3 in 1,000 for whole rupees, up to about 16 in 1,000 for two-anna pieces, and a difference in gross weight to this extent need not impugn the verification. If a larger difference is found, the bag should be tested by weightment in sums of Rs. 100 (or less for small coin), which, if carefully done, should always be precise.

With proper arrangements, about 10 lakhs of coin can be tested in one hour in the above manner.

(b) *Copper coin.*—There is no rule. The collector may adopt any method of verification which he thinks satisfactory, and, provided he remembers that he is personally responsible for the correctness of the balance he states, is not required even to count the bags every month; but he should do it occasionally, and should also examine their contents occasionally.

(c) *Notes.*—All notes of Rs. 100 and over should be counted with the collector's own hand. For smaller notes the following plan is sufficient:—

The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted by clerks or other assistants.

The Collector should then see, in the case of each bundle, whether the addition of the folded-back notes to the number already counted and marked makes up the whole alleged number of the bundle.

The clerks or assistants should not be persons who are responsible for the correctness of the bundle, and the collector should satisfy himself that the notes in the bundle are all of the alleged value—*i. e.*, for example, that a ten-rupee note is not counted as one of a fifty-rupee bundle.

2. Under Financial Department No. 1760, dated 6th July 1871, the Accountant General is bound to report to the Government of India, as well as to the Local Government, the name of any officer whose negligence causes delay in the submission of the provincial cash balance report.

23. The cash balance report should show separately the value of each kind of coin, giving the tale as well as the value of the uncurrent coin; it will give the number of pieces of each denomination of notes, and may with advantage separate notes of foreign circles from those of the home circle by showing the tale in double columns.

1. In districts where the Treasury banks with a branch bank, the latter should show separately, in its balance statements, the amount of foreign notes entered in the special register (Chapter 26, Rule 10, Note 1), and of four and two-anna pieces and copper coin, excluded from the balance, under clause 5 (or 9) of the contract, in order that the treasury officer may watch the amount of available balance and may in the cash balance report show distinctly the amount of available balance, as well as the amount of total balance.

24. The total balance should be stated in words, and its distribution between the head-quarters and sub-treasuries should be exhibited so as to show the amounts held in each in home and in foreign notes, in whole rupees, in small silver, and in copper; the portion of the head-quarters balance under double locks, and under the treasurer's single lock, respectively, should be noted; and lastly, entry should be made of the amount of copper received from the public, issued in exchange for silver, and issued in payment of Government dues, at the head treasury and at each sub-treasury.

1. It is found easy to bring the district cash balance report into half a sheet of foolscap; so few details of the sub-treasury balances are required that there is space across a foolscap page to show them, and also the transactions in copper. The columns are—(a) name of treasury; (b) balances in (1) home notes, (2) foreign notes, (3) whole rupees, (4) small silver, (5) copper; (c) net issues or receipts in copper, excluding remittances from other districts. In this form the head treasury will come first and be followed by the several sub-treasuries.

25. There should also be memoranda detailing—

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

(b) the remittances received from other districts in the past month, with dates of despatch and receipt, and the despatch of the first and of the final acknowledgment;

(c) the dates, not being holidays, on which the treasury did not notify that it was prepared to cash notes.

26. On the cash balance report of the 30th June, 30th September, 31st December, and 31st March, note should be made of the total amount of outstanding bills advised, not payable at sight, *i.e.*, payable from first available funds, or at so many days' sight.

District Officer's responsibility.

27. The duty of verifying and certifying the monthly cash balance, and of signing the monthly cash accounts, must be performed by the district officer in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly-attested actual physical inability to perform the duty. The Account-

ant General is forbidden to accept these returns and accounts under any other signature, save under the circumstances laid down in the next rule.

1. The totals of all accounts and returns, and the balance of the cash account, should be entered in words as well as figures, and there must not be left before the entry such space as would allow a fraudulent alteration of the amount.

28. If the district officer be absent on tour on the 1st of the month, the cash balance may be verified, and the accounts signed, by the senior covenanted civil subordinate present at head-quarters (or, if there be no covenanted officer so present, by the senior uncovenanted subordinate) not being the officer in charge of the treasury: the fact of the district officer's absence must be distinctly noted. But on no account, without special permission of the Local Government in each case, may a district officer allow more than two months to elapse without a personal verification of the cash balance to be reported to the Accountant General. When, then, the monthly accounts and returns, on more than two occasions successively, are not signed by the district officer, the officer signing the accounts must quote either a verification report made by the district officer himself within two months of that date, or the special order of the Local Government authorising a departure from the rule.

1. When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Accountant General in the usual form of cash balance report.

Chapter 13.—Pension Payments.

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NOTE.—The references to the Civil Pension Code are to the fourth edition.

Permanent Pay-orders.

1. Payments of pensions are made only upon permanent pay-orders issued by the Accountant General, the treasury officer's halves of which will be pasted in serial order in two files,—one for political and one for service pensions. The rules regarding these orders are in Civil Pension Code, section 94.

1. When sanction is given for the non-appearance of a male pensioner (*Code 96b*), a note will be made on the permanent pay-order of this sanction and of the form in which proof was given, at the beginning of the year, of the pensioner's continued existence: *e. g.*, "Pensioner visited the collector on ———;" and the initials of the treasury officer, or of the officer verifying the fact, should be put against the note.

Registers of permanent Pay-orders.

2. Each treasury officer will keep two registers (Form 18) of the permanent pay-orders issued on his treasury,—one for political, the other for service pensioners, which registers will serve as indices to the two files of orders. After seeing that a new order is correctly entered in one of these registers, he will put his initials in the column of "Name of pensioner," and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the treasury officer's initials. If the original only be returned on account of non-appearance of pensioner (*Code, 102*), the date will be entered in red ink, and on reclamation this date will simply be struck out. When both portions are transmitted for renewal in consequence of damage, or the original in case of loss of the counterpart, the date may be entered in

pencil in explanation of the imperfection of the file of orders.

1. Orders regarding the payment of Hong-Kong and Mauritius pensioners may be inserted at the end of the file of service pensioners' orders. Separate receipts are necessary for payments made to these pensioners; they must not be included in a consolidated receipt.

Manner of payment.

3. On appearance of a pensioner claiming pension, his personal marks should be checked by, and the signature to the receipt compared with, the original pay-order.

4. Pensioner's receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash book and list of payments), or on a single bill (Form 19) for all on account of each kind. On the latter plan, the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries (*Code, 101:2*), or (in authorized absence) on life-certificates, note being made on the latter class of the name of the person really receiving the money. On all such documents should be entered the number of the entry in the bill, and the separate certificates of non-employment (*Code, 97*) should be similarly marked.

1. When payment is made on a life-certificate, it should be made only for months completed on or before the date of the certificate.

2. In cases in which political pensioners do not appear in person to receive payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

5. Every payment is to be noted (*Code, 94:2*) on the reverse of *both* portions of the order under the initials of the disbursing officer; in case of pensions paid at a sub-treasury (*Code, 101:2*), where will be found only a copy of the order in English or vernacular with the district officer's order thereon, the sub-treasury officer will make the entry on the counterpart and on his copy, while the treasury officer at the head-quarters treasury

will, from the receipt, make the necessary note on his original of the order.

1. A single line is quite sufficient for the entry of each payment upon the reverse of the order.

Annual Return.

6. An annual return (classified by ages) of the pensioners receiving payment at each treasury, is required by section 98 of the Code to be sent to the Accountant General.

Gratuities.

7. Gratuities will be paid by treasury officers on authority received from the Accountant General, to whom, under section 93 of the Code, the Government communicates its sanction.

Political Pensions.

8. With the special sanction of the Accountant General in each case, the following procedure may be employed in the case of groups of political pensioners who are paid by, and are in charge of, a political officer :—

1. In lieu of a pension pay order for each pensioner, an order for the payment of the whole group will be issued in Form 18 of the Account Code; each entry having a number in this form, $\frac{330}{1}, \frac{330}{2}$ and so on, where 330 is the registered number of the whole document.

2. The officer in charge of the pensioners will draw up a monthly bill in the following form, in which *all* the names will be entered in their proper order, even though nothing is drawn for the pensioner entered :—

(1) No. of pensioner. (2) Name. (3) Monthly pension.
 (4) Amount of arrears drawn; (a) months, (b) amount
 (5) Amount drawn for current month. (6) Remarks—
 This space will be used for acquittance in the political Officer's own copy of the bill.

3. The following certificate will be appended to the bill :—

Certified that all amounts drawn in last month's bill have been duly disbursed, and receipts taken, with due precautions as to the identification of the payees, and with the exception of the following amounts, now refunded :

No.	Name.	Amount refunded.	Remarks.

4. The total to be paid will be made up as follows :—

Arrears, as per column 4b	Rs. 0 0
Current month, as per column 5	„ 0 0
	Rs. 0 0
Total	Rs. 0 0
Less undistributed amounts now re- funded	Rs. 0 0
	Rs. 0 0
Net amount to be paid	Rs. 0 0

Any refunded amount can be drawn at any time upon quotation of the month's bill in which the amount was refunded.

5. If any alterations have been made in the list of pensioners during the past month, the political officer will append a statement showing—

No. of Pensioner.	Name.	Nature of alteration or lapse.	Reason or quotation of order.

6. No new name can be brought on the list, and no new pension drawn, until the Accountant General has registered and given a number to the new name, and communicated it to the political officer in charge.

7. If there have been no alterations, the political officer will append to his bill a statement that “there have been no alterations in the list of pensioners under my charge in the past month.”

Chapter 14—Interest on Government Paper.

<p>Enfacement for payment . . . 1</p> <p>Register of enfaced Notes . . . 2</p> <p>Payment of Interest . . . 3</p> <p>Form of Receipt . . . 6</p> <p>New Owner . . . 9</p> <p>Owner dead . . . 11</p> <p>Owner married . . . 12</p> <p>Renewal of Notes . . . 14</p> <p>Consolidation of Notes . . . 17</p> <p>Conversion of Notes . . . 19</p>	<p>Powers-of-Attorney, &c.—</p> <p>Registration 22</p> <p>Stamp Duty 25</p> <p>Rules 26</p> <p>Miscellaneous 27</p> <p>Provincial Debenture Loans 32</p> <p>List of Current Loans—</p> <p style="text-align: right;">Annexure A</p> <p>Notification regarding Stock—</p> <p style="text-align: right;">Annexure B</p>
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Enfacement for payment.

1. Interest on securities of the Government of India can be made payable at any Indian treasury on application:

if for transfer from one treasury of Madras (or Bombay) to another in the same Presidency, to the Public Debt Office at Madras (or Bombay); in all other cases, to the Public Debt Office in Calcutta.

The note must be forwarded with the application, and will be returned enfaced for payment as desired, and bearing an endorsement, in the following form under initials of the Superintendent of the Public Debt Office:—

“ Interest for the _____ half-year or up to _____ paid on this note.

Supdt., Public Debt Office.

1. Notes on which interest is payable in the Presidency of Madras, or of Bombay, can be transferred to the London register by the bank of the Presidency concerned.

Register of enfaced Notes.

2. When advice of an enfacement is received by a treasury officer from the Public Debt Office, he should make the requisite entry in a register of the following form: a separate section of the register being set apart for the notes of each loan. A list of current loans is appended to these instructions.

Register of Notes of the 5th 4 per cent. Loan of 1842-43, dated 1st February 1843, interest on which is payable at

Number of the Note.	Amount.	Number and date of letter authorising payment of interest.	Remarks.
			Here should be entered particulars of letters cancelling payment of interest on any notes.

Payment of Interest.

3. On presentation of a Government security for the realisation of interest due, it is necessary to see that it has been duly enfaced for the payment of interest at the treasury, and that advice of the same has been received and registered. Interest should not be paid on a Government security unless duly enfaced; also, if the Superintendent's endorsement, mentioned in Rule 1, is not on the note, the treasury officer cannot pay interest, but must return the note to the Public Debt Office, in order that the omission may be supplied.

1. But if the notes are a first issue under an open loan, no Superintendent's endorsement is required or should be called for.

4. Similarly, before the first payment of interest is made on a renewed Government security, attention should be directed to the certificate of the last payment of interest made on the old note, which is entered on the back of the new note in the following form, and authenticated by the initials of the Superintendent of the Public Debt Office:—

“Interest for the _____ half or up to _____ paid on this note.”

A. B., *Superintendent.*

5. Interest on Government securities will be paid either to the proprietor of a note or to his duly-constituted attorney (see Rule 22), and every such payment will be entered in order of presentation of the notes in an original register or schedule (Form 20) kept separately for *each loan*, and for *each month*. This register, duly authenticated by the signature of the disbursing officer, will be forwarded to the local Accountant General with

the lists of payments, an office copy of the register being retained for record.

1. Forms of register are procurable from Accountants General.
2. In the preparation of interest registers, all details, especially the numbers, amounts, and the numbers of the half-year, or the periods for which interest is paid, must be correctly filled in: due attention to this will save much needless correspondence.

Form of Receipt.

6. The signatures of payees will be taken at the time of payment on the original register, and also under the following form of receipt, legibly and clearly written on the back of the notes, but so as to occupy as little space as possible. Receipts for interest on separate pieces of paper, or on the office copy of the register, are unnecessary,—

“Received _____ half-year's interest from _____
to _____ Rs. _____.”
(Signed) Y. Z.

and underneath this receipt the disbursing officer should write as follows:—

“Paid _____ 18 .” A.B., *Treasury Officer*.

The blanks in the first form will be filled up with the number (10th, 11th, &c.) of the half-year for which interest is due, the dates from which and to which such interest is due, and the amount in Government rupees,—sicca rupees being converted into Government rupees (see Rule 20).

1. Where actual payment is made at a sub-treasury, a separate receipt may be attached to the interest register.

2. Signatures in a native character must be translated, and signatures of native females attested in the manner prescribed in Rule 9 (a).

3. Receipts for interest on Government securities are exempt from stamp duty.

4. It will suffice if on each occasion of receiving interest the proprietor authorises his agent or servant, by letter, to sign the register for him, provided that the receipt on the back of the note is signed by the proprietor or by his duly-constituted attorney. These letters will be registered as stated in Rule 22.

7. The signature of a proprietor or of an agent, whether for interest or sale, given on paper pasted to a Government security (even where the paper is a slip

joining together the two halves of the note), is inadmissible; the signature must be entered on the back of the *security itself*, and within the limits of the plate-mark on the face of the note; the only exception allowed is in the case of an allonge attached by the Public Debt Office (*vide* Rule 16) to a promissory note.

8. Crossed receipts being inadmissible on the backs of Government securities with reference to the sub-joined notice, published at page 238 of the *Calcutta Gazette*, dated 22nd February 1865, care should be taken that every entry on the back of a Government security is made to take up as little space as possible.

“Whereas much inconvenience and difficulty is experienced in the Loan and Interest Departments of this office in tracing endorsements and receipts for interest written across the reverse of Government promissory notes presented for renewal or interest, notice is hereby given, with the sanction of Government, that in future cross receipts for interest will not be accepted, or further interest paid upon any note the reverse of which is filled up. The holders of notes so filled up can obtain new notes on application to the Loan Office, and on payment of the usual fees.”

Endorsement to a new Owner.

9. When interest is claimed on a Government promissory note, and it is found that the note bears an endorsement showing that it has been transferred to another owner, or that a new signature is appended to the receipt for interest, attention must be given to the following points:—

(a) The note may have been endorsed by its former owner.

If the endorsement be in English, it will be enough to see that there is no reason to question the signature.

If the endorsement be in any native language, under it should be written a full and literal translation in English.

If the endorsement bears the signature of a native female, it must be attested by the signatures of two respectable witnesses, who must appear before the Treasury officer to testify to the genuineness of the endorsement. Such officer should authenticate the examination in the following form:—

“Examined before me.”

(Signed) A. B., *Treasury Officer.*

(b) The note may have been endorsed by the attorney of the former owner.

In this case it will be necessary to call for the power-of-attorney under which it has been made, and carefully ascertain that it conveys in distinct terms the authority to *sell*, and that it has in it that word, or its equivalent in the vernacular. Thereon an entry must be made on the back of the note in the following terms:—

Special Power No _____ *of* _____

“Certified that I have seen the power-of-attorney under which this endorsement has been made, and that I consider it sufficient for the purpose.”

(Signed) A. B., *Treasury Officer.*

(c) It may have been endorsed by the heir, executor, or administrator of an estate.

In this case the treasury officer must call for a certificate under Act XXVII of 1860 (for that class of persons not usually designated British subjects), or a probate or letters of administration (in the case of British subjects) from a court of competent jurisdiction within whose limits and jurisdiction the deceased's estate is situated; and must register such certificate, probate, or letters of administration (Rule 22), and enter them on the reverse of the note, immediately under the endorsement, to the validity of which they are to testify in the form laid down above for the entry of powers-of-attorney, changing only the words “power-of-attorney” to certificate under Act XXVII of 1860, or probate, &c., as the case may be,—care being taken that a certificate to realise interest only is not admitted in support of a transfer endorsement.

10. In case of every endorsement or signature supported by a document requiring registration under rule 22, the number which the document bears in that register, with the date of registry, must be noted on the back of the note immediately below such signature, and attested by the treasury officer's initials, *e.g.*,—

Interest; Power No. _____ *of* _____

(Signed) A. B., *Treasury Officer.*

Case of Death.

11. Under ordinary circumstances, and unless the right is openly and expressly disputed, property in promissory notes, standing in or endorsed into the names of more than one proprietor, lapses to the survivor or survivors; but, in all cases in which a joint-proprietor of a note is stated to have deceased, proof of decease, either in the shape of a solemn affidavit or affirmation of the knowledge of such decease, made by respectable and uninterested parties before a justice of the peace or other judicial officer, or in the shape of a burial certificate, copied from the usual registers and attested by the proper authority, or other satisfactory evidence, should be required to be produced, and when produced should be registered, and entry made on the note, in the following form, below the signatures of the survivors:—

“Proof of death of _____, registered No. _____ of _____.”

(Signed) A. B., *Treasury Officer*.

1. In the first blank would be placed the full names of the person deceased; in the next, the number of the entry in the form given in rule 22; and in the third, the initial letter under which the entry has been made, and the year.

Case of Marriage

12. When promissory notes stand in or are endorsed into the name of any European female unmarried, the property of such notes used to pass on marriage (unless there is proof of any settlement to the contrary) to the husband, and the husband can, on production of the usual marriage certificate (such certificate being a true extract from the marriage register, attested by the proper authority and bearing a date prior to 1st January 1866), draw interest upon, or otherwise negotiate, promissory notes, the property of his wife before her marriage with him. In these cases the proof of marriage should be registered, and an entry made on the back of the note, underneath the husband's signature, in the following form:—

“Certificate of marriage of _____ to _____
on the _____ 18____, registered No. _____
of _____.”

(Signed) A. B., *Treasury Officer*.

1. The blanks will be filled up with the names of wife and husband, date of the marriage, and the number of the register, in the form given in rule 22.

13. But, in cases of marriages contracted on or after 1st January 1866, the wife, under section 4 of the Indian Succession Act X of 1865, given below, has the power, without her husband's consent, to draw interest on, or to sell, Government securities standing in her own name.

“No person shall, by marriage, acquire any interest in the property of the person he or she marries, nor become incapable of doing any act in respect of his or her own property which he or she could have done if unmarried.”

Renewal of Notes.

14. Notes on which the interest is made payable at a district treasury, if requiring to be renewed, must be presented at the treasury named, for transmission to the Public Debt Office, and the proprietor should be required to receipt them in the following form:—

“Received in lieu hereof a renewed note in my name with interest payable at the treasury.”

(Signed) Y. Z.

The treasury officer should despatch the notes, in halves, by post, registered; the upper halves should be despatched first, the lower halves being sent on receipt of the acknowledgment of the upper halves. Care should be taken that the due registry in the treasury office of all documents connected with transactions entered on the back of the notes is correctly certified against each transaction.

(a) In the receipt for renewal, the name of the payee of the new note should be correctly and legibly written.

(b) In the case of notes required in favour of a European female, her condition in life (unmarried, married, or widow) should be stated.

(c) In the cases of married women whose marriages were solemnised before 1st January 1866, the consent of the husband should be obtained, and duly certified on the notes by the treasury officer.

(d) A renewal favouring an office-holder, except in the case of Government security deposits for the fulfilment of contracts, &c., is inadmissible; the name of the

person in whose favour the renewed note is required must be supplied.

15. A fee of one rupee is leviable on the renewal of every promissory note, which should be transmitted with the note sent for renewal by a transfer receipt favouring the Bank of Bengal.

1. Postage stamps are not received.

2. The cancellation of coupons attached to a note in view to re-issue of the note without coupons involves a fee of Rs. 5.

16. Notes, the property of minors or belonging to an estate in which certificate of administration is limited to the realisation of interest, of which the backs are filled up, should be sent with an application to the Public Debt Office for allonges to be attached. In no case is an allonge to be attached by a treasury officer.

Consolidation of Notes.

17. Notes of the same loan, on which interest has been paid up to the same date, may be consolidated or sub-divided at the option of the proprietors; and every note so to be consolidated or sub-divided should be endorsed by the proprietor in one of the following forms:—

“Received, in lieu of the within, a new note for Rs.——— by consolidation with promissory note No.———(mentioning the numbers and amounts of the other notes desired to be consolidated with it);” or—

“Received two (or more) notes in lieu of the within for Rs.———respectively.”

The usual fee of one rupee is leviable upon each *new* note issued in consolidation or sub-division, but no fee is charged when notes of a consolidated loan are issued in exchange for those of other loans.

18. Debentures repayable on different dates, or at different treasuries, cannot be consolidated; and notes of sicca loans cannot be sub-divided.

Conversion of Notes.

19. Proprietors of notes of the sicca rupee loans desirous of converting them into the Government rupee loan of 1842-43 or of 1865, or proprietors who may wish to consolidate their several 4 per cent. loan notes, into either of the above loans, may effect the same

through a duly-appointed agent at Calcutta (*vide* paragraph 7 of the annexed Government Notification in the Financial Department, No. 44, dated 10th January 1867): no fees are charged on notes so issued. Notes of the $4\frac{1}{2}$ per cent. loan of 1878 may, in the same way, be transferred to the $4\frac{1}{2}$ per cent. transfer loan of 1879.

1. But a fee of one rupee, for each new note issued, is charged for a transfer from one of the consolidated loans into the other.

20. The rate of batta on sicca rupee notes will be calculated at Rs. 6-10-8 per cent. in all treasuries in Bengal, Behar, and Orissa; Rs. 4-8 per cent. in all treasuries in the North-West and the Punjab, and Rs. 6-8 per cent. in all treasuries in Madras and Bombay.

21. Interest will be calculated according to the following rules sanctioned by the Government of India, in the Financial Department, on the 11th of May 1854:—

I.—Interest to be paid by the month, each month to be taken as one-twelfth of a year, and to consist of thirty days or parts.

II.—In cases where it may be necessary to calculate interest on the fractional parts of a month of thirty-one days, the extra day is to be struck out.

For example, in applying the above rule to the present 4 per cent. loan of 1854-55, on which the half-yearly interest falls due on the 31st December and 30th June of each year—

A person subscribing on the 27th October would be entitled to anticipation interest from 27th October to 30th December, for two months and three days: thus—

from 27th October to 27th December, two months, or two-twelfths of a year;

from 27th to 30th December, three days, or three-thirtieths of one-twelfth—

A person subscribing to the loan on the 29th of December would be entitled to only one day's anticipation interest; on the 30th he would not be entitled to any.

A person subscribing to the $3\frac{1}{2}$ per cent. loan on any day in that month previous to the 28th February 1854 is entitled to interest from the day of subscription to the 27th February, both days inclusive, and for each day he will receive one-thirtieth of one-twelfth; thus, if he subscribes on the 3rd February, he will receive twenty-five-thirtieths, and if on the 1st February, twenty-seven-thirtieths, of a month's interest.

Registration of Powers-of-Attorney, &c.

22. A register of powers-of-attorney, probates, certificates, or other documents connected with the transfer

of, or drawing of interest on, Government securities, will be kept in the following form:—

Register of powers-of-attorney, probates, certificates, &c.

No. of Register.	Date of document.	Name of principal.	To whom granted.	Description.	Date of registry.

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, &c., 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."

Each document will be registered under the initial of the surname in column 3, which will be in the case of—

Powers-of-attorney	that of the grantor ;
Probates or letters of administration	deceased ;
Certificates for administration of minors' estates	minor ;
Certificates of death or marriage	person deceased, or married.

23. In the case of powers-of-attorney, probates, or certificates of administration, care must be taken to record the limitations of the power conveyed, so that transfers may not be admitted under powers to realise interest only. And special attention is requested to clause 8 of Act XXVII of 1860, under which the Government securities on which certificate-holders are empowered to receive interest, or which they are empowered to negotiate, must be described in the certificate. The list of securities covered by the certificate should be copied into column 5.

24. All powers-of-attorney, certificates of Act XXVII of 1860, probates or letters of administration, proofs of death and marriage, and other documents connected

with the transfer, &c., of promissory notes, when duly registered, will be endorsed in the following form:—

“ Register No. _____ of _____.”

The 188 . (Signed) A. B., *Treasury Officer*.

1. The blanks will be filled up with the number of the register, the name of the district, and the date of registry.

Stamp Duty.

25. No power-of-attorney to sell, or to realise interest on, Government securities, and no letter of administration or certificate under Act XXVII of 1860, will be registered unless duly stamped. Subjoined is a scale of the stamps required by law:—

	Rs.	A.	P.
1. General powers for sale or interest	5	0	0
2. Powers for one act	1	0	0
3. Certificates of administration to minors' estates under Acts XL of 1858 and XX of 1864, if the property does not exceed Rs. 500	5	0	0
If it is above Rs. 500 but below Rs. 1,000	10	0	0
And for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000	5	0	0
4. Probates or letters or certificates of administration—If the amount or value of the property in respect of which the document is granted exceed Rs. 1,000, then on total value			2 per cent.
For estates under Rs. 1,000, these documents do not require stamps.			
5. Certified extracts from marriage or burial registers	0	8	0
6. Copies of powers-of-attorney	0	8	0

The duties are fixed in cases 1, 2, 5, 6, by the General Stamp Act (I of 1879); in cases of 3 and 4 by the Court Fees Act (VII of 1870).

Rules regarding Powers-of-Attorney.

26. Attention is required to the following rules regarding powers-of-attorney:—

(a) Powers in favour of a house of business, without specifying the individual members at the time composing the house, are inadmissible.

(b) Powers not in favour of A and B “jointly and severally,” require that both A and B should sign in any transactions done in virtue of such powers.

(c) General powers, *i. e.*, powers relating to all notes standing in the name of the grantor, are not supposed to apply to promissory notes in which the grantor is interested jointly with others, unless they contain a special clause to that effect, or a specification of the notes.

Registry of endorsements, losses, erasures, &c.

27. With a view to protect the holders of Government promissory notes from risk in transmitting their notes by post, treasury officers are authorised to register the endorsements on notes presented to them for this purpose, but should further warn holders of the advisability of forwarding the upper and lower halves with the same precautions as are taken by treasury officers in despatching notes for renewal. (Rule 14.)

28. When a promissory note is said to have been lost and the alleged proprietor is desirous of applying for the issue of a duplicate, he should be directed to advertise the loss of the note, without delay, in three successive issues of the *Gazette of India*, and also in the local Government Gazette. He should further address the Secretary and Treasurer, Bank of Bengal, on the subject, fully detailing the circumstances attending the loss of the note, and the dates and pages of the *Gazette of India* in which his notice appeared, at the same time furnishing any proof he may possess of the note having been his property.

29. Every erasure in an endorsement should be accompanied by an explanation in writing, to be produced by the proprietor of the note at the time of its presentation at the collector's office, and every cancellation of an endorsement shall be made under the signature of the proprietor of the note for the time being.

30. No document in any native character will be received by the Public Debt Office unless accompanied by a translation in English, authenticated by a responsible officer.

31. All communications on matters of detail relating to the subject of this Chapter should be addressed to—

THE SECRETARY AND TREASURER, BANK OF BENGAL,
Public Debt Office, Calcutta.

Provincial Debenture Loans.

32. The rules in force for Government Securities are generally applicable to these Debentures, except that interest cannot be paid elsewhere than at the places mentioned in them. Payments of interest will be reported to the Presidency Bank in schedules similar to those in use for payments on account of Government Securities; but the amount will be charged by the Accountant General provincially, and not to "Account current with India."

ANNEXURE A.

LIST OF CURRENT LOANS REFERRED TO IN PARA. 2.

1st	4 per cent.	Loan of 1824-25.	
2nd	"	"	1828-29.
3rd	"	"	1832-33, dated 1st May 1832.
4th	"	"	1835-36, " 31st March 1836.
5th	"	"	1842-43, " 1st February 1843.
6th	"	"	1854-55, " 30th June 1854.
7th	"	"	1865, " 1st May 1865.
	4 per cent. reduced	Loan of 1879,	" 16th January 1879.
	3½ per cent.	Loan of 1853-54,	" 28th February 1854.
	4½	"	1870, " 15th July 1870.
	4½-4*	"	1871, " 4th July 1871.
	4½	"	1878, " 15th Sept. 1878.
	4½	"	1879, " 15th Sept. 1879.
	7 shillings sterling	per cent. portion of do.	15th Sept. 1879.
	5 per cent.	fifteen years' Debentures	repayable 1st June 1882.

1. The 4 per cent. Stock Receipt Loan of 22nd April 1854, the Mysore Family 4 per cent. Loan of 1862, and the Bhonsla Family Temples 5 per cent. Notes, are little known. The 4½ per cent. Loan of 1856-57, the 5 per cent. Loans of 1825-26, 1841-42, 1854-55, 1856-57, and the 5½ per cent. Loan of 1859-60 have been in the main paid off, though some notes are still outstanding, and bear no interest.

ANNEXURE B.

NOTIFICATION REFERRED TO IN RULE 19.

With a view to extend to the holders in India of Government promissory notes the advantages enjoyed in London of having their property registered in the form of a book debt, notice is hereby given that, on and after 1st February 1867, it will be optional on the part of the holders of Government promissory notes of the

* The interest which falls due on 4th July 1881 on the 4½-4 per cent. Loan of 1871, is at the rate of 4½ per cent.; interest on this Loan falling due after that date is at the rate of 4 per cent.

whole or any portion of the amount to England with a view to sale, to payment of interest there, or to their being held continuously as an investment, will, on application, obtain from the Bank a non-transferable certificate in duplicate, on production of which at the Bank of England the amount of stock so advised and certified will be registered in the name of the payee and a certificate issued for the same.

13. As no enfacement or renewal fees will be levied, each non-transferable certificate issued by the Bank of Bengal will be chargeable as under,—*viz.*, one rupee for sums not exceeding rupees five thousand, two rupees on sums not exceeding ten thousand, and an additional rupee for every sum of rupees five thousand above that amount.

NOTE.—PRESENT CHARGE ON EACH NOTE.—*Rs. 1 for enfacement; Rs. 1 for renewal; Rs. 2 on each note; and only renewed clean notes, as a rule, are sent to England.*

14. Forms of transfer and special powers-of-attorney for effecting sales or purchases, will always be available at the bank on payment of a trifling fee.

Chapter 15.—Deposits.

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Explanations.

1. Deposits proper are classified under three heads, according to the department through which they are received—

- Revenue deposits.
- Civil Court's deposits.
- Criminal Court's deposits.

And a fourth account (for which peculiar forms are provided) is kept, called personal deposits; in the first three, the accounts are kept by separate items, the last is in the nature of a banking deposit account.*

* Whenever it is necessary to open a new loan, a notification is inserted by Government in all gazettes, and a general letter in the following terms circulated to treasury officers; the deposits on rejected tenders are returned to the depositors on surrender of the original deposit receipt, while those on accepted tenders are credited to the Government of India. The rules in this chapter do not further refer to these deposits.

1. All sums tendered at Government treasuries as deposits on account of the loan now advertised are to be accepted; a receipt should be given in the following form:—

DEPOSIT ON ACCOUNT 4 PER CENT. LOAN.

Received from (*name of depositor with address in full*) the sum of Rs. _____
 as a deposit on account of the 4 per cent. Loan advertised in the
Gazette of India Extraordinary of _____ 188 .

_____ 188 . }
 _____ Treasury. } *Officer in charge of Treasury.*

"2. These deposits must be entered in a register and carried to a separate sub-head in the cash account, *viz.*, 'Deposits for Loan.' As soon as it is quite certain that no more can be received in time for tenders to reach Calcutta on the _____, a copy of the register should be despatched to Comptroller General, Calcutta. The list should, therefore, reach Calcutta not later than the _____

"The list should be in the following form:—

DEPOSITS FOR LOAN, 188 .

No. of Deposit.	Name and Address of Depositor.	Amount

"3. Orders respecting the receipt of instalments on loan and the issue of promissory notes will be communicated to you hereafter."

1. In provinces where all branches of the civil administration, revenue, criminal and civil, are under the same officer, the system may be adopted of including all deposits of the district and subordinate courts in one register as *revenue* deposits; or the treasury officer may be directed to receive and keep accounts of all such deposits in exactly the same way as revenue deposits, but in separate registers and returns, under the designation of civil courts' and magistrates' deposits.

2. In some provinces the deposits of the Customs Department are kept separate, being received through customs officers only, and repaid only on the countersignature of the Commissioner of Customs.

3. Moneys paid for lodgment in Savings Banks are not deposits in the sense of this chapter; postal and military deposits also are dealt with under special rules. But it has been settled that, at stations where there is no branch of the Bank of Bengal, an officer commanding a regiment of Bengal Cavalry may, when the cash in his regimental chest reaches a large amount, lodge a part of it as an ordinary deposit in the treasury: it should be shown as a revenue deposit.

Limitations.

2. It is the business of the treasury officer to see that no item is credited as a deposit save under formal order of competent authority, and also, if the amount could be credited to some known head in the Government accounts, to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due should at once be finally carried to the proper budget head, and may not be placed in deposit.

1. Government Promissory Notes or other Security Deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

3. The treatment of the following items as deposits is prohibited:—

(a) No pay, pension, or other allowance, should be placed in deposit on the ground of the absence of the payee, or for any other reason: in a district office, pay should not be drawn till the claimant appears.

1. This prohibition does not extend to the balance of the cheque for payment of native military pensioners (Chapter 22, Rule 22 (b).)

2. When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit.

(b) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to Government, and refunded, if necessary, on order of the appellate court. But compensation-fines, due to an injured party, and not to Government, should be kept in deposit till the appeal is decided.

(c) Refunds, whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them, after production of due authority: on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

4. The net sale proceeds of impounded cattle are to be kept in deposit for three months, and, if no claim be made within that time, are to be credited to the proper account.

The sale proceeds of unclaimed property are not to be placed in deposit at all; under Act V of 1861, section 26, the property *itself* is to be kept for six months, but money realised by sale is at once (section 27) at the disposal of Government, and should be taken to credit of Law and Justice. But exception must be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

1. If unclaimed property be perishable and be sold because it cannot be kept, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated under 'Nature of deposit.'

2. Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be transferred to the magistrate for deposit.

3. The Police Department should have no deposits: property found by, or delivered up to, a police officer should be made over to the magistrate for deposit; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward, or other allowance payable to a police officer should be held undischarged.

5. The funds of *quasi*-public institutions, even when aided by Government as dispensaries are, may not be placed in deposit without special sanction of Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value be stated in money.

1. A single exception is made in a case where a district officer has to receive from a native state a sum of money to be paid out to certain claimants; the money is generally paid in coin of a native mint, and may be credited in the deposit register at its reputed value; repayments, which will be in the same coin, being of course charged at the same value.

Revenue Deposits—Receipts.

6. Each item of deposit received must at once be entered in a register in Form 21, and numbered: there will be a separate series of numbers for each register, beginning anew each year. The treasury officer will carefully check the amount and particulars of each entry, and then set his initials in the proper column against each. A daily total only will be carried from each register to the cash book.

1. The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.

7. Every item must be recorded in the name of the person *from* whom, not that of the Government official *through* whom, it is received; it must be passed through the accounts even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

Repayments.

8. A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit: this order the treasury officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once, under his initials, both in the register of repayments (Form 22, from which a daily total is carried to the cash book) and in that of receipts; noting in the former also the date and number of the original receipt, in the latter the date and amount of the repayment: if there be not a sufficient balance at credit of the particular item, the treasury officer will endorse this fact on the order and return it to the person presenting it.

1. When, at a treasury which banks with a branch bank, a deposit is repaid by an order on the bank, the entry in the register of receipts will be made when the order is issued, and that in the register of repayments, when the repayment is reported in the daily bank sheet.

9. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments. The voucher submitted with the list of repayments will state these facts under the signature of the treasury officer.

Form of Voucher.

10. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, the Government has directed that every order issued by a court or office for the payment of money from a Government treasury shall be in English, unless the presiding officer is unacquainted with that language. If the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the vernacular and in English.

1. Form 23 has been prescribed for the repayment order and voucher for deposits repaid.

Personal Deposits.

11. Receipts and payments (1) on account of Wards' and attached estates, and (2) on any other account, for which the special permission of the Comptroller General has been obtained for opening a banking account with the treasury, should be recorded in personal ledgers.

12 (a). A sufficient number of sheets of Form 24 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year; but, if there be no page available when it is necessary to open a new account or carry forward an old one, all accounts should be simultaneously carried forward to a new volume.

(b) Every personal account will thus have its own ledger page, the form of which provides, besides columns for date of transaction and number of cheque, one for receipts, one for payments, and a third to show the balance after each transaction, with space for the treasury officer's initials. Herein the receipts are entered

in regular order without being numbered ; similarly, the disbursements, made not from any one particular item but from the aggregate balance in hand, are entered as they are made without further remark.

(c) The treasury officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator, and that the withdrawals never exceed the balance in hand.

13. From these ledgers the daily totals of receipt and payment will be carried into the register of personal deposits (Form 25), from which again the aggregate daily total only will be carried to the cash book.

Sub-treasuries.

14. Deposits made at a sub-treasury must be brought, item by item, through the daily sheet upon the district registers, and must be numbered in the general series. When the officer in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority. In this case he would himself keep up a register of such deposits, in addition to that at the head treasury. In making repayment he would clearly indicate the sub-treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off the payment correctly in the district account.

If any class of deposits is repayable at the sub-treasury, it must not be payable at the head treasury also.

15. The adjustment of cash orders issued on sub-treasuries may most conveniently be watched by opening a personal ledger for each sub-treasury: The orders issued would bear a serial number, and the amount would be credited in personal ledger account, Form 26. When paid at the sub-treasury, it would be charged in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury would be posted in the personal ledger account as a repayment of deposit.

Monthly Returns.

16. An extract register of revenue deposits received will be submitted with the cash account in Form 27 :

only the first five columns will be filled up by the treasury officer, and they should be written up daily from the register of receipts. It is of importance that each deposit should be exactly confined to its own cage, as the Accountant General has to detail repayments against it.

1. In some cases where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Accountant General only those not repaid in the month of receipt, the permission would not be extended without clear proof of its necessity. In this case the returns for submission could not be written up till after the close of the month, and there would be breaks in the series of numbers representing the deposits received during the month which had been wholly repaid before its close. At foot of each extract register, both of receipt and of repayment, would be entered a lump sum for "deposits received and repaid during the month," in order that the extracts might agree with the accounts.

17. An extract register of repayments during the entire month, with vouchers appended, is submitted with the second list of payments: it is in the same form as the treasury register (Rule 8), and should also be written up daily. Although no extract register accompany the first list of payments, entry should be made in it of the total payment on each head made between the 1st and 10th of the month; the entry in the second list will be of the total payment made from the 11th to 31st.

18. For personal deposits, however, a special form of monthly return (Form 28) is provided, as in it the totals only of receipt and repayment on each personal ledger have to be entered: the totals of the two columns, receipts of the month, and payments of the month, alone will be traceable in the cash account and lists of payments. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of Form 25.

The charges exhibited in Form 28 will be supported either by the original paid cheques or, preferably, by a consolidated receipt given by the administrator in exchange for the paid cheques surrendered.

Plus and Minus Memoranda.

19. Together with the monthly deposit returns must be submitted a *plus* and *minus* memorandum showing the opening balance, receipt, repayment, and closing

balance, under each head of deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers, it has to be reduced in the April return by the amount reported for lapse under Rule 23.

Quarterly Certificate.

20. At the end of every quarter a certificate must be recorded on the extract register of receipts by every district officer not in personal charge of the treasury, that he has personally carefully examined the register, and that the entries are made with the utmost care and regularity.

1. This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

Annual Account Particulars.

21. In April of each year, a list of the balances still outstanding of revenue deposits of the year next preceding is to be made up in Form 27, with suitable change of heading. Deposits reported for lapse under Rule 23 are, however, to be excluded from the account particulars.

1. For example, the account particulars of April 1880 will show the balance on March 31st, 1880, of deposits received during 1878-79.

The changes necessary to fit Form 27 for use as an account particulars are :

The heading would be—

<i>Account Particulars of</i>	<i>Deposits received at</i>	<i>Trea-</i>
<i>sury in 1878-79 still outstanding on 1st April 1880.</i>		

In column 5—for amount read *balance* of each deposit.

In column 6—for *in the year of receipt* read *in the second year after receipt*; for *in the following year* read *in the third year after receipt*.

In the last column—for *transferred to account particulars* read *lapsed and credited to Government*.

1. The same details of the name of depositor and nature of deposit must be given in the account particulars as in the original extract receipt register, and an equal depth allowed to each entry for record of repayments.

2. In provinces where deposits are not so numerous as in Bengal, the account particulars may include every item outstanding up to date, and should omit the balances of the past year.

22. A certificate from the administrator of every personal ledger account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the treasury officer in his plus and minus memorandum) should be transmitted along with the account particulars for other classes of deposits.

1. For the sub-treasury personal ledgers (rule 15), the treasury officer's certificate must declare that the credit balance of each account agrees with the sum of orders ascertained to be outstanding.

Lapses—Annual Account.

23. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the last year, and all balances unclaimed for more than three complete account years, will, at the close of March in each year, be credited to Government by means of transfer entries in the account office. Of deposits or balances thus lapsing, the treasury officer must submit to the Accountant General, immediately after 31st March, a list showing date of receipt, number of deposit, and balance at credit.

1. Early in March the old registers of deposits should be taken up, and an extract made on ruled paper of those of each class which would in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item which in his opinion should not be so dealt with should be struck out, and *at the same time* (if it be an item lapsing from age) entered on the first page of the annual account particulars for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March each of these lists should be again checked with the register of receipts, wherein its items should be marked off as having lapsed and been credited on 31st March, and the total of the list should be deducted in the *plus* and *minus* memorandum from the balance shown at credit of the particular class of deposits, the list itself signed by the district officer being forwarded to the Accountant General.

24. Deposits credited to Government under this rule cannot be repaid without the sanction of the Accountant General, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the cash book as a refund, and not debited to deposits. But the application for refund and the payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment.

Civil and Criminal Courts' Deposits.

25. There are two methods in which the accounts of civil courts' and of criminal courts' deposits may be kept.

In the first of these, each deposit is separately paid into, and drawn from, the treasury, upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case the registers of receipt and repayment are kept, and the monthly and annual returns and lapsed lists submitted, by the treasury officer, in the manner above prescribed for revenue deposits, although the sets of registers and returns must all be kept separate from those of the revenue deposits. For these no further instructions are necessary.

1. This method is not desirable if the judge or magistrate is a separate officer from the district officer, and has to keep a separate set of deposit accounts for his own purposes.

26. According to the other method, the civil courts and magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury which are taken to debit of the same personal account. These personal ledgers, and the corresponding accounts and returns, must be kept by the treasury officer, in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil courts' or criminal courts' deposits.

1. The treasury officer, in sending as his vouchers the paid orders of the civil court, should attach them to a covering list showing the number and amount of each.

27. The object and effect of this arrangement is simply to relieve the treasury officer of responsibility for the *details* of the deposit transactions; not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form, and be worked on the same principle, as above prescribed for the treasury officer's accounts of revenue deposits. The civil court or magistrate in this case is responsible for the monthly detailed returns despatched to the Accountant General (although the vouchers are sent by the treasury officer) and for the annual account particulars and statement of lapses.

The civil court or magistrate will incorporate with his own accounts and returns the deposit items of his subordinate courts, as a treasury officer does those of subordinate treasuries (Rule 14). It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several small cause courts.

1. It has been expressly ordered that a judge must initial each transaction of receipt or repayment of a deposit just as a treasury officer does.

2. The plus and minus memorandum of the balance of deposits should be stated by the judge or magistrate upon the register of receipts transmitted to the Accountant General.

28. In civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, &c.), the detailed control might, with the approbation of the chief judicial authorities, be left with the receiving court.

1. The receiving court, however, should record and deal with these petty deposits with the same care and formality as others. It would enter all in detail in a register of deposit receipts of the ordinary form, labelled Sheriff's petty accounts, and repayments would be recorded in the similar separate register of repayments, both to be handled and attested like the general registers. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a register of the personal ledger form in which a daily balance would be struck: monthly totals of receipts and of payments on Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant General, and lapses periodically reported.

2. The detailed instructions regarding these petty deposits would be prescribed, wherever the system was permitted, by the chief judicial authority and the Accountant General in communication.

Agreement with Treasury.

29. When the different civil courts of a district bank with the civil treasury, the treasury officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

30. To prevent disagreement between the deposit figures reported to the Accountant General by civil courts and by treasury officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the treasury officer to accept it; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the treasury officer advises receipt. Similarly, it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed, and detail at foot of its extract register of repayments the warrants which are unpaid, deducting their total from the total of the extract.

1. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit, it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury there to obtain repayment of a deposit, the judge may pay him in cash, provided that there are in the court funds sufficient, whether of current deposit receipts or of the office permanent advance.

2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and from the treasury, and the payments be supported by the paid orders. If the receipts are in excess of the payments, the excess will be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury will pay the excess to the court, which will thus recoup the permanent advance account.

3. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

31. When the list of lapses is made up by the judge or magistrate, notice of the amount must be sent to the treasury officer to enable him to deduct the amount in the personal ledger.

Chapter 16.—Bills.

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General Explanations.

1. Two forms of bills are used for remittance of public funds in India, *viz.*, *supply bills* (Forms 29 and 30) and *remittance transfer receipts* (Form 31) for public and private purposes. *Supply bills* are issued under the special orders of the local Accountant General, at times and on conditions prescribed by him; the conditions of issue of *transfer receipts* will be found in Chapter 8. A list of the treasuries on which bills may be drawn is given in Appendix A, page 275.

2. The person who *draws* (*i.e.*, issues or grants) a bill is called a *drawer*; the person on whom it is drawn (and who will have to pay it) is the *drawee*; the person to whom the bill is granted is the *remitter*; the person to whom it is payable is the *payee*.

3. A remittance transfer receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee. A supply bill is transferable; according to its form it is payable "to the order of A B," and A B, the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature "pay to C D," or "pay to C D or order," in which case C D stands in the same position as A B did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement*, and endorsement to "C D or order" is a *special endorsement*; the persons to whom successively a bill is trans-

ferred are *endorsees*, and the person in rightful possession of a bill at any time is the *holder*.

Issue of Bills.

4. At the commencement of a year a register of bills issued (Form 32) will be opened, by paging it and setting apart a sufficient number of pages for every treasury usually drawn on; the pages should be ruled, and the lines numbered in the column provided for that purpose. The series of district numbers will thus be separate for each district, and will commence anew with each official year; a number cannot be used again, though the bill have been cancelled before another is drawn on the same district. In other columns will be entered the printed (or general) number, the date and amount of the bill, the names of the remitter and payee, and the authority for issue, whether this be contained in a paragraph of Chapter 8 or a letter of the local Accountant General; the remarks column will be left blank for note of issue of duplicates, of cancellation, and the like.

Supply bills and transfer receipts drawn on the same district will be recorded in the same district issue register, and in the same series of district numbers.

5. Bills should be prepared and signed from time to time as they are applied for, immediately on the receipt of cash: the business of signing them should not be postponed till the close of office, and ON NO ACCOUNT may the office be closed till all bills applied for have been issued. Each must be signed legibly with the full signature of the drawer (who should take pains to maintain a uniform signature), and should then be torn by him from the counterfoil.

1. The counterfoils of bills issued should be periodically bound up for preservation, and should be kept for 20 years.

6. At the time of signature, the register of bills issued, together with the advice (Rule 7) and the book of forms, will be laid together before the treasury officer; the advice must be *signed* before the close of office, but he will initial each entry therein, and in the register and the counterfoil, at the same time as he signs the bill, after he has satisfied himself that—

- (a) the several documents agree;
- (b) the authority for issue is sufficient;

(c) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill ;

1. In the case of public service transfer receipts *in favour* of a public officer, the purpose for which the remittance is made must also be plainly stated in the body of the bill, in order that this document may be complete in itself and independent of a covering letter ; but the drawer's omission to give this information will not justify the drawee in refusing payment.

(d) the amount is entered in words as well as figures, and that the words are written continuously without lifting the pen, and end with the word "only" in order to prevent interpolation.

(e) a sum a little in excess of that for which the bill is granted has been entered in words across the bill at right angles to the type ;

1. "Under thirty rupees" will mean that the bill is for a sum not less than Rs. 20, but less than Rs. 30 ; and similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

(f) the bill is signed in every case by the Accountant and also by the treasurer when the bill is issued in exchange for cash, but by the accountant instead of the treasurer when the amount has been received by transfer in account : the treasurer should enter the amount in the native character at the same time as he signs the bill.

1. The provision that each bill issued in exchange for cash shall bear the treasurer's signature, is only intended to bring home responsibility to him : bills issued by branch banks holding the Government balances need be signed by the Bank Agent only.

Advice List.

7. The advice list (Form 33) will include both supply bills and transfer receipts drawn on the same day on a particular treasury. The general, as well as the special or district, number of each must be shown. The advice will be initialled as each bill is signed, and will be totalled, closed, and signed by the treasury officer, and despatched without a cover, without fail, before the treasury closes on the day of issue.

The advices of bills issued by treasuries under charge of a branch bank will be signed and despatched by the Agent, who will recover the postage from Government monthly.

8. If alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and advice, should be authenticated by the drawer's initials, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the *drawer*, and not the drawee, must bear the loss. But the drawee must remember and apply the numerous defensive checks provided for him.

9. Advices of bills drawn on the Bank of Bengal at Calcutta, the Bank of Madras at Madras, or the Bank of Bombay at Bombay, should be sent direct to the Secretary and Treasurer of the Bank. But advices of bills drawn on districts of which the treasury business is managed by a branch of either of these banks, should be sent to the officer in charge of the district, who will at once register them in the check register of bills payable (Form 36), and *immediately* pass on the original advices to the Bank Agent as authority to pay the bills on presentation without further special authorisation.

Accounts of Bills issued.

10. The district issue registers will be, with the check margins of the bills themselves, the only record of detailed transactions preserved in the office, but at the time of issue each must be entered in a *general list* of bills issued, to be submitted to the Accountant General with the monthly cash account.

11. There will be four general issue lists, namely:—

Supply Bills, local (that is, issued on treasuries in the same Province).

Supply Bills, foreign (that is, issued on treasuries in other Provinces).

Transfer Receipts, local.

Transfer Receipts, foreign.

For local bills, Form 34 is prescribed; for foreign bills, Form 35.

The general number of each bill must be given, without fail, in these lists; the special or district number is not required. Each of the four will be totalled daily, and its total carried separately into the cash book.

At the end of the month these lists will be submitted in original to the Accountant General with the cash account, wherein the totals only will be shown of the receipts of the month under supply bills and remittance transfer receipts, local and foreign, respectively. No office copy of these lists need be kept by the treasury officer.

Cross-checks.

12. It will be useful to note the cross-checks which a treasury officer can each evening apply to the several documents connected with bills issued. The several advice lists and the district issue registers check one another directly; the total of each general list must agree with the total of the advice lists for that class, and this agreement should be at times tested by the treasury officer himself; the total of each general list, too, should, day by day, be compared with the credit in the cash book; and, lastly, the issue of forms should be checked by the number of entries in each pair of general lists.

Regularity of signature.

13. Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Accordingly, a native officer in charge of a treasury should *sign* his name in English, or have it written in English character below the vernacular signature.

14. When any change of treasury officer occurs, a specimen of the signature of the new comer should be forwarded by the out-going officer to all treasuries usually drawn on. The following form will be convenient:

“The undersigned begs to notify to _____ that he has on this day been relieved of the executive charge of the treasury at _____ by _____, a specimen of whose signature is annexed.”

The _____ 188 }

Relieved Officer.

Relieving Officer.

1. In the case of a native officer signing in vernacular, his name should also be written in English characters in this notice, as well as after his signature in bills (rule 13).

2. When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among treasury officers; but in the Gazette notification it will be mentioned that the new officer was formerly in charge.

Payment of Bills—Check Register.

15. At the commencement of each official year a *check register of bills payable* (Form 36) should be prepared. It should be paged and ruled, each page signed by the treasury officer, a page (or two or more) set apart for each treasury, or officer, usually drawing, and the lines in them numbered; if the pages provided be too few, it will be easy to carry forward the record by noting at foot of the last page the number of that on which future entries will be found; a back reference being similarly made on the latter.

16. The advice lists received from issuing treasuries will furnish materials for filling up columns 1 to 5 in this register. These lists, like the public despatches, must be opened in the presence of the treasury officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the postmark. He should satisfy himself that the particulars are punctually and accurately posted in the check registers of bills payable, and then the advice list should be filed with others received from the same treasury. These advice-files should all be bound up together at the end of the year.

1. It may be as well to remind treasury officers of the security (against the fraud of altering after signature the amount shown in the advice) which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of name or figures, in an advice, requires the drawer's initials (Rule 8), so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

17. This register is intended to facilitate examination and identification of bills presented for payment. The entries to be made from the advice list should be a sufficient obstacle to the encashment of bills forged

or fraudulently altered; and their sequence effectually bars the use a second time of a district number, and suggests suspicion even of the advice list where a high number, general or special, follows a low one. The column of remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds; and the treasury officer should be careful to see that these notes are punctually made.

Examination of Bills presented.

18. On presentation of a bill for payment, the treasury officer must compare it with the above register and also with the advice, and should satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance.

19. The points of order are, that the bill has been advised, that it corresponds in all particulars with the advice, that it bears the genuine signature of the drawer, that it has not been tampered with, and, of course, that it is not a cancelled or a lapsed bill or one of which a duplicate has been paid. Yet, a bill may be paid—

Without advice, if there is no reason whatsoever to doubt its genuineness, and if the holders are known and respectable and likely to be inconvenienced by delay: on tender of sufficient guarantee there need be no hesitation: application for advice should, however, be made at once.

Even though differing from the advice, at the discretion and risk of the drawee, provided there is no suspicion of fraudulent alteration, or any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

Doubtful Bills.

20. In case of erasure, alteration, or other serious cause for suspicion, the drawee should before payment refer to the drawer, the post office, or the Accountant General, as the case may require. Any material alteration of a bill without the consent of the parties, after it has been drawn, or endorsed, such as the date, sum, or

time or place of payment, will invalidate it; but the mere correction of a mistake, as by inserting the words "or order" in the endorsement of a supply bill, will have no such effect. A merely technical defect, such as the omission by the drawer to note the purpose for which a public service transfer receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not bear any other endorsement than that of the payee, and Government officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so.

1. The letter conveying the last instructions goes on:—"There is no objection to the Bank of — paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee. In all such cases the bank must itself endorse the transfer receipts." The bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple "Contents received," in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE.

Form of Receipt.

21. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the bill, and that it is given by the legal holder. On no account may a bill be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

(a) If the legal holder be dead, payment should be made only to his legal representative; a bill for less than Rs. 100 may, however, be paid without a certificate of administration.

(b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power-of-attorney, should be made on the bill.

(c) If more than one person be named in a bill, all must join in order to give a valid endorsement or receipt.

(d) A bill payable to A B cannot be cashed on the receipt of his partner C D without production of a formal power-of-attorney; a bill payable to A B and Co. can be paid on the receipt, as A B and Co., of any member of the firm.

(e) Although bills can be legally drawn in favour of *incorporated* banks, and paid on receipt of the official duly authorised for the time being, they cannot be so drawn in favour of *unincorporated* banks or other institutions. The *name* of the payee, as well as his designation (Secretary, Manager, &c.), must be inserted, and his receipt required; but, if he have left and his signature cannot be obtained, payment can be made to his successor on formal guarantee of indemnity.

(f) If the amount of the bill be payable by transfer to some head of account, the fact that it has been so credited, and the date of credit, and the item in which it is included, should be noted across the face of the bill, under the signature of the treasury officer. If the bill be a transfer receipt, the form of receipt on the reverse should be scored through and a similar note made there; if it be a supply bill endorsed to the collector or other public officer, he should endorse it "credit to such a head of account" over his signature.

Record of Payment.

22. As each bill is paid, it must be scored through and stamped *paid*, the word *paid* entered against the bill in the advice list, the date of payment noted in column 6 of the check register, and the amount paid entered in the right-hand column of the same. As each payment is made, the entry should be initialled by the treasury officer in the column of remarks of the check register. Entry must be made at the same time in the proper register of bills paid (see next rule).

If the treasury banks with a branch bank, the entry of payment in the latter register will be made from the paid bills on their return from the bank (see Rule 9).

1. The entry in the check register of the amount paid on each bill is intended to facilitate preparation of the assets and liabilities statement, and consequently, on receipt of advice of cancellation of any bill, or on its lapse, whether under Rule 31 or under Chapter 8, Rule 18, its amount should be entered in like manner. Then the difference between the forward totals of columns 5 and 8 will be the liability on account of the bills of the drawing district.

2. The destruction of the advice lists of bills drawn may be sanctioned by the Accountant General after he has completed and adjusted his list of lapsed bills for the period to which the advice belongs.

Accounts of Bills paid.

23. A volume should be prepared at the beginning of the year (Forms 37 and 38), in which the bills will be entered as they are paid, the daily total being each day carried to the cash book. These registers of bills paid will be four in number (like those of bills issued), namely, for supply bills and for transfer receipts, each a pair, one of which is for local (Form 37) and one for foreign bills (Form 38).

24. Four schedules of bills paid (in the same form with the registers) should punctually be written up before office closes, in order to be submitted to the Accountant General with the bi-monthly list of payments, and the bills themselves should be attached to their schedules.

Paymasters' Transfer Receipts.

25. Transfer receipts issued by military paymasters, (Chapter 8, Rule 7), undergo, previous to payment, precisely the same form of scrutiny and test. But the entry of the payment is to be made in the appropriate column of the military schedule of payments (Chapter 22), and not in the registers prescribed in the last two rules.

1. The following is a complete list of the circle paymasters who may issue such transfer receipts. It will, of course, be understood that no transfer receipts may be drawn by civil treasuries on them :—

PRESIDENCY.	CIRCLE.	STATIONS.
Bengal	Presidency	Calcutta.
	N. W. Provinces	Allahabad.
	Punjab	Rawal Pindi.
Madras	Presidency	Madras.
	Presidency pension	Madras.
Bombay	Presidency	Bombay.
	Presidency pension	Bombay.
	Poona pension	Poona.
	Dapoli pension	Dapoli.

Issue of Duplicates.

26. Duplicates of a bill may be issued under the circumstances stated in Chapter 8, Rule 11; and, in the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. No special

form is provided for triplicates; the form of duplicate must be altered by hand. Neither duplicate nor triplicate can be issued without reference to the Accountant General if the bill has lapsed.

27. The duplicate and triplicate must be drawn in exactly the same terms as the original bill, with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost bill has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original bill.

28. No duplicate or triplicate older than six months should be paid without previous reference to the Accountant General, or, in the case of military transfer receipts, to the Controller of Military Accounts; nor should any duplicate or triplicate of a bill endorsed for payment at a sub-treasury be either cashed, or endorsed for payment at a sub-treasury, until the officer at the sub-treasury has certified that he has not paid the original, and that he has recorded the issue of a duplicate.

Cancellation.

29. When a bill is cancelled, as provided in Chapter 8, Rule 13, the fact of cancellation should be conspicuously noted across the face of the bill; at the *same* time note should be made in the register of bills issued (Form 32) and advice sent to the officer drawn on, who should at once record the fact in the remarks column of his check register of bills payable, and also note the amount of the bill in the column of "Amount discharged." The amount refunded should be charged, if a local bill, in the schedule of local bills paid (supply bills or transfer receipts), but, if a foreign bill, in the body of the list of payments, the entry being in either case supported by the cancelled and duly receipted bill as voucher; and it must appear, even though issue and cancellation take place in the same month. The special (district) number of the cancelled bill may not be used for another bill, even though no other have been drawn on the same district between the issue of the bill and its cancellation.

Exchange.

30. When a bill is exchanged for another (see Chapter 8, Rule 14), the original bill will be treated and charged as a bill presented for payment, and the amount again credited as received for the issue of the new bill.

Lapse of Bills.

31. Supply bills and transfer receipts, which are not paid before the end of the third account year after that in which they are issued, lapse, and should be so marked in the check register of bills payable, their amount being at the same time posted in the right-hand column of that register: their amount is transferred to the credit of Government by an account entry made by the Accountant General. Should any one apply for payment of a lapsed bill, he should be directed to address the Accountant General; if payment be sanctioned, the amount will be charged in the cash book as a miscellaneous refund. The rule applies to bills drawn by treasuries under other Governments as well as by those under the Local Government.

1. Paymasters' transfer receipts lapse in the same way as those of civil treasuries.

2. Regarding transfer receipts for sepoys' remittances, see Chapter 8, Rule 18.

Forms.

32. Forms will be supplied to treasury officers by the local Accountant General, to circle paymasters by the Controller of Military Accounts. Indents for supplies should be in the following form, and should ordinarily be for twelve months' supply. The same form also will be used for indents on the Comptroller General by those Accountants General who are supplied by him.

Indent for Supply Bill (or Remittance Transfer Receipt) forms required for use of the Treasury at _____

Description of Form.	Issued in the past twelve months.	Spoilt and returned after defacement in the past twelve months.	Balance in store.	Last number in store.	Indented for.
Original on Bank of Bengal					
Do. on other treasuries					
Duplicates					

1. All these forms are now printed with a coloured ground pattern on water-marked paper. Any fraudulent erasure is impossible, inasmuch as it involves the removal of so much of the coloured ground pattern as to ensure detection.

2. It has been arranged that a proper colour shall be allotted to each province, and that both letter-press and ground-pattern shall be in that colour, the printed numbers alone being in black. For duplicates, however, the ground-pattern in the proper colour will cover the whole face of the form, while the letter-press will be in black.

3. For the convenience of commercial houses, it has been decided that supply bills for more than Rs. 1,000 may, if required, be issued in duplicate. For the use of Calcutta, special forms are printed in duplicate (Form 30); elsewhere the ordinary forms for duplicates may be used,—the fact of such an issue being noted in the advice. A duplicate should not, however, be given, unless specially asked for.

Care of Forms.

33. Immediately on receipt of a parcel of forms of bills they should be carefully examined. The duplicates for district treasuries are made up in books of ten each, and bear no numbers; they should be counted. The originals are made up in books of fifty each, and bear a printed number in a general series peculiar to the province; here the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

34. The forms of bills and of advices should be placed in store under the key of the treasury officer, who should each morning issue the book or books containing bill forms, and the advice-forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt; that the number expended in the day agrees with the total numbers of the two lists of bills issued, *viz.*, on the local and on other Governments.

35. Spoilt forms should never be destroyed; both the check margin and the form itself should be defaced under the treasury officer's initials, and the forms returned to the Accountant General with the list of bills issued, local (form 34).

Chapter 17.—District Savings Banks.

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Principles.

1. District Savings Banks were established under the Notification of the Government of India, F. D. No. 167, dated 16th May 1870. The rules promulgated under this notification are cancelled by the following revised rules published under Financial Resolution No. 3528, dated 27th October 1880.

I.—In these rules—

“Depositor,” “Deposit,” and “Secretary,” bear the meaning which they bear in the *Government Savings Bank Act, 1873*.

“Account” means the account of a depositor in a Government Savings Bank.

“Balance” means the balance at credit of an account.

II.—Any person may become a depositor on his own behalf, or on behalf of any other named person dependent upon him. Deposits may also be made by the managers of benevolent or other public associations, or by public Officers, of money deposited with them *ex-officio* as security for the discharge of any public duty, or for the fidelity of any public Officer, or for the accomplishment of any public object.

III.—Subject to the provisions of these rules, the Government of India guarantees the repayment of every deposit with interest.

IV.—Without the sanction of the Comptroller General, no account will be opened for less than One Rupee; and no person may deposit more than Five Hundred Rupees, in all, between the 1st of April in any year and the 31st March of the following year.

V.—Interest will not be allowed upon a smaller balance than $1\frac{1}{2}$ Rupee, or upon the excess in any balance over the highest multiple of $1\frac{1}{2}$ Rupee.

VI.—Interest will be allowed for each calendar month upon the minimum balance of the account between the close of the fourth day and the end of the month.

VII.—Till further notice, interest will be allowed upon deposits at the rate of one pie a month for every $1\frac{1}{2}$ Rupee, which is equal to one anna for every Rs. 18, or one rupee for every Rs. 288, being at the rate of Re. $4\frac{1}{5}$ per centum per annum. Without the sanction of the Comptroller General, no higher monthly interest will be allowed upon any balance than Rs. $10\frac{2}{3}$.

VIII.—On the written request of any depositor, his balance, or any part of it, will be invested by the Comptroller General in his own name in trust for, and at the risk of, the depositor, at current market rates, in stock of any loan which he may specify; if no particular loan is specified, then stock of one of the Four Per Cent. Loans will be bought. And stock or notes of any Government Loan, to a moderate amount, may be received by the Comptroller General from or on behalf of any depositor and converted into stock. The stock thus bought or received will be held by the Comptroller General on the depositor's account,—the interest thereon, less a commission of one-quarter per cent., being added to his deposit on advice from the Comptroller General, and entered in his deposit book the first time that it is subsequently presented. Stock held on account of a depositor will, on his written request, be sold, and the proceeds added to his deposit, or, if he desires it, will be converted into notes and delivered to him. A commission of $\frac{1}{4}$ per cent., besides the Bank's fees, will be charged upon such purchases, sales, and deliveries.

IX.—Every account will be made up on the 31st March, and the interest then due, calculated under these rules, added to the balance upon which future interest will accrue. If an account is closed on any other date, interest due to the end of the preceding calendar month will be paid to the depositor; but a depositor who closes an account should not, ordinarily, be permitted immediately to re-open it, except on payment of a fine varying at the discretion of the Secretary from one to ten rupees.

X.—Whenever a depositor changes his residence, an account may be transferred free of charge to the Government Savings Bank in the district to which the depositor is removing. Without the special permission of the Comptroller General, an account may not be otherwise transferred from one Bank to another.

XI.—A deposit book will be supplied to each depositor, in which the Secretary or, if the Savings Bank is at a public treasury, the treasury officer, will acknowledge every deposit. The personal attendance of a depositor is not required; but no deposit will be received, or payment made, without the depositor's deposit book, and the Government will not be responsible for any deposit the receipt of which is not acknowledged in a deposit book. The interest due to date will be entered in each deposit book the first time that it is produced after the 31st March. The first deposit book will be supplied free of charge; but if a deposit book is lost or injured, or if a closed account is re-opened, One Rupee will be charged for a new book.

XII.—Without special permission a depositor may not operate upon his account more than once in thirty days, or open more than one account in his own name or in the name of any member of his family, or for his own benefit or the benefit of any member of his family. The Comptroller General must take precautions to prevent any transgression of this rule, and, in particular, any employment of an account as an ordinary drawing account. This rule is not meant to prevent any one from opening more than one *ex-officio* or public account.

XIII.—The secretary may refuse to open any account, or may close any account, for any sufficient reason, as, for example, because he thinks that the account is likely to be used, or is being used, contrary to the object with which Government Savings Banks are established, namely, the encouragement of saving.

XIV.—When the Secretary thinks it proper to close any account, he shall give notice, in writing, to the depositor of such closure. After the date of such notice, no deposit shall be accepted on the account so closed, and no interest shall be allowed upon the balance of the closed account after the end of the calendar month then current.

XV.—These rules apply as well to accounts opened before as after their publication.

XVI.—The Governor General in Council reserves the right to alter or add to these rules at any time.

XVII.—A copy of the Government Savings Bank Act, 1873, and of these rules, shall be printed in each deposit book, and the signature (or, if he cannot write, mark) of the depositor obtained to the annexed declaration before any deposit is accepted from him:—

Declaration to be recorded in accordance with Rule XVIII.

I _____ acknowledge that I have read these rules (or, if he cannot read, that these rules have been read to me).

Dated

Table of Monthly Interest.

PRINCIPAL.	MONTHLY INTEREST.	PRINCIPAL.	MONTHLY INTEREST.	PRINCIPAL.	MONTHLY INTEREST.
Rs.		Rs.		Rs.	
1½	Pies 1	15	Pies 10	144	Annas 8
3	2	16½	11	162	9
4½	3	18	Annas 1	180	10
6	4	36	2	198	11
7½	5	54	3	216	12
9	6	72	4	234	
10½	7	90	5	252	14
12	8	108	6	270	15
13½	9	126	7	288	One Rupee.

Management.

2. The business of the District Savings Bank will be conducted by the officer in charge of the treasury.

3. Where such a course is thought desirable, a committee, to be nominated by the Commissioner of the division, may be appointed to aid in the management and supervision of the affairs of the Bank.

1. The committee should be present at the hour of business on one fixed day in each month.

4. The Collector, or the committee where there is one, may frame general rules relating to the business of the Bank, provided such rules contain nothing inconsistent with the general directions now given; but a copy of the rules must be sent for approval to the Accountant General of the presidency or province, and to the Comptroller General, Calcutta.

Business arrangements.

5. Every District Savings Bank must be open for business every day, Sundays and holidays excepted.

Nature of Accounts.

6. No person should be permitted to resort to the District Savings Bank as a place for the deposit of a

floating balance, on which he will operate constantly by depositing and withdrawing money. The Secretary has full discretion to close such accounts.

1. More than one withdrawal in the same month under the same account should not be allowed without the special permission of the Secretary given for assigned reasons.

7. No non-official accounts should be opened in the name of two or more persons jointly, nor should any trust accounts be allowed.

1. This is a prohibition of accounts of trusts, not of deposits on behalf of minors, &c.

Corporations.

8. There is no objection to an account being opened with a District Savings Bank in the name of a corporation or committee, provided that it be notified at the time what officer of the corporation or committee may draw upon the account, and by whom such officer is appointed, and that the name of the incumbent of the office, and any subsequent change of incumbent, be regularly notified to the Bank, which in its turn should report the change to the head office through the medium of a fresh index card; provided further, that the restrictions applicable to single depositors are observed, *viz.*, that not more than Rs. 500 are deposited in one official year, *i. e.*, from 1st April to 31st March, and that the Bank is not made a convenience for keeping a current account. If, however, it is desired to have a larger account, the orders of the head office should be applied for, with full particulars as to the character of the account.

9. Special accounts may be allowed to benevolent institutions or to *quasi*-public associations, provided that the funds are of a cumulative character, and that it is not intended to employ the Bank for the custody of mere floating deposits. The proviso in the last rule, regarding the officer who may operate on the account, applies here also.

No Plural Accounts.

10. Speaking generally, no person who already has an account in a Savings Bank should be permitted to open another in the same or in another Bank. This rule, however, is not intended to debar persons from

opening one or more accounts in their official, as distinct from their private, capacities, provided the accounts open in the official capacity are entirely for official, and not private, funds.

An account may be opened in the name of the wife of a man who already has an account, if the money is the earning or property of the wife (see Rule 19).

Security Deposits.

11. Security deposits lodged with Government officers will be received on the following terms:—The money will be received directly from the person depositing it, and the account will be opened in his name: he will be required to sign a letter (Form 39) addressed to the Secretary to the District Savings Bank, undertaking not to make any claim on the Bank for the principal of the sum deposited, except with the express written sanction of the Government officer; not to object to the payment by the Bank to the Government officer upon his claiming it, and not to make any claim for the interest after such officer shall have revoked the authority to him to receive it.

Money limit.

12. The limit of Rs. 500 for a single depositor within one year may be exceeded only in the following cases:—

- (1) A security deposit with a Government officer (Rule 11).
- (2) A benevolent or *quasi*-public institution (Rule 9).
- (3) A transfer from another Bank if the money transferred be not on account of deposits made in the *current* year.

In each case the reason for allowing it must be explained on the weekly statement of deposits.

1. The limit of Rs. 500 is to be construed strictly; withdrawals must not be deducted in applying it.

Opening an Account.

13.(a) To a depositor opening an account, a pass-book (see Rules 20 and 21) is given, which bears the number of the depositor's account. The depositor's name, occupation (see Annexure A), and residence, must be entered in the pass-book and on an index card (Form 40), in a clear hand: when a depositor can write, his signature

should also be taken on the index card. If the account is a security deposit, the fact should be stated on the index card.

(b) The personal attendance of a depositor need not be insisted on either when he opens an account or on any other occasion, but before any deposit is accepted, the signature (or, if he cannot write, the mark duly witnessed) of the depositor must be obtained to the declaration prescribed in the rules published under the Financial Resolution, dated 27th October 1880 (reprinted under Rule 1). Accordingly, when a depositor does not appear personally to open an account, a copy of the rules prescribed in the above Resolution should be sent to him, together with the index card and form of declaration; the two latter must be duly signed and returned with the rules, and the money tendered for deposit must not be accepted pending their receipt: it should be tendered and received at the same time as the index card and declaration, so as to identify all as belonging to the same person.

1. The numbers given to the depositor's accounts should be consecutive, and a depositor's number should never be altered, nor should the numbers of closed accounts be given to new depositors.

2. If a Mahomedan depositor, on opening his account, makes the express request that interest be not added to his deposit, a note to this effect should be made on the index card, and the words "no interest" written on the top of his account in the ledger.

3. On first opening an account, the pass-book is given without charge; but a fee of one rupee is charged for a new pass-book when the old pass-book has been lost or so soiled or injured in the depositor's possession as to require renewal. It is to be understood that if a pass-book is lost, the depositor will not be allowed to transact business until he obtains a new one; and, when an account is closed, the depositor should not be allowed to open a new one within twelve months, except on payment of a fine varying, at the discretion of the Secretary, from one to ten rupees.

Rules for writing Names.

14. In filling up the index card, the following rules must be observed:—

- (a) In the case of the names of Europeans or East Indians, the surname is to be written first in a large hand, and after it the Christian name or names or prænomen in a smaller hand, thus—

Wilkins, James.

- (b) In Hindu names, the personal name will be written first, and the tribal name or such personal or family addition as Biswas, Sirkar, Haldar, or the like, written last, as in ordinary usage.
- (c) In Musulman names, the ordinary prefixes (Sheikh, Said, Maulavi) should be written small, thus—

Said Abbas Ali.

15. The name of a depositor, when first written in the depositors' book and on the index card, may be spelt in any form which is thought best; this spelling must, however, be strictly followed thereafter in all statements of deposits and other returns. It is not essential that the names of different persons bearing the same name should be spelt in the same way.

1. In the case of native depositors who sign in English, the spelling which they ordinarily use should be followed.

2. When accounts are opened by persons employed at a distance from their homes, their family as well as their temporary residence should be entered on the index card.

3. In the case of native depositors, the name of the father may be added on the index card and in the ledger heading of the depositor's account; but, if it is, the addition need not be made in the deposit lists.

Disposal of Index Cards.

16. The index card must be sent to the head office, unfolded, with the statement of deposits for the week in which the first deposit is made.

1. These cards will be sorted and kept in the head office in strict alphabetical order, to serve as an index to the accounts of depositors: a similar arrangement can, if it is thought desirable, be followed in the District Bank; but, if preferred, a ledger index book in the ordinary form can be used.

Minors' Accounts.

17. A person depositing money on behalf of a minor should be warned that such money cannot be withdrawn during the owner's minority except by a legal guardian—a term which the Government of India have decided includes the father, or, if the father be not living, the mother, of the minor. If it is desired that the minor shall be able to withdraw the money, the minor must deposit it himself,—see Act V of 1873, section 10.

18. When money is deposited *by another person on behalf of* a minor, the following words should be added to the notice printed at the end of the pass-book :—

“ Deposits are repayable only to the properly-constituted guardian of the minor during his minority.”

19. Native women not accustomed to appear in public may be allowed to open accounts and deposit money in the Savings Bank through their husbands or other agents, provided business is transacted by the persons through whom the accounts were opened, and any change of agents is notified to the Bank, which should report the change to the head office through the medium of a fresh index card. The agent, on opening the account, should sign a declaration that the depositor has read the rules published in rule 1, or that they have been read to her.

Receipt of Deposits.

20. The amount tendered for deposit should be paid in with a chalan, which will be signed by the treasurer and made over to the Savings Bank Clerk, in order that the amount may be entered in the journal of deposits received (Form 41) and in the depositor's pass-book. An acknowledgment will be given in the pass-book, signed by the Savings Bank clerk and countersigned by the treasury officer, for every sum deposited; the book being initialled by the treasury officer after comparison with the journal, and delivered to the depositor.

1. Fractions of a rupee should not be received in deposit.

21. The amount should be entered in the depositor's book in words as well as figures, the balance being struck after each deposit or withdrawal, as in the specimen below :—

Date.	Deposited or withdrawn.			Amount.	Signature.
1870.			*	Rs. A. P.	†
Aug. 1	Depd. Ten ...	...	P.C.D.	10 0 0	A. B.
" 15	Depd. Twenty-five	...	P.C.D.	25 0 0	A. B.
				35 0 0	
	29 Depd. One ...	...	P.C.D.	1 0 0	A. B.
				36 0 0	
Sept. 12	Withn Twenty	...	P.C.D.	20 0 0	A. B.
				16 0 0	

* Initials of Clerk.

† Initials of Treasury Officer.

Repayment of Deposits.

22. When a depositor wishes to withdraw money personally, he should fill in a slip containing these particulars only—

No. _____

Received _____

Date _____

_____ *Signature.*

This slip he will hand in, together with his deposit book; the necessary entries will be made in the journal of deposits repaid (Form 42) and in the corresponding list of deposits repaid (Form 46), which will be handed to the Depositor for signature. A stamp must be affixed to the slip if the amount exceeds Rs. 20.

1. The signature of the depositor in the list of deposits repaid, and the production of the pass-book, may be dispensed with only in the case of payments made under orders of a competent civil court.

23. Reference will then be made to the depositor's ledger account, and after the payment order has been written on the slip mentioned in rule 22, the money will be paid to the depositor by the treasurer, and the re-payment will then be entered in his book and attested by the treasury officer, who should, when signing the book, tick off the entry in the journal and hand the book to the depositor.

Repayment in absence.

24. When a depositor withdraws money without attending personally, he will send his pass-book to the Bank with a letter of authority naming the person to whom payment is to be made. The treasury officer should make reasonable examination and enquiry as to the genuineness of the authority produced by the payee from the depositor and the identity of the payee. The list of deposits repaid should be signed by the payee as well as the slip mentioned in Rule 22, to which a stamp should be affixed when necessary. The payment must, in all cases, be made at the Bank; treasury officers are forbidden to remit the amounts to depositors.

Investment of Savings Bank Balances in Government Loans.

25.(a) If a depositor wishes to have the balance at his credit, or any portion of it, invested in stock of any loan, he should apply, in writing, to the treasury officer, who will forward to the Comptroller General a copy of the application with a statement of the balance at credit of the account, making a note in the account in order to guard against any intermediate withdrawal of the amount to be invested.

(b) On receipt of the application, the Comptroller General will make the purchase and instruct the treasury officer to debit the purchase-money, as well as four annas per cent. commission on it, to the depositor's account.

(c) The treasury officer should treat the purchase-money of Government securities and the commission as withdrawals, and they must pass through the journal of repayments, the weekly list of deposits repaid and the depositor's pass-book, in which latter the fact of purchase should be noted, as also that of the notes being sold or returned to the proprietor. The amount should not pass through the treasury cash account, as the necessary adjustment will be made by the Accountant General on monthly statements from the Comptroller General. Interest on the purchase-money of Government securities should be allowed to the end of the month preceding that of investment.

Disposal of Securities.

26.(a) If the depositor desires to take delivery of Government securities or to sell them, he should apply, in writing, to the treasury officer, who will forward a copy of the application to the Comptroller General.

(b) On receipt of the application, the Comptroller General will surrender the notes or forward the sale proceeds through the treasury officer. But a commission of four annas per cent., besides the Bank's fees, will be charged on the nominal value of the notes when delivered, and on their proceeds, when sold. Any brokerage to be paid should be defrayed from the proceeds.

(c) So long as the Government securities remain in the custody of the Comptroller General, interest, when due on them, will be drawn and advised to the local

Bank for credit to the depositor's account, less commission of four annas per cent. payable to Government. The interest will be adjusted in the same manner as the purchase-money of the Government securities.

27.(a) The Comptroller General will also receive, for safe custody, from Savings Bank depositors, Government Promissory Notes to a moderate amount. The notes, duly endorsed to the Comptroller General, should be forwarded to the treasury officer with a written application accompanied by the depositor's pass-book.

(b) The treasury officer will, after entering them in the pass-book (which he will return), send them with a copy of the application to the Comptroller General, who will deal with them as described above; and when a note is returned or sold, the fact should also be recorded in the pass-book.

(c) The commission of four annas per cent. mentioned above, and also the Bank's fees, will be charged when notes are sold or surrendered to the depositor.

28. A register in Form 43 will be kept for the record of Government Promissory Notes purchased or received and sold or returned.

Accounts.

29. The accounts to be kept are (besides the pass-book, which remains in possession of the depositor)—

(1) *The journal of deposits received*, containing all receipts in order of their occurrence.

(2) *The journal of deposits repaid*, containing all payments in order of their occurrence.

(3) *The ledger*, in which the receipts and payments are entered in a separate account for each depositor.

Journal of Deposits received.

30. The receipts must be posted at time of their occurrence in the journal of deposits received (Form 41), in which a total should be regularly carried forward. At the end of the year space should be left, in which the interest, after having been passed by the head office, should be added to the deposits, and the balance struck by subtracting the total of the repayments. This balance should then be carried forward to the next year, as the total balance due to depositors.

Journal of Deposits repaid.

31. The journal of deposits repaid (Form 42) will be posted as the payments are made, and in it also a total should be carried forward to the end of each year.

1. The column added to this form and to Form 46, headed "Interest paid on closed accounts," requires attention. When an account is closed, interest is to be paid to the depositor to the end of the preceding month, and the whole amount repaid is to be entered in the column "Amount repaid." As, however, the interest so paid, although credited to the individual depositor's account, will not be entered as a receipt in the journal of deposits received till the end of the year, it is necessary to keep a record of interest so paid, in order to ascertain the true balance of deposits, which of course is undiminished by such payments made during the course of the year. For this purpose, such interest will be entered separately in the column provided for it, and regularly carried forward to the end of the year.

2. It must be borne in mind that the interest, at the commencement of the new official year, becomes a part of the principal, and hence no payment should be shown in column "Interest on closed accounts," unless, besides repaying the original deposits and interest for past years, there is also interest paid for a portion of the current year; in short, the column is intended only for the interest of the current year which has not yet been added to principal.

Ledgers.

32. The ledgers (Form 44, which will be supplied in printed sheets) must be posted from the journals of deposits received and deposits repaid as soon as practicable after each transaction takes place.

1. It is desirable that the Treasury officer, when attesting depositors' books, should take the opportunity of satisfying himself, by reference to the ledger in some cases every day, that it is properly kept, and that the balances in the ledger and in the pass-books agree.

Addition of Interest.

33. At the end of every month, the Savings Bank clerk must go through the ledger, and fill up the "Principal or lowest Balance" and "Interest" columns of every current account (see next Rule). In the column headed "Principal or lowest Balance" should be entered against each month the minimum balance of the account between the close of the fourth day and the end of the month—see Form 44.

1. If any difficulty is experienced as to the manner of filling up this column, an account should be sent on a spare ledger form

(Form 44) to the head office for instructions; care must be taken that the clerk thoroughly understands this point, as the accuracy of the interest calculation is dependent on the correctness of the amount in the "Principal or lowest Balance" column.

2. On these spare ledger forms (printed on common paper), copies of any particular accounts may be sent to the head office for verification, if there be any difficulty in tracing discrepancies.

34. Interest, though added annually to principal, will be calculated monthly and entered in the interest column. The rule for calculation is given in No. VII of the rules quoted under Rule 1, and an extended interest table will be found in Annexure E. But it should be remembered that the highest monthly interest to be allowed upon any balance is Rs. $10\frac{2}{3}$, however much may be the uninvested balance at credit of a depositor.

1. The rule may be thus stated:—

For every 18 rupees, one anna is to be taken; for every $4\frac{1}{2}$ rupees above an even 18 rupees, one pice is to be taken, with one pie in addition if the remainder amounts to Rs. 1-8-0, and two pies if it amounts to Rs. 3. Thus, if the principal is Rs. 727-8-0, the interest will be on Rs. 720, or 40 times 18, 40 annas, or Rs. 2-8, which can be set down at once; then for the pies, one pice or three pies should be taken on Rs. 4-8 of the balance, and two pies on the remainder, Rs. 3, or in all five pies.

2. Under the rules published with Financial Department Resolution No. 909, dated 20th February 1880, the highest monthly interest allowed upon any balance was Rs. $17\frac{1}{3}$, and up to 30th April 1881 the limitation of the monthly interest to Rs. $10\frac{2}{3}$ is not to be applied to depositors who were in receipt of higher monthly interest before 27th October 1880, the date of the publication of the revised rules.

Annual closing of Ledger.

35. At the end of the year each current account will be closed, by making a total of the deposits without the opening balance, entering thereunder the opening balance and interest for the year. Then the deposits, opening balance, and interest should be added together, and from the total the repayments should be deducted. The remainder will be the closing balance, and will agree with the last figure in the Ledger column "Balance after each transaction," *plus* the total of the interest for the year. (See Form 44.)

1. Very active measures must be taken towards the close of the year to complete the interest calculations. As no interest is allowed

on deposits made after the close of the fourth day of March, the principal and interest for March (subject only to correction in respect of repayments in March) can, immediately after the close of the fourth day in March, be entered in pencil, and the interest totalled in pencil. In posting repayments in March, any of these calculations would, if necessary, be altered.

2. If this be done, it is not probable that there will be any difficulty in closing the accounts of all depositors by the 15th of April; if possible, this should always be done, and the interest for the past year written in the depositor's pass-book and added to his balance on the first occasion of his presenting his book after the annual statement has been passed and returned by the head office.

Intermediate closing of Accounts.

36. When a depositor wishes to close his account in the course of the year, interest to the end of the preceding month is to be credited to the account, and paid to the depositor with the principal; otherwise, no payment on account of interest for the *current year* should be made *within it*. (See notes under Rule 31.)

1. The fact of an account having been closed must be noted on the list of deposits repaid (Form 46), and the pass-book must be surrendered and kept for record in the local bank.

2. If, after an account is thus closed and pass-book surrendered, a petty error in calculation of interest is discovered, the correction of which leaves a small balance in the account, the treasury officer should, after having, if possible, informed the depositor, and after six months have elapsed, draw the amount on his own receipt, and pay it into the treasury as a "Miscellaneous receipt," making note on the Savings Bank ledger of the transaction. Such an amount may at any time be refunded under sanction of the Accountant General.

Returns to Head Office.

37. The particulars of all receipts and repayments of deposits are to be entered in Forms 45 and 46, and must be sent to the head office four times a month, *viz.* :—

On the 7th, 15th, 22nd, and last days.

These lists should contain the transactions as follows :—

Date of despatch.

Evening of 7th	.	.	1st to 7th inclusive.
„ 15th	.	.	8th to 15th „
„ 22nd	.	.	16th to 22nd „
„ last day	.	.	23rd to end of month.

1. The letters of authority of depositors must accompany the lists of repayments sent to the head office.

2. If in any quarter-month no business is transacted, a blank return, in Form 48, should be sent.

38. At the end of each month, the treasury officer should forward to the Comptroller General, Savings Bank Branch, a statement in Form 47 showing the daily receipts and repayments according to the treasury books.

Dead Accounts.

39. The following accounts are to be considered "dead accounts," and are to be transferred to the head office by the procedure described in the next two paragraphs:—

Accounts, of which the balance is—	and in which there has been no deposit, or repayment for—
Under 10 Rupees,	Three complete years,
" 100 "	Six " "
Over 100 "	Twelve " "

unless, in the last case, the treasury officer has reason to believe that a claim is likely soon to be preferred to the balance.

40. At the end of every year, after the completion of the interest calculations and immediately before writing up the closing balances in the ledger accounts (see end of Rule 35), a list of dead accounts will be drawn up, showing (1) number of account, (2) name of depositor, (3) amount of balance. The total of the list will be entered as a repayment, under date March 31st, in the journal of repayments, and described as "transferred to head office, as per list of dead accounts;" no entry is required in the list of repayments, nor does the transaction pass through the treasury. Each separate balance will be entered in its ledger account, under the line showing the repayments of March, as "transferred to head office as a dead account." The closing balances in these accounts will therefore be *nil*, and the account will cease to be carried forward in the new year. The list will be submitted to the head office as an appendix to the annual return prescribed in Rule 44.

1. The interest must be calculated, under the usual rules, up to the end of March, as the transfer to head office is not a "repayment in March" such as to prevent credit of interest for that month.

41. At the head office these accounts will be brought on to a new ledger in the following form:—

Serial No.	ORIGINAL No. OF ACCOUNT.		Name of Depositor.	Date of transfer to dead account.	Amount of dead balance.	Repaid in 1870-80.	Balance on March 31, 1880.	Repaid in 1880-81.	Balance on March 31, 1881.	And so on for as many years as convenient.
	Bank No.	Account No.								
				Mar. 31						

The interest due on these balances will not be calculated, or added, so long as the account is on the ledger at the head office.

Re-opening a Dead Account.

42. If, after an account is thus transferred, the depositor makes another deposit, producing the original pass-book, or his legal representative makes a claim to repayment which, but for the transfer of the account, the treasury officer would admit, the treasury officer will apply to the head office for repayment of the whole balance, with arrear interest, whereupon an order in the following form will issue to the treasury officer:—

COMPTROLLER GENERAL'S OFFICE, CALCUTTA.

(DISTRICT SAVINGS BANK.)

No. dated 188 .

TO THE TREASURY OFFICER AT

In reply to your letter No. , dated ,
in which you apply for refund of the following Savings Bank deposit —

No. of dead account.	ORIGINAL No.		Depositor's name.	Date of transfer to dead account.	Amount of balance transferred.
	Bank No.	Account No.			
				March 31, 188 .	

you are authorised to show the following amount as a receipt in your Savings Bank journal :—

Original Balance	Rs.
Interest to 31st March last	”
Total due on April 1st	
	Rs. _____

1. The amount is not to be included in the total of the weekly list of deposits, but should be entered, for the information of the head office, below the total.

43. With the amount thus advised as due on April 1st, the account will be opened anew in the depositor's name, and under the old number. The entry in the journal of deposits received will bear the actual date of the credit, but the account in the ledger will show the amount in a line below the “balance brought forward” and above the receipts of April as “received from dead account on (*date*),” in order that the interest calculations for the current year may be made in the same way as if the amount had been an opening balance.

After the account is thus opened on the ledger, the whole or any part of the amount may be repaid, or the account closed, under the usual rules.

Annual Return and Adjustment.

44. As soon as practicable after the close of each year, a statement (Form 49) prepared from the ledger must be sent to the head office, showing the *state* of each depositor's account open at any part of the year, *viz.* :—

Balance at the beginning of the year.
Deposits during the year.
Interest allowed.
Total.
Repayments.
Balance at the close of the year.

The totals of the column for opening balance, deposits, and repayments, should be proved with the journals.

1. The entries under “Repayments,” which are transfers of dead accounts to the head office (Rule 40), and those under “Deposits,” which are re-opening of such accounts (Rule 43), should be indicated by a D written in red ink. The former will agree with the entries in the list of dead accounts appended to the annual return.

45. This form will, after examination and approval in the head office, be returned to the district with an order allowing the interest claimed, which will thereupon be entered in the journal of deposits received.

1. The total amount of interest is to be added in a lump sum to the balance of the preceding year in the journal of deposits received (*vide* Rule 29); also, of course, individually in each depositor's account; but it should not be shown in either the weekly or monthly statements submitted to the head office.

2. No charge on account of interest is to be made in the Collector's accounts, which will show only the amounts received from, or paid to, the Bank. The necessary adjustment will be made on the books of the Accountant General.

46. On 15th of April of each year, a statement of the Government Promissory Notes in the custody of Government (Rules 25 to 28) on 31st March, and not returned to the depositor, should be made up from the Register (Form 43) and forwarded to the Comptroller General for verification. The statement may be prepared in the same form as the Register, omitting the last two columns.

Collecting Agents.

47. Collecting agents may be recognised in certain cases where it is thought desirable by the Collector or Committee of Management. Such agents will sometimes represent voluntary associations; as, for example, a mechanics' institute connected with a Railway Company, and having its own machinery for collection of deposits from individual members; another instance may be that of a Missionary collecting for a body of persons.

48. Wherever such agency is recognised, it should be a rule that the amount of the deposits made through the agent, together with the pass-books of the depositors and a detailed list of the deposits, should be furnished to the Bank the same day in which the transactions take place for the clerk to enter the deposits in the deposit lists; and it should be clearly understood that the Bank is in no way responsible for deposits until they have been actually paid into the Bank and regularly acknowledged in the depositors' pass-books.

Transfers of Accounts.

49. A depositor changing his residence may transfer his account free of charge to the Government Savings Bank in the district to which he is removing, such transfers, whether from one District Savings Bank to another, or from the District to the Presidency Savings Bank (Bengal, Madras, and Bombay), or *vice versa*, are

permitted in the following manner, except during the latter half of March, when no transfer can be allowed:—

WHAT THE DEPOSITOR IS TO DO :

- (a) Submit his pass-book, either personally or by letter, naming the Bank to which the transfer is required to be made.
- (b) Present his pass-book, as soon as possible, at the Bank to which the transfer is made; and sign a fresh index card.

WHAT THE REMITTING BANK IS TO DO :

- (c) Make the following endorsement on the pass-book, immediately after the last entry:—
“Transferred to the Savings Bank at———”; and sign the endorsement.
- (d) Make the necessary entries in its journal of deposits repaid, withdrawal sheet, and depositor’s account, just as if an actual payment had been made.
- (e) Take the depositor’s signature on a separate piece of paper when the application for transfer is made personally.
- (f) Return the pass-book to the depositor.
- (g) Obtain a remittance transfer receipt for the principal only, from the Treasury.
- (h) Send to the Bank to which the transfer is made, the transfer receipt, with an advice (Form No. 50) of transfer, together with a copy of the depositor’s account for the current year; as well as the signature taken on a separate piece of paper or the original application of the depositor.
- (i) Show the principal and interest separately in the advice.
- (j) Note on the withdrawal sheet sent to the head office, the fact of the transfer, naming the Bank to which transferred.

WHAT THE REMITTING BANK IS NOT TO DO :

- (k) Enter current year’s interest in the pass-book, or in the copy of the account sent to the Receiving Bank, or in any of its books and accounts.

WHAT THE RECEIVING BANK IS TO DO :

- (l) On receipt of the advice, remittance transfer receipt, copy of the account, and the signature or letter of the depositor, the bank should open an account in its books, free of any charge for a pass-book. In district banks, the old pass-book should continue to be used.
- (m) When posting interest, in the depositor’s ledger, the amount due for the period prior to the transfer, and for the time in transit, should be entered separately, in lump, against the principal in the column “Interest on lowest balance,” care being taken that compound interest is not allowed.

- (n) Make over the transfer receipt to the Treasury, for credit to the Bank in the Treasury Cash Account.
- (o) Send a copy of the advice to the head office, with the Weekly Deposit Statement, accompanied by a fresh index card.
- (p) Open the account immediately on receipt of the advice, &c., without waiting for the personal attendance of the depositor.

WHAT THE RECEIVING BANK IS NOT TO DO :

- (q) If a District Savings Bank, not to issue a fresh pass-book, and not to charge any fee for using the old book.
- (r) If a Presidency Savings Bank, not to charge any fee for a fresh pass-book if it be necessary to issue one.

NOTE.—Transfers between District or Presidency and Railway and Regimental Savings Banks are not allowed.

Decease, Marriage, Minority, and Lunacy of Depositors.

50. The cases of decease, marriage (of women), minority, and lunacy of depositors are provided for by Act V of 1873. The rule for minors is also stated under Rules 17 and 18.

In the case of a commissioned officer or European soldier of the army dying on service, the Committee of Adjustment appointed under the Regimental Debts Act of Parliament, 1863, have power to "give receipts (which shall be effectual discharges) for all or any of the credits forming part of the estate of the deceased."

51. When repayment is made of a deposit belonging to the estate of a depositor deceased, the list of deposits repaid must be supported by a certificate from the Secretary, setting forth that probate of the deceased's will or letters-of-administration to his or her estate, or a certificate granted under Act XXVII of 1860 (see Form 51), in favour of the actual payee, has not been produced before him.

1. Form 52 is prescribed for certificate under section 8 of Act V of 1873 (Savings Banks Act) required for proceedings regarding deceased depositors' estates.

52. When a female depositor changes her name on marriage, the name must be altered in the ledger under the initials of the Secretary, and a fresh card, signed with the new name, must be sent to the head office for record,—a note being made on the reverse (signed by the Secretary) of the reason for so doing.

Miscellaneous.

53. Every District Savings Bank has a special number assigned by the head office. This Bank number should be entered in the space provided for it in all the pass-books, accounts, and returns used in connection with the Bank.

54. In the Savings Bank forms and accounts should be entered only receipts and repayments on account of deposits; other items, such as sale proceeds of Bank pass-books to depositors who require new books, being noted separately at foot of the list of receipts, below the total. Such items should also be separately paid into the treasury for credit to Government (Miscellaneous Receipts), and not be mixed up with the Savings Bank accounts.

55. Recoveries of over-payments must be passed through the journal and ledger and the weekly list of deposits received (Form 45).

56. None but printed forms may be used for the purpose for which printed forms are supplied. The Forms 39 to 52, as also pass-books, addressed envelopes, and forms of indent, are supplied by the Comptroller General, from whom also any further instructions may be sought.

57. All communications with the head office should be addressed as follows:—

Savings Bank.	<u>On Her Majesty's Service.</u>
105.	
THE	
COMPTROLLER GENERAL,	
	CALCUTTA.
<i>Officer in charge of Treasury.</i>	

the words "Savings Bank," with the number of the Bank below them, being always placed in the upper left-hand corner of the cover.

ANNEXURE A.

CLASSIFICATION OF DEPOSITORS.

The classification of depositors for statistical purposes will be made in the head office from the occupation, as stated on the index

cards. The following is a sketch of the arrangement that will be observed.

All persons in the service or pay of Government should be distinguished by the word "Government" following that descriptive of their occupation.

CLASS I.—PROFESSIONAL.

(a) *Having fixed incomes.*

Clerks and superior Government servants.
Clerks in private employ.
Ministers of religion.
Persons engaged in education.

(b) *Having variable incomes.*

Legal.
Medical.
Engineering, &c. &c.

CLASS II.—DOMESTIC.

Including persons in unskilled employment on fixed wages.

Household servants.
Policemen.
Railway employés, not falling under Class I or V.
Menial servants, other than household servants.
Soldiers.

CLASS III.—COMMERCIAL.

All persons engaged in commerce or trade not receiving fixed salary or wages.

CLASS IV.—AGRICULTURAL.

Cultivators and others (not having fixed incomes) deriving support directly from agriculture.

CLASS V.—INDUSTRIAL.

Artisans and Handicraftsmen of all classes.
Cartmen.
Boatmen.
Fishermen.
Washermen.
Barbers.
Nurses.
Labourers, &c.

CLASS VI.—INDEFINITE OR NON-PRODUCTIVE.

Persons living on rent of land, houses, shops, &c.
Other persons of independent means.
Pensioners.
Minors.
Married women.
Unmarried women.
Widows.

ANNEXURE B.

Extract, paras. 86, 87, 88, 92, and 93, of the Regulations for Military Savings Banks.

86. Warrant officers and non-commissioned officers and soldiers on detached employ are allowed to deposit their savings in the Government Savings Bank as civil depositors, and such savings can be paid for deposit either direct into the nearest civil treasury or by deduction from a pay abstract through a military paymaster, who will remit the amount to the civil treasury accompanied by a statement showing the name of the depositor. The treasury officer will then remit each sum he receives, either direct from a depositor or through a military paymaster, by a remittance transfer receipt to the Secretary to the Government Savings Bank, Bank of Bengal, who will return an acknowledgment for the satisfaction of the depositor.

87. Each depositor will be furnished with a Savings Bank pass-book, which he must send to the civil treasury officer or to the military paymaster on each occasion he pays any sum for deposit, in order that such payment may be entered by the receiving officer.

88. Any sum not less than one rupee will be received in deposit.

92. A depositor wishing to withdraw either the whole or any portion of his deposits must draw a cheque or order for the amount on the Secretary to the Government Savings Bank, Bank of Bengal, and deliver it to the Treasury Officer if he has paid his deposit direct in the civil treasury. When the deposit has been made through a military paymaster, the cheque or order must be given to such paymaster (in the case of men of the local infantry, company, or invalid battalion, through their commanding officers), who, after countersigning it, will send it to the civil treasury officer. The depositor's cheque or receipt in the civil treasury will be sent to the Secretary to the Government Savings Bank, who will return a remittance transfer receipt for the sum withdrawn in favour of the depositor, the amount of which will be paid either direct to the depositor, or through the military paymaster, as the case may require.

93. Every payment is to be entered by the paying officer in the depositor's Bank book.

ANNEXURE C.

MEMORANDUM OF INSTRUCTIONS FOR TREASURY OFFICER.

WHAT A TREASURY OFFICER SHOULD DO :

1. Keep a careful watch over the ledger, and see that it agrees with the pass books.
2. Pay net receipts into treasury same day, if possible.
3. See that all blanks in Savings Bank forms are filled up.

WHAT A TREASURY OFFICER SHOULD NOT DO.

4. Allow a single day's delay in the despatch of the weekly accounts.
5. Despatch an account with unattested corrections, or paper pasted on to lengthen the form.
6. Receive fractions of a rupee in deposit.
7. Pay interest for current year, except on closed accounts.
8. Allow sale proceeds for pass-books to enter the Savings Bank account, or the annual credit of interest to enter the treasury accounts.

POINTS TO BE IMPRESSED ON THE TREASURY CLERK IN CHARGE OF SAVINGS BANK WORK :

9. He must fully understand the rules for calculating and adding interest.
10. Never make erasures: alterations may be made in red ink and attested.
11. Write the index cards himself (except the depositor's signature), and enter the occupation clearly with reference to the list given in Annexure A.
12. Receipts should be given and money paid with expedition. Depositors should never be kept waiting.

ANNEXURE D.

STATE RAILWAY SAVINGS BANKS.

1. The Banks are required to be opened for every State Railway which is open to public traffic; they will be under the control of the managers of the respective railways as secretaries.

2. The managers will render their accounts to the Comptroller General, under whose orders they have been placed in respect to these Banks.

3. The rules prescribed for district banks are generally applicable to the Railway Banks. The same forms are also applicable, except that the ledgers and pass-books should provide three separate headings for (a) compulsory deposits, (b) voluntary deposits, and (c) bonus.

4. None of the transactions will appear in the P. W. Exchange account with the Civil Department, except the annual entry of interest, which must be credited in that account to "Railway Savings Bank" by debit to "Civil Department."

5. The following rules in respect to these Banks have been passed by the Government of India in the Financial Department Resolution No. 128, dated 10th January 1880:—

(I.)—In these rules, unless there be something repugnant in the subject or context—

(a) "State Railway" means a state railway open to public traffic:

(b) "Manager" means the manager or other chief officer of a state railway:

- (c) "Salary" means monthly salary, and does not include overtime, batta, travelling, personal, or other fluctuating or extra allowances :
- (d) "Servant" means a public servant serving on the permanent or temporary establishment of a state railway,
- (i) who is not a commissioned military officer or an officer of the superior engineer or account establishment of the Public Works Department ;
 - (ii) whose salary is not less than Rs. 15 ;
 - (iii) who is not serving under a special covenant ; or, if he is so serving, has nevertheless signified, in writing, his desire to be admitted to the benefits of these rules ; and
 - (iv) who joins the public service in the State Railway Department after the 1st February 1880 ; or, if he have joined earlier, either is promoted after that date, or signifies, in writing, his desire to be admitted to the benefits of these rules :
- (e) "Savings Bank" means a Government Savings Bank opened under Rule II :
- (f) "Depositor" means a servant by or on whose behalf a deposit is made under these rules :
- (g) "Deposit" means a deposit in a Savings Bank :
- (h) "Interest" includes compound interest :
- (i) "Compulsory Deposit" means a deposit made under Rule III or XII, with the interest accruing thereon :
- (j) "Bonus" means a bonus added to a deposit under Rule VII, with the interest accruing thereon :

(II.)—A Government Savings Bank, of which the manager shall be Secretary, shall be opened in the office of every manager.

(III.)—With effect from the 1st January 1880, each Manager shall deduct and withhold the following sums from the salary of every servant employed under him, and deposit them in the Savings Bank on behalf of the said servant, namely :—

- (a) From each rupee of the salary of every married servant, or widower with children dependent on him, not being of purely Asiatic descent, and of any other servant who may in writing so desire, the manager shall deduct one anna :
- (b) From each rupee of the salary of every other servant, the manager shall deduct half an anna.

(IV.)—As soon as the revenue account of a State Railway for a half-year is made up, one-half per centum of the ascertained net earnings during the half-year shall, subject to the proviso in Rule V, at the discretion of the Government, and till further orders, be provisionally distributed as bonus among the depositors of the railway, in proportion to the compulsory deposits made on their behalf during the said half-year.

(V.)—If the net earnings of the whole calendar year exceed 4½ per cent. upon the capital cost of the railway, an additional one-half per centum—making, in such case, one per centum of the net earnings for the whole year—shall be provisionally distributed in like manner, and subject to the same conditions: provided that the bonuses distributed among the depositors of any railway in one year or half-year shall in no case exceed the compulsory deposits on their behalf during the same period.

(VI.)—If the bonus calculated under Rule IV appears to the Government, in any case, insufficient, the Government of India will deal with the case specially, according to its discretion; but subject always to the proviso in Rule V.

(VII.)—Any bonus accruing to a depositor under Rule IV, V, or VI, shall be added, provisionally, to his deposits; but such bonuses, and all interest provisionally accruing thereon, shall be shown in a separate column in his deposit book, and shall be subject to the condition prescribed in Rule XIV.

(VIII.)—A servant may, at his discretion, make other deposits in the Savings Bank besides the compulsory deposits made on his behalf. Such voluntary deposits, and the interest accruing thereon, will be entered in a separate column in the depositor's deposit book, and held at his free disposal under the ordinary Government Savings Bank Rules.

(IX.)—Deposits shall be subject to all the rules as to interest, and to all other conditions affecting ordinary deposits in Government Savings Banks, excepting that neither deposits nor interest shall be limited to any maximum amount.

(X.)—Saving with the particular sanction of the Director General of Railways, no compulsory deposit or bonus shall be withdrawn, excepting—

- (i) on the decease of the depositor,
- (ii) on his leaving the public service,
- (iii) with the permission of the manager, under Rule XI.

(XI.)—On the manager being satisfied that the pecuniary circumstances of a depositor are such that the indulgence is absolutely necessary, the compulsory deposits of the depositor, and, if they do not suffice, his bonuses, or any part of his compulsory deposits or bonuses, may be withdrawn, temporarily, to pay for the passage of the depositor or any member of his family proceeding to Europe on medical certificate, or returning after such absence, or of any member of the depositor's family coming from Europe to join him.

(XII.)—In addition to the compulsory deductions under Rule III, the manager shall withhold from the salary of such depositor, and deposit again in the Savings Bank, one-twentieth part of any sum withdrawn under Rule XI. Such deduction shall be made whenever full salary is drawn, until the whole is refunded.

(XIII.)—When a deposit account is first opened, the depositor shall be required to record in his deposit book, under his signature and in his own handwriting, the names of any person or persons whom he believes to be his next-of-kin, or to whom he has

bequeathed the whole or any portion of his deposits. The depositor should be invited to initial or revise this record half-yearly.

(XIV.)—If a depositor is dismissed from the public service, the manager may, with the sanction of the Director-General of Railways, withhold all or any part of the bonuses provisionally allotted to him, with the interest accrued thereon, and pay to the depositor only the balance at his credit, without such bonuses and the interest thereon.

(XV.)—Any bonus and interest withheld from a dismissed depositor under Rule XIV shall be distributed among the depositors of the railway on which he served, with the next bonus granted to them.

ANNEX

Monthly Interest on District

At $4\frac{1}{2}$ per cent.

A. P.	RUPEES								
	0	1	2	3	4	5	6	7	8
0 0	0	288	576	864	1,152	1,440	1,728	2,016	2,304
0 6	9	297	585	873	1,161	1,449	1,737	2,025	2,313
1 0	18	306	594	882	1,170	1,458	1,746	2,034	2,322
1 6	27	315	603	891	1,179	1,467	1,755	2,043	2,331
2 0	36	324	612	900	1,188	1,476	1,764	2,052	2,340
	45	333	621	909	1,197	1,485	1,773	2,061	2,349
3 0	54	342	630	918	1,206	1,494	1,782	2,070	2,358
3 6	63	351	639	927	1,215	1,503	1,791	2,079	2,367
4 0	72	360	648	936	1,224	1,512	1,800	2,088	2,376
4 6	81	369	657	945	1,233	1,521	1,809	2,097	2,385
5 0	90	378	666	954	1,242	1,530	1,818	2,106	2,394
5 6	99	387	675	963	1,251	1,539	1,827	2,115	2,403
6 0	108	396	684	972	1,260	1,548	1,836	2,124	2,412
6 6	117	405	693	981	1,269	1,557	1,845	2,133	2,421
7 0	126	414	702	990	1,278	1,566	1,854	2,142	2,430
7 6	135	423	711	999	1,287	1,575	1,863	2,151	2,439
8 0	144	432	720	1,008	1,296	1,584	1,872	2,160	2,448
8 6	153	441	729	1,017	1,305	1,593	1,881	2,169	2,457
9 0	162	450	738	1,026	1,314	1,602	1,890	2,178	2,466
9 6	171	459	747	1,035	1,323	1,611	1,899	2,187	2,475
10 0	180	468	756	1,044	1,332	1,620	1,908	2,196	2,484
10 6	189	477	765	1,053	1,341	1,629	1,917	2,205	2,493
11 0	198	486	774	1,062	1,350	1,638	1,926	2,214	2,502
11 6	207	495	783	1,071	1,359	1,647	1,935	2,223	2,511
12 0	216	504	792	1,080	1,368	1,656	1,944	2,232	2,520
12 6	225	513	801	1,089	1,377	1,665	1,953	2,241	2,529
13 0	234	522	810	1,098	1,386	1,674	1,962	2,250	2,538
13 6	243	531	819	1,107	1,395	1,683	1,971	2,259	2,547
14 0	252	540	828	1,116	1,404	1,692	1,980	2,268	2,556
14 6	261	549	837	1,125	1,413	1,701	1,989	2,277	2,565
15 0	270	558	846	1,134	1,422	1,710	1,998	2,286	2,574
15 6	279	567	855	1,143	1,431	1,719	2,007	2,295	2,583
	0	1	2	3	4	5	6	7	8

N. B.—The sum of Rs. 10-10-8, or Rs. 10½, referred to in Rule VII of Financial Resolution that can be allowed, however much the uninvested balance at credit of a depositor. An exception October 1880, as interest not exceeding Rs. 17-5-4 per mensem (being interest on Rs. 4,992) may be depositor will be Rs. 10½.

The interest on every sum of nine rupees is given in the table above, the number of rupees nine rupees, add interest as follows:—

Rs. 1 8 6	... 1 pie.	Rs. 4 8 0
.. 3 0 0	... 3 pies.	.. 6 0 0

URE E.

Savings Bank Deposits.

per annum.

RUPEES.									A. P.
9	10	11	12	13	14	15	16	17	
2,592	2,880	3,168	3,456	3,744	4,032	4,320	4,608	4,896	0 0
2,601	2,889	3,177	3,465	3,753	4,041	4,329	4,617	4,905	0 6
2,610	2,898	3,186	3,474	3,762	4,050	4,338	4,626	4,914	1 0
2,619	2,907	3,195	3,483	3,771	4,059	4,347	4,635	4,923	1 6
2,628	2,916	3,204	3,492	3,780	4,068	4,356	4,644	4,932	2 0
2,637	2,925	3,213	3,501	3,789	4,077	4,365	4,653	4,941	2 6
2,646	2,934	3,222	3,510	3,798	4,086	4,374	4,662	4,950	3 0
2,655	2,943	3,231	3,519	3,807	4,095	4,383	4,671	4,959	3 6
2,664	2,952	3,240	3,528	3,816	4,104	4,392	4,680	4,968	4 0
2,673	2,961	3,249	3,537	3,825	4,113	4,401	4,689	4,977	4 6
2,682	2,970	3,258	3,546	3,834	4,122	4,410	4,698	4,986	5 0
2,691	2,979	3,267	3,555	3,843	4,131	4,419	4,707	...	5 6
2,700	2,988	3,276	3,564	3,852	4,140	4,428	4,716	...	6 0
2,709	2,997	3,285	3,573	3,861	4,149	4,437	4,725	...	6 6
2,718	3,006	3,294	3,582	3,870	4,158	4,446	4,734	...	7 0
2,727	3,015	3,303	3,591	3,879	4,167	4,455	4,743	...	7 6
2,736	3,024	3,312	3,600	3,888	4,176	4,464	4,752	...	8 0
2,745	3,033	3,321	3,609	3,897	4,185	4,473	4,761	...	8 6
2,754	3,042	3,330	3,618	3,906	4,194	4,482	4,770	...	9 0
2,763	3,051	3,339	3,627	3,915	4,203	4,491	4,779	...	9 6
2,772	3,060	3,348	3,636	3,924	4,212	4,500	4,788	...	10 0
2,781	3,069	3,357	3,645	3,933	4,221	4,509	4,797	...	10 6
2,790	3,078	3,366	3,654	3,942	4,230	4,518	4,806	...	11 0
2,799	3,087	3,375	3,663	3,951	4,239	4,527	4,815	...	11 6
2,808	3,096	3,384	3,672	3,960	4,248	4,536	4,824	...	12 0
2,817	3,105	3,393	3,681	3,969	4,257	4,545	4,833	...	12 6
2,826	3,114	3,402	3,690	3,978	4,266	4,554	4,842	...	13 0
2,835	3,123	3,411	3,699	3,987	4,275	4,563	4,851	...	13 6
2,844	3,132	3,420	3,708	3,996	4,284	4,572	4,860	...	14 0
2,853	3,141	3,429	3,717	4,005	4,293	4,581	4,869	...	14 6
2,862	3,150	3,438	3,726	4,014	4,302	4,590	4,878	...	15 0
2,871	3,159	3,447	3,735	4,023	4,311	4,599	4,887	...	15 6
9	10	11	12	13	14	15	16	17	

No. 3528, dated 27th October 1899, is the interest on Rs. 3,072, and is the highest monthly interest is made in favour of those depositors who were in receipt of a higher monthly interest before 27th allowed to them up to 30th April 1891: thereafter the highest monthly interest to be allowed to any

being at the top, and the number of annas and pies at the side. For the excess of principal over

... 3 pies. | Rs. 7 8 0 ... 5 pies.
 ... 4 ..

ANNEXURE F.

ACT No. V of 1873.

SAVINGS BANKS ACT.

An Act to amend the law relating to Government Savings Banks.

Whereas it is expedient to amend the law relating to the payment of deposits in Government Savings Banks: it is hereby enacted as follows:—

Preliminary.

1. This Act may be called "The Government Savings Banks Act, 1873:"

It extends to the whole of British India;

And it shall come into force on the passing thereof.

2. Act No. XXVI of 1855 (*to facilitate the payment of small deposits in Government Savings Banks to the representatives of deceased depositors*) is hereby repealed.

3. In this Act—

"Depositor" means a person by whom, or on whose behalf, money has been heretofore, or shall be hereafter, deposited in a Government Savings Bank; and "deposit" means money so deposited:

"Secretary" includes every person empowered to manage a Government Savings Bank;

and "Minor" means a person who has not completed the age of eighteen years.

Deposits belonging to the estates of deceased persons.

4. If a depositor dies, leaving in a Government Savings Bank a sum of money not exceeding one thousand rupees,

and if Probate of his Will or Letters of Administration of his estate, or a Certificate granted under Act No. XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*), is not produced to the Secretary of such Bank within three months of the death of the said depositor,

the Secretary of such Bank may pay the said sum of money to any person appearing to him to be entitled to receive it, or to administer the estate of the deceased.

5. Such payment shall be a full discharge from all further liability in respect of the money so paid:

But nothing herein contained precludes any executor or administrator, or other representative of the deceased, from recovering from the person receiving the same the amount remaining in his hands after deducting the amount of all debts or other demands lawfully paid or discharged by him in due course of administration;

And any creditor or claimant against the estate of the deceased may recover his debt or claim out of the money paid under this Act, or the said Act No. XXVI of 1855, to any person, and remaining in his hands unadministered, in the same manner and to the same extent as if the latter had obtained Letters of Administration of the estate of the deceased.

6. The Secretary of any such Bank may take such security as he thinks necessary from any person to whom he pays any money under section 4 for the due administration of the money so paid, and he may assign the said security to any person interested in such administration.

7. For the purpose of ascertaining the right of the person claiming to be entitled as aforesaid, the Secretary of any such Bank may take evidence on oath or affirmation according to the law for the time being relating to oaths and affirmations.

Any person who, upon such oath or affirmation, makes any statement which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed guilty of an offence under section 193 of the Indian Penal Code.

8. Where the amount of the deposit belonging to the estate of a deceased depositor does not exceed one thousand rupees, such amount shall be excluded in computing the fee chargeable, under the Court Fees' Act, 1870, on the Probate or Letters of Administration, or Certificate (if any), granted in respect of his property :

Provided that the person claiming such Probate, or Letters, or Certificate, shall exhibit to the Court authorised to grant the same a certificate of the amount of the deposit in any Government Savings Bank belonging to the estate of the deceased. Such certificate shall be signed by the Secretary of such Bank, and the Court shall receive it as evidence of the said amount.

9. Nothing hereinbefore contained applies to money belonging to the estate of any European officer, non-commissioned officer, or soldier dying in Her Majesty's service in India, or of any European who, at the time of his death, was a deserter from the said service.

Deposits belonging to Minors.

10. Any deposit made by, or on behalf of, any minor, may be paid to him personally, if he made the deposit, or to his guardian for his use, if the deposit was made by any person other than the minor, together with the interest accrued thereon.

The receipt of any minor or guardian, for money paid to him under this section, shall be a sufficient discharge therefor.

11. All payments of deposits heretofore made to minors or their guardians by any Secretary of a Government Savings Bank shall be deemed to have been made in accordance with law.

Deposits belonging to Lunatics.

12. If any depositor becomes insane or otherwise incapable of managing his affairs.

and if such insanity or incapacity is proved to the satisfaction of the Secretary of the Bank in which his deposit may be, such Secretary may, from time to time, make payments out of the deposit to any proper person, and the receipt of such person, for money paid under this section, shall be a sufficient discharge therefor.

Where a committee or manager of the depositor's estate has been duly appointed, nothing in this section authorises payments to any person other than such committee or manager.

Deposits made by married women.

13. Any deposit made by or on behalf of a married woman, or by or on behalf of a woman who afterwards marries, may be paid to her, whether or not the Indian Succession Act, 1865, section 4, applies to her marriage; and her receipt for money paid to her under this section shall be a sufficient discharge therefor.

Rules.

14. All certificates under section 8, and all payments under section 10, section 12, or section 13, shall be respectively granted and made by the Secretary of the Bank, subject to such rules consistent with this Act as the Governor General in Council may, from time to time, prescribe.

ANNEXURE G.

List of District and State Railway Savings Banks.

Number of District Savings Banks.	Banks.	Number of District Savings Banks.	Banks.
	BENGAL.		ASSAM.
1	Patna.	81	Gauhati.
2	Mozufferpore.	82	Cachar.
3	Bhanguipore.	83	Sylhet.
4	Purneah.	84	Dhubri.
5	Dacca.	85	Tezpur.
6	Mymensingh.	86	Shillong (Khasi Hills).
7	Dinagepore.	87	Nowgong.
8	Backergunge.	88	Sibsagar.
9	Cuttack.	89	Dibrugarh.
10		90	Tura (Garo Hills).
11	Howrah.	91	Kohima (Naga Hills).
12	Alipore.		
13	Hazareebagh.		
14	Chota Nagpore.		
15	Chittagong.		
16			
17	Darjeeling.		N. W. PROVINCES.
18	Hooghly.		
19		101	Meerut.
20	Julpaiguri.	102	Agra.
21	Balasore.	103	Cawnpore.
22	Mirsharree.	104	Ghazipur.
23	Moorshedabad.	105	Bareilly.
24	Rajshahye.	106	Jhansi.
25	Pubna.	107	Saharanpur.
26	Monghyr.	108	Almora.
27	Burdwan.	109	Farukhabad.
28	Furreedpore.	110	Moradabad.
29	Purulia.	111	Aligarh.
30		112	Allahabad.
31	Kishnaghur.	113	Benares.
32	Midnapore.	114	Mirzapur.
33	Chapra.	115	Basti.
34		116	Muttra.
35	Bankoora.	117	Azamgarh.
36	Bogra.	118	Jalaun.
37		119	Etab.
38	Pooree.	120	Banda.
39	Maldah.	121	Bijnour.
40	Soory.	122	Shahjahanpur.
41	Jessore.	123	Gorakhpur.
42	Arrah.	124	Jaunpore.
43	Noakholly.	125	Etawah.
44	Rungpore.	126	Lalitpur.
45	Gya.	127	Fatehpur.
46	Cemillah.	128	Bulandshahar.
47		129	Mainpuri.
48	Chybassa.	130	Budaun.
49		131	Hamirpur.
50		132	Roorkee.
51	Nya Doonka.	133	Muzaffarnagar.
52	Cooch Behar.	134	Dehra Dun.
53	Rangamattee.	135	Ranikhet.
54	Durbianga.	136	Chakrata.
55	Deoghur.	137	Naini Tal.

List of District and State Railway Savings Banks—contd.

Number of District Savings Banks.	Banks.	Number of District Savings Banks.	Banks.
	PUNJAB.		CENTRAL PROVINCES— <i>contd.</i>
201	Delhi.	310	Belaspur.
202	Umballa.	311	Chanda.
203	Simla.	312	Chhindwara.
204	Amritsar.	313	Damoh.
205	Mooltan.	314	Hoshangabad.
206	Peshawar.	315	Mandla.
207	Lahore.	316	Narsingpur.
208	Rawalpindi.	317	Saunbulpur.
209	Ludhiana.	318	Seoni.
210	Jullundur.		BRITISH BURMA.
211	Hoshiarpur.	351	Akyab.
212	Sealkote.	352	Rangoon.
213	Jhelum.	353	Moulmein.
214	Dera Ismail Khan.	354	Bassein.
215	Ferozepur.	355	Henzada.
216	Jhang.	356	Prome.
217	Gurdaspur.	357	Thayetmyo.
218	Karnal.	358	Kyook Phyoo.
219	Bannu.	359	Sandoway.
220	Rohtak.	360	Tounggoo.
221	Hissar.	361	Shoa Gyeen.
222	Shahpur.	362	Tavoy.
223	Kangra.	363	Mergui.
224	Hazara.	364	Maobeng.
225	Dalhousie.	365	Thongzai.
	. OUDH.		BERAR.
251	Lucknow.	401	Akola.
252	Fyzabad.	402	Amraoti.
253	Sultanpur.	403	Ellichpur.
254	Unao.	404	Wun.
255	Barabanki.	405	Basin.
256	Hardoi.	406	Buldana.
257	Kheri.		
258	Bahraich.		
259	Gonda.		
260	Rae Bareli.		
261	Pertabgarh.		
262	Sitapur.		
	CENTRAL PROVINCES.		INDIA.
301	Nagpur.	431	Port Blair.
302	Jubbulpur.	432	Mercara.
303	Wardha.	433	Ajmere.
304	Saugor.	434	Nowgong (Bundelkhand).
305	Balaghat.	435	Indore.
306	Khundwa.	436	Nusseerabad.
307	Raipur.	437	Morar (Gwalior).
308	Betul.	438	Hyderabad (Deccan).
309	Bhandara.	439	Sambhar.
		440	Quetta.

List of District and State Railway Savings Banks—contd.

Number of District Savings Banks.	Banks.	Number of District Savings Banks.	Banks.
STATE RAILWAYS.			
501	Rajpootana State Railway, Agra.		
502	Holkar and Sindia Necmuh State Railway, Mhow.		
503	Wardah Coal Railway, Warora.		
504	Punjab Northern State Railway, Lahore.		
505	Indus Valley State Railway, Mooltan.		
506	Dhond and Mahmud State Railway, Ahmednugger.		
507	Nagpore and Chattisgarh Railway, Nagpore.		
508	Rangoon and Irrawaddy Valley Railway, Rangoon.		
509	Patna and Gya State Railway, Durbhanga.		
510	Tirhoot State Railway, Durbhanga.		
511	Northern Bengal State Railway, Saidpore.		
512	Calcutta and South-Eastern State Railway, Calcutta.		
513	Nalhati State Railway, Calcutta.		
514	Muttra and Hattras State Railway, Muttra.		
515	Western Rajpootana State Railway, Ahmedabad.		

Chapter 18.—Local and Municipal Funds.

Explanation 1	Cantonment Funds 7
Incorporated Local Funds 3	Plus and Minus Memorandum 8
Vouchers 4	Verification of Balances 9
Excluded Local Funds 5	

Explanation.

1. A local fund is thus defined in the Civil Pension Code: "When revenue derived from special sources is devoted to specified objects and not to the general purposes of the administration, whether imperial or provincial, the revenue so devoted forms a local fund."

The Government of India have directed that the transactions of all local funds, except the following,—

- Cantonment, Municipal, Port, Station, and Town Funds;
- Educational, Dispensary, Hospital, and all other Trust or Endowment Funds;
- Police Remount Funds; Persian Famine Relief Fund; Pooree Pilgrim Fund; Barea Tribute, Cotton improvement, Indus Conservancy and Registration Funds;

be incorporated with the public accounts; and have further ordered that "care must be taken not to employ the device of personal ledger accounts, so as to defeat the general policy now adopted, which is, that nothing shall be left outside the general accounts which can with propriety be brought within them."

1. No new fund is to be created without the approval of the Government of India in the Financial Department.

2. As, however, this incorporation is declared not to affect the appropriation of the funds, it is necessary that the accounts of receipts and disbursements of such funds as have district balances (*e.g.*, District Public Works Funds) be kept in separate registers in the treasury, so that the balance may be worked out. The distinction of "incorporated" and "excluded" does not affect the record of the transactions in the treasury.

Incorporated Local Funds.

3. The transactions of all incorporated local funds, of which the Local Government desires that there shall be separate accounts or separate balances, will therefore

be entered first of all in registers, which allow one column for every such fund in the district. In some places it is arranged that only the totals of the transactions of the month shall be carried to the cash account and list of payments, a separate classified account, working up to these figures, being sent to the Accountant General; in some places the Public Works expenditure is managed in connection with, and accounted for through, the Public Works Department. But either in one of these ways, or along with the treasury accounts themselves, full details of all receipts and expenditure of each incorporated fund must be submitted to the Accountant General.

Vouchers.

4. The forms of the vouchers on which money is drawn will naturally follow the form of the account. If the account at the treasury is a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure, the treasury officer has only to see that the voucher for payment is in proper form and signed by the proper officer, and that the amount does not exceed the amount at credit of the banking account. If the treasury account is the only detailed account, the same forms will have to be observed as in paying in and drawing money on Government account, and the treasury officer will have to scrutinise and pass the vouchers in the same way as he does in respect of claims on Government, besides seeing that the amount demanded is at credit of the fund.

Excluded Local Funds.

5. The transactions of the excluded local funds, so far as they pass through the treasury, will be accounted for under exactly the same forms as those of the incorporated funds; but the registers should be separate, and the totals should pass separately into the cash account and lists of payments. Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and cantonment funds separate from those of other funds.

6. In those cases in which local funds other than municipal and cantonment funds merely bank with the

treasury and are not controlled by the account department, the transactions may be recorded in the form used for personal deposits (Chapter 15, Rule 11), but must be kept quite distinct, and must pass into the cash account as excluded local funds, and not as personal deposits.

1. Municipalities are not ordinarily obliged to place their funds in a Government treasury, and many of them bank with private bankers.

2. Postage on the correspondence of public officers one with another, about the administration of excluded local funds and the affairs of municipalities, is a public charge. Service labels bought with public money should be used on such correspondence; but postage on correspondence with a municipality, is a charge on the municipality and not on the public revenues, and letters addressed to municipalities should therefore be despatched *service bearing*.

Cantonment Funds.

7. The transactions of cantonment funds in the Bengal Presidency will be accounted for in accordance with the following rules:—

1. The purposes for which the cantonment fund may be expended are the following:—

1st.—For the payment of police and of the officers and establishments required for the maintenance of the cantonment in a proper sanitary condition, or for other local purposes; for ensuring the enforcement of all rules and regulations laid down by lawful authority regarding matters that affect the public health, safety, convenience, and decency; and for observing and recording facts of sanitary importance and interest.

2nd.—For the construction, promotion, and maintenance of works of public utility and convenience, such as works of drainage, paving, public necessaries and urinals, water-supply, planting trees, public slaughter-houses, markets, hospitals and dispensaries, and public roads, not being roads ordinarily made or maintained at the expense of the Government.

2. All money received will be acknowledged by receipts in Form 53. These receipts will bear printed numbers in a consecutive series, and the number of each receipt should be entered in the column provided in the cash book. The responsibility for seeing that each item of receipt is thus acknowledged and is duly brought to credit in the accounts will rest entirely with the committee.

3. The committee will pay the whole of the receipts of the fund into the local civil treasury, and draw the money they require by cheque in Form 54, except when there is no civil treasury on the spot.

4. For the purpose of meeting petty payments, the committee should draw once for all a sum of Rs. 50 (if not already drawn), and the amount of petty payments met out of this sum will be recouped by cheque on the last day of each month and during the month also if necessary, so that the full sum of Rs. 50, *plus* any cash received too late for remittance to the treasury on the last day of the month, will always be shown in the monthly account as cash in the hands of the committee.

5. Overdrafts must not be allowed without the sanction of the Local Government and the Quartermaster General. Advances from the treasury must not be allowed at all; they are merely overdrafts under another form, and are more likely to escape notice.

6. The cantonment committee will furnish the Provincial Accountant General, as soon as possible after the close of each month, with a classified cash account for the past month, in Form 55, supported by vouchers.

7. The committee will be entirely responsible for the proper classification of the receipts, and the expenditure will be vouched by the paid bills, which will be classified by means of a schedule in Form 56. The amounts charged under the head "Payments into treasuries" must be supported by the treasury officer's receipts.

8. A statement of account with the treasury is appended to the cash account (Form 55), which will be examined and signed by the treasury officer. Accordingly, when the cantonment committee bank with the civil treasury, the cash account will be transmitted through the local treasury officer, who will, however, confine his examination of the account to the figures representing actual transactions with the treasury—*e.g.*, cheques drawn and money paid in—and, if any differences are found to exist between the treasury figures and those of the cantonment committee, will take measures to reconcile them.

Plus and Minus Memorandum.

8. A *plus* and *minus* memorandum should be appended to the monthly accounts, showing for each local and municipal fund the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month, and deducing the balance at the end of the month. In the case of local funds, which have a provincial balance only (*e.g.*, Remount Fund), the balance column should not be filled up.

Verification of Balances.

9. At the end of the year the treasury officer should verify the balances at credit of each fund, in communication with the Accountant General on the one side,

and the officer or committee administering the fund on the other. The balance on the Accountant General's Books is the balance acknowledged by the Government, and the treasury officer should follow it, and not the local accounts, as his standard.

Chapter 19.—Survey and Inland Customs Officers.

Survey Officers	1	Inland Customs Officers	3
Fixed charges	1-1	Receipts	8-1
Contingent and other charges	1-4	Charges	8-5
Repairs of Stations	2	Accounts	8-10

Survey Officers.

1. The following rules regulate the payment of charges on account of the revenue (except Madras and Bombay), and the trigonometrical and topographical surveys.

Fixed Charges.

1. Twice a year,—namely, in March for the seven months April to October; and in October for the five months November to March,—the Surveyor-General will inform the Comptroller General of the total authorised amounts of fixed charges payable by treasury officers from month to month, together with the names of the treasuries from which they should be made payable. Alterations made by the Surveyor General in his estimates will be notified by the Surveyor-General to the Comptroller General, and through the proper channel to treasury officers.

2. The Comptroller General will communicate the above (*i. e.*, the estimate of fixed charges) to the Accountants General concerned, who will inform the treasury officers under them of the amounts thus payable, instructing them to pay all salary and establishment bills on presentation, with reference to the Surveyor-General's estimates, and to forward them as vouchers with their treasury accounts.

Net amounts only will be charged in the treasury accounts even when payments are made at a treasury in Madras or Bombay: adjustments to credit of service funds will be made by the Comptroller General.

3. In cases when a survey party or a gazetted officer, or an officer in charge of a party, is transferred from one district to another and no notice of such transfer has been given by the Accountant General to the treasury officer of the latter, the pay bill of the party or officer may be cashed at the treasury of the district to which they or he is transferred on presentation of the bill, accompanied by a last-pay certificate. The vouchers will accompany the bi-monthly list of payments, to be forwarded by the treasury officers to the Accountant General.

Contingent and other Charges.

4. Letters of credit will be issued from the treasury branch of the Comptroller General's office, on the application of the Surveyor General, in favour of a *named* officer in charge of No _____ party, _____ survey, on any treasury in India.

5. Treasury officers will cash receipts drawn against the letters of credit and charge their amounts in the lists of payments rendered to their respective Accountants General.

Repair of Survey Stations.

2. The Surveyor-General, Great Trigonometrical Survey, has furnished to all district officers and political agents lists of the survey stations under their charge, and they are authorised to expend, for the protection of each station, a sum not exceeding on an average Rs. 4 a year: outlay in excess of this amount should not be incurred without special authority of the Surveyor-General. Payment should be made on a receipted bill, accompanied by a separate receipt; the bill should be sent by the treasury officer to the Surveyor-General (who will countersign and transmit it to the Comptroller General); the separate receipt will support the charge in the district accounts.

Inland Customs Officers.

3. The revenue of the Inland Customs Department paid into Government treasuries is received for the most part direct from traders and others on account of Customs duty on salt, but the officers of the Customs Department are also required to pay into the treasury, without diminution, all revenue collected by them.

4. Traders and others paying in money must present with it a slip showing distinctly the nature of the payment and the Customs officer on whose account it is made. Treasury officers will credit the amounts so received in their cash accounts as revenue of the "Inland Customs Department," and send a daily advice (Customs Form 17) to the Customs officer concerned.

5. Revenue paid in by Customs officers will be accompanied by a chalan (Customs Form No. 9), and will also be shown in the treasury cash account as receipts of the Inland Customs Department under the minor head mentioned in the chalan.

6. Money paid in by Customs officers on account of deposit receipts should not be included under the head "Inland Customs Department," but brought upon the Revenue Deposit Register as a deposit of the Customs officer.

7. A monthly schedule of the revenue received (excluding deposits) will be forwarded by the treasury officer to the Accountant General with the cash account showing —

- (a) The Customs officers on whose account the money is received.
- (b) The amount received on account of each officer.
- (c) The heads under which credited (a separate column for each).
- (d) Total amount received from or on account of each Customs officer.

8. The following rules framed by the Commissioner of Inland Customs, regulating the receipt and payment of money on account of the Inland Customs Department, are reprinted for the information of treasury officers:—

Receipts.

1. The cash transactions of the Inland Customs Department will be conducted through the intervention of local treasuries, *i.e.*; the receipt of cash as duty, price of salt, &c., by Customs officers, must be avoided as far as possible, and no payment made except as provided in these rules.

2. All money unavoidably received by Customs officers must be recorded at once in the books prescribed by these rules, and remitted without diminution to the nearest local treasury daily, if possible; if not, on the nearest day following day of receipt it can be remitted. The Customs officer will keep a book in which he will enter all his remittances to the treasury. This book should accompany the cash, and be receipted by the accountant and treasurer when the remittance is under Rs. 500, and by the treasury officer when it exceeds that amount. A separate chalan is also required for record in the treasury, and will be drawn up by the Customs officer and presented with the remittance book and the cash.

18. * * * At the close of the month a consolidated receipt for the whole of the remittances made to the treasury during that period should be prepared by the Customs officer, in Form No. 10, in detail of heads, and sent to the treasury officer with the remittance book, who, after verifying the entries, will sign the book and the receipt and return them to the Customs officer. The consolidated receipt will be submitted by the Customs officer as a voucher with his departmental accounts.

29. Customs revenue, *i.e.*, price of salt and duty, will, as far as possible, be paid by the public into treasuries; the treasury officer will grant for such payments an acknowledgment, in the Form No. 16, generally known as a "dakhila," which will bear a serial

number for the year for each treasury receiving money, and will in addition forward a daily advice list of the amount received and credited, dakhila by dakhila, to the Customs officer concerned, in Form No. 17.

Charges.

5. The total sum to be drawn from the treasury by each Customs officer will be determined at the beginning of each year by the Commissioner of Inland Customs, to whom on the 1st of March each officer will submit a statement in Form No. 2, showing the requirements for the ensuing financial year. This statement must be carefully considered and prepared on the basis of the actuals of past years and the probable requirements for the ensuing year. It will be countersigned by the Commissioner and forwarded to the Comptroller General for the issue of letters of credit upon treasuries; the treasury officer concerned will restrict his payments to the limit fixed, and payment will be recorded on the letter of credit in monthly totals under the treasury officer's initials.

N. B.—The treasury officer should record each payment made in a separate register, to enable him to note the monthly totals in the manner above directed.

12. Money required for expenditure must be drawn from the treasury by presentation of establishment and travelling allowance bills and contingent abstracts or bills, all signed or countersigned by the officers named in the letters of credit; the bill or bills will be retained by the treasury officer as his voucher. * * *

14. Repayments of deposits must also be made from money drawn from the treasury on presentation of repayment orders (Form No. 5), which the treasury officer will retain as his voucher.

16. Repayments on account of seizure shares of confiscation and double duty, will be made as often as may be necessary, on bills countersigned by the Commissioner of Inland Customs and receipted by the payee, Form No. 7. The bill should be submitted in duplicate for countersignature; the Commissioner of Inland Customs will retain the duplicate bill for record in his office, and retain the original for presentation at the treasury, where it will be retained after payment.

17. Money required for expenditure from departmental funds will also be drawn from the treasury on a payment order (Form No. 8), which the treasury officer will retain as his voucher. * * *

Accounts.

19. At the close of each month a cash account (Form No. 11), and an abstract statement of receipts and charges (Form No. 12), will be prepared by the Customs officer from his books for submission to the Commissioner of Inland Customs with the treasury receipt (Form No. 10) as voucher, and a plus and minus memorandum (Form No. 13) attested by the treasury officer as agreeing with his plus and minus memorandum. The abstract statement after check will be forwarded to the Comptroller General for attestation of accuracy as compared with the treasury record of credits and debits.

Chapter 20.—Forest Department.

Receipts	1	Cheques	3
Payments	2		

Receipts.

1. The following extracts from the Forest Code contain instructions to be observed by all treasury officers, except those in Madras, Bombay, Mysore, and Berar:—

121. All revenue received shall be deposited in the treasury with as little delay as possible. Each deposit will be accompanied by the usual *chalan* form in use with, and supplied by, treasury officers, in duplicate, and one copy will form the voucher to the entry in the (forest officer's) cash book.

122. If, however, funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be remitted to the treasury, which may be done in cash, or, when funds are required for expenditure, either partly in cash and partly by cheque, or wholly by a cheque, drawn against the letter of credit; the amount paid in cash and the amount remitted by cheque being shown separately in the *chalan* or remittance note.

Payments.

2. Funds are supplied to the Forest Department by means of quarterly letters of credit issued by the Comptroller General; against these letters of credit the forest officers named therein will draw cheques. No charges on account of the Forest Department will be paid otherwise than on cheques so drawn. When civil officers are authorised to incur charges on account of the Forest Department, they will do so as forest disbursers, and apply for letters of credit through the conservator of the province.

132. * * * Advice of letters of credit should reach the officers for whose use they are intended before the commencement of the new quarter.

All letters of credit lapse at the close of the financial year.

133. No money other than that drawn against letters of credit shall be expended. Whenever money locally received on account of revenue is expended, a cheque must be drawn for the amount as explained in paragraph 122.

134. Officers who are furnished with letters of credit may make payments either in cash or by cheques. Cheques should be used as

much as possible for large payments. Those officers who have transactions with more than one district treasury will keep a separate cheque book for each. All cheques must be in the hand-writing of the officers drawing them. Cheques will bear printed serial numbers in each book, and the Conservator will supply cheque books in such forms and under such rules as the Comptroller General may from time to time direct. All cheque books must be kept under lock and key.

Funds may, if available, be obtained by forest officers from the sub-treasuries or tahsils subordinate to the district treasuries on which they hold letters of credit by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The forest officer will, in such cases, advise the district treasury officer from time to time of the probable amount of his drawings, in order that funds may be duly provided. (See, however, Rule 7 of Chapter 21.)

Cheques drawn on sub-treasuries or tahsils will be written both in English and in the vernacular used in the courts of the province in which they are situated.

Cheques.

3. An officer who is allowed credit on a civil treasury is also supplied with numbered cheque books, and before bringing one into use will advise the treasury officer of its number and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury; no cheque will be issued for a sum less than Rs. 10, and none will hold good for more than three months from the date of issue: cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, should be refused payment.

4. The cheques drawn by forest officers before the end of the year, but paid in April, will be taken against the letter-of-credit of the official year in which the cheques are drawn.

Chapter 21.—Public Works Department.

Letters of Credit	1	Pass-book	9
Cheques and Cheque Books	3	P. W. Receipts	12
Subordinates	4	Expenditure and Receipts by Civil Officers	15
Sub-treasuries	6		

Letters of Credit.

1. Funds will be supplied to the Public Works Department by means of letters of credit (Form 57). The amount of each letter of credit is to be posted in the column of balance in the register of cheques paid (Form 58) (and in the executive engineer's separate pass-book when sent to be written up), as the limit up to which the officers named therein may draw cheques. The cheques themselves should be charged in the treasury accounts only when they are actually paid. See Rule 3.

2. If a letter of credit miscarry and the executive engineer thereby run short of funds, he may be allowed to draw funds within the limit of the expected letter of credit, on producing a notice from the Examiner of Public Works Accounts that the required authority has been issued; but the treasury officer will at once report the circumstance by telegraph to the provincial Accountant General. An executive engineer can be furnished with funds only by letter of credit, and only under these circumstances in anticipation of its arrival.

1. It has been settled with the presidency banks that their agents shall be guided by this rule when Government treasuries bank with their branches.

Cheques and Cheque Books.

3. The executive engineer will obtain money solely by cheques against his letter of credit. He is supplied with numbered cheque books, and before bringing one into use will advise the treasury officer of its number for record in the register of cheques paid. No advice of the issue of a cheque need be sent to the treasury; none will be issued for a sum less than Rs. 10, and none will hold good for more than three months from the date of issue; any presented at a later date, or not bear-

ing the distinguishing number of the book advised as in use, should be refused payment. Before order for payment is passed, the cheque should be compared with the register to ascertain that the account is not overdrawn, and that the cheque really came from the book notified as in use by the drawer. The cheque should then be entered in the register (Form 58) and passed for payment.

The register affords a separate column for each executive engineer having a letter of credit on the treasury, and a column is set apart for noting the balance available after each payment. Care should, of course, be taken that the figures in the balance column do not in any way pass into the daily total, which is the sum of the payment columns only.

1. Each payment entered in the register (and also each letter of credit added to the available balance under Rule 1) must be attested by the treasury officer's initials.

Public Works Subordinates.

4. An executive engineer may empower any of his sub-divisional officers to draw cheques against his own letter of credit to any extent that he may specify, supplying him with a cheque book bearing a different number from his own, and of course advising the treasury officer thereof.

1. Separate letters of credit for such sub-divisional officers should not be opened either at the head or at a subordinate treasury; the executive engineer gives a letter of credit only, and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. His letter of authority should be dealt with on the plan described in Rule 11 of Chapter 12.

5. When funds are required for a subordinate at a different treasury from that with which the executive engineer himself banks, the latter should obtain a letter of credit on that treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at Sub-Treasuries.

6. Funds may be obtained by an executive engineer, or his sub-divisional officers, from tahsils or sub-treasuries, by means of cheques, which must be distinguished from those drawn on the head treasury by the

use of different numbers and letters. Advice of the number of the cheque book to be used will be communicated to the sub-treasury officer through the treasury officer. To avoid inconvenience, it has been arranged that the executive engineer shall send the necessary notice of the number of a new cheque book before the old one is exhausted; but in case of necessity he may notify the number of the new book to the treasury officer, and directly to the officer in charge of the sub-treasury simultaneously.

1. It has been ordered that the Public Works Department shall use bi-lingual cheques in drawing upon all sub-treasuries or tahsils which supply funds to that department, and of which the officer in charge is ignorant of the English language.—*Financial Department No. 2734, dated 30th August 1877.*

7. The executive engineer should warn the treasury officer from time to time of the extent to which he will desire to draw on any tahsil or sub-treasury, in order that funds may, as far as is convenient, be provided. But the district officer must judge how far this system can in any particular case be extended, and the Accountant General must not permit any extension of it which will cause extra expense, direct or indirect, by the locking up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depôts and not disbursing treasuries.

8. The cheques drawn against sub-treasuries will be entered by the treasury officer in the pass book against the letter of credit of the executive engineer, just as if they had been drawn directly against the treasury. When the district treasury and the executive engineer bank with a branch bank, the executive engineer should be required to write a formal letter to the bank agent, directing him to credit to the Government account and debit to his own letter of credit the amount of any cheques drawn by him, or by his subordinates, on, and paid at, a sub-treasury.

Pass-book and verification.

9. The amount of each cheque paid must be recorded also in a pass-book (Form 59), which will remain with the executive engineer, and be sent by him periodically to be written up by the treasury officer from the register of cheques paid. Nothing is to be credited in the register or

in the executive engineer's pass-book, except the letters of credit.

1. An executive engineer at the head-quarters station should send his pass-book to be written up every week; that of an executive engineer at a distance may be forwarded at longer intervals, but the dates should be fixed. An executive engineer, having banking accounts with two treasuries, will of course have two pass books.

10. At the end of every month the treasury officer will furnish the executive engineer with a certificate of balance as follows:—

I hereby certify that the undrawn balance of A B, executive engineer _____ at the end of _____
_____ 188 is Rs. _____

and will return the paid cheques, obtaining in exchange a consolidated receipt in the following form, which should be forwarded to the Accountant General in support of the debits in both lists of payments.

Received from the _____ treasury the sum of Rupees (in figures)
(in words)

_____ being the amount of cheques paid during the month of _____

Executive Engineer.

Date

11. Payments on account of compensation for lands taken up for public purposes and miscellaneous payments by civil officers (Rule 15) may be debited direct in the cash book.

Receipts from Public Works Department.

12. No deposit account can be opened in a civil treasury by officers of the Public Works Department, whatever sums are paid into a treasury by a Public Works officer or on his account, must be carried to the credit of that department in the civil accounts.

1. When any work is to be carried out by the Public Works Department for any municipality, the municipality will pay in advance the gross estimated expenditure to the executive engineer, who in his accounts will treat the amount as a deposit and proceed under departmental rules; no record of the deposit will be found in the civil accounts. Or, if the Public Works Department of the province prefers, the municipality may pay the money direct into the treasury, where it will be credited to the Public Works Department. In the case of incorporated local funds, such a procedure

would be inadmissible, as the transactions of these must be brought directly on the accounts; the expenditure incurred in the Public Works Department would be charged by the Accountant General against the local fund concerned.

13. The executive engineer will keep a book separate from his pass-book, in which he will enter all his remittances to the treasury; this book should accompany the cash and be receipted by the accountant and treasurer when the remittance is under Rs. 500, by the treasury officer when it exceeds that amount. At the end of the month a consolidated receipt for the whole of the remittances made during that period should be prepared by the executive engineer, and sent with the remittance book to the treasury officer, who, after verifying the entries, will sign the book and the receipt, and return them to that officer. The executive engineer will retain the book while he will attach the consolidated receipt to his accounts as a voucher.

1. The consolidated receipt will be signed by the treasury officer, however small its amount may be.

2. A separate chalan is also required for record in the treasury, and will be drawn up in the executive engineer's office and presented with the remittance book and the cash.

3. Surplus cash refunded by civil officers from advances for works made to them by an executive engineer will be separately credited in the cash account.

14. All receipts on account of the Public Works Department must be recorded in a register, from which an extract will be made in Form 60 and sent to the Accountant General with the cash account; and the consolidated receipt must be signed after comparison with the total of this register.

Expenditure and Receipts by Civil Officers.

15. The following rules, which regulate Public Works receipts and expenditure by civil officers, are extracted from Chapter XX of the Public Works Code, as revised by Government of India Circular, Public Works Department, No. 15, dated 24th August 1880:—

(1) All expenditure for public works, whether imperial, provincial, or local, incurred by officers not belonging to the Public Works Department against the grant for public works "in charge of Public Works officers," will be audited by, and brought on to the books of, the Examiner.

(2) The rules in this section are not applicable to charges for petty construction and repair, which are adjusted by Accountants

General against the Budget grants of the departments concerned; nor are they applicable to Public Works ferry and road receipts and charges collected and paid on account of local funds by civil officers quite apart from the Public Works Department, nor to owners' rates, nor to cemetery receipts and charges collected and paid by civil officers.

(3) Civil officers must obtain funds for the purpose stated in paragraph 1, either by letters of credit issued by the Accountant General, on the application of the Examiner of Public Works Accounts of the province, or through an Executive Engineer named by the Local Government or Administration, in the manner laid down in Chapter 21, rules 4 and 5, page 176, of the Civil Account Code, and paragraph 17, section 1, chapter X, of the Public Works Code, for Public Works sub-divisional officers, and from no other source whatever. Officers in charge of treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the civil officers, or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letters of credit.

(4) In enforcement of this rule, the Accountant General will take measures to stop, and to recover any payments which may have been irregularly made from the general funds in the treasury on works which are chargeable to the departmental part of the Public Works grant.

(5) The Local Government or Administration, in passing the estimate for a work to be executed, or in giving authority for land to be taken up, by a civil officer, will at the same time determine how the funds are to be supplied, and the civil officer will apply to the Examiner or the Executive Engineer for the letters of credit he may require. The Examiner or Executive Engineer will, at the time that he arranges for a letter of credit, furnish the civil officer with a cheque book to draw against it.

(6) The civil officer's requisition for funds should be submitted to the Examiner or Executive Engineer by the 8th of the month preceding that for which the advances are required.

(7) The civil officer will send up a brief monthly abstract of receipts and disbursements (Public Works Form No. 57), showing total cash received and total expenditure on each work in progress. Vouchers will be sent for all payments in excess of five rupees each. This account will be sent direct to the Examiner if the funds were supplied by him; but it will be forwarded through the Executive Engineer if the funds were drawn against his letter of credit.

(8) A bill (Public Works Form No. 58) will be prepared by the civil officer on completion of each original work, and an annual bill for the repairs executed during the year, which will be submitted to the Examiner, either direct or through the Executive Engineer, for final audit.

(11) The Examiners should report to the provincial Accountant General all instances in which the accounts show that a civil

officer holds a cash balance. Should a civil officer receive money on account of the Public Works Department, he is bound to pay it into treasury at once to the credit of that department, and he is authorised to draw cheques only for the amounts needed for immediate payments.

(16) Public Works revenue realised by civil officers carrying out public works must not be expended, but paid into the treasury to the credit of the Public Works Department, the receipts and payments being recorded in the monthly abstract of receipts and disbursements. These receipts and payments into treasury will not be dealt with by Executive Engineers in cases where civil officers' accounts pass through their offices. The amounts involved will be taken to account by the Examiner in disposing of the civil officers' accounts.

16. All receipts from cemeteries by civil officers must be paid in gross into the treasury and credited direct in the cash book. Amounts paid in on account of military cemeteries should also be received for credit to Public Works Department.

Chapter 22.—Military Department.

Receipts 1 Deposits 3 Deceased Estates 4 Family Remittances 5 Commission Duty 6 Assignments for Payments 7 Cheques 10 Advances 14	Miscellaneous Payments 18 To men on leave 21 To Pensioners 22 Petty Charges 23 Treasury Accounts 24 Transfer of Assignments 25 Promissory Notes 27 Banks 29
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Military Receipts.

1. For money paid into the civil treasury on any military account, the treasury officer (or, if the amount is less than 500 rupees, the accountant and the treasurer) will give an acknowledgment, in duplicate, in the following form:—

Cash Receipt—Military Department.

RECEIVED from _____ the sum of Rs. _____
 which will be credited in my schedule of military receipts
 as a (*departmental receipt or deposit*).

Rs. _____

Treasury Officer.

Duplicate receipt forwarded to the (*military disbursing officer*)
 at _____ with reference to his receipt order No. _____,
 dated _____

Treasury Officer.

1. The docket form is added only to meet the case of the remittances named in Rule 2.

2. The original receipt will be the voucher in support of the debit (in the Military Department's account-current) to the Civil Department of the Government concerned, and the duplicate will be recorded in the office of the military disbursing officer.

2. Except in the case of deposits (see Rule 3), cash tendered at a civil treasury on account of the Military Department must be accompanied by an order from the military disbursing officer concerned in the following form; on this authority the treasury officer will accept the money, credit it as a military receipt, give the original receipt to the person who pays the money, and forward the duplicate to the officer authorising the receipt.

Please receive from A. B. the sum of Rs. _____
 on account of _____ due to this office, and enter as
 a military departmental receipt.

No. _____

Dated _____

(Signed) C. D.,

Military Disbursing Officer.

Deposits.

3. Deposits of cash made in favour of departmental executive officers will, whenever practicable, be paid by the depositor to the officer in charge of the nearest civil treasury, who will give a receipt for the sum.

1. Deposits of any Military Department are credited in the schedule of receipts of the Military Department; those of the Commissariat Department being shown in a separate column only because they are numerous, and detailed record of them in the civil account office would therefore be troublesome. Those of the Commissariat Department will be refunded by cheques against the assignment, which will be dealt with like any other cheques; but those of the Ordnance Department will be refunded under the authority of an order of the executive officer endorsed on the original receipt. (For deposits of surplus cash of Bengal Cavalry regiments, see Rule 1, Note 3 of Chapter 15.)

Deceased Estates.

4. The following form of receipt must be used when cash is tendered by presidents of committees of adjustment of estates of deceased officers and men:—

Estates of deceased Officers and Soldiers.

Civil Treasury (or Bank of Bengal at) _____

Dated the _____ of _____ 18 _____

RECEIVED from _____ President, Committee
 of Adjustment, the sum of Rs. _____, to be placed to
 credit of Military Department on account of estate of _____
 of the _____ regiment _____ in the books of the
 Presidency Paymaster.

In charge of Treasury.

1. The surplus of the estates of deceased persons subject to the Indian Articles of War (Act V of 1869), and of the property of deserters, is however remitted by the Military Department to the Comptroller General, or the Accountant General of Bombay or Madras.

Family Remittances.

5. A military officer in civil employ is each year allowed to make family remittances at the rate of exchange fixed for the year, to the extent noted in the margin, to certain near relations only; he will present the money at the treasury along with an authority from the circle paymaster (Chapter 16, Rule 25) for the reception of a named amount; the money will be credited as a miscellaneous military receipt, and a formal acknowledgment given, which will be forwarded by the remitter to the Military Pay Department with the necessary particulars, in order that arrangements may be made for remittance. Whether the officer belongs to the Bengal, Madras, or Bombay Army, his family remittances will be made through the paymaster of the circle in which he is residing.
- | | |
|------------------------------|-----|
| | £ |
| Colonel | 300 |
| Lieutenant-Colonel | 200 |
| Major | 150 |
| Captain | 100 |
| Lieutenant | 70 |
| Ensign | 50 |
- Captains and surgeons are allowed to remit according to their relative rank.

Commission Duty.

6. When a military officer in civil employ receives a permanent commission on which a stamp duty of Rs. 15 is payable, the Military Department will notify the fact to the Civil Accountant General, in order that the treasury officer may be instructed to recover the duty, and to credit it to the Military Department of the presidency to which the officer belongs.

1. The action of the Civil Department in making this recovery is purely ministerial; the amount has actually been paid in England and must be recovered.

Assignments for Payments.

7. Funds will be placed at the disposal of military disbursing officers by annual assignment estimates in their favour, to be issued to treasury officers by the local Accountant General on the application of the Controller of Military Accounts. The probable cash requirements of each office for each month will be specified in these assignments.

8. Payments will be made by treasury officers against these assignments, provided that the disbursements made in any month, added to the payments already made in

the previous months of the year, do not exceed the amount for which provision has been made up to that period in the annual estimate.

1. For example, if the total provision of funds from April to November inclusive, be at the rate of one lakh of rupees per month, or eight lakhs in the aggregate, and the amount drawn up to October be only six lakhs, the difference (or two lakhs) may be drawn in November.

2. The amount of remittance transfer receipts drawn by circle paymasters (Chapter 16, Rule 25) will not be taken against the amount of their annual assignments.

9. The balance of the assignment unpaid on the last day of the year will lapse, and the outstanding cheques drawn against it will be met from the assignment for the following official year.

Cheques.

10. Disbursing officers of the Military Department, who are allowed an annual assignment on civil treasuries, will draw against them exclusively by cheques in the prescribed form, which will be payable at any time within three months after the month of issue, and will be forwarded as vouchers in support of the charges in the treasury account. No cheque is to be drawn for a less sum than 10 rupees.

1. Thus, a cheque bearing date any time in January is payable at any time up to 30th April.

11. The issues of cash from the civil treasuries to regimental paymasters will be made periodically, on the 1st, 10th, and 25th of each month, on cheques signed by the paymasters and countersigned by the officer commanding, who will be responsible that the cheques are only for such sums as are absolutely and immediately necessary for the requirements of the regiment.

12. Petty payments, within a limit which is fixed from time to time, are made by military disbursing officers in cash, and, to meet these payments, they may obtain cash from the civil treasury by cheques drawn in their own favour. They will be careful to draw no more cash than is absolutely required to meet the probable cash payments within the limits assigned to them. The unexpended cash balances, save when exceptionally otherwise directed, will be repaid at the end of the month into the civil treasury.

This does not apply to balances of regimental paymasters.

13. If a disbursing officer be informed that a cheque drawn by him has been lost, he may address the treasury officer drawn on, forwarding for signature a certificate in the accompanying form. If, after search through the lists of cheques paid, the treasury officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque; and, if the original cheque be presented afterwards, he will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped." The military disbursing officer will enter in his account the original cheque as cancelled (in order that the Military Account Department may write back the credit it has already given to the Civil Department), and may issue another.

CERTIFIED that the cheque No. _____, dated _____, for Rs. _____, reported by the *military disbursing officer* to have been drawn by him on this treasury in favour of _____, has not been paid, and will not be paid if presented hereafter.

TREASURY, }
The _____ 188 . } *Treasury Officer.*

Advances.

14. In cases of emergency, when delay in applying for a supplementary assignment would be productive of inconvenience to the public service, military disbursing officers, in need of funds over and above the amount which they may draw under Rule 8, may obtain an additional credit on a civil treasury on the authority of a station or division order. Such credits must not be applied for except in cases of actual necessity, and the circumstances must, in every case, be reported to the Controller of Military Accounts. Payments from advances so obtained will be made on cheques in the ordinary form, and will be charged in the treasury accounts in the same way.

15. Emergent advances to military officers (exclusive of those attached to regiments) on account of pay and allowances will be made only on the authority of station orders, or under special instructions of Government.

Receipts for such advances will be taken in duplicate, and will be marked "Emergent," and the station order, or a reference to the letter directing the advance, must be furnished in each case to support the charge. One receipt, with one copy of the station orders, should be transmitted to the Military Controller concerned, *on the very day* on which the advance is made, the other copy of the receipt, with another copy of the orders, being the voucher with the account. The officer receiving the advance will present his last-pay certificate, which the treasury officer will return after endorsing on it the subjoined form :--

TREASURY, dated _____ of _____ 188 .

PAID to _____ on the authority
of _____ station order, dated _____ of _____
188 _____, the sum of Rs. _____ on account of pay stated
to be for the month of _____ 188 _____.

In charge _____ Treasury.

16. Advances of pay cannot be made by treasury officers or circle paymasters to regimental officers on leave, even on the authority of a district or station order; such officers must make arrangements with their commandants for the remittance of their pay during their absence on leave.

17. Treasury officers will on no account receive cash from military officers in reimbursement of advances made from their treasuries, as such advances should be adjusted by the officers receiving them through the general states and pay abstracts of their regiments, or in communication with circle paymasters.

Miscellaneous Payments.

18. The disbursements for the purchase of, and compensation for, lands taken for military purposes, and for compensation for loss of crops and damage to lands, require to be vouched by the bills and receipts of the payees and the original authorities (or certified extracts therefrom) under which the expenditure is incurred.

19. The vouchers in support of payments of rents of military cantonments and other recurring charges of a similar nature should be forwarded in original, and the vouchers should further contain a reference to the authority under which each payment is made.

1. The Military Department will not pay to the Civil Department rent for resumed rent-free land included in a cantonment.

20. Civil officers in the Presidency of Bengal supplying carriage to troops on the march will require immediate payment from the commanding officer, leaving him to adjust with his own (the Military) Department the portion of cost of the supplies chargeable to Government while he recovers the remainder from his men. If the commanding officer is unable to make cash payments, the civil officer will debit the cost of the supplies to the Military Department in his accounts, but will attach to each bill the original requisition of the commanding officer of the regiment or detachment, and, in the case of supplies, the acknowledgment of the party or parties authorised to receive the stores; no vernacular vouchers in support of the above payments can be accepted.

1. In this and the next rule, "Bengal" is used in its military meaning, and is not restricted to the territories under the Government of Bengal.

Payments to men on leave.

21. No payments are now made to men of the Bombay Army on leave in Bengal; but payments to men of the Madras Army on leave in Bengal or Bombay will be made under the following rules:—

(a) Payments are to be made only on presentation of passports in the prescribed form, and provided that the advice and copy of the passport have been duly received, and that the identity of the applicant has been satisfactorily established.

(b) Receipts for all such payments are to be taken in duplicate, and a note of every payment, of the date on which it is made, and of the period to which it refers, is to be carefully entered on the back of the passport.

(c) Payments are to be made only at the treasuries indicated in the passport, which is to exhibit also the probable dates of arrival of the holder at each of the stations specified. In the event of the holder arriving much earlier or later than the appointed time at any station, the treasury officer should notify the circumstance to the officers at the remaining stations entered in the passport.

(d) The payments are to be charged in the accounts for the month in which they are made, the debits being supported by the duplicate receipts.

Payments to Pensioners.

22. Payments to native military pensioners of the Bengal Army who receive their stipends at civil treasuries

will be made half-yearly under the following rules ; they are observed also in the case of the Bombay Army:—

(a.) On the 1st of the month, the pension paymaster will forward to each treasury officer who may have to disburse such pensions a list showing the amount to which each pensioner is entitled, together with a cheque for the total amount of pensions to be paid.

(b) The treasury officer will, on receipt of the list and cheque, disburse the amount, paying to each pensioner in attendance the sum to which he is entitled, and requiring him to sign or, in the presence of a competent witness, place his mark ; the unpaid balance of the cheque should be credited as a revenue deposit in the treasury accounts.

(c) The treasury officer will continue to make payments to pensioners out of the deposit up to the 25th of the month in which the cheque is forwarded to him, and on that day will forward to the pension paymaster the acquittance roll showing the payments which have been made.

(d) Payments will also continue to be made to the 25th of the following month, on which date a second acquittance roll will be forwarded to the pension paymaster with a transfer receipt for the amount remaining under deposit and unpaid in consequence of pensioners having failed to present themselves ; each deposit will thus be wholly repaid by the end of the second month.

(e) Payments to pensioners who fail to attend on or before the 25th of the second month, will be deferred to the next half-year. But if they appear before that time, the treasury officer may send to the pension paymaster duly attested and receipted bills for the unpaid amounts of their pensions ; the pensioners will then be required to wait till a cheque for the amount thus claimed is sent to the treasury officer by the pension paymaster.

Petty Charges.

23. Charges incurred in the Civil Department on account of the Military Department, and *vice versa* when not exceeding Rs. 50 in each case, should be adjusted as charges of the department incurring the same ; but pensions, sepoy's furlough pay, and other recurring charges, should be debited to the department served, even though they be below Rs. 50.

1. Cost of labour and materials expended in workshops, magazines, &c., in the manufacture of stores, or in repairs, the wear and tear of tents, the loan of commissariat cattle, and the like, will follow the above rule.

2. The full value, at Indian rates, of arms, accoutrements, clothing, necessaries, and other stores supplied to native states, will be similarly adjusted or recovered.

3. Requisitions for supplies will be made by indents in duplicate, and their receipt acknowledged in duplicate; the receipt will support the debit and be accepted without further audit, but occasional petty supplies made by jails to the Military Department may be paid for in cash. The procedure in case of services rendered is described in Chapter 5, 21.

4. The following is an exception to the general rule: When elephants are returned to the Commissariat Department injured or out of condition, due to over-work or neglect on the part of the officer using them, the cost of their keep, until they become fit for duty, shall be borne by the Civil Department to which the officer using them belongs.

Treasury Accounts.

24. The receipts and payments of the Military Department will be entered in the treasury in schedules (Form 61). The monthly totals of the receipt schedules pass into the cash account, while the bi-monthly totals of the payment schedules pass into the list of payments. A copy of the receipt schedule should accompany the cash account; and a copy of the payment schedule, with vouchers, should be forwarded to the Accountant General with each list of payments.

1. A cash remittance made, under special orders, to a military treasure chest, is to be entered in the column for "cheques against assignments."

Transfer of Assignments.

25. (a) When, during the currency of the annual assignment, a regiment is moved from its station to another station within the limits of the same Local Government, the officer commanding and the paymaster may draw, on any day, the sum required to complete the regimental payments of the month, and to meet any necessary payments on the public service *en route*. The treasury officer, on receipt of the cheque, will issue the cash applied for, and grant one or more public service transfer receipts, in favour of the drawing officers, for such sum or sums as may be required at any station *en route* or at the destination of the regiment.

(b) When a regiment is likely to continue *en route* on the 1st of any subsequent month, the officer commanding must also apply to the local Accountant General for a credit on the civil treasury nearest to which the regiment is likely to be on the 1st of each month; and this credit will be granted subject to the provisions of Rule 8.

The cash and service transfer receipts will be issued by the treasury officer for the full monthly requirements of the regiment.

26. (a) In the case of a regiment proceeding either to another presidency, or to another province within the same presidency, but beyond the jurisdiction of the Local Government on which the annual assignment was granted, the paymaster will apply to the treasury officer for a certificate, specifying the full amount paid from the treasury within the official year for the service of the regiment.

(b) This certificate the officer commanding will at once forward to the local Accountant General in a letter, showing the stations at which the regiment is likely to be, while *en route*, on the 1st of each month following, and the sums required to be issued on those dates for the service of the regiment.

(c) The Accountant General of the province from which the regiment is departing, after stating on the certificate the balance of the assignment then available for the regiment, will communicate the particulars in the same form to the Accountant General of the Government to which the regiment is proceeding, and inform the Controller of Military Accounts.

Deposit of Promissory Notes.

27. Government promissory notes, deposited with a military disbursing officer for a period not exceeding six months, will be lodged in the nearest civil treasury for safe custody, and be returned by the civil treasury officer on the application of the executive officer to whom the promissory notes have been endorsed. The officer in charge of the civil treasury will give a receipt for the promissory notes deposited, which receipt must be returned by the executive officer with his application for the return of the notes.

28. Promissory notes deposited for more than six months will be forwarded by the military disbursing officer at the time of deposit to the Presidency Bank or one of its branches by which the receipt of the notes will be acknowledged. This acknowledgment must be duly endorsed by the military disbursing officer, and transmitted to the secretary and treasurer of the bank when the return of the security deposit is required.

But if the notes are deposited for more than twelve months, they must be forwarded to the local Controller of Military Accounts in accordance with Rule 1, Chapter 11.

Banks.

29. The Presidency banks, and their branches with which any treasury may bank, will be guided, in receiving and paying money, by the same rules as treasury officers.

Chapter 23.—Post Office.

Receipts	1	Special Payments	6
Verification	2	Deposits	7
Ordinary Payments	4	Stamps	8

Receipts.

1. Money paid into the civil treasury by post masters should be forwarded with the usual chalan, and will be acknowledged by the signature of the treasury officer (or the accountant and treasurer in case of sums under Rs. 500) in the column provided in the post office remittance book by which it will be accompanied. The receipts will be credited by the treasury officer in a schedule of post office receipts.

Monthly verification.

2. At the end of the month the post master of every disbursing post office will prepare, in a form similar to that of the remittance book, a statement of the remittance account of his own and other post offices subordinate to him with the treasury of each district, attaching any separate receipts of sub-treasuries, and will send it for the treasury officer's signature. The entries must be carefully checked by the entries in the treasury accounts, and reconciled therewith.

1. The meaning of reconciliation may be illustrated. A post master paid into a tahsil a sum of money on 30th June, whereas the tahsil accounts up to 27th only were embodied in the district accounts for June; the treasury officer would alter the post office form under his initials, and would in words acknowledge only the sum actually credited in his account, returning the tahsildar's receipt for the amount. Again, by mistake a post master has omitted a receipt; the treasury officer would add it in a separate entry at foot of the statement, noting that the original receipt had not been surrendered. In short, the treasury officer's acknowledgment must be for the actual amounts which have passed into his accounts in the month, no more and no less, whatever be the vouchers produced.

3. In returning after verification the monthly statement of the remittance account prepared by the post master, the treasury officer will annex a memorandum

showing (1) the value of service stamps sold, (2) the value of non-service stamps and envelopes sold, and (3) the discount paid on sales of non-service stamps and envelopes. The entries in this memorandum will be for the aggregates of the sales made and the discount paid during the month.

Ordinary Payments.

4. Before the beginning of the quarter, the Accountant General will instruct treasury officers as to the extent to which, during the quarter, they may make payments to each disbursing postal officer on account of purely postal requirements. For money order requirements, however, monthly letters of credit will be issued.

1. Letters-of-credit in favour of the Postal Department lapse at the close of the period for which issued.

5. Payments to the Postal Department for establishment and contingencies, or any other purpose, may be made on presentation of receipts in duplicate, accompanied by the remittance book. The treasury officer will initial the entry in the book, and write the amount paid across the receipts, returning the original to the post master and keeping the duplicate as the voucher in support of the charge in his own account. It is unnecessary for the post master to present any establishment or contingent bill.

Special Payments.

6. (a) To meet special expenses, funds will be made available by letters of credit issued by the Accountant General on the requisition of the Director-General, against which sums will be drawn from time to time by the post master on receipts in duplicate presented to the treasury with the remittance book. The treasury officer will initial the entry in the remittance book, enter the amount paid across the original receipt which he will return to the post master, using the duplicate receipt to support the charge in his accounts.

(b) For unusually large sums required for payment of money orders, Accountant General to the Post Office will apply to the Comptroller General (or Accountant General, Bengal, for Bengal treasuries) to telegraph to the

treasury officer: and in such cases no letter of credit will be issued by the Accountant General.

1. The names of the officers authorised to draw against the letters of credit will be notified by the Post Office Department to the Accountant General and to the treasury officer.

Deposits and Advances.

7. Deposits will be credited to Post Office Department and be treated on the same principle as those of other departments, *i. e.*, received if supported by a receipt warrant from a post master describing it and directing its receipt, and repaid under warrant from a post master general or a chief inspector; such items will be rare, and should be taken into the cash book direct. All receipts from, and payments to, the postal department on account of permanent advances, house-building advances, &c., will be treated in like manner.

Postage Stamps.

8. Rules for the custody, distribution, and sale of postage stamp labels, with forms of account approved by the Government of India, have been circulated separately. They are to be found in the *Gazette of India* of April 20, 1878, Part II, page 275.

Chapter 24.—Telegraph Department.

Receipts 1-2 Payments 1-3 Assignments 1-7 Salaries 1-8 Other charges 1-10 Officers on tour 1-11 Advances 1-13	Deposits 1-14 Letters of Credit 1-18 Transfer Receipts 1-38 Sub-Treasuries 1-39 Banks 1-42 Miscellaneous 1-69 Forms and Stamps 2
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1. The following extracts from Chapter N of the Telegraph Department Code give all rules for the supply of funds which concern the treasury; the wording of paragraph 5 has been altered to bring it into accord with that of other instructions in the Civil Department, and some little changes have been made at the instance of the Director General:—

Receipts at Treasuries.

2. Money received on account of Government by members of the Telegraph Department is, as a rule, wherever it raises the receiver's cash balance beyond a prescribed amount, called his *imprest*, paid into public treasuries as soon as possible.

41. Officers of the Telegraph Department are prohibited from opening any deposit account with civil treasuries. The only account permissible with a treasury or bank is the amount of letters of credit granted in the sub-divisional officer's favour. Every payment made to a treasury must be to the credit of Government as a "telegraph remittance."

Payments at Treasuries.

3. Money for expenditure is obtainable from treasuries only on presentation of certain prescribed documents. The issues of money from treasuries are made only to or by order of officers in recognised charge of offices or sub-divisions, and are entered in the treasury accounts as *remittances* (or transfers of public money) from the treasury officer to the Telegraph Department. They must therefore be acknowledged in the telegraph officer's account as received from the particular treasury concerned. Treasury officers do not, as a rule, *pay* telegraph charges direct, but they furnish telegraph officers with the money to pay them with.

4. In every case the net amount actually paid should be charged, all deductions, whether on account of service funds or any other purpose, being left for adjustment on the books of the Examiner of Telegraph Accounts.

5. Money is obtainable from treasuries in one or other of the following ways :—

- 1st.—On presentation of salary or travelling allowance bills, each of which must be accompanied by a separate receipt for the net amount to be paid in money. No telegraph bill should be paid by a treasury officer unless there is presented with it a separate receipt. Immediately after payment, the bills (endorsed with certificate of the amount paid) should be returned by the treasury officer to the telegraph officer who presented them, the separate receipts only being retained by the treasury officers as their vouchers for the debit to "telegraph remittances." The bills will be attached by the telegraph officer to his cash account.
- 2nd.—On presentation of certificates (Form 62), signed by the local Superintendent of Telegraphs, that a certain sum is required to make up an officer's balance to the prescribed amount allowed to him. No payment exceeding Rs. 250 is to be made on any one certificate of this kind.
- 3rd.—On presentation of certificates that money is required for advances to persons transferred, or for refund of deposits. (Forms 63 and 64.)
- 4th.—On cheques against letters of credit.
- 5th.—On transfer receipts.

Should a treasury officer, under proper authority, be ever called upon to *advance* funds to a telegraph officer, the amount advanced should be charged as a remittance to the Telegraph Department, and not treated as an advance recoverable; if the advance be in anticipation of a letter of credit, it must be regarded as paid on account of that letter, and must be noted on the back thereof immediately on its receipt. But such advances are not to be made unless in most exceptional cases of emergency, and on certificate of the local Superintendent of Telegraphs that he considers them indispensable.

Assignments.

7. Accountants General will communicate to treasury officers the sums expected to be payable by them on presentation of bills for salaries and travelling allowances and certificates for contingencies, including, under the latter head, charges on account of petty interruption and ordinary repairs and improvements.

Salary Bills.

8. Salary bills will be paid only when signed by a Superintendent of Telegraphs or an officer in charge of a sub-division or signal office of the Telegraph Department. The Superintendent

of each division of telegraphs will keep the treasury officers in his circle informed of the names of the persons holding such charges. * * Superintendents of divisions will also intimate to treasury officers the probable maximum amount of salary bills payable monthly to each person holding charge under them. Any small excess on the stated maximum, caused by the transfer of an officer of higher salary than the officer whom he relieves, or by other unforeseen cause, may be paid on proof being shown under the Superintendent's signature, but not without such proof. In cases when the excess is large, the Director-General of Telegraphs will himself furnish authority for it.

9. Whenever a relief from charge of a sub-division or office is ordered, on account of transfer, leave, suspension, or otherwise, or whenever an officer in charge dies or leaves his post, the Superintendent must advise the treasury officer (in Form 65) of the name of the relieving officer, and request that no more bills bearing signature of the relieved or deceased officer shall be paid. The Superintendent of Construction will similarly report to the Accountant General and the treasury officer changes of persons holding charges under him.

Imprest Certificates and Travelling Bills.

10. Contingent or imprest certificates (Form 62), and travelling bills, will be paid only on the countersignature of the Superintendent of Telegraphs, and travelling bills must be signed by an officer holding a distinct charge, whose name has been intimated by the Superintendent under Rule 8, second sentence.

Officers on tour.

11. Superintendents in the Telegraph Department, when travelling on inspection duty within their respective divisions, may draw their salaries and cash their travelling bills and recoup their contingent imprests from the *nearest* civil treasuries, on certificate from themselves that the amount is due, accompanied by a receipt for the money in the usual form. The Director of Construction, when intending to present bills for payment at any treasury other than the one at which they were last paid, will apply to the Accountant General concerned, who will instruct the treasury officer to pay his bills under this rule.

12. When an officer in charge of a sub-division leaves his head-quarters to proceed to a portion of his charge that is nearer to another treasury than to that from which he usually draws salary, he may obtain from the treasury officer by whom he is usually paid a certificate (which he will himself make out for signature) that his salary bill for the month of "_____ amounting probably to Rs. _____ has not been, and will not be, paid" by that treasury. This certificate he will take with him and present at the other treasury with the usual documents, when the other treasury officer will pay the bill. A similar certificate

may be made out and acted on in the same way, as regards the travelling bills and imprest certificates, if necessary.

Advances.

13. Money required to be advanced for travelling expenses, or on account of salary, to individuals transferred from one place to another, may be drawn from the treasury by telegraph officers in charge of offices or sub-divisions, on a certificate (Form 63) from the local Superintendent of Telegraphs, stating the amount that is authorised by him to be drawn from the treasury. The treasury officer will pay the amount on presentation of the Superintendent's certificate and a receipt. * * *

Deposits.

14. * * * Treasury officers are required to furnish, on presentation by the telegraph officer in local charge of a certificate (Form 64) signed by the Examiner of Telegraph Accounts and countersigned by the Director General or Deputy Director-General of Telegraphs, the amount stated in that certificate to be required for refund of deposits.

Letters of Credit and Cheques.

18. Extraordinary expenses, such as extensive construction or heavy repairs of lines, provided for in the second column of (Telegraph) Form 8 (departmental cash requirement statement), will be drawn by officers of the Telegraph Department on cheques against letters of credit to be issued in their favour by provincial Accountants General.

The letter of credit will be issued in Form 66.

25. * * * The Director-General will apply to the local Accountant General concerned for a letter of credit in favour of the officer who requires the money on the treasury from which he can most conveniently draw it. As a rule, the letter of credit should be in favour of the officer in *charge* of the sub-division, or of an officer holding charge of a construction party directly under the Director of Construction,—not in favour of particular officers personally, so as to prevent difficulty after transfers of charge. A copy of each letter of credit will be forwarded by the Accountant General to the officer in whose favour it is granted.

26. Each letter of credit, when granted, will remain available until the end of the official year in or for which issued, with exception that undrawn balances will lapse at the expiration of six months from the date of the last payment made against the credit. The money will be drawn from treasuries by cheques (Form 67), which will be cashed as low as Rs. 10 each. The officer drawing the cheque must at the same time (unless the cheques are payable to himself) advise the treasury officer (see Form 67) of the number and amount of each cheque drawn, and in whose favour.

Cheques are current for three months only.

37. The construction branch will pay all its charges, including salaries, from its letters of credit.

Transfer Receipts.

38. When money has to be sent by a telegraph officer to any person at a distance, not near a treasury at which the telegraph officer has credit, the remittance is made by transfer receipt.***

Sub-treasuries.

39. A sub-divisional officer may obtain funds, when necessary, from the tahsils or sub-treasuries, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the treasury. In such case, the sub-divisional officer should give notice to the treasury officer, from time to time, of the probable amount of his drawings on such tahsils, in order that funds may be duly provided (see, however, Rule 7 of Chapter 21.) The cheques drawn against tahsils will be entered by the treasury officer against the letter of credit of the sub-divisional officer, just as if they had been drawn directly against the treasury. Bills of sub-divisions and offices may also be paid on presentation at sub-treasuries, by previous arrangement with the district treasury officers.

40. Whenever money is sent to the sub-treasury office, the telegraph officer who sends it must forward with each remittance a pass-book, on which the sub-treasury officer will note his initials as a receipt; and a "chalan" or memorandum of particulars of payment, which will be retained at the sub-treasury and forwarded with its accounts to the district treasury. The sub-treasury officer will furnish the telegraph officer with a separate receipt as his voucher for the payment. The pass-book will be a simple memorandum book, with date, particulars and amount of remittance, and place for initials of the treasury officer.

Banks.

42. The foregoing rules apply equally to dealings with the Banks of Bengal, Bombay, and Madras, and their branches, in their capacity as Government bankers.

Miscellaneous.

69. Officers of the Telegraph Department, when they are temporarily and suddenly transferred from one part of India to another, are allowed the privilege of drawing for their own personal use such portion of their salary as they may require from the nearest Government Treasury, the balance of their pay being drawn as usual at their permanent head-quarters.

70. Balances found to be due to foreign telegraph administrations for messages sent by their lines will be paid by treasury

officers on presentation of certificates signed by the officer in charge of the check office of the Telegraph Department and countersigned by the Director-General or Deputy-Director General of Telegraphs.

Balances due to Railway companies for messages sent by their lines of telegraph are now adjusted by book transfer.

Telegraph Forms and Stamps.

2. Books containing 100 forms with counterfoils, for messages intended for transmission by the Government Telegraph Department, will be available at treasuries for sale to the public at 8 annas per book, and will be supplied on indent by the Superintendent of Telegraph Stores in Calcutta; the sale proceeds should be credited distinctly from the sale proceeds of telegraph stamps. The receipts and issues of these form-books should be exhibited in the monthly *plus* and *minus* memorandum.

3. Sanctioned permanent advances of telegraph stamps may be made to telegraph masters without payment; their value will not be credited in the treasury account, but deducted in the *plus* and *minus* memorandum of telegraph stamps, the deduction being supported by the telegraph master's receipt.

4. To prevent inconvenience to the public when treasuries are closed for holidays of more than one day's duration, treasury officers are authorised to advance to local telegraph masters, without payment and in excess of the ordinary imprest, such telegraph stamps as the Divisional Superintendent of Telegraphs may consider necessary: the requisition of the Superintendent will be attached to the receipt for the stamps, and will support the deduction appearing in the *plus* and *minus* memorandum.

These temporary advances are to be adjusted immediately on the re-opening of the treasury by the return of the unused stamps and the money value of those sold, and care should be taken that no delay occurs in effecting the adjustment. The stamps returned will be added, in a separate entry, to the *plus* and *minus* memorandum, and the cash received be credited as a distinct item in the cash book and cash account, and not included with the sale proceeds of other telegraph stamps sold in usual course: the receipt should be described as "value sold of stamps advanced on ."

Chapter 25.—Coin.

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Kinds of Coin.

1. Under the Indian Coinage Act (XXIII of 1870) the following coins may be issued:—

- (a) **GOLD.**—Gold Mohur (or fifteen-rupee piece) weighing 180 grains; and also a thirty-rupee, a ten-rupee, and a five-rupee piece, of proportional weights. These pieces are not legal tender.
- (b) **SILVER.**—Rupee-piece weighing 180 grains, half-rupee (or 8 annas), quarter-rupee (or 4 annas), eighth-rupee (or 2-annas).
The rupee and half-rupee pieces are legal tender to any amount, the other pieces only for fractions of rupees.
- (c) **COPPER.**—Double-piece (or half-anna) weighing 200 grains; single-piece, half-piece, and pie (or one-third piece).
These coins are legal tender only for fractions of a rupee.

Silver and copper coined, the former under XVII of 1835 and later Acts, the latter under XXI of 1835 and later Acts, and declared by those Acts to be legal tender, are still legal tender under the new Coinage Act, which no other coins under former Acts are. They were of the same denominations as those under the present Act.

1. Silver coins issued before 1st September 1835—that is to say, all silver coins issued by the East India Company bearing merely inscriptions in native character, have been called in by Financial Notification No. 2466 (*Gazette of India*, 8th December 1877) with effect from the 1st June 1878, on and after which date they ceased to be legal tender, the only silver coins which remain so being

those which bear as device the head of the reigning sovereign (King William IV, or Queen or Empress Victoria).

2. Under the provisions of the Convention published at page 268 of Part I of the *Gazette of India*, dated 15th May 1880, silver and copper coins of the same weight and value as the British Indian currency shall be adopted in the Portuguese possessions in India, provided that the coins shall have on one side the effigy of the king of Portugal with the legend *Ludovicus I. Portugaliæ et Algarbiorum Rex.*, around it, and on the other side the value of each coin, the year of the Christian era, and the words *India Portugetza*; these coins shall be issued by the authority of the Government of Portuguese India, and shall be coined on behalf of that Government by the Government of India; they shall be legal tender throughout British India to the same extent and subject to the same exceptions in the case of coin which is under weight, or has been clipped, filed, or defaced, &c., as corresponding silver and copper coins of the British Indian Currency, and all silver and copper coin of British Indian currency shall, in like manner, be legal tender throughout Portuguese India. Portuguese silver coin received into Treasuries should be reserved, as far as possible, for return to the Portuguese authorities.

Receipt of Non-Legal-tender Coin.

2. Although gold coins are not legal tender, those above named will be taken at all treasuries in payments to Government, provided that they have not lost above one part in five hundred of their weight; so also will sovereigns and half-sovereigns (of the Royal Mints of England and Australia) at a rate of Rs. 10-4-0 and Rs. 5-2-0 respectively, provided they do not weigh less than $122\frac{3}{4}$ and $61\frac{1}{2}$ grains respectively.

1. Gold coin so received, and subsidiary silver coin of the United Kingdom if any chance to be received, should be held as part of the treasury balance and not be re-issued without previous permission from the Accountant General, which he will only give after communication with the Comptroller General. But if any such coin is received by a bank, the bank may dispose of it at pleasure.

2. Brass minimum weights for those several gold coins, and also for rupee and half-rupee pieces, can be obtained from the Mint Master.

3. Copper and small silver coin will be received in payments to Government to any amount, although they are legal tender only for fractions of a rupee.

Exchange of Small Coin.

4. Copper and small silver coin should be issued freely to persons wishing for either, either in payment

of claims against Government, or in exchange for rupees or for currency notes which the treasury may be cashing. There should be no objection to issuing such coins so long as there are any in stock, and a further supply should be asked for as soon as it is required.

1. Care is also to be taken to let it be openly known that all small coins are obtainable, both at the district and sub-treasuries, without obstacle and without charge for exchange, and to secure that they really are so obtainable; the order that copper should only be issued when applied for in parcels of the value of 5 rupees, has been cancelled.

2. Copper coin of British mintage has occasionally been supplied to native states; local authorities, however, have no power to issue the coin save at its full nominal value, and consequently such applications must be submitted to the Government of India.

3. Portuguese copper coin (see note 2, rule 1) received into treasuries or depôts should be reserved for return to the Portuguese authorities, and should not be issued for circulation in British India.

5. The Government of India have also directed the free issue of silver in exchange for legal-tender copper coin in parcels of the nominal value of not less than two rupees at every treasury, sub-treasury, and Currency Office throughout British India and in Mysore and Berar, and also at the presidency banks and their branches.

Wherever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply silver on the spot in exchange for the legal-tender copper coin which may be collected by the purveyors or foremen at such assemblages.

1. Legal-tender copper coin received by the banks under these orders will be subject to the operation of the ninth clause of the agreements with the banks; and the Comptroller General or Accountant General, as the case may be, will, under the fifth clause of those agreements, pass bills for the cost of remitting elsewhere any surplus legal-tender copper coin which may accumulate in any bank or branch bank.

6. The object of the orders in the last rule is to prevent legal-tender copper coin from circulating at a discount; it is believed that, if they are carefully obeyed, such a state of things can never occur. If, nevertheless, legal-tender copper coin does, at any time, or anywhere, circulate at a discount or at a premium, the cir-

cumstance should be immediately reported to the Local Government, and by the Local Government to the Government of India, with full explanation of the supposed causes of it and of the measures taken to remedy it.

7. Care must be taken not to receive, whether under these orders or otherwise, at any treasury, sub-treasury, or currency office, any copper coin that is not a legal tender under the Indian Coinage Act, 1870.

Uncurrent Silver Coin.

8. Section 13 of the Act lays down the conditions of currency of silver coin. The rupee and half-rupee are legal tender, provided that the coin has not (1) lost more than two per cent. in weight, or (2) been clipped or filed, or defaced or diminished otherwise than by use. The smaller silver coins (4-anna and 2-anna pieces) are current, subject only to the second proviso. Defaced coin should be returned to the person tendering it; but a coin which has been defaced by accident should, as a rule, be received if of full weight (*i. e.*, if it have not lost more than two per cent.). Any coin, to which a piece of solder is attached, if not so reduced in weight as to justify its destruction, should be accepted, at the rate of one rupee per tola, but before it is so accepted the solder should be carefully removed; such coin should never be re-issued, but retained for remittance to the Mint for re-coinage.

1. For testing rupees and half-rupees, minimum weights, 176·4 and 88·2 grains respectively, are obtainable on application through the Accountant General to the Mint Master. These weights being already two per cent. below the standard weight for such coins, show the exact weight below which the coin has to be destroyed. As the scales ordinarily used by native jewellers are sufficient for these tests, scales are not supplied by the Mint Masters.

9. (a) Under Financial Notifications No. 3299, dated 4th October 1872, and No. 3556, dated 1st November 1880 (published at pages 911 and 639 of the *Gazette of India* of those years), the following officers are authorised to cut or break coin as described in Section 16 of the Indian Coinage Act of 1870; the rules for which are reprinted below:—

1. Every officer in charge of a Government Treasury.
2. Every Commissioner, Deputy or Assistant Commissioner, of the Department of Issue of Paper Currency.
3. The Secretary and Treasurer of each of the Presidency Banks.

4. Every Agent in charge of a branch of any of the Presidency Banks.
5. The Manager or principal officer of the several Agencies in India of each of the following Banks :—
 Agra Bank, Limited.
 Chartered Mercantile Bank.
 Chartered Bank of India.
 Comptoir D'Escompte de Paris.
 Delhi and London Bank, Limited.
 National Bank of India, Limited.
 Oriental Bank Corporation.
 Alliance Bank of Simla, Limited.
 Simla Bank Corporation, Limited.
6. The Chairman, Vice-Chairman, or Secretary of the—
 Calcutta Port Improvement Commissioners,
 Bombay Port Trustees,
 Rangoon Port Commissioners.
7. The Chairman, Vice-Chairman, President, Vice-President, or Secretary of the Presidency Municipalities, and
8. Any officer of any other Municipality authorised by the Local Government or Administration.

Tahsildars and other officers in charge of sub-treasuries not having this authority must simply refuse to receive light and counterfeit coins.

“1. When any silver coin, purporting to be coined and issued under the authority of the Government of India, is tendered to any of the officers authorised by this Notification to act under Section 16 of the Indian Coinage Act, 1870, who has reason to believe it to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, he shall cut and break such coin, and, under Section 16 of the said Act, return the pieces to the person tendering the coin.

“2. When any rupee or half-rupee, purporting to be coined and issued under the authority of the Government of India, is tendered to any such officer who has reason to believe it to have lost by reasonable wearing more than two per cent. in weight, he shall cut or break such coin, and, at the option of the person tendering the coin, return to him the pieces, or retain them and pay to him their value at the rate of one rupee for one hundred and eighty grains, troy weight.

“3. A quarter-rupee, or an eighth-of-a-rupee, tendered to such an officer must, under Section 13 of the Act, be accepted as legal tender for a fraction of a rupee, even though it have lost by reasonable wearing more than two per cent. in weight.

“4. If, by reason of the obliteration of the device upon it, or for any other cause, any quarter-rupee or eighth-of-a-rupee that shall come into the possession of such an officer shall appear to him to be unfit for further circulation, it shall not be cut or broken, but shall, whatever be its weight, be withdrawn from circulation and dealt with in the manner prescribed in Rule 5.

But quarter-rupees and eighths of a rupee shall not be withdrawn from circulation, if they appear to be otherwise fit to circulate, only because they have lost by reasonable wearing more than two per cent. in weight.

“5. The pieces of coin cut or broken and paid for under Rule 2, and the coin withdrawn from circulation under Rule 4, shall be sent by the first convenient opportunity to the Master of the Mint at Bombay or Calcutta. Meanwhile the actual sum paid for the cut or broken pieces and the nominal value of the coin withdrawn shall be entered in the statement of the cash balance of the officer who has received them as ‘uncurrent coin.’ Upon their receipt at the Mint, the Master of the Mint shall give credit for them at the same values, and any loss incurred in their re-coinage shall be a charge of the Mint.”

(b) These rules are also applicable to Portuguese coins (see note 2, rule 1) that are counterfeit or have been tampered with.

(c) In destroying coins, officers should avoid completely dividing them, as it is often convenient to identify the parts of a particular coin. Such identification becomes impossible if the pieces are wholly separated. Care should, however, be taken that the destruction is complete and the coin divided for more than half its breadth.

(d) It has been found that in some treasuries coins are constantly cut or broken, while in neighbouring treasuries few or none are so dealt with, and that in some treasuries the cut coins consist solely, or chiefly, of eight-anna pieces, while in others rupees alone are cut: the attention of treasury officers is therefore called to the importance of that part of their duties which consists in the examination of coin presented by the public, and its withdrawal from circulation if tampered with or unduly worn.

1. It has been further ordered that the broken coin shall not be sent to the Mint till a sum of Rs. 20 has accumulated, and that, in order to facilitate such remittance, the petty receipts of small treasuries may be collected at central points; but it will be well in this case to adjust the remittance between the treasuries of original and intermediate receipt, and not trouble the Mint Master to send an outturn certificate to the former.

2. Any deficiency in tale found by the Mint Master must be made good by the treasurer, and any excess in tale may be paid to him. Any excess in value found by the Mint Master must be credited to Government. (Applicable to all remittances of defective coin to the Mint.)

3. Invoices of the remittances sent to the Mint should be prepared in Form 68, and treasury officers should devote particular care to filling them up correctly.

Defective Silver Coin.

10. Good silver coins of full weight are sometimes unfit for circulation by reason of defects in mintage; they may be split, scaled, bear the impress of one die only, or ring badly. Such coins should not be re-issued, but should be held apart as uncurrent and returned to the Mint at the first opportunity. They should not, however, be cut, as credit will be given for the value by tale; whereas rupees and half-rupees withdrawn and cut on account of reduction by ordinary wear are taken over at Re. 1 a tola. But any coins (whether rupees, half, quarter, or one-eighth rupees) rejected on account of being reduced in weight otherwise than by fair wear can be taken over by the Mint only as bullion, *i. e.*, at Re. 1 a tola, less the charge for seignorage.

Disposal of Counterfeit Coin.

11. Counterfeit coins found in a remittance should be broken and returned to the remitter, though, in the case of a remittance to a bank unaccompanied by a potdar, the bank might agree to realise the value of the metal and credit the remitting treasury.

12. Counterfeit coins should, after being broken, be sent to the Mint at Calcutta or Bombay, whenever it can be done with the consent of the tenderers. Each coin should be put in a separate wrapper bearing the name of the treasury, a mark and date, whereby it may be traced with certainty in the event of any correspondence.

Uncurrent Copper Coin.

13. Officers in charge of Government treasuries and the presidency banks, wherever they act as bankers for the Government, will receive without objection any copper coin, however greatly worn, which bears any trace of Government mintage. No copper coin, coined before Act XXI of 1835 came into force, shall be re-issued either by the presidency banks or from any Government treasury. All such coins which come into the *ex-officio* possession of any Government officer, or of the presidency banks, may, with the previous sanction of the Accountant General, be returned into store at the nearest depôt or sub-depôt. (See page 211.) The Currency Department issues good copper coin in exchange both for silver and for worn copper coins.

1. Copper coin having as a device a pair of scales comes under the definition of copper coin coined before Act XXI of 1835 came into force.

2. Copper coin of the two descriptions called "Trisul" and "Jharipatka," coined by the Native Dynasty in Nagpur before the province was annexed to British India, and at present circulating in the Central Provinces, will be received freely at the treasuries and branch banks in those provinces in payment of Government dues or in exchange for British copper or silver coins at the rate of 64 for the rupee: copper coins thus received should not be re-issued, but should be returned into store at the nearest depôt or sub-depôt.

14. Uncurrent copper coins lying in a treasury, depôt, or sub-depôt in the interior should, under instructions from the local Accountant General, be cut in half and sold as old copper, either on the spot, or in some other market if, after allowing for the cost of carriage, a better price can be obtained there. The coin must be broken in the presence of a responsible officer, and the treasury officer must certify that he has personally ascertained that the coin has been so cut and defaced that it cannot circulate again as money. The certificate should specify the nominal value and weight of the coins destroyed: the rate at which the copper has been sold should also be certified.

15. The nominal value of the uncurrent coin so destroyed at a treasury should be charged off distinctly in the list of payments as "loss by sale of uncurrent copper coin;" the certificate of the treasury officer above referred to must be sent as a voucher in support of the charge, in order that it may be adjusted by the Accountant General (except by Bombay) against the Government of India under "Mint." The nominal value of the uncurrent coin destroyed at a depôt or sub-depôt should be charged off in the accounts, supported by the certificate prescribed in Rule 14. The gross realisations on account of the sale should also be distinctly shown as sale proceeds of broken copper coin; the cost of breaking up the coin should be charged on a separate bill.

16. Uncurrent copper coin may not be sent to the Mint unless the operation is profitable; and, in considering the prudence of such a despatch, the cost and risk of breaking and defacing the coin have to be set against the price locally realisable on the one hand, and the cost of packing, transit, and breaking up the coin in the Mint set against the price to be obtained at the presidency

town on the other. In some places it may be possible to melt up such coin more cheaply than to break it; but close supervision will be necessary, both to see that the condemned coin is actually put in the furnace, and that it is kept there so long that no single piece can be separated from the mass. A large quantity could be broken up more cheaply in a Mint than in the interior, as machinery would be used. No directions can, however, be given, as the cost of breaking the coin and the price of copper are found to vary much, and each case must be dealt with separately.

1. The average price of cut copper in Calcutta is Rs. 30 per maund, after paying all local charges for sale commission.

Foreign Coin.

17. Generally speaking, coin of British mintage only is received in treasuries. But troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange it at the treasury nearest the frontier (or at the next, on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it may have been issued to the troops; the officer commanding the troops or detachment certifies the rate, and also the fact that the coins have been issued in part of pay. Such coins are held apart for ultimate disposal, and any loss is charged off under support of the commanding officer's certificate above referred to.

18. Foreign coins may chance to be paid into a treasury as part of a deposit, eventually to be made over to a third party; the disbursement will be of the same coins, and so it matters not whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value, be assigned to such currency.

1. Other cases of their receipt would be treasure trove, and uncurrent gold coins paid in as part of an exceptional present to Government at a local darbar; credit should be given at what is believed to be the assay value.

Annual Requisition Estimate.

19. (a) Immediately after submission of the detailed cash balance report for 30th November, an indent for the small silver and copper coin required for use in the coming year should be submitted in Form 69. The lines showing the balances in hand on 1st December in

the preceding year, and those on hand at the time, should be verified from the cash balance reports, and the figures in the remittance lines can be easily compiled from the records of the treasury. The difference between the totals will indicate the amount that has come into the treasury by local receipts, or passed out of it by local disbursements. Should the indent be, under any head, very different from the want indicated by the experience of the year, some words of explanation should be given. The indent should reach the Accountant General's Office by 10th December, as his provincial indent is due in Calcutta on 1st January following.

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

Annual Return.

20. As early as possible in January of each year should be submitted a return showing the working (during the past calendar year) of the rules reprinted in rule 9. The return will be in a form in which a line is set apart for each denomination of coin, and vertical columns show in each line the nominal value in rupees of coins cut and broken, because they were believed to

- (a) have lost by reasonable wearing more than two per cent. in weight;
- (b) be counterfeit;
- (c) have been reduced in weight otherwise than by reasonable wearing.

Any necessary remarks should, of course, be appended. A separate return should be furnished of the Portuguese coins so destroyed (see note 2, rule 1), and if this return is blank, the fact should be stated in the return regarding British Indian Coinage.

21. On the 30th April of each year should be submitted a return for the previous official year, giving the amount and particulars of copper coin of the coinages before 1835 withdrawn under orders of Government, No. 207, dated 17th January 1879. The particulars should be (1) nominal value of the coin withdrawn, (2) nominal value of the coin transferred to depôts or sub-

depôts, (3) nominal value and weight of the coin destroyed at treasuries or depôts or sub-depôts, (4) rate at which the copper was sold, (5) total sale proceeds, and (6) nominal value of the uncurrent copper still in the treasuries.

Annexure.

Small Coin Depots.

1. Under F. D. No. 1980, dated 22nd March 1878, depôts and sub-depôts for the custody of small coin are established at currency offices, treasuries, and other places. Where such a sub-depôt is in charge of a collector or treasury officer, the balance, the accounts, and the transactions must be entirely separate from those belonging to the treasury.

2. No coin may be paid into or out of a small coin depôt or sub-depôt without the orders of the Accountant-General, who, in directing coin to be paid into one, acts only under orders of the Comptroller-General.

3. The account of the depôt or sub-depôt will be kept in the following form, every transaction being entered at the time of its occurrence, and the new balance deduced:—

Small Silver and Copper Depôt Book.

Date.	Nature of transaction.	VALUE IN										
		Rupees.		Total silver.	Double Piece.	Single Piece.	Half Piece.	Pie Pieces.	Total Copper.	Grand Total.	Initials of Officer in charge.	
		₹	₹	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
April 7	Balance ...											
" 18	Remitted to as per order of A. G. No. , dated											
April 18	Balance ...											
May 3	Received from as per order of A. G. No. , dated											

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

Chapter 26.—Currency Notes.

Receipt 1 Payment 2 Issue and Exchange . . . 3 Custody 6 Non-issuable Notes . . . 8		Record 11 Stopped Notes 13 Indents 15 Quarterly Return 16 Currency Agencies—Annexure.
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Receipt.

1. Payment of Government dues can be made in Government currency notes of any issue, irrespective of presidency or circle. Railway companies, too, will receive notes of any circle in payment of fares and freight, and the officer in charge of a treasury into which such company pays its earnings will receive notes so earned.

Payment.

2. Except at an office of issue, notes of the home circle are legal tender in satisfaction of any claim against Government, though ordinarily no person should be pressed to take notes in part or full of his demand.

Issue and Exchange.

3. A treasury officer may supply to all comers, without enquiry as to their intentions, such notes as he may have fit for re-issue.

4. Although no person has a legal claim to obtain cash for a note presented at a Government treasury, Government desires that this accommodation be given when convenient. Accordingly, whenever the treasury officer is satisfied that no inconvenience can be caused to the treasury by the encashment of any notes likely to be presented, a placard in English and the vernacular notifying that he is prepared to give cash for notes should be exhibited in some conspicuous place. Care should be taken that no corrupt or undue preference be shown to any individual.

1. At deficit treasuries (of which the ordinary cash receipts are less than the expenditure) currency notes ought not to be cashed, except so far as it can be done without expense or inconvenience. If the treasury officer can spare cash for only a limited amount of notes,

he is at liberty to notify that he is prepared to give cash for home notes only.

2. Notes, home and foreign, to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public: visitors to hill sanitarium, however, cannot be regarded as travellers.

3. Permission has, in some cases, been given for encashment of notes at sub-treasuries under the same conditions.

5. When an Accountant General is prepared to lay down a named amount of silver free at a branch of the Bank of Bengal, that branch will cash, free of charge, notes of all circles up to the named amount; the notes would be held apart from, and above, the ordinary balance, and be remitted to such treasury as may be agreed on.

Custody of Notes.

6. Home notes, if in good condition, may be re-issued as convenient. Those which require registration under Rule 11 must be kept in the order of receipt, in bundles according to denomination, each bundle containing not more than 100; they must be re-issued to the public, or remitted to another treasury, in the same order.

It follows from this that if any such notes are under double locks, the treasurer must hand over all his receipts to be placed under double locks, and may issue only such notes, namely, those which have been longest in the treasury officer's custody, as are delivered to him for the purpose.

7. Cut notes should, before receipt, be joined by a narrow strip of paper gummed across the whole breadth; but if they are received in a remittance by halves, the treasury officer will join them; they are re-issuable if not otherwise defective. Damaged notes should be separated from the good ones, and should not be re-issued; and notes seriously mutilated, altered, or wrongly joined, should be refused.

Disposal of non-issuable Notes.

8. Notes much soiled should not ordinarily be re-issued to the public, but sent to the treasury at the headquarters of the Local Government (or other treasury named by the Accountant General) in the first remittance made thither. The treasury officer at the head

quarters of the currency circle will exchange all cut notes he receives for whole ones.

9. Notes of other circles will not ordinarily be re-issued: if, however, special application is made for such notes, and those on hand are in good order, there is no objection to re-issue.

10. When there are in a treasury notes of other circles not fit for re-issue, or not likely to be applied for, they should be cut and remitted by halves (see Chapter 27, Rule 18) to the treasury officer at the head-quarters of the Local Government, who will cash them at the currency office, if it is cashing foreign notes, or else will remit them, under instructions from the Accountant General, to Calcutta, Madras, or Bombay; the amount would be treated, in the latter case, as a remittance between the Governments.

1. By its agreement for the conduct of the Government banking business, each presidency bank is bound (at its head office, and at such of its branches as have the conduct of the Government business) to accept in payment of Government revenue, and from Guaranteed Railway Companies on account of their traffic receipts, Government currency notes of all circles indiscriminately, and also to cash Government currency notes of all circles in small amounts for the convenience of *bonâ fide* travellers: but it reserves power to exclude from its account of the Government balance all notes so received which are not payable at Calcutta, Madras, or Bombay, as the case may be, or in the case of a branch bank, which are not legal tender at the place where the branch is situated. If it does so, it will, on the day of receipt, enter in a special register such notes as it excludes from the balance, and will not afterwards have power to appropriate them for its own use without the consent of the Comptroller General (or Accountant General), at a presidency town or of the collector at a district treasury. The Accountant General will collect such notes at head-quarters, or remit them to the head-quarters of the currency circle concerned (Calcutta, Madras, or Bombay), as may be convenient; in the provincial cash balance report he will show the value under foreign circle notes.

2. The bank may also, in reckoning the balance standing at credit of Government, exclude quarter-rupees, one-eighth rupees, and copper coin.

Record.

11. The name of every person presenting or receiving a note of the value of Rs. 50 or upwards at any Government treasury should be recorded. Accordingly, for each denomination of notes, except the lowest three, two registers should be kept,—one for notes of the home

circle, the other for notes of other circles, wherein every note received, whether from the public or from another treasury, should be recorded separately, so as to show (1) the date of receipt, (2) the name of the person from whom the note was received, (3) particulars of the note, (4) the date of re-issue, (5) the name of the person to whom it was issued.

1. In some provinces, local orders require registry of the number of every note received or issued; the present instructions do not change this practice.

2. At a currency agency, the treasury officer will mark off in his register, as paid to the currency department, any notes he may pay into the currency chest; and, if they be afterwards again taken out for issue, he will enter them in his register anew.

12. As entries are made at the time of receipt, and as issues are made in the order of receipts, the dates will be consecutive both in column 1 and in column 4. The *particulars* (column 3) are the number of the series, (*e. g.*, E 16) and the number of the note (*e. g.*, 17962); in this column will be entered the name of the circle, when the note is not a note of the home circle. In columns 2 and 5, the name of the presenter or the receiver will be entered when it is known, or when it is voluntarily given; but, if the person tendering (or receiving) notes refuse to give his name, he should not be pressed to do so, unless he tender a note for which notice of stoppage has been received.

1. The only cases in which there can be any doubt about the name of the presenter or receiver will be those in which notes are received or given in exchange. The name must be known in any transaction which has to be entered in the cash account, for the name of the person on whose account money is received or paid is always shown in the document presented at the treasury.

Stopped Notes.

13. If a note be presented of which notice of stoppage has been received, the presenter should be asked his name and address, the name and address of the person from whom he received the note, and the circumstances under which he received it; but, unless his answer give ground for doubt that he came by it honestly, it should be accepted, though notice should be given to the police, and to the office of issue, that a certain lost note has been presented. That office will remove the note from the list of lost notes, and will place the loser

in communication with the police, but then will leave him to take such action as seems to him good.

1. Treasury officers are not required to keep a record of any notices of stoppage save those which they receive from losers; a file of the original notices will suffice, with the addition of an index.

14. The following opinion of the Advocate General, Calcutta, is published for reference:—

Opinion.—If any Government treasury officer receives a currency note, of the alleged loss of which he has received notice, he should enquire of the person tendering it in payment as to the circumstances under which he got the note. If he gave value for it, and there is no reason to suppose from his statement that he received it otherwise than in good faith, it should be accepted by the Government officer as a good legal tender.

2. I think that the Head Commissioner of Paper Currency should satisfy himself as far as he can, by enquiring from the person who alleges a note to have been stolen or lost, whether such is really the case, and should ask the alleged owner to produce any evidence he can of his former possession of the note. Having satisfied himself of the probability of the story as to the alleged stealing or loss, the Commissioner will be quite justified in inserting the note in his list.

3. A person who takes a note in good faith, and for consideration, will have a title to it, notwithstanding he may have seen it enumerated in the list of lost or stolen notes. But, if he takes the note with knowledge of its having been advertised, and does not make reasonable enquiry,—that is, if he takes it under such circumstances as would fix on him the suspicion of participation in the fraud,—he could not make a good title to the note. And it follows that, if he takes the note otherwise than in good faith, it is not a good payment, and he may and ought to refuse it as a legal tender, unless he has reason to believe that the person tendering it to him has come by it honestly.

Indents.

15. When notes are wanted in a district, an indent in detail should be submitted: and it may well accompany the monthly cash balance report. But it must be remembered that a supply of notes is, to all intents and purposes, a cash remittance, and can only be sent by reducing the actual cash balance of another treasury: accordingly it is not always *possible* to meet an indent, nor (if the cash balance of the indenting treasury be strong) is it always advisable to do so. Government has laid down that an Accountant General is not to consider himself obliged to supply notes of large value to district treasuries, which he knows will be remitted at once else-

where, thus throwing upon him the expense of bringing away the coin received in exchange for them.

Quarterly Return.

16. Every treasury officer, with the exception of such treasuries as are established at branches of the presidency banks, will prepare, in Form 70, a quarterly memorandum showing the receipt and issue of Government currency notes in and from his head and sub-treasuries, and will submit it to the Accountant General.

1. It will be observed that the amount of revenue realised in foreign notes has to be stated in this return.

Annexure—Paper Currency Agencies.

General Rules.

1. At some important stations currency agencies have been opened to afford facilities to the public for exchanging coin for notes, or notes for coin.¹

When the district treasury is in the charge of a branch of the presidency bank, the currency chest must be there too, being opened, when necessary, by the treasury officer.

2. All applications for exchange, whether for notes or silver coin, must accordingly be granted without restriction, provided that the coin or notes applied for are in the chest; but notes cut in halves, or much worn, or notes of other circles, should not be re-issued from a currency chest.

Custody of Coin and Notes.

3. A separate chest must be set aside for the Currency Department funds, the notes being placed in a tin box within it. The whole must be kept entirely distinct from the treasury balance.

4. This chest should always contain the same total amount. Coin may be taken out and notes deposited, or *vice versa*, or one description of notes or coin may be exchanged for another; but, unless under especial orders of the Head or Deputy Commissioner of Paper Currency, the total amount in the chest must never be altered.

5. One key of the chest must be kept by the collector or some other gazetted officer who is not in personal charge of the treasury balance.

¹ It is not intended to incur any large expense in the promotion of currency agencies. If it be found that, instead of ordinary circulation at any agency, the privilege of cashing or obtaining notes is used all in one direction so as to require constant charge to Government to carry supplies of coin to the agency or to bring accumulations of coin from it, that agency must be pronounced a failure and allowed to become inert when the supply sent to it is exhausted; but such a state of things should not be assumed to exist without a full and fair trial. It is not thought expedient to supply currency chests with notes of value higher than Rs. 100.

Rules for Management.

6. It is not intended that the chest should be opened daily; once a week, or even once a month, may probably suffice. The ordinary exchanges with the public should be made by the treasury; the currency chest being used as a reserve when the proportion of notes or coin in the treasury becomes inconveniently large. If the chest can give no assistance, the facilities afforded to the public must be stopped; *e. g.*, if notes accumulate and the whole balance in the chest consists of notes, no more must be cashed for the public until the stock has decreased. On no account must any risk be run of inconvenience to the treasury.

7. The notes issued from each agency will be distinguished by a small stamp impressed at the circle office, showing the number assigned to the agency; and it is of the first importance that such notes should never (unless in very exceptional circumstances) be refused encashment at the office where they were issued. Hence, if it is seen that notes from a distance are being brought in such quantities as to absorb the whole amount of coin available, the treasury officer should take care to cash at the currency chest such an amount of the notes held in his treasury balance as will liberate an amount of coin sufficient to meet these local notes tendered for exchange. Such necessity should at once be reported to the head office of the circle.

8. The currency chest book (Form 71), or a duplicate of it, should be kept in the chest, and the balance proved and signed at every transaction. A slip in the same form, signed by the treasurer, treasury officer, and officer holding the second key, must be sent to the head office of the circle whenever the chest is opened; no further accounts are necessary. Any transactions in notes of foreign circles should be entered in *red ink*, and on the reverse of the slip should be details of the circles to which they belong, for which purpose the following form is provided on the reverse of the slip:—

Details of Notes cut or otherwise unfit for re-issue, and of Notes of other circles included in the closing balance overleaf.

NAME OF CIRCLE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	5	10	20	50	100	500	1,000
Number of notes unfit for re-issue							
Notes of Circle							
Ditto ditto							
Ditto ditto							

9. Copper coin must never be deposited in the chest, as the law does not admit of its being held as currency reserve, but a reasonable portion of the reserve may be kept in the form of small silver coin.

10. The exchanges with the chest should be always in even hundreds of rupees.

11. Transactions should, if possible, be avoided in the last few days of the month, so that the correct closing monthly balance may always be known at the head office. If important exchanges take place too late for the slip to reach the head office by post, the transaction should be telegraphed shortly (*e. g.*, "Currency Agent, to Currency Commissioner, withdrawn Rupees 30,000, deposited 300 notes for 100").

12. The currency chest balance should be verified monthly like the treasury balance.

Chapter 27.—Resource and Remittance.

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Supply of Funds.

It is the duty of the Accountant General to keep all his treasuries adequately supplied with all kinds of coin, but otherwise to bring together any surplus balances at convenient and accessible points; and it is the duty of the district officer, while leaving at his sub-treasuries the smallest sum necessary for their current expenditure, to see that each has a sufficient supply of copper and small silver to answer all demands for change.

Resource Estimate.

2. To enable the Accountant General to keep the treasuries in funds, an estimate will be submitted to him by each treasury officer, at the beginning of each month, of the balances, receipts and expenditure, of that and two succeeding months.

This resource estimate is prepared on printed forms supplied by the Accountant General, and should be despatched not later than the 3rd of each month, but should bear the date of actual despatch. It will open with the cash balance as reported in the cash balance report for the last day of the preceding month, but in round hundreds of rupees; and will show, in round hundreds also, the receipts and charges for each head which has a separate register, and of which therefore the treasury officer has full information, exhibiting all other receipts and all other charges in single lump sum. It will be found that foolscap paper is quite large enough for the return so reduced.

(a) Sums are shown in round hundreds by the omission of amounts under rupees fifty, and the exhibition of fifty rupees and upwards as one hundred.

(b) The closing lines on the receipt side will show total receipts, probable closing deficiency, and grand total; on the charge side, total payments, probable closing cash balance, and grand total.

(c) The grand totals in the pair of columns belonging to each month must, of course, agree.

(d) The heads represented by separate entries on the receipt side will ordinarily be—Land Revenue, Forest, Excise, Assessed Taxes, Provincial Rates, Customs, Salt, Stamps, Post Office, Law and Justice, Other Civil Receipts; of these, a total should be made, and after it will appear the debt heads, *viz.*, Deposits of all kinds, including Savings Bank, Supply Bills (both local and foreign), Transfer Receipts, Cash Remittances (including any remittance from a small-coin depôt in another province), Departmental Remittances, (that is, Public Works, Forest, Military, and Telegraph Departments), Customs and Salt Remittances; thus there will be on the receipt side at most twenty lines, whereas a page of foolscap can spare, in addition to the necessary space for headings, &c., nine inches; on the charge side, subject to local requirements, there need be before the debt heads only one line for total civil charges, but it will be necessary to add afterwards one for payments on account of Guaranteed Railways without distinction of capital and revenue.

(e) No provision should be made for a remittance either in cash or by means of supply bills (whether to draw away a surplus or to supply a deficit) that can only follow special orders of the account office not yet received. The estimate of cash remittances should be supported by a list, on the face or back of the estimate, detailing the treasuries to or from which they are expected.

(f) On the reverse should be detailed any important and exceptional receipt or charge which may be expected; but here, also, no remittances should be entered which have not been provided for in the body of the estimate: thus no mention will be made of a remittance expected only on the ground of the necessity of increasing, or desirability of reducing, the closing cash balance of any month, but only of such as have been actually ordered, or will be made under standing orders.

(g) It may be convenient to provide on the left of each page a column for the actual figure for the past month, and in this case notes should be added on the reverse explaining any very material difference between the actuals and the anticipation of the last preceding estimate; the estimate, however, must on no account be delayed for the insertion of these actual figures.

Remittance Orders.

3. Remittances of cash or notes to or from a treasury are made only on orders (either standing orders or special orders) of the Accountant General.

1. Orders for cash remittances may conveniently be issued on a counterfoil form. The receiving office, immediately on arrival of the remittance, should forward its portion of the order to the Accountant General with note of the date of receipt and certificate that credit has been given in the cash book, subject to any re-adjustment which may be found necessary on detailed examination. (See Rule 23.)

4. Immediately on receipt of a remittance order from the Accountant General, the police department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort, which it will supply according to the scale laid down by the local Government. Any officers on the line of march from whom assistance may be required should be advised by the despatching office, which should also warn the receiving office of the exact date of expected arrival, in order that any necessary arrangements may be made, such as provision of carts, or a guard of sufficient strength for treasure arriving by rail.

1. Care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on a Sunday or other authorised holiday.

Packing of Treasure.

5. Treasure should be packed for remittance in stout bags, tied and sealed after a slip of paper has been placed in each, naming the treasury at which it was packed, the tale and description of the contents, and the name of the person who counted the contents; the treasury officer must satisfy himself generally of the contents of the bags.

6. For journey by road the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the treasury officer; for journeys by rail or boat, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross: every box should bear the name of the despatching treasury cut into, or painted on, it with a number.

1. The irregularly-grained parts of a plank of wood are not suitable for boxes; it is found that they often give way under the severe strain which treasure boxes undergo in a road journey.

7. To each box designed for water conveyance, or to cross any unfordable stream by a ferry, should be fastened a buoy, formed most easily of a piece of unsplit bamboo; the rope of the buoy should be at least ten yards long, and the police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, coiled up or knotted or entangled in any way.

Invoices.

8. Invoices will be prepared in triplicate, and will state the marks on every tumbril or chest, and the number and contents of each, and the marks and gross weight and contents of every box; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer.

9. Remittances intended for the General Treasury, Calcutta, should now be despatched, not to the Bank of Bengal, but to the Reserve Treasury at No. 1, Dalhousie Square. The treasury branch of the Comptroller General's Office should be advised by the Accountant General of any remittance he may be ordering to that treasury, and also by the treasury officer of its despatch; the last-named advice would be a formal letter, as the triplicate invoice should be sent to the officer in charge of the reserve treasury.

10. Remittances intended for the reserve treasury at Madras or Bombay should be despatched to the address of the officer in charge of the branch reserve treasury, and the Accountant General, Madras (or Bombay), should be advised by the treasury officer of the despatch of each remittance.

1. The addresses to which the remittances and invoices should be sent are—

At Calcutta.—The officer in charge, Reserve treasury, No. 1, Dalhousie Square.

At Madras and Bombay.—The officer in charge, branch Reserve treasury, Currency office.

Escort Officer's duties.

11. The escort officer will count the bags as they are being stowed in tumbril or chests, or will see the boxes

weighed. He will sign the receipt at the foot of each copy of the invoice as responsible for “ bags packed in tumbrils, or boxes of marks and weights detailed above, said to contain coin to the value of Rs. ;” the blanks will be filled up in words, and, if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received, in the vernacular, on the copy of the invoice to be retained by the treasury officer.

12. When the escort officer is relieved in the course of the journey, he will obtain a receipt for “tumbrils in good order said to contain coin to the value of Rs. in bags,” or for “ boxes, iron-hooped and in good order, said to contain coin to the value of Rs. .” When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for “ bags said to contain coin to the value of Rs. ,” or for “ boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs. .” If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer, otherwise he should be allowed to return at once.

Potdars.

13. Treasurers may send potdars in charge of specie remittances at the expense of Government, who will remain in charge while the treasure is being examined, and will take back the locks, and, if convenient, the bags. If the guard be returning to the station of original despatch, tumbrils or chests should be sent back under its charge; otherwise they should wait for the potdar.

1. Expense for extra potdars for remittances within a district is inadmissible, but, for remittances between districts and provinces, the amount of expenses actually incurred may be allowed, only so that they shall not for each potdar exceed 8 annas per diem, 3rd class railway fare and carriage or cart hire when absolutely necessary. The countersigning authority may be fixed by the Local Government at its discretion.

2. In cases of heavy remittances, the Head Commissioner of the Department of Issue of Paper Currency, or the Comptroller General, has power to sanction the deputation of one or more clerks in addition to the usual escort of potdars, and, when the remittance amounts to 20 lakhs or more, is authorised to grant, for the necessary period of their absence, an allowance of Rs. 2-8 a day to each clerk, and

4 annas a day to each peon, who may be sent in charge of such remittance.

14. If any chest, tumbrel, or wagon, be secured by double locks, one key should be held by the potdar, and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or wagon in his presence.

Railway arrangements.

15. Additional rules regarding the arrangements to be made in the case of remittances by Railway will be found as Rules 25, &c., of this Chapter.

Weight of Coins.

16. Some notes on the weight of coins may be useful for guidance in making remittances.

(a) A lakh of full weight rupees weighs net $31\frac{1}{4}$ maunds, and, packed for remittance, possibly a little less than 35 maunds. When there is a minimum rate of charge, a calculation on this basis will enable the officer concerned so to arrange that the full weight for the minimum charge be made up. Taking 35 maunds as the weight of a lakh of rupees packed for despatch, the railway charge (at 2 pies per maund per mile) will be equivalent to 1 anna per Rs. 1,000 for each distance of 17 miles; the cost of packing, carrying to station, loading, &c., must be added in calculating the gross percentage for comparison with bill rates. When remittances of not less than 20 lakhs are made at once, the chief railway companies charge half rates only; but notice should be given some time beforehand in order that wagons of convenient sizes may be brought together, as the charge may be made by the gross carrying capacity of each wagon.

1. The E. I., the G. I. P., the Madras, and the B. B. & C. I. Railways, further agree that the charge for the carriage of an amount less than 20 lakhs shall not be more than would be charged if full 20 lakhs were sent; the S. P. & D. R. refuses assent to this condition.

(b) Copper coin of the nominal value of Rs. 2-4 weighs one seer; of coin packed for remittance one

maund is found to contain the value of Rs. 82. When comparing the cost of remitting copper by sea and by land, pains should be taken to ascertain how freight will really be calculated. One line of steamers charges by the ton of 10 hundredweight, whereas another works by the ton of 20 hundredweight ($27\frac{2}{3}$ maunds).

Remittances of Currency Notes.

Whole Notes.

17. When it is possible to send whole notes along with a specie remittance, or when notes not yet cut, to a considerable value, are being despatched between stations on the line of railway, or along a road on which means of rapid transit are available, they should be placed flat between boards, wrapped in paper, folded in waxcloth, and then carefully sealed. This parcel should be placed in a small wooden box, which should be securely fastened and sealed, and so secured should be made over to the guard furnished by the District Superintendent of Police under the regulations of his own department. Whole notes should never be remitted by post.

1. If a packet of this kind be consigned to a treasury merely for despatch, along with some other remittance, to another treasury, the receiving treasury should give a receipt for a "sealed packet in good order said to contain Rupees——in notes," and should take a similar receipt from the escort officer when he forwards it. Meantime, the packet should remain under joint keys.

Cut Notes.

18. A small remittance, however, or one of notes already cut, may be sent by post. After completion of the invoices (Rule 20) the notes should be cut in half, the left-hand halves packed in paper and waxcloth, sealed, and despatched with the invoice in a registered cover. The right-hand halves should be similarly packed at the same time and kept under double locks till receipt of acknowledgment of the left halves, when the packet containing the right-hand halves should also be registered and despatched.

Packing.

19. In packing parcels of notes for remittance from one treasury to another, great care must be taken.

Those of each denomination must be arranged in order of series and number, and, when a large supply of any denomination is being sent, they should be stitched by one edge into books of 100. Notes of different circles should be put up in separate bundles. The bundles should then be bound together in parcels as large as is consistent with the Post Office regulations (7,000 half-notes can easily go in one parcel) and a copy of the invoice, omitting the series and number of the notes, must be packed up with each parcel. (See next rule.)

1. If the remittance is made to the reserve treasury in Calcutta, or to the branch reserve treasuries in Madras and Bombay, the name of the treasury and the date of the invoice should be stamped on the back of each note.

Invoices.

20. The invoice, Form 72, should set forth the detail of series and number under each denomination and circle, and should bear at foot a certificate from the treasury officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice.

The original invoice should be sent by post to the treasury officer to whom the notes are consigned, a copy being kept for record.

Both original and copy should be signed by the police officer to whose care the parcel is entrusted, when notes are sent under charge of a guard; but the police officer has not to count the notes, and his signature is only a receipt for a packet *said to contain* certain notes.

1. Another [partial] copy of the invoice is included in the parcel (see last rule).

2. In invoicing the second halves of notes of which the first halves have already been acknowledged, the detail of number and series need not be filled in; a reference to the former invoice will be sufficient.

Despatch of Remittance.

21. When a remittance, directed by a special order of the Accountant General, is despatched, the treasury officer should at once inform the Accountant General of the fact; so, also, when a remittance of specie is made under standing orders. But in the case of despatch, under standing orders, of a remittance of notes, a detail

of denomination and circle of issue should be sent to the Accountant General.

22. A remittance is to be charged off in the cash book when it is despatched; or, in the case of notes remitted by halves, when the first halves are despatched. The entry should state the place of destination, and especially should state whether it is a treasury, a mint, a small coin depôt or sub-depôt, or a bank.

Receipt of Remittance.

23. (a) Immediately on the arrival of a remittance of specie, credit for the invoiced amount should be given in the cash book, and advice (mentioning the date of credit) sent to the Accountant General, the place whence the remittance is received being entered in both cash book and advice, with the same specification as prescribed in the last rule. If the remittance be from a mint or treasury, or small coin depôt or sub-depôt, in another province, the receiving treasury officer will still send the advice to the Accountant General of his own province, by whom, after any necessary record, it will be passed on to the Accountant General of the despatching province. A copy of the receipt given to the escort officer will be sent by post on the same day to the despatching treasury.

(b) The remittance must then be examined in detail, and a formal receipt be sent to the despatching officer after detailed examination is complete. If the examination be not complete before the despatch of the cash balance report, note should be made thereon that the remittance is not yet examined.

(c) Rules 1 and 2 of the notification, reprinted in Rule 9 of Chapter 25 (regarding cutting coin) are applicable to these examinations.

(d) A remittance of notes is not to be credited till the second halves are received; in this case detailed examination should involve no delay, and the formal receipt can be sent at the time of crediting the amount. The arrival of a parcel of notes or half-notes must always be acknowledged by return of post.

1. Half-notes should be kept under double locks.

24. If any deficiency is found in the detailed examination, and is not immediately recovered from the potdar in charge, it is to be charged in the cash-book as

an "Advance Recoverable;" and the treasury officer of the remitting treasury requested to recover the amount and credit it in his own treasury.

1. Every deficiency discovered during the examination must be specially reported in writing to the receiving treasury officer, the slip mentioned in Rule 5 being tacked to the report. If there is a potdar in charge, the report and the slip attached will be delivered to him on his making good the deficiency. If there is no potdar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be enclosed, together with the attached slip, in the report to be made immediately on the close of the examination (or, if it is a prolonged one, at the close of each day of it) to the remitting treasury officer. The object of this rule is to enable the treasurer of the remitting treasury, for his own purposes, to fix responsibility for the deficiency, which he is obliged to make good.

If any bag is received without an enclosed slip, and is in any way short or deficient, an immediate special report should be sent to the remitting treasury officer.

2. No time should be lost in examining a specie remittance, both in order to set the potdar at liberty (and so reduce the cost of remittance), and also in order that any deficiency may be recovered from the remitting treasurer.

Additional Rules for Remittances by Railway.

Loading.

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

1. It is the duty of the remitting treasury or currency officer to supply the padlocks, and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The treasury officer should also take the receipt of the escort officer for the padlocks and see that they are returned.

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

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

Strength of Escort.

27. The escort accompanying the treasure to the station, and protecting the loading, should be of the strength which may be fixed by the Local Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also should be fixed by the Local Government; there should never be less than a petty officer with two men, and, when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train by reason of heated axles, or for other cause, the station master, or the guard in charge of the train, will warn the police-guard in charge of the treasure, in order that the necessary arrangements may be made to guard the treasure.

Reliefs.

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

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

Payment of fares, &c.

30. The railway fares will be paid in cash, for which purpose the police or other officer may obtain from the treasury a sufficient amount as an advance (see Chapter 7, Rule 10 (g)), to be accounted for afterwards. A

requisition should be made on the railway authorities in the following form :—

Requisition for carriage of Specie.

To the Station Master, *Burdwan*.

Conveyance by railway to *Delhi* is required for treasure to the value of lakhs of rupees loaded for *Delhi* and contained in wagons.

And the station master will give the guard a paper notifying that it is in charge of treasure loaded in so many wagons.

1. The last-named requisition must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided—*vide* Rule 16 (a).

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

31. The Government of India in the Public Works Department have, under date the 20th January 1879, decided that the following rules for the free conveyance of escorts accompanying specie sent by rail, which have been adopted on the guaranteed railways, except those in Madras, shall be introduced on all State railways in India :

One man, when the consignment is from 2 to less than 5 tons ; two men, when it is from 5 to less than 10 tons ; and four men, when it is 10 tons or over. When the consignment amounts to Rs. 20 lakhs or more (23 tons or more), a guard of four men to be allowed with return passage free of extra charge.

Copper Remittances.

32. A remittance of copper should be packed in bags enclosed in boxes of size similar to those prescribed for silver, and loaded in the same manner. The minimum strength for the guard should be that already laid down ; but one man for each wagon will suffice if there be several wagons : in all other respects the procedure will be the same.

Note Remittances.

33. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking ; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.

Payment of freight on remittances by sea.

34. It has been arranged with the Agents of the British Indian Steam Navigation Co. that when remittances of coin are made by their steamers, the bill for freight will be presented to and paid by—

the Accountant General, Bengal,
 " " " Madras,
 " " " Bombay,

the Deputy Accountant General, Rangoon,
 according as the port to which the remittance was consigned is within the province of Bengal, Madras, Bombay, or British Burma.

This arrangement applies to currency as well as to treasury remittances.

ANNEXURE.

Paper of instructions to be given to the Police Officer in charge of a remittance by rail. (See Rule 26.)

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

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

" INSTRUCTIONS.

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

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

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

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

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

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

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

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

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

Chapter 28.—Treasury duties of Agents of the Bank of Bengal.

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1. The following rules, for the guidance of the agents and accountants at the branches of the Bank of Bengal in conducting the business of the Government treasuries under their charge, include information on most points likely to arise; but in cases of doubt, and as a general rule, the usage hitherto observed at the local treasury will be followed. The term "Collector" includes officer in charge of the treasury.

Accounts.

2. The books and accounts to be kept will consist of—

- A scroll cash book, being the primary record.
- A daily state, made up for despatch to the collector.
- An account in the general ledger, in the name of the collector of the district.
- A pass-book, to be daily forwarded to and returned by the Collector.

3. In the scroll cash-book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book, and

the total of each side will form the daily entries in the general ledger.

Daily Returns.

4. In the daily state such payments and receipts will be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasuries. The daily states will be written up every day and closed in the usual manner, by showing the balance of the previous and of the current day; and the agent, having satisfied himself as to their being correct, will docket and forward them, with all the vouchers appertaining, to the collector, on the morning following the date to which they refer. The net amounts of payments only are to be entered; that is, when a deduction is made from the amount of a bill, the daily state will show only the amount paid after deduction, and not the gross amount of the demand.

1. It is of importance that these documents be secured in a locked box when sent by the agent to the collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the collector.

5. Care will be taken that vouchers sent to the collector are conspicuously marked by the agent with the word *paid*. Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

6. The pass-book will be written up and forwarded with the daily sheets, the entries being counterparts of those in the treasury account in the general ledger and being certified by the initials of the agent or accountant. The collector after examination of the vouchers will, if he finds the documents correct, attach his initials to the entries on both sides and return the pass-book to the Bank, after having taken copy of it in a register maintained for the purpose in his own office.

Revenue Receipts.

7. Any one who has money to pay on account of Government will tender the amount at the office of the collector, accompanied by a chalan, or memorandum of particulars in duplicate (which, if necessary, will be

prepared in the office). The officer entrusted with the duty of examining the chalans, will, after examination, enter the chalan in the appropriate register of chalans issued (see Rule 26), and will write on both original and duplicate the word "correct;" he will then affix his initials to the chalan with the date, specify the head of account, and return original and duplicate to the payer, who will proceed with them to the Bank. There the money will be received and credited to the proper head of account, and an acknowledgment granted to the payer on the original chalan, the duplicate being retained by the Bank and forwarded to the collector with the daily account.

Chalans are valid only for a time, not exceeding ten days, fixed by the collector, and, if presented after the allotted time will be refused by the Bank, until revalidated by the collector.

Receipts of Public Officers.

8. Fines, forfeitures, and other miscellaneous receipts of public officers, will be forwarded by them daily to the Bank with a chalan in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the chalan will, as directed in the last rule, be retained by the Bank and forwarded with the accounts of the day to the collector, and the other returned, receipted, to the public officer for record in his office.

1. The original chalan may be in the form of a book sent daily for signature.

Deposits and Local Funds.

9. The detailed accounts of local funds and registers of deposits are in the collector's, magistrate's, and judge's offices, the Bank only receiving the amounts tendered in accordance with Rule 7, and crediting them under their proper designation.

Supply Bills.

10. Intimation will be given to the Bank by the collector, daily or weekly, as may be necessary, of the amount for which, and the rates at which, bills may be granted. The Bank will receive sums tendered for bills

and grant acknowledgments for the same, on presentation of which to the collector he will issue the bills.

1. A supply bill is identical in form with an ordinary bill of exchange or draft, and is governed by the laws generally applicable to such instruments.

Remittance Transfer Receipts.

11. Remittance transfer receipts will be issued by the Bank in accordance with the rules in Chapters 8 and 16. In any case of doubt, the agent will take the collector's orders.

Departmental Receipts and Security Deposits.

12. Cash receipts and security deposits of the Forest, Public Works, Military, Postal, and Telegraph Departments, will be received at the Bank in accordance with the rules prescribed in Chapters 20 to 24. Forms will be supplied to the Bank by the Collector.

Payments.

Civil Charges.

13. All charges for salaries, establishments, and contingent expenses of officers of the civil establishments, that is, judicial, revenue, medical, education, police, &c., will be presented to the collector in the first instance for examination. The collector, if he approves and passes the charge, will enface on the bill an order to pay a specified amount, which order will be recorded in a register of payment orders issued, and will be numbered, dated, and signed. The bill will then be returned to the person presenting it, and will be paid at the Bank, in accordance with the collector's order, the Bank being responsible only for strict adherence to this order and for obtaining upon the bill a proper discharge from the payee.

Payment orders are valid only for a time, not exceeding ten days, fixed by the collector, and if presented after the allotted time will be refused payment by the Bank, until revalidated by the collector.

1. A bill for postage and telegraph charges paid in conducting the business of the Government treasuries should be submitted monthly to the collector, duly certified by the agent of the branch

bank, and when it is passed, the amount should be debited in account; but the amount so paid for postage should be communicated yearly by the Accountant General to the Accountant General to the Post Office, in order that the latter officer may transfer it from the head of revenue, from "Private Postage" to "Official Postage."

Refunds.

14. Refunds of revenue, fines, &c., will be made by the Bank on bills bearing a payment order signed by the collector, as in Rule 13.

Discount on sale of Stamps and Postage Stamps.

15. Discount on sale of stamps and postage stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under Rule 7, the receipted chalan being the payer's authority for receipt of the stamps from the Collector.

Interest on Public Debt.

16. Government Promissory Notes, on which interest may be due, will be presented to the collector of the district, who, having made the necessary examination and record under Chapter 14 of the Civil Account Code, will give the holder an order on the Bank in the following form:—

PAY TO _____
 Rupees _____, being interest
 at _____ per cent. due on Government Promissory
 Note, No. _____ of _____ for Rupees _____

Collector.

Deposits.

17. Repayments of deposits standing at credit of individuals in the collector's, or magistrate's, or judge's accounts, will be made on the order of the officer on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must therefore apply to the officer who received them, who, after examining the check register, and making the necessary record, will give the applicant an order for payment at the Bank. A magistrate's or judge's order must be taken to the collector for countersignature before being presented at the Bank.

Post office deposits will be refunded on the presentation of a similar order, countersigned by the Post Master General or a chief inspector.

District Savings Bank.

18. Payments should be made only on cheques passed by the Secretary of the Savings Bank, that is, the collector; or the collector may draw a sufficient amount for the business of the day, and return the unused balance.

Bills.

19. Supply bills and remittance transfer receipts drawn upon the treasury are advised to the collector, who passes on the advice to the agent. The bills may be paid on presentation and *without further special authorisation*, in accordance with the rules in Chapter 16.

Departmental Payments.

20. (a) The rules regulating payments to the Forest, Public Works, Military, Post Office, and Telegraph Departments, are contained in Chapters 20 to 24.

(b) Letters of credit, issued under the rules, may be acted on without further authority, the agent observing the prescribed limitations.

(c) In cases not covered by letters of credit, the agent will act only on payment orders signed by the collector.

Remittance of Coin.

21. The following rules are to be observed in the testing of remittances of coin made to agents of the Bank from Government treasuries. They should be fully explained to the potdars in charge of every remittance made to the Bank:—

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

- (b) All treasure remittances from the mofussil will be examined in a room separate from the general business.
- (c) The contents of each bag are to be emptied into another and passed through the scales.
- (d) Mofussil potdars must see that the index of the scales be steady before the contents be thrown out.
- (e) The treasure is then to be secured in separate chests and kept distinct from other treasure, under the joint keys of the Banks' agent and of the mofussil treasurer's agent, until regularly examined and brought to account.
- (f) Nothing must intervene between the mofussil treasurer's agent and the Bank's examining potdars, so that an uninterrupted view may be obtained by the mofussil agent of the examination of the treasure in his presence. The mofussil treasurer's agent should sit within the railed enclosure along with the Bank's examining potdars.
- (g) Upon completion of a remittance, light coins should be weighed against full weight coins, and a certificate of the result granted on the spot to the mofussil treasurer's potdar.
- (h) Weighing and examining a remittance must be conducted separately, not simultaneously; the one must be completed before the other be commenced, unless when two potdars are deputed to represent a treasury.
- (i) If the work of weighing or examining be not finished within the day, all bags not finally taken over by the Bank will be placed in chests under double keys, the one to be retained by the mofussil treasurer's agent, the other by the Bank's authorities.
- (j) The Bank potdars who commence weighing and examining a mofussil remittance, must continue at the same duty until completion of the examination of the remittance, or such portion of it as has been taken over for examination; their places must not be filled by others unless through unavoidable sickness.
- (k) When a remittance is not accompanied by a potdar, the examination will be proceeded with by the Bank's officers in usual course.
- (l) The mofussil potdars, or agents, must sign, in a book kept for the purpose, a memorandum of the uncurrent and spurious coins and any deficiency found after examination of their respective remittances, before finally leaving the Bank.
- (m) Should mofussil potdars, or agents, find any of the above rules not complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or potdars, they are immediately to report the same to the Bank's Agent.

Miscellaneous.

22. An Agent has the same authority to cancel exchange, and issue duplicates of remittance transfer receipts, which is exercised by a treasury officer, and should follow the same rules (Chapters 8 and 16).

23. The rules regarding receipt and issue of coin and currency notes will be found in Chapters 25 and 26, and regarding remittance in Chapter 27.

Except in British Burma, the agent is required to send to the Accountant General, at the close of each quarter, a report of the foreign circle notes received from the public during the quarter in payment of Government dues.

24. The following annual returns will be sent by each agent to the Accountant General:—

(25.) Before 10th January, a statement of the value of each denomination of currency notes held by him on December 31st.

(2.) Before 10th April, a statement showing the balance at credit of each Government officer on 31st March who in his public capacity has a separate account.

25. The Bank will be kept open for the transaction of the treasury business on all recognised holidays, if so required by the collector of the district.

Additional Rules for Collectors.

Registers of Chalans issued and orders for payment.

26. The above rules state in what cases the Bank receives or pays money without the previous order of the collector, and in what cases the previous order of the collector is necessary. It is also prescribed that the collector must maintain two registers in which to note these orders, *viz.*, a register of chalans issued and a register of orders for payment. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the Land Revenue Department of the collector's office; those of excise revenue by the Excise Department, and so forth.

Daily Posting of Accounts.

27. When the daily state with the chalans and vouchers is received back from the agent, the account will first be examined against the chalans and vouchers which support it. Then the vouchers which have been already approved and registered by the collector will first be marked off in the register of chalans issued and of orders for payment, that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily state, with its chalans and vouchers, into the cash book, either direct or through some subordinate register, in the same way as is prescribed to be done by the account department of treasuries which do not bank with a presidency bank.

1. In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in the actual accounts.

Advices and Certificates.

28. The advices of receipts or payments which, according to any rule, have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any public officer or department, should be prepared in the treasury, and not in the Bank, as the part to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the treasury accounts.

ANNEXURE A.

AGREEMENT WITH THE BANK OF BENGAL (HEAD OFFICE).

ARTICLES OF AGREEMENT made and entered into this first day of May one thousand eight hundred and seventy-six BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL of the one part and THE BANK OF BENGAL of the other part.

WHEREAS by the Presidency Banks Act 1876 (being Act No. XI of 1876 of the Council of the Governor General of India for making Laws and Regulations) section 36 clause (c) it is enacted that it shall be lawful for the said Bank under any arrangement or agreement with the Governor General in Council on behalf of the said Secretary of State—

(1) To act as banker for and to pay receive collect and remit money bullion and securities on behalf of the Government;

(2) To undertake and transact any other business which the Government may from time to time entrust to the said Bank;

AND that the Directors shall have power from time to time to arrange and settle with the Governor General in Council the terms of remuneration on which such business shall be undertaken by the said Bank and also as to the examination and audit from time to time of the accounts and affairs of the Bank by or on behalf of the Governor General in Council;

AND WHEREAS the said Governor General in Council on behalf of the said Secretary of State and the said Bank have agreed that the said Bank shall have the conduct and management at their principal office in Calcutta of the public business hereinafter specified upon and subject to the conditions and upon the terms respectively hereinafter stipulated and declared;

AND WHEREAS branches or agencies of the said Bank are now in existence at the following places *viz.*—Agra, Allahabad, Benares, Cawnpore, Dacca, Delhi, Hyderabad (Deccan), Lahore, Lucknow, Moulmein, Nagpore, Patna and Rangoon;

AND WHEREAS it has been agreed between the said Governor General in Council on behalf of the said Secretary of State and the said Bank that it shall be optional with the Government of India to bank with any of the branches of the said Bank or not and with the said Bank to accept the Government business at any of its branches or not but that no remuneration shall in any event be granted to the said Bank for the transaction of Government business at any such branches: AND WHEREAS it has also been agreed that the arrangements made between the said contracting parties from time to time as to the banking business to be transacted at any branch shall be embodied in a separate Agreement relating solely to such branch and not in these presents;

NOW THESE PRESENTS WITNESS that in pursuance of the said Agreement and in consideration of the premises each of them the said Secretary of State and the said Bank of Bengal doth and do for himself and themselves covenant and agree with the other of them as follows:—

1st.—That from and after the first day of May one thousand eight hundred and seventy-six the general banking business of the Government of India and the Government of Bengal respectively (in which business is included the payment receipt collection and remittance of money bullion and securities on behalf of the said Governments) shall be carried on and transacted by the said Bank at their principal office in Calcutta subject to the provisions of this Agreement and to such orders and directions as may from time to time be given to the said Bank by the Governor General in Council or by any officer or officers of the Government of India authorised in that behalf and that for this purpose such accounts shall be kept in their books by the said Bank with the Government of India and Government of Bengal as shall be convenient or necessary or as the Government of India shall from time to time direct.

2nd.—That from and after the said date the balances then in the said Bank at their Calcutta Office standing at the credit of the Government of India and the Government of Bengal and of any officer of either of these Governments shall remain deposited with the said Bank who shall thereafter to such extent and subject to such orders as may from time to time be prescribed by the Government of India receive and hold for the said Governments of India and Bengal respectively all monies and balances which may be or become payable to or on account of those Governments and the Bank shall transact at their principal office in Calcutta all such business for the said Governments regarding the receipt collection payment and remittance of money and securities and other matters as is usually transacted by bankers for their customers.

3rd.—That on and after the said first day of May one thousand eight hundred and seventy-six the management and transaction of all the business of the Government Savings Bank and of the registered public debt and securities for the time being of the Government of India and the Secretary of State for India in Council and the performance of all duties relating thereto respectively including the calculation and payment of interest the consolidation division cancellation and renewal of Government securities and the keeping all books registers and accounts and the conduct of all correspondence incidental or necessary thereto shall as heretofore be transacted by the said Bank at the Bank's principal office in Calcutta and the said Bank shall and will thenceforth until the determination of these presents as hereinafter mentioned act as Agents for the said Secretary of State in Council and the Government of India in and for the payment of so much of the interest or principal of the said Government Savings Bank and public debt and securities or any of them as may be or become for the time being payable at Calcutta and as shall be provided for by the Government of India and shall conduct such agency subject to such orders and directions with regard to the general management thereof and to receipts and payments to the opening and keeping of books accounts and registers as may from time to time be given to the said Bank by the Governor General in Council or the Comptroller General and shall observe all rules relating to Savings Banks which may from time to time be prescribed by the Governor General in Council or the Comptroller General which orders directions and rules shall be consistent with the provisions herein contained and that the said Bank shall not alter any practice in relation to the matters aforesaid or any of them without the permission in writing of the Governor General in Council or Comptroller General.

4th.—That the said Secretary of State shall pay or cause to be paid to the said Bank from the said first day of May one thousand eight hundred and seventy-six until the determination of these presents in manner hereinafter mentioned the yearly sum of Rupees forty-three thousand and six hundred for the remuneration of the said Bank and in full of all costs and expenses attendant on the maintenance by the said Bank at Calcutta of the establishment of clerks and servants necessary for the carrying on the said Government general banking business and accounts.

5th.—That the said Secretary of State shall pay to the said Bank the actual costs and expenses of packing and shipping specie remitted, for which costs and expenses contingent bills shall from time to time be submitted to the Comptroller General and be passed by him on approval.

6th.—That as and by way of remuneration to the said Bank for their undertaking and conducting the management of the business of the Government Savings Bank as aforesaid the said Bank shall be entitled to receive from the said Secretary of State and shall annually charge him with a commission at the rate of three-eighths per cent. per annum on the balance deposited with the said Bank in the said Savings Bank at the beginning of the year for which such commission is to be paid, and the said Bank shall also be entitled to receive and shall annually charge the said Secretary of State with the sum of eight annas for each active account in the said Savings Bank.

7th.—That as and by way of remuneration to the said Bank for their undertaking and conducting the management of the business of the public debt and securities as aforesaid, the said Bank shall be entitled to charge and shall half-yearly charge the said Secretary of State in Council with a commission at

the rate of Rupeesthree thousand and five hundred per annum upon each crore of rupees of that portion of the said public debt and securities whereof the interest shall for the time being be payable in the territories of British India elsewhere than at the Presidency Banks of Madras or Bombay or any of their branches or treasuries or for the time being subordinate to or under the control of the Governments of Madras and Bombay respectively and the said Bank shall be also entitled to charge and collect from the public but not from Government for the use of the Bank all such fees and charges as are now or may hereafter from time to time with the consent of the Government of India be made payable for and upon the renewal consolidation division or otherwise of the notes belonging to the said public debt and securities.

8th.—That the Government shall not be bound to deposit or leave at the principal Office of the said Bank in Calcutta either all the public money for the time being at Calcutta or any minimum sum. But in case the aggregate balances standing in the books of the said Bank in Calcutta at the credit of the Government of India and the Government of Bengal and any officers of these Governments whom the Government of India may at any time in that behalf name shall at the close of any day during the continuance of this Agreement be less than thirty-five lakhs of rupees, then the said Bank shall be entitled to receive from the said Secretary of State and shall charge him with interest for such day on the difference between the aggregate amount of such balances and the said sum of thirty-five lakhs of rupees such interest to be reckoned at the lowest rate chargeable on such day by the said Bank to the public for loans recoverable on demand.

9th.—That the said Bank shall receive and accept in payment of Government revenue and from the Guaranteed Railway Companies on account of their traffic receipts, Government currency notes of all circles indiscriminately and shall also cash Government currency notes of all circles in small amounts for the convenience of *bonâ fide* travellers but that it shall be optional with the said Bank to exclude notes thus received or cashed which are not by law payable in Calcutta and also coins which are not legal tender in payment or on account without limit of amount from the sum of the balances standing at the credit of the Government of India, the Government of Bengal, and the officers of these Governments named by the Government of India as aforesaid on any deficiency in which balances below thirty-five lakhs of rupees interest is payable under the eighth clause of this Agreement. Provided that all notes which the Bank so excludes shall be entered on the day of receipt in a special register and that when such notes have been once entered in such register they shall not again be appropriated by the said Bank without the consent of the Comptroller General.

10th.—That the books of account and registers and the minutes of proceedings of the said Bank relating to the Government general banking account and to the business of the said Government Savings Bank and public debt and securities shall at all times be open for examination and audit by any officer or officers from time to time appointed or authorised by the Governor General in Council for that purpose.

11th.—That a copy of the report or reports of such officer or officers as to the state of the said general banking account or as to the balances for the time being in the hands of the Bank or as to the accounts of the business relating to the said Savings Bank and public debt and securities or any of them or as to any proceedings relating to the said general banking account or to the business of the said Savings Bank and public debt and securities or any of them shall be communicated immediately to the Directors of the said Bank to enable them to furnish any explanations or any further information touching any of the matters referred to in the report or reports and that the orders decisions or findings passed by the Governor General in Council on such report or reports after reading any explanations which the Directors may desire to furnish shall be binding and conclusive on the Bank.

12th.—That the said Bank shall not close its principal office at Calcutta except on Sundays and on holidays authorised by the Governor General in Council.

13th.—That the whole responsibility for any loss or damage which may result from or arise in respect of or be occasioned by any theft forgery fraud

misrepresentation or concealment or by any wrongful payment exchange or satisfaction through mistake or by any error in calculation or any accident or mistake whatsoever made done or committed on to or by the said Bank or any of its officers or agents whether in conducting the business of the public debt and securities or in the payment of the interest thereof or in the renewal consolidation sub-division or cancellation of any Government notes or note or other security shall as between the Secretary of State for India in Council and the said Bank rest solely and entirely with and shall be borne by the said Bank who shall indemnify the said Secretary of State in Council against all losses costs and charges therefrom arising.

14th.—That this Agreement shall continue and remain in force for the full term and space of ten years from the day of the date thereof and until the same shall be determined in manner hereinafter mentioned that is to say that if after the expiration of nine years from the day of the date of these presents either of the parties shall be minded and desirous to terminate this Agreement and of such his or their desire shall give to the other party a notice in writing duly signed such notice to be served upon the said Bank by leaving the same with the Secretary of the Bank at the Bank in Calcutta and to be served on the said Secretary of State by leaving the same with the Secretary to the Government of India in the Financial Department this Agreement shall immediately upon the expiration of twelve calendar months from the day of such service absolutely cease and determine save as to rights or liabilities acquired or incurred before such termination.

PROVIDED NEVERTHELESS and it is hereby declared and agreed that immediately on the passing and confirmation of a special resolution by the proprietors and shareholders of the said Bank pursuant to section 67 of the said Act XI of 1876 that the said Bank shall be wound up this Agreement shall forthwith absolutely cease and determine save as to rights or liabilities acquired or incurred before such determination. IN WITNESS WHEREOF the Right Hon'ble Edward Robert Lytton Bulwer-Lytton Baron Lytton of Knebworth in the County of Hertford and a Baronet of the United Kingdom and Viceroy and Governor General of India for and on behalf of the said Secretary of State in Council has hereunto set his hand and seal and the said Bank of Bengal have hereunto affixed their corporate seal the day and year first above written.

Signed sealed and delivered by the said Right Hon'ble Baron Lytton Viceroy and Governor General of India in the presence of

(Sd.) LYTTON.

(Sd.) O. T. BURNE, *Lieut.-Colonel,*

Private Secy. to the Viceroy.

The common seal of the above-named Bank of Bengal was affixed hereto in the presence of me and also of

two of the Directors and of Robert Hardie Secretary and Treasurer of the said Bank of Bengal who in my presence have signed their names hereon in token of their having been so present.

ANNEXURE B.

AGREEMENT WITH THE BANK OF BENGAL (BRANCH OFFICES).

ARTICLES OF AGREEMENT made and entered into this 1st day of May 1876
BETWEEN THE SECRETARY OF STATE FOR INDIA IN
COUNCIL of the one part and the BANK OF BENGAL
of the other part:

Acra.
Allahabad.
Benares.
Cawnpore.
Dacca.
Delhi.
Hyderabad (Deccan).
Lahore.
Lucknow.
Moulmein.
Nagpore.
Patna.
Rangoon.

WHEREAS by the Presidency Banks' Act 1876
(being Act No. XI of 1876 of the Council of the
Governor General of India for making Laws and
Regulations) section 36 clause (o) it is enacted that
it shall be lawful for the said Bank under any
arrangement or agreement with the Governor General
in Council on behalf of the said Secretary of State—

(1) To act as banker for and to pay receive collect and remit money
bullion and securities on behalf of the Government:

(2) To undertake and transact any other business which the Government
may from time to time entrust to the said Bank:

AND that the Directors shall have power from time to time to arrange and
settle with the Governor General in Council the terms of remuneration on
which such business shall be undertaken by the said Bank and also as to the
examination and audit from time to time of the accounts and affairs of the Bank
by or on behalf of the Governor General in Council.

AND WHEREAS it has been agreed between the said Governor General in
Council on behalf of the said Secretary of State and the said Bank that it shall
be optional with the Government of India to bank with any of the branches of
the said Bank or not and with the said Bank to accept the Government business
at any of its branches or not but that no remuneration shall in any event be
granted to the said Bank for the transaction of Government business at any
such branches. AND WHEREAS it has also been agreed that the arrangements
made between the said contracting parties from time to time as to the banking
business to be transacted at any branch shall be embodied in a separate agree-
ment relating solely to such branch. AND WHEREAS it has been agreed
between the said Governor General in Council on behalf of the said Secretary of
State and the said Bank that the Government of India shall bank with the
branch of the said Bank situate at _____ and the said Bank
has agreed to accept such business.

NOW THESE PRESENTS WITNESS that in pursuance of the said agreement and
in consideration of the premises each of them the said Secretary of State and
the said Bank of Bengal, doth and do for himself and themselves covenant and
agree with the other of them as follows:—

1st.—That from and after the _____ day of May 1876 the general
banking business of the Government of India and the Government of _____
(in which business is included the payment, receipt, collection and remittance of
money bullion and securities on behalf of the said Governments) shall be carried
on and transacted by the said Bank at their branch office at _____ subject
to the provisions of this agreement and to such orders and directions as may
from time to time be given to the said Bank by the Comptroller General, the
Accountant General _____ or by any officer or officers authorised in that
behalf and that for this purpose such accounts shall be kept in their books by
the said Bank with the Government of India, the Government of _____
or with any public officers as shall be convenient or necessary or as the Govern-
ment of India or the Comptroller General or the Accountant General
shall from time to time direct.

2nd.—That from and after the said date the balances then in the said
branch Bank standing at the credit of the Government of India or the Govern-
ment of _____ and of any officer of either of these Governments shall remain

deposited with the said Bank who shall thereafter to such extent and subject to such orders as may from time to time be prescribed by the Government of India or the Government of _____ receive and hold for the said Government of India and the Government of _____ respectively all moneys and balances which may be or become payable to or on account of those Governments and the Bank shall transact at their said branch at _____ all such business for the said Governments regarding the receipt collection payment and remittance of money and securities and other matters as is usually transacted by bankers for their customers.

3rd.—That the said Secretary of State shall pay to the said Bank the actual costs and expenses of packing and forwarding specie remitted for which costs and expenses contingent bills shall from time to time be submitted to the Chief Revenue Officer of the District of _____ and be passed by him on approval subject to the audit of the Accountant General.

4th.—That the Government shall not be bound to deposit or leave at the branch office of the said Bank at _____ either all the public money for the time being at _____ or any minimum sum.

5th.—That the said Bank shall receive and accept at its branch office at _____ in payment of Government revenue and from the guaranteed railway companies on account of their traffic receipts Government currency notes of all circles indiscriminately and shall also cash Government currency notes of all circles in small amounts for the convenience of *bonâ fide* travellers but that it shall be optional with the said Bank to exclude notes thus received or cashed which are not legal tender at the place where the branch is established and also $\frac{1}{4}$ th and $\frac{1}{2}$ th rupees and copper coins from the sum of the balances standing in the said branch at the credit of the Government of India the Government of _____ and the officers of the Government. Provided that all notes which the Bank so excludes shall be entered on the day of receipt in a special register and that when such notes have been once entered in such register they shall not again be appropriated by the said Bank without the consent of the Chief Revenue Officer of the District of _____

6th.—That the books of account and registers of the said branch Bank relating to the Government banking account shall at all times be open for examination and audit by any officer or officers from time to time appointed or authorised by the Governor General in Council or the Government of _____ for that purpose.

7th.—That a copy of the report or reports of such officer or officers as to the state of the said banking account or as to any proceedings relating to the said banking account shall be communicated immediately to the Directors of the said Bank to enable them to furnish any explanations or any further information touching any of the matters referred to in the report or reports and that the orders decisions or findings passed by the Governor General in Council on such report or reports after reading any explanations which the Directors may furnish shall be binding and conclusive on the Bank.

8th.—That the said Bank shall not close its branch office at _____ except on Sundays and on holidays authorised by the Local Government.

9th.—That the whole responsibility for any loss or damage which may result from or arise in respect of or be occasioned by any theft forgery fraud misrepresentation or concealment or by any wrongful payment exchange or satisfaction through mistake or by any error in calculation or any accident or mistake whatsoever made done or committed on to or by the said Bank or any of its officers or agents shall as between the Secretary of State for India in Council and the said Bank rest solely and entirely with and shall be borne by the said Bank who shall indemnify the said Secretary of State in Council against all losses costs and charges therefrom arising.

10th.—That this Agreement shall continue and remain in force until the same shall be determined in manner hereinafter mentioned that is to say that if either of the parties shall be minded and desirous to terminate this Agreement and of such his or their desire shall give to the other party a notice in writing duly signed such notice to be served upon the said Bank by leaving the same with the Secretary of the Bank at the Bank in Calcutta and to be served on the said Secretary of State by leaving the same with the Secretary to the Govern-

ment of India in the Financial Department this Agreement shall immediately upon the expiration of six calendar months from the day of such service absolutely cease and determine save as to rights or liabilities acquired or incurred before such termination. IN WITNESS WHEREOF the said parties to these presents have hereunto set their hands and seals the day and year first above written.

(Sd.) R. B. CHAPMAN.

Signed sealed and delivered by Robert Barclay Chapman Secretary to the Government of India in the Financial Department for and on behalf of the Right Hon'ble Baron Lytton Viceroy and Governor General of India acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

(Sd.) J. W. TWALLING,
Registrar, Fial. Dept.

The common seal of the above-named Bank of Bengal was affixed hereto in the presence of me and also of two of the Directors and of Robert Hardie Secretary and Treasurer of the said Bank of Bengal who in my presence have signed their names hereon in token of their having been so present.

ANNEXURE C.

AGREEMENT WITH THE BANK OF BOMBAY (HEAD OFFICE).

Agreement between the Secretary of State for India in Council and the Bank of Bombay, dated 1st May 1876.

ARTICLES OF AGREEMENT made and entered into this first day of May one thousand eight hundred and seventy-six BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL of the one part and THE BANK OF BOMBAY of the other part. WHEREAS, by the Presidency Banks Act 1876 (being Act No. XI of 1876 of the Council of the Governor General of India for making Laws and Regulations) section 36 clause (O) it is enacted that it shall be lawful for the said Bank under any arrangement or agreement with the said Secretary of State for India in Council—

(1) To act as Banker for and to pay receive collect and remit money bullion and securities on behalf of the Government.

(2) To undertake and transact any other business which the Government may from time to time entrust to the said Bank.

And that the Directors shall have power from time to time to arrange and settle with the Governor General in Council the terms of remuneration on which such business shall be undertaken by the said Bank and also as to the examination and audit from time to time of the accounts and affairs of the Bank by or on behalf of the Governor General in Council.

AND WHEREAS the said Governor General in Council on behalf of the said Secretary of State and the said Bank have agreed that the said Bank shall have the conduct and management at their principal office in Bombay of the public business hereinafter specified upon and subject to the conditions and upon the terms respectively hereinafter stipulated and declared.

AND WHEREAS branches or agencies of the said Bank are now in existence at the following places, namely:—

Ahmedabad	Hoobly	Kurrachee
Akote	Indore	Oomrawuttee
Broach	Julgaum	Poona.
Dharwar	Khangaum	

AND WHEREAS it has been agreed between the said Governor General in Council on behalf of the said Secretary of State and the said Bank that it shall be optional with the Government of India to bank with any of the branches of the said Bank or not and with the said Bank to accept the Government business at any of its branches or not but that no direct remuneration shall in any event be granted to the said Bank for the transaction of Government business at any such branches.

AND WHEREAS it has also been agreed that the arrangements made between the said contracting parties from time to time as to the banking business to be transacted at any Branch shall be embodied in a separate agreement relating solely to such branch and not in these presents:

NOW THESE PRESENTS WITNESS that in pursuance of the said agreement and in consideration of the premises each of them the said Secretary of State and the said Bank of Bombay doth and do for himself and themselves covenant and agree with the other of them as follows:—

First.—That from and after the first day of May one thousand eight hundred and seventy-six the general banking business of the Government of India and the Government of Bombay respectively (in which business is included the payment receipt collection and remittance of money bullion and securities on behalf of the said Government) shall be carried on and transacted by the said Bank at their principal office in Bombay subject to the provisions of this agreement and to such orders and directions as may from time to time be given to

the said Bank by the Governor General in Council or the Governor of Bombay in Council or by any officer of the Government of India or the Government of Bombay authorised in that behalf and that for this purpose such accounts shall be kept in their books by the said Bank with the Government of India and Government of Bombay as shall be convenient or necessary or as the Government of India or the Government of Bombay shall from time to time direct.

Second.—That from and after the said date the balances then in the said Bank at their Bombay office standing at the credit of the Government of India and the Government of Bombay and of any officer of either of these Governments shall remain deposited with the said Bank who shall thereafter to such extent and subject to such orders as may from time to time be prescribed by the Government of India or the Government of Bombay receive and hold for the said Governments of India and Bombay respectively all monies and balances which may be or become payable to or on account of those Governments and the Bank shall transact at their principal office in Bombay all such business for the said Governments regarding the receipt collection payment and remittance of money and securities and other matters as is usually transacted by Bankers for their customers.

Third.—That on and after the said first day of May one thousand eight hundred and seventy-six the management and transaction of all the business of the Government Savings Bank and of the registered Public Debt and Securities for the time being of the Government of India and the Secretary of State for India in Council and the performance of all duties relating thereto respectively including the calculation and payment of interest and the keeping all books registers and accounts and the conduct of all correspondence incidental or necessary thereto shall as heretofore be transacted by the said Bank at the Bank's principal office in Bombay and the said Bank shall and will thenceforth until the determination of these presents as hereinafter mentioned act as Agents for the said Secretary of State in Council and the Government of India in and for the payment of so much of the interest of principal of the said Government Savings Bank and Public Debt and Securities or any of them as may be or become for the time being payable at Bombay and as shall be provided for by the Government of India and shall conduct such agency subject to such orders and directions with regard to the general management thereof and to receipts and payments to the opening and keeping of books accounts and registers as may from time to time be given to the said Bank by the Governor General in Council or Governor of Bombay in Council or by the Accountant General Bombay and shall observe all rules relating to Savings Bank which may from time to time be prescribed by the Governor General in Council Governor of Bombay in Council or Accountant General Bombay which orders directions and rules shall be consistent with the provisions herein contained and that the said Bank shall not alter any practice in relation to the matters aforesaid or any of them without the permission in writing of the Governor General in Council Governor of Bombay in Council or Accountant General Bombay.

Fourth.—That the said Secretary of State shall pay or cause to be paid to the said Bank from the said first day of May one thousand eight hundred and seventy-six until the determination of these presents in manner hereinafter mentioned the yearly sum of Rupees twelve thousand two hundred and forty for the remuneration of the said Bank and in full of all costs and expenses attendant on the maintenance by the said Bank at Bombay of the establishment of clerks and servants necessary for the carrying on the said Government general banking business and accounts.

Fifth.—That the said Secretary of State shall pay to the said Bank the actual costs and expenses of packing and shipping specie remitted on account of the Government as well as the reasonable costs (not exceeding five rupees a day and his actual travelling expenses) of an agent in charge of money bullion or securities so remitted whenever the Bank considers it necessary to depute such an agent for which costs and expenses contingent bills shall from time to time be submitted to the Accountant General Bombay and be passed by him on approval.

Sixth.—That as and by way of remuneration to the said Bank for their undertaking and conducting the management of the business of the Govern-

ment Savings Bank as aforesaid the said Bank shall be entitled to receive from the said Secretary of State and shall annually charge him with a commission at the rate of three-eighths per cent. per annum on the balance deposited with the said Bank in the said Savings Bank at the beginning of the year for which such commission is to be paid and the said Bank shall also be entitled to receive and shall annually charge the said Secretary of State with the sum of eight annas for each active account in the said Savings Bank.

Seventh.—That as and by way of remuneration to the said Bank for their undertaking and conducting the management of the business of the Public Debt and Securities as aforesaid the said Bank shall be entitled to charge and shall half-yearly charge the said Secretary of State in Council with a commission at the rate of Rupees four thousand per annum upon each crore of Rupees of that portion of the said Public Debt and Securities whereof the interest shall for the time being be payable in the Presidency Bank of Bombay or any of its branches within the Presidency of Bombay or at Baroda or Indore or in any of the treasuries of or for the time being subordinate to or under the control of the Government of Bombay and the said Bank shall also charge and collect from the public but not from the Government all such fees and charges as are now or may hereafter from time to time with the consent of the Government of India be made payable for and upon the renewal consolidation division or otherwise of the notes belonging to the said Public Debt and Securities and shall dispose of such fees as the Governor General in Council may direct.

Eighth.—That the Government shall not be bound to deposit or leave at the principal office of the said Bank in Bombay either all the public money for the time being at Bombay or any minimum sum. But in case the aggregate balances standing in the books of the said Bank in Bombay at the credit of the Government of India and the Government of Bombay and any officers of these Governments whom the Government of India may at any time name on any account whatsoever shall at the close of any day during the continuance of this Agreement be less than twenty lakhs of rupees then the said Bank shall be entitled to receive from the said Secretary of State and shall charge him with interest for such day on the difference between the aggregate amount of such balances and the said sum of twenty lakhs of rupees such interest to be reckoned at the lowest rate chargeable on such day by the said Bank to the public for loans recoverable on demand.

Ninth.—That the said Bank shall receive and accept in payment of Government revenue and from the Guaranteed Railway Companies on account of their traffic receipts Government currency notes of all circles indiscriminately and shall also cash Government currency notes of all circles in small amounts for the convenience of *bona fide* travellers but that it shall be optional with the said Bank to exclude notes thus received or cashed which are not by law payable in Bombay and also coin which is not legal tender in payment or on account without limit of amount from the sum of the balances standing at the credit of the Government of India the Government of Bombay and the officers of these Governments whom the Government of India may name as aforesaid on any deficiency in which balances below twenty lakhs of rupees interest is payable under the eighth clause of this Agreement. Provided that all notes which the Bank so excludes shall be entered on the day of receipt in a special register and that when such notes have been once entered in such register they shall not again be appropriated by the said Bank without the consent of the Accountant General Bombay.

Tenth.—That the books of account and registers and the minutes of proceedings of the said Bank relating to the Government general banking account and to the business of the said Government Savings Bank and Public Debt and Securities shall at all times be open for examination and audit by any officer or officers from time to time appointed or authorised by the Governor General in Council or the Government of Bombay for that purpose such audit to be at the expense of the Government.

Eleventh.—That a copy of the report or reports of such officer or officers as to the state of the said general banking account or as to the balances for the time being in the hands of the Bank or as to the accounts of the business relating to the said Savings Bank and Public Debt and Securities or any of them or

as to any proceedings relating to the said general banking account or to the business of the said Savings Bank and Public Debt and Securities or any of them shall be communicated immediately to the Directors of the said Bank to enable them to furnish any explanations or any further information touching any of the matters referred to in the report or reports and that the orders decisions or findings passed by the Governor General in Council on such report or reports after reading any explanations which the Directors may furnish shall be binding and conclusive on the Bank.

Twelfth.—That the said Bank shall not close its principal office at Bombay except on Sundays and on holidays authorised by the Governor of Bombay in Council.

Thirteenth.—That the whole responsibility for any loss or damage which may result from or arise in respect of or be occasioned by any theft forgery fraud misrepresentation or concealment or by any wrongful payment exchange or satisfaction through mistake or by any error in calculation or any accident or mistake whatsoever made done or committed on to or by the said Bank or any of its officers or agents whether in conducting the business of the Public Debt and Securities or in the payment of the interest thereof shall as between the Secretary of State for India in Council and the said Bank rest solely and entirely with and shall be borne by the said Bank who shall indemnify the said Secretary of State in Council against all losses costs and charges therefrom arising.

Fourteenth.—That this Agreement shall continue and remain in force for the full term and space of ten years from the day of the date thereof and until the same shall be determined in manner hereinafter mentioned that is to say that if after the expiration of nine years from the day of the date of these presents either of the parties shall be minded and desirous to terminate this Agreement and of such his or their desire shall give to the other party a notice in writing duly signed such notice to be served upon the said Bank by leaving the same with the Secretary of the Bank at the Bank in Bombay and to be served on the said Secretary of State by leaving the same with the Secretary to the Government of India in the Financial Department this Agreement shall immediately upon the expiration of Twelve Calendar months from the day of such service absolutely cease and determine save as to rights or liabilities acquired or incurred before such termination and that if the proprietors and shareholders of the said Bank shall hereafter pass a special resolution that the Bank shall be wound up as provided in section 67 of the said Presidency Banks Act 1876 this Agreement shall immediately upon the passing of such special resolution absolutely cease and determine save as aforesaid.

IN WITNESS WHEREOF the Right Honourable the Viceroy and Governor-General of India in Council hath caused one of the Secretaries to the Government of India to set his hand and affix the seal of the said Government hereto on behalf of the said Secretary of State in Council and the said Bank hath caused its corporate seal to be affixed hereto in the presence of two Directors and the Secretary and Treasurer of the said Bank the day and year first before written.

Signed sealed and delivered by Robert
Barclay Chapman Esq. one of the
Secretaries to the Government of
India in the presence of } (Sd.) R. B. CHAPMAN.

(Sd.) D. BARBOUR,

Bengal Civil Service.

ANNEXURE D.

AGREEMENT WITH THE BANK OF BOMBAY (BRANCH OFFICES).

Agreement between the Secretary of State for India in Council and the Bank of Bombay, dated 1st May 1876.

ARTICLES OF AGREEMENT made and entered into this first day of May one thousand eight hundred and seventy-six BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL of the one part and THE BANK OF BOMBAY of the other part. WHEREAS by the Presidency Banks Act 1876 (being Act No. XI of 1876 of the Council of the Governor-General of India for making Laws and Regulations) section 36 clause (c) it is enacted that it shall be lawful for the said Bank under any arrangement or agreement with the said Secretary of State for India in Council—

(1) To act as Banker for and to pay receive collect and remit money bullion and securities on behalf of the Government.

(2) To undertake and transact any other business which the Government may from time to time entrust to the said Bank.

AND WHEREAS it has been agreed between the said Governor-General in Council on behalf of the said Secretary of State and the said Bank that it shall be optional with the Government of India to bank with any of the branches of the said Bank or not and with the said Bank to accept the Government business at any of its branches or not but that no direct remuneration shall in any event be granted to the said Bank for the transaction of Government business at any such branches. AND WHEREAS it has also been agreed that the arrangements made between the said contracting parties from time to time as to the banking business to be transacted at any branch shall be embodied in a separate Agreement relating solely to such branch. AND WHEREAS it has been agreed between the said Governor-General in Council on behalf of the said Secretary of State and the said Bank that the Government of India shall bank with the branch of the said Bank situate at—

Ahmedabad
Broach
Dharwar

Kurrachee
Poona

and the said Bank has agreed to accept such business.

NOW THESE PRESENTS WITNESS that in pursuance of the said Agreement and in consideration of the premises each of them the said Secretary of State and the said Bank of Bombay doth and do for himself and themselves covenant and agree with the other of them as follows :—

First.—That from and after the first day of May one thousand eight hundred and seventy-six the general banking business of the Government of India and the Government of Bombay (in which business is included the payment receipt collection and remittance of money bullion and securities on behalf of the said Governments) shall be carried on and transacted by the said Bank at their branch office at—

Ahmedabad
Broach
Dharwar

Kurrachee
Poona

subject to the provisions of this Agreement and to such orders and directions as may from time to time be given to the said Bank by the Comptroller General the Accountant General Bombay or by any officer or officers authorised in that behalf and that for this purpose such accounts shall be kept in their books by the said Bank with the Government of India the Government of Bombay or with any public officers as shall be convenient or necessary or as the Government of India or the Comptroller General or the Accountant General Bombay shall from time to time direct.

Second.—That from and after the said date the balances then in the said branch Bank standing at the credit of the Government of India or the Government of Bombay and of any officer of either of these Governments shall remain deposited with the said Bank who shall thereafter to such extent and subject to such orders as may from time to time be prescribed by the Government of India or the Government of Bombay receive and hold for the said Government of India and the Government of Bombay respectively all moneys and balances which may be or become payable to or on account of these Governments and the Bank shall transact at their said branch at—

Ahmedabad	|	Kurrachee
Broach		Poona
Dharwar		

all such business for the said Governments regarding the receipt collection payment and remittance of money and securities and other matters as is usually transacted by Bankers for their costumers.

Third.—That the said Secretary of State shall pay to the said Bank the actual costs and expenses of packing and shipping specie remitted on account of the Government as well as the reasonable costs (not exceeding five rupees a day and his travelling expenses) of an Agent in charge of money bullion or securities so remitted whenever the Bank considers it necessary to depute such an agent for which costs and expenses contingent bills shall from time to time be submitted to the Chief Revenue Officer of the District of—

Ahmedabad	|	Kurrachee
Broach		Poona
Dharwar		

and be passed by him on approval subject to the audit of the Accountant General.

Fourth.—That the Government shall not be bound to deposit or leave at the branch office of the said Bank at—

Ahmedabad	|	Kurrachee
Broach		Poona
Dharwar		

either all the public money for the time being at—

Ahmedabad	|	Kurrachee
Broach		Poona
Dharwar		

or any minimum sum.

Fifth.—That the said Bank shall receive and accept at its branch office at—

Ahmedabad	|	Kurrachee
Broach		Poona
Dharwar		

in payment of Government revenue and from the Guaranteed Railway Companies on account of their traffic receipts Government currency notes of all circles indiscriminately and shall also cash Government currency notes of all circles in small amounts for the convenience of *bonâ fide* travellers but that it shall be optional with the said Bank to exclude notes thus received or cashed which are not legal tender at the place where the branch is established and also one-fourth and one-eighth rupees and copper coins from the sum of the balances standing in the said branch at the credit of the Government of India, the Government of Bombay and the officers of the Government. Provided that all notes which the Bank so excludes shall be entered on the day of receipt in a special register and that when such notes have been once entered in such register

they shall not again be appropriated by the said Bank without the consent of the chief Revenue Officer of the District of—

Ahmedabad	|	Kurrachee
Broach	|	Poona
Dharwar	|	

Sixth.—That the books of account and registers of the said branch Bank relating to the Government banking accounts shall at all times be open for examination and audit by any officer or officers from time to time appointed or authorised by the Governor General in Council or the Government of Bombay for that purpose such audit to be at the expense of the Government.

Seventh.—That a copy of the report of such officer or officers as to the state of the said banking account or as to any proceedings relating to the said banking account shall be communicated immediately to the Directors of the said Bank to enable them to furnish any explanations or any further information touching any of the matters referred to in the report or reports and the orders decisions or findings passed by the Governor General in Council or the Governor of Bombay in Council as the case may be on such report or reports after reading any explanations which the Directors may furnish shall be binding and conclusive on the Bank.

Eighth.—That the said Bank shall not close its branch office at—

Ahmedabad	|	Kurrachee
Broach	|	Poona
Dharwar	|	

except on Sundays and on holidays authorised by the Local Government.

Ninth.—That the whole responsibility for any loss or damage which may result from or arise in respect of or be occasioned by any theft forgery fraud misrepresentation or concealment or by any wrongful payment exchange or satisfaction through mistake or by any error in calculation or any accident or mistake whatsoever made done or committed on to or by the said Bank or any of its officers or agents shall as between the Secretary of State for India in Council and the said Bank rest solely and entirely with and shall be borne by the said Bank who shall indemnify the said Secretary of State in Council against all losses costs and charges therefrom arising.

Tenth.—That this Agreement shall continue and remain in force until the same shall be determined in manner hereinafter mentioned that is to say that if either of the parties shall be minded and desirous to terminate this Agreement and of such his or their desire shall give to the other party a notice in writing duly signed such notice to be served upon the said Bank by leaving the same with the Secretary of the Bank at the Bank in Bombay and to be served on the said Secretary of State by leaving the same with the Secretary to the Government of India in the Financial Department this Agreement shall immediately upon the expiration of six calendar months from the day of such service absolutely cease and determine save as to rights or liabilities acquired or incurred before such termination and that if the proprietors and shareholders of the said Bank shall hereafter pass a special resolution that the Bank shall be wound up as provided by section 67 of the said Presidency Banks Acts 1876 this Agreement shall immediately upon the passing of such special resolution absolutely cease and determine save as aforesaid.

IN WITNESS WHEREOF the Right Honorable the Viceroy and Governor General of India in Council has caused one of the Secretaries to the Government of India to set his hand and affix the seal of the said Government hereto on behalf of the said Secretary of State in Council and the said Bank hath caused its corporate seal to be affixed hereto in the presence of two Directors and the Secretary and Treasurer of the said Bank the day and year first before written.

Signed sealed and delivered by Robert Barclay }
 Chapman Esq. one of the Secretaries to the } (Sd.) R. B. CHAPMAN.
 Government of India in the presence of }

D. BARBOUR,
Bengal Civil Service.

ANNEXURE E.

AGREEMENT WITH THE BANK OF MADRAS (HEAD OFFICE).

ARTICLES OF AGREEMENT made and entered into this 1st day of May one thousand eight hundred and seventy-six between the Right Honourable the Secretary of State for India in Council of the one part and the Bank of Madras of the other part.

WHEREAS by the Presidency Banks Act one thousand eight hundred and seventy-six (being Act No. XI of one thousand eight hundred and seventy-six of the Council of the Governor General of India for making Laws and Regulations) section 36 clause (O) it is enacted that it shall be lawful for the said Bank under any arrangement or agreement with the Secretary of State for India in Council,—

(1) To act as Banker and to pay receive collect and remit money bullion and securities on behalf of the Government.

(2) To undertake and transact any other business which the Government may from time to time entrust to the said Bank and that the Directors shall have power from time to time to arrange and settle with the Governor General in Council the terms of remuneration on which such business shall be undertaken by the Bank and also as to the examination and audit from time to time of the accounts and affairs of the Bank by or on behalf of the Governor General in Council.

AND WHEREAS the said Secretary of State and the said Bank have agreed that the said Bank shall have the conduct and management at their principal office in Madras of the public business hereinafter specified as from the first day of May one thousand eight hundred and seventy-six upon and subject to the conditions and upon the terms respectively hereinafter stipulated and declared.

AND WHEREAS branches or agencies of the said Bank are now in existence at the following places namely—Cochin, Calicut, Coconada, Bangalore, Binlilatam, Bellary, Ootacamund, Tuticorin, Colombo, Negapatam, Kandy, Berhampore, Guntoor and Mangalore. AND WHEREAS it has been agreed between the said Secretary of State and the said Bank that it shall be optional with the Government of India to bank with any of the branches of the said Bank or not and with the said Bank to accept the Government business at any of its branches or not but that no direct remuneration shall in any event be granted to the said Bank for the transaction of Government business at any such branches, AND WHEREAS it has also been agreed that the arrangements made between the said contracting parties from time to time as to the banking business to be transacted at any branch shall be embodied in a separate agreement relating solely to such branch and not in these presents. NOW THESE PRESENTS WITNESS that in pursuance of the said Agreement and in consideration of the premises each of them the said Secretary of State and the said Bank of Madras, doth and do for himself and themselves covenant and agree with the other of them as follows:—

I.—That as from the first day of May one thousand eight hundred and seventy-six the general banking business of the Government of India and the Government of Madras respectively (in which business is included the payment receipt collection and remittance of money bullion and securities on behalf of the said Governments) shall be carried on and transacted by the said Bank at their principal office in Madras subject to the provisions of this agreement and to such orders and directions as may from time to time be given to the said Bank by the Governor General in Council or the Governor of Madras in Council, or by any officer of the Government of India or the Government of Madras authorised in that behalf and that for this purpose such accounts shall be kept in their books by the said Bank with the Government of India and Government of Madras as shall be convenient or necessary or as the Government of India or the Government of Madras shall from time to time direct.

II.—That as from the said date the balances then in the said Bank at their Madras office standing at the credit of the Government of India and the Government of Madras and of any officer of either of these Governments shall remain deposited with the said Bank who shall thereafter to such extent and subject to such orders as may from time to time be prescribed by the Government of India or the Government of Madras receive and hold for the said Governments of India and Madras respectively all monies and balances which may be or become payable to or on account of those Governments and the Bank shall transact at their principal office in Madras all such business for the said Governments regarding the receipt collection payment and remittance of money and securities and other matters as is usually transacted by Bankers for their customers.

III.—That as from the said first day of May one thousand eight hundred and seventy-six the management and transaction of all the business of the Government Savings Bank and of the registered Public Debt and Securities for the time being of the Government of India and the Secretary of State for India in Council and the performance of all duties relating thereto respectively including the calculation and payment of interest and the keeping all books registers and accounts and the conduct of all correspondence incidental or necessary thereto shall as heretofore be transacted by the said Bank at the Bank's principal office in Madras and the said Bank shall and will thenceforth until the determination of these presents as hereinafter mentioned act as agents for the said Secretary of State in Council and the Government of India in and for the payment of so much of the interest or principal of the said Government Savings Bank and Public Debt and Securities or any of them as may be or become for the time being payable at Madras and as shall be provided for by the Government of India and shall conduct such agency subject to such orders and directions with regard to the general management thereof and to receipts and payments to the opening and keeping of books accounts and registers as may from time to time be given to the said Bank by the Governor General in Council or Governor of Madras in Council or by the Accountant General, Madras, and shall observe all rules relating to Savings Banks which may from time to time be prescribed by the Governor General in Council Governor of Madras in Council or Accountant General Madras which orders directions and rules shall be consistent with the provisions herein contained and that the said Bank shall not alter any practice in relation to the matters aforesaid or any of them without the permission in writing of the Governor General in Council, Governor of Madras in Council or Accountant General Madras.

IV.—That the said Secretary of State shall pay or cause to be paid to the said Bank as from the said first day of May one thousand eight hundred and seventy-six until the determination of these presents in manner hereinafter mentioned the yearly sum of rupees twelve thousand for the remuneration of the said Bank and in full of all costs and expenses attendant on the maintenance by the said Bank at Madras of the establishment of clerks and servants necessary for the carrying on the said Government general banking business and accounts.

V.—That the said Secretary of State shall pay to the said Bank the actual costs and expenses of packing and shipping specie remitted on account of the Government as well as the reasonable costs (not exceeding five rupees a day and his actual travelling expenses) of an agent in charge of bullion or securities so remitted, whenever the Bank considers it necessary to depute such an agent for which costs and expenses contingent bills shall from time to time be submitted to the Accountant General Madras and be passed by him on approval.

VI.—That as and by way of remuneration to the said Bank for their undertaking and conducting the management of the business of the Government Savings Bank as aforesaid, the said Bank shall be entitled to receive from the said Secretary of State and shall annually charge him with a commission at the rate of three-eighths per cent. per annum on the balance deposited with the said Bank in the said Savings Bank at the beginning of the year for which such commission is to be paid and the said Bank shall also be entitled to receive

and shall annually charge the said Secretary of State with the sum of eight annas for each active account in the said Savings Bank.

VII.—That as and by way of remuneration to the said Bank for their undertaking and conducting the management of the business of the Public Debt and Securities as aforesaid the said Bank shall be entitled to charge and shall half-yearly charge the said Secretary of State in Council with a commission at the rate of rupees four thousand per annum upon each crore of rupees of that portion of the said public debt and securities whereof the interest shall for the time being be payable in the Presidency Bank of Madras or any of its branches within the Presidency of Madras, or in any of the treasuries of or for the time being subordinate to or under the control of the Government of Madras; and the said Bank shall also charge and collect from the public, but not from the Government all such fees and charges as are now or may from time to time with the consent of the Government of India be made payable for and upon the renewal consolidation division or otherwise of the notes belonging to the said public debt and securities and shall dispose of such fees as the Governor General in Council may direct.

VIII.—That the Government shall not be bound to deposit or leave at the principal office of the said Bank in Madras either all the public money for the time being at Madras or any minimum sum. But in case the aggregate balances standing in the books of the said Bank in Madras at the credit of the Government of India and the Government of Madras and any officers of these Governments whom the Government of India may at any time name, on any account whatsoever, shall at the close of any day during the continuance of this agreement be less than fifteen lakhs of rupees then the said Bank shall be entitled to receive from the said Secretary of State and shall charge him with interest for such day on the difference between the aggregate amount of such balances and the said sum of fifteen lakhs of rupees such interest to be reckoned at the lowest rate chargeable on such day by the said Bank to the public for loans recoverable on demand.

IX.—That the said Bank shall receive and accept in payment of Government revenue and from the guaranteed Railway Companies on account of their traffic receipts Government currency notes of all circles indiscriminately and shall also cash Government currency notes of all circles in small amounts for the convenience of *bonâ fide* travellers, but that it shall be optional with the said Bank to exclude notes thus received or cashed, which are not by law payable in Madras and also coin which is not legal tender in payment or on account without limit of amount from the sum of the balances standing at the credit of the Government of India the Government of Madras and the officers of these Governments whom the Government of India may at any time name, on any deficiency in which balances below fifteen lakhs of rupees interest is payable under the eighth clause of this Agreement. PROVIDED that all notes which the said Bank so excludes shall be entered on the day of receipt in a special register and that when such notes have been once entered in such register they shall not again be appropriated by the said Bank without the consent of the Accountant General, Madras.

X.—That the books of account and registers, and the minutes of proceedings of the said Bank relating to the Government general banking account and the business of the said Government Savings Bank and Public Debt and Securities shall at all times be open for examination and audit by any officer or officers from time to time appointed or authorised by the Governor-General in Council or the Government of Madras for that purpose.

XI.—That a copy of the report or reports of such officer or officers as to the state of the said general banking account or as to the balances for the time being in the hands of the Bank or as to the accounts of the business relating to the said Savings Bank and Public Debt and Securities, or any of them or as to any proceedings relating to the said general banking account or to the business of the said Savings Bank and Public Debt and Securities or any of them shall be furnished immediately to the Directors of the said Bank to enable them to furnish any explanations or any further information touching any of the matters referred to in the report or reports and that the orders decisions or findings passed by the Governor-General in Council on such report or reports

after reading any explanations which the Directors may furnish shall be binding and conclusive on the Bank.

XII.—That the said Bank shall not close its principal office at Madras except on Sundays and on holidays authorised by the Governor of Madras in Council.

XIII.—That the whole responsibility for any loss or damage which may result from or arise in respect of or be occasioned by any theft forgery fraud misrepresentation or concealment or by any wrongful payment exchange or satisfaction through mistake or by any error in calculation or any accident or mistake whatsoever made done or committed on to or by the said Bank or any of its officers or agents whether in conducting the businesses of the Public Debt and Securities or in the payment of the interest thereof or otherwise shall as between the Secretary of State for India in Council and the said Bank rest solely and entirely with and shall be borne by the said Bank who shall indemnify the said Secretary of State in Council against all losses costs and charges therefrom arising.

XIV.—That this Agreement shall continue and remain in force for the full term and space of ten years from the day of the date thereof, or until the same shall be determined in either of the manners hereinafter mentioned that is to say that if after the expiration of nine years from the day of the date of these presents either of the parties hereto shall be minded and desirous to terminate this Agreement and of such his or their desire shall give to the other party a notice in writing duly signed such notice to be served upon the said Bank by leaving the same with the Secretary of the Bank at the Bank in Madras and to be served on the said Secretary of State by leaving the same with the Secretary to the Government of India in the Financial Department or if at any time during the said term of ten years the proprietors and shareholders of the said Bank shall have duly passed a resolution that the said Bank shall be wound up voluntarily under the Indian Companies Act one thousand eight hundred and sixty-six then this agreement shall (in the case of such notice) immediately upon the expiration of twelve calendar months from the day of such service of notice or (in the case of such resolution) immediately upon the passing of such resolution cease and determine save as to rights and liabilities acquired and incurred before such termination. *In Witness whereof,*

the Secretary to the Government of India in the Financial Department acting for and on behalf of the said Secretary of State for India in Council hath hereunto set his hand and the said Bank of Madras hath hereunto caused its common seal to be affixed in the presence of two of the Directors and the Secretary and Treasurer of the said Bank of Madras, who have respectively signed their names hereto in token of their presence at the affixing of the said seal the day and year first above written.

Signed by the said

in the presence of

J. W. TWALLING,

Registrar, Finl. Dept.

(Sd.) R. B. CHAPMAN.

BANK'S
SEAL

The common seal of the said Bank of Madras was hereunto affixed and this Agreement was at the same time signed by CHARLES ALEXANDER AINSLIE and JOHN JONES, two of the Directors and THOMAS EDWARDS FRANCK the Secretary and Treasurer of the said Bank of Madras on the eleventh day of April 1877 in the presence of

C. A. AINSLIE, } *Directors.*
J. JONES, }

T. E. FRANCK,
Secy. & Treasurer.

G. E. BRANSON.

W. W. MUNSIE.

ANNEXURE F.

AGREEMENT WITH THE BANK OF MADRAS (BRANCH OFFICES).

ARTICLES OF AGREEMENT made and entered into this 1st day of May one thousand eight hundred and seventy-six between the Right Honourable the Secretary of State for India in Council of the one part and the Bank of Madras of the other part.

WHEREAS by the Presidency Banks Act one thousand eight hundred and seventy-six (being Act No. XI of one thousand eight hundred and seventy-six of the Council of the Governor-General of India for making Laws and Regulations) section 36 clause (e) it is enacted that it shall be lawful for the said Bank under any arrangement or agreement with the Secretary of State for India in Council—

(1) To act as Banker for and to pay receive collect and remit money bullion and securities on behalf of the Government.

(2) To undertake and transact any other business which the Government may from time to time entrust to the said Bank and that the Directors shall have power from time to time to arrange and settle with the Governor General in Council the terms of remuneration on which such business shall be undertaken by the Bank and also as to the examination and audit from time to time of the accounts and affairs of the Bank by or on behalf of the Governor General in Council.

And WHEREAS it has been agreed that the arrangements made between the said contracting parties from time to time as to the banking business to be transacted at any branch of the said Bank shall be embodied in a separate agreement relating solely to such branch.

And WHEREAS it has been agreed between the Governor General in Council on behalf of the said Secretary of State and the said Bank that the Government of India shall bank with the Branch of the said Bank situated at _____ and the said Bank has agreed to accept such business as from the first day of May one thousand eight hundred and seventy-six.

NOW THESE PRESENTS WITNESS that in pursuance of the said agreement and in consideration of the premises each of them the said Secretary of State and the said Bank of Madras doth and do for himself and themselves covenant and agree with the other of them as follows :—

I.—That as from the first day of May one thousand eight hundred and seventy-six the general banking business of the Government of India and the Government of Madras (in which is included the payment receipt collection and remittance of money bullion and securities on behalf of the said Governments) shall be carried on and transacted by the said Bank at their branch office at _____ subject to the provisions of this agreement and to such orders and directions as may from time to time be given to the said Bank by the Comptroller General the Accountant General Madras or by any officer or officers authorised in that behalf and that for this purpose such accounts shall be kept in their books by the said Bank with the Government of India the Government of Madras or with any public officers as shall be convenient or necessary or as the Government of India or the Comptroller General or the Accountant General Madras shall from time to time direct.

II.— That as from the said date the balances then in the said branch Bank standing at the credit of the Government of India or the Government of Madras and of any officer of either of these Governments shall remain deposited with the said Bank who shall thereafter to such extent and subject to such orders as may from time to time be prescribed by the Government of India or the Government of Madras receive and hold for the said Government of India and the Government of Madras respectively all monies and balances which may be or become payable to or on account of these Governments and the Bank shall transact at their said branch at _____ all such business for

the said Governments regarding the receipt collection payment and remittance of money and securities and other matters as is usually transacted by Bankers for their customers.

III.—That the said Secretary of State shall pay to the said Bank the actual costs and expenses of packing and shipping specie remitted for which costs and expenses contingent bills shall from time to time be submitted to the Chief Revenue Officer of the District of _____ and be passed by him on approval subject to the audit of the Accountant General.

IV.—That the Government shall not be bound to deposit or leave at the branch office of the said Bank at _____ either all the public money for the time being at _____ or any minimum sum.

V.—That the said Bank shall receive and accept at its branch office at _____ in payment of Government revenue, and from the Guaranteed Railway Companies on account of their traffic receipts Government currency notes of all circles indiscriminately, and shall also cash Government currency notes of all circles in small amounts for the convenience of *bona fide* travellers, but that it shall be optional with the said Bank to exclude notes thus received or cashed, which are not legal tender at the place where the branch is established, and also one fourth and one-eighth rupees and copper coins from the sum of the balances standing in the said branch at the credit of the Government of India the Government of Madras and the officers of the Government. PROVIDED that all notes which the Bank so excludes shall be entered on the day of receipt in a special register and that when such notes have been once entered in such register they shall not again be appropriated by the said Bank without the consent of the Chief Revenue Officer of the District of _____

VI.—That the books of account and registers of the said branch Bank relating to the Government banking account shall at all times be open for examination and audit by any officer or officers from time to time appointed or authorised by the Governor General in Council or the Government of Madras for that purpose.

VII.—That a copy of the report or reports of such officer or officers as to the state of the said banking account or as to any proceedings relating to the said banking account shall be furnished immediately to the Directors of the said Bank to enable them to furnish any explanations or any further information touching any of the matters referred to in the report or reports and that the orders decisions or findings passed by the Governor General in Council or the Government of Madras as the case may be on such report or reports after reading any explanations which the Directors may furnish shall be binding and conclusive on the Bank.

VIII.—That the said Bank shall not close its branch office at _____ except on Sundays and on holidays authorised by the Local Government.

IX.—That the whole responsibility for any loss or damage which may result from or arise in respect of or be occasioned by any theft, forgery, fraud, misrepresentation or concealment, or by any wrongful payment exchange or satisfaction through mistake or by any error in calculation or any accident or mistake whatsoever made done or committed on to or by the said Bank or any of its officers or agents shall as between the Secretary of State for India in Council and the said Bank rest solely and entirely with and shall be borne by the said Bank who shall indemnify the said Secretary of State in Council against all losses costs and charges therefrom arising.

X.—That this agreement shall continue and remain in force until the same shall be determined in either of the manners hereinafter mentioned that is to say that if either of the parties shall be minded and desirous to terminate this agreement and of such his or their desire shall give to the other party a notice in writing duly signed such notice to be served upon the said Bank by leaving the same with the Secretary of the Bank at the Bank in Madras and to be served on the said Secretary of State by leaving the same with the Secretary to the Government of India in the Financial Department or if at any time during the continuance of this agreement the proprietors and shareholders of the said Bank shall have duly passed a resolution that the said Bank shall be wound up voluntarily under the Indian Companies Act one thousand eight hundred and

sixty-six then this agreement shall (in the case of such notice) immediately upon the expiration of six calendar months from the day of such service of notice, or (in the case of such resolution) immediately upon the passing of such resolution absolutely cease and determine save as to rights and liabilities acquired or incurred before such termination. **IN WITNESS WHEREOF**

the Secretary to the Government of India in the Financial Department acting for and on behalf of the said Secretary of State for India in Council hath hereunto set his hand and the said Bank of Madras hath hereunto caused its common seal to be affixed in the presence of two of the Directors and the Secretary and Treasurer of the said Bank of Madras, who have respectively signed their names hereto in token of their presence at the affixing of the said seal the day and year first above written.

Signed by the said

in the presence of

(Sd.) R. B. CHAPMAN.

J. W. TWALLING,

Registrar, Finl. Dept.

The common seal of the said Bank of Madras was hereunto affixed and this Agreement was at the same time signed by CHARLES ALEXANDER AINSLIE and JOHN JONES two of the Directors and THOMAS EDWARDS FRANCK the Secretary and Treasurer of the said Bank of Madras on the eleventh day of April 1877 in the presence of



C. A. AINSLIE, } *Directors.*
J. JONES, }

T. E. FRANCK,
Secy. & Treasurer.

G. E. BRANSON.

W. W. MUNSIE.

Chapter 29.—Miscellaneous.

Service Funds 1 General Family Fund 2 Hindu Family Fund 3 Military Officers on leave 5 Emigrants' Savings 7 Seamen's Money Orders 8 Audit objections 9 Plus and Minus Memo. 11 Defalcations 12	Notices 13 Circulars 15 Last-pay Certificates 16 Printed Forms 17 Erasures 18 Postage 19 Inspection 20 Returns due 22
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Service Funds.

1. As stated in Chapter 2, Rule 6, treasury officers have no concern with the deductions from salary bills on account of funds, as the responsibility rests with the drawers of the bills. In the single case, however, of annuity fund deductions of covenanted civil servants (Civil Pension Code, Supplement A, Rule 3), the treasury officer is responsible for seeing that the proper deduction is made.

1. Over-deductions from the pay of a covenanted civil servant, on account of the civil funds, can only be adjusted by a short deduction in his next bill; refund of the excess deductions cannot, under any circumstances, be made in cash.

2. The treasury officer will carry out any instructions he may receive from secretaries or examiners of funds regarding recoveries to be made.

3. Subscriptions to the Queen's Military Widows' Fund should not be received, as they should be remitted by draft to the honorary secretary.

General Family Pension Fund.

2. Treasury officers will receive any sums tendered in cash by subscribers to the "General Family Pension Fund," and will show the amount as received on account of that fund. With the cash account will be submitted a detailed list giving the date and amount of each receipt, and the name of the person on whose behalf it is paid in.

1. Subscriptions to this fund are not ordinarily paid by deductions from the pay bills of subscribers, but, in cases where they are so paid, the transaction will be recorded just as any other fund subscriptions are. Thus, in Madras and Bombay, the gross amount of the bill will be taken against the service head, and the amount of subscription *per contra* to credit of the fund; but in other prov-

inces the charge will be taken net, and no record will be made in the treasury of the amounts deducted.

2. At whatever time in the month a bill may be paid, subscriptions deducted from it will bear interest as though they had been received on the first day of the month; accordingly, treasury officers in Madras and Bombay will be careful to record them in their detailed lists, as received on the first.

3. In the certified lists on account of the General Family Pension Fund, the subscriptions received in cash, and those realised by deduction from pay bills, should be shown separately, while no date need be entered against the latter.

4. The detailed list submitted with the cash account will, of course, be a transcript of an office register.

Hindu Family Annuity Fund.

3. Subscriptions to the Hindu Family Annuity Fund will be received by treasury officers, under special instructions in each case, as provided in the next rule, and under the conditions expressed in paragraphs 3, 5, and 6 of the terms offered by Government and accepted by the directors, which are here reprinted for easy reference.

3. The Government of India is, however, willing to receive the funds of the Hindu Family Annuity Fund in deposit, to authorise local treasuries to receive and account for subscriptions and donations to the Fund, and to grant simple interest, at the rate (at present $4\frac{1}{2}$ per cent.) allowed on Savings Banks deposits, on the balances with the Government at credit of the fund at the end of each month. Interest will be given from the beginning of the month on all sums received into public treasuries during the month by deductions from the pay of subscribers who, being Government servants, may desire to subscribe in this way; but interest on amounts received otherwise will be calculated according to the ordinary Savings Banks rules.

5. The following paragraph should also be added to the letter of application in Form A :—

“In accordance with the condition upon which the Government of India allows certain facilities to the fund, I have to record that I am fully aware that the Government exercises no supervision over the management of the fund, and is in no way responsible for its solvency.”

A certified copy of the letter of application containing this record must be forwarded to the Accountant General of the province in which the treasury is situate, where any subscriber desires to pay his subscriptions, before such subscriptions will be received on behalf of the fund.

6. Instructions will also be issued by the Government to all officers concerned, to have the following note printed upon all Government pay bills and appended to all receipts given at any

Government treasury and at the Bank of Bengal for money paid to such treasury or bank on account of the fund:—

"NOTE.—The Government of India exercises no supervision over the management of the Hindu Family Annuity Fund, and is in no way responsible for its solvency."

4. On receiving from the Directors a certified copy of the letter of application of an intending subscriber, the Accountant General will see that it contains the acknowledgment demanded by paragraph 5 of the orders quoted above, and then will give authority to the officer in charge of the treasury named to receive such contributions as the subscriber may tender in cash, or by deduction from pay if a Government servant prefer so making payment. A detailed list of the subscriptions realised (that is, in Madras and Bombay, of all subscriptions, and in other provinces, of those realised in cash only,) will be sent with the cash account in the manner prescribed in Rule 2 for the General Family Pension Fund.

When a subscriber is transferred to another district, the treasury officer of the district he is leaving should certify on his last-pay certificate the fact that he is already subscribing to the fund.

1. The treasury officer has only to receive from persons named by the Accountant General such moneys as they may tender, and has nothing to say to the rate of subscription or to any claim for refund.

2. An important difference with regard to interest is made between subscriptions paid by deduction from pay bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month. In the certified list of subscriptions, therefore, in Madras and Bombay, care must be taken to show the two classes in separate money columns, and also to separate the two amounts in crediting the receipt (in the account current with India) for final adjustment to credit of the fund account.

Pay of Military Officers on leave.

5. When a military officer in civil employ embarks for leave to England from a port in a presidency other than his own, and draws pay there, the treasury officer who pays him will send to the Examiner of Fund Accounts for the presidency to which the absentee belongs, a note of the recoveries last made for the military funds, and also of the date of embarkation of the absentee or

that up to which he has drawn pay. Similarly, when such an officer returning from England draws his first pay from a treasury under another presidency than his own, the treasury officer will forward to the Examiner of Fund Accounts of the returning officer's presidency a note of the amount recovered on account of funds from his first abstract, attaching thereto the separate certificate of fund payments furnished by the India Office.

6. In the case of officers of the Royal Artillery or Royal Engineers in civil employ, returning from leave in Europe, last-pay certificates signed by Messrs. Cox and Co. will be accepted; any seeming errors should be brought to notice.

Remittance of Emigrants' savings.

7. Indian emigrants to Crown colonies are allowed to remit their savings through Government agency. In return for money lodged with the colonial treasurer, the emigrant receives a money-order payable at the local treasury nearest to the residence of the payee, which he must forward at his own risk to the payee. His application will have given his own occupation, besides the names, ages, and full addresses of both himself and the payee; and the colonial Government forwards to its Emigration Agent in India a list in duplicate containing the above particulars for each money-order issued since the despatch of the previous list. On receipt the Agent will hand in one copy of the list to the officer in charge of the Government treasury at his headquarters, together with the amount thereof in rupees. The officer in charge of the treasury will then forward all particulars necessary for payment of the money-order to the local treasury in the interior which is nearest to the residence of the payee.

The receipt of the payee requires a stamp if the amount payable exceeds Rs. 20.

Seamen's Money Orders.

8. The rules regulating the issue of seamen's money orders by Shipping Masters in India are reprinted as Appendix C to this Code. At the close of each day in which seamen's money orders are issued, the Shipping Master will remit to the treasury at the station the amount received by him on that account, less commission

at 2d in the £. The remittance will be accompanied by an extract schedule in the form appended to the rules, and the treasury officer's acknowledgment will be taken in a pass-book to be kept for the purpose. At the end of the month the treasury officer will forward to the Accountant General a schedule in the same form, giving particulars of the money orders issued during the month.

Audit Objections.

9. Objections and orders, which arise out of the examination by the Accountant General of the treasury accounts, are communicated to the treasury officer by letters, or by periodical objection statements. To these the earliest attention should be given; and, under standing orders, the treasury officer should return the objection statement within a week, or send a letter explaining the cause of delay.

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

10. When the Accountant General checks a payment or an allowance as unauthorised, the treasury officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Accountant General has been satisfied by due sanction; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the treasury officer has no concern. And the Accountant General must remember that he is responsible for seeing that treasury officers carry out his instructions: the Financial Department has ruled that his "objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government; and, if the Local Government overrules an objection by the Accountant General even temporarily," reference should be made to the Government of India.

1. If an officer from whom a recovery is ordered have meantime been transferred to another district, the treasury officer should, without delay, pass on the order of recovery to the other treasury.

2. A treasury officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the officer placed under retrenchment; it is his duty simply and

promptly to carry out the orders he has received, and to leave the person aggrieved to his remedy in ordinary course.

Plus and Minus Memoranda.

11. Instructions have already been given for the submission, with the monthly accounts of plus and minus memoranda of deposits (Chapter 15, Rule 19), and of local funds (Chapter 18, Rule 8). Similar memoranda are also required of the stock of each kind of stamps (general, adhesive, bill, court-fee, as also postage and telegraph stamps), of excise, opium, and of telegraph form-books. The deductions from stock should tally with the entries in the accounts of revenue received, and the balances should be certified as agreeing with the various stock registers and accounts maintained in the treasury. Memoranda may also, with advantage, be required of the outstanding balances of permanent advances, and of any class of advances which the district officer has authority to make (*e. g.*, land improvement advances). Also of the Government securities (nominal value) deposited for custody in the treasury.

For all these the same form may be used, showing in vertical columns—(1) Name of fund or stock, (2) Balance from last month, (3) Additions to balance this month, (4) Total, (5) Deductions from balance, (6) Balance at end of month.

1. With the accounts for March should be sent a detail of the Government securities deposited in the treasury and in the custody of the treasury officer, showing to which funds, institutions, &c., each belongs.

Defalcations.

12. Whenever any defalcation or loss of public money, stamps, or opium, is discovered in a Government treasury, the fact should be immediately reported to the Accountant General, and, when the matter has been fully inquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors, or neglect of rules, by which such loss was rendered possible, and the prospects of effecting a recovery.

Notices.

13. Notice should be painted up conspicuously in the office of the hour at which the treasury closes for

receipt and payment of money, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts.

1. If any local law require that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

14. Treasury officers should themselves see that the notices which they are required to exhibit, regarding the encashment of currency notes, the supply of small coin and copper, and the like (Chapters 26 : 4 and 25 : 4, note 1) are really exhibited conspicuously in places which the public enters freely, and that no favouritism is shown in the conveniences which the treasury can offer.

Circulars.

15. Circulars conveying instructions to be observed by treasury officers throughout India are prepared by the Comptroller General, and a sufficient supply forwarded to each local account office for circulation among treasuries and provincial departmental officers.

1. Such circulars must be treated as though they had been printed and issued by the Accountant General under instructions from the Comptroller General, but without mention of his name; local officers should address any representation to the Accountant General, who will refer, on his own account, to the Comptroller General any questions of which he is unable to dispose.

Last-Pay Certificates.

16. Forms of last-pay certificates, to be granted in certain circumstances by the treasury officer, are set forth in the Civil Leave Code. A treasury officer must be careful not to pay salary to an officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

1. The form of last-pay certificate prescribed (Form M of the Leave Code, fourth edition) provides for detail of the fund deductions, although the officer preparing the bills is responsible for their correctness; but the treasury officer is responsible not only for entering in the certificate all demands against the departing officer of which he may have received notice before granting the certificate, but for passing on any, of which he may afterwards receive notice, to the treasury from which the officer will in future draw pay.

Printed Forms.

17. Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstance, a vernacular voucher is unavoidably necessary, a bi-lingual form should be used; a specimen, which will serve as a general guide, is given as Form 23 for deposit vouchers, and may be obtained from the local Accountant General.

1. On purely vernacular vouchers a brief abstract should be endorsed in English, stating the amount, the name of the payee, and the nature of the payment.

Erasures.

18. Erasures in any account, register or schedule, or in the cash book, are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inter-lined: the treasury officer should set his initials by each of such corrections in authentication. Special care should be taken with all vouchers and accounts showing signs of alteration; and, if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity.

Postage.

19. The rules regulating the postage of official covers will be found on page 137 of the *Gazette of India* for 1878, and the rates of charge on official covers are given below. The points for special notice are, that service stamps do not free a letter unless it is also franked; that registration may be paid for by service stamps; that service covers re-directed are not charged with forward postage; that, under certain circumstances, covers may be sent service bearing; that packets may not be more than 18 inches long by 12 inches wide and deep; that no cover weighing more than 600 tolas will be received for despatch on service, though private persons may despatch parcels weighing up to 2,000 tolas; that covers weighing over 40 tolas should not, except for special reasons, be sent by letter post; that parcels are forwarded under a system which gives the senders the security afforded by registration.

	Letters.		BANGHY POST.			
			Packets. See note (b).		Parcels.	
			A.	P.	A.	P.
Covers not exceeding $\frac{1}{2}$ tola	0	6	...	...	...	...
Exceeding half and not exceeding 10 tolas	1	0	0	6	} See note (d).	
" 10 " " 20 "	2	0	1	0		
" 20 " " 30 "	3	0	1	6		
" 30 " " 40 "	4	0	2	0		
" 40 " " ... "	1 anna per tola. See note (c).		$\frac{1}{2}$ anna per 10 tolas.			
" 40 " " 80 "	...	...	...	...	12	0
" 80 " " 120 "	...	...	...	...	16	0
For every additional 40 tolas ... ..	...	...	...	...	4	0

(a) Prepayment is optional in all cases, except for registered articles. Unpaid rates are the same as the prepaid rates.

(b) In open covers, to contain no letter or communication of the nature of a letter (unless wholly printed, lithographed, or photographed), or any thing closed against inspection.

(c) Thus an article weighing 41 tolas will be charged with 41 annas. Articles which exceed 40 tolas will be conveyed by banghy post (as packets or as parcels) at the lower rate of charge, unless specially marked by the senders for transmission as letters or prepaid at letter rates.

(d) No rates are given for parcels not exceeding 40 tolas in weight, because they can be sent as registered letters at no greater cost.

Treasury Inspection.

20. All revenue treasuries will be inspected periodically by Commissioners of divisions or other superintending officers, and their observations on all matters connected with the accounts and treasury branches of revenue treasuries will be communicated to the Accountant General of the province, together with any order which, on the occasion of such inspections, they may give to the officers in charge of the treasuries.

The Accountant General will communicate these reports to the Comptroller General half-yearly, in April and October, unless other seasons are more convenient. In submitting the information, it will suffice to mention—

(a) The treasuries inspected.

(b) The defects revealed, or other matters worthy of remark in each case.

(c) The orders passed.

1. These orders were repeated, with reasons in support, in Government Order F. D. 1796, dated 24th July 1876.

2. The inspecting officer should see that the boxes in which the money is kept are in good order, that the guard is properly posted, that the treasurer is not allowed to keep too much money in his

hands, that the spare stores of bill forms are kept under proper custody, that the deposit registers and pension registers are all up to date, that the standing orders of the department are observed, that the circulars from the Accountant General are understood and filed to date, and, generally, that the office registers and records are in good order. He should also notice the degree of supervision exercised by the treasury officer in respect of the examination of coin presented by the public and its withdrawal from circulation if tampered with or unduly worn,—see chapter 25, rule 9 (*d*).

3. But the Accountant General may send to district officers a table of questions such as that printed as Appendix B and, reducing their replies to tabular form, pass it on to the Comptroller General for such notice as he may think desirable.

21. The Accountant General may, with the approval of the Local Government, either personally or by his deputy, make a general inspection of particular treasuries, or may, with the like approval, should circumstances make it desirable, depute a qualified officer of his establishment to examine and report on special matters requiring local and detailed investigation, either singly or in subordination to an officer of the local administration. In case special inspection of *several* treasuries appears desirable, the Accountant General should report the fact, with his reasons, to the Comptroller General, as soon as he resolves to apply for the permission of the Local Government.

Returns due.

22. Lists of the periodical and other returns due by Treasury and other officers are circulated by the local Accountant General. A list of special and annual returns prescribed by this code is, however, printed for easy reference as Appendix D.

APPENDIX A.

List of Treasuries which issue or cash Bills.

[NOTE.—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	Secretary and Treasurer, Bank of Bengal.
*Ajmere	Deputy Commissioner.
Bhopal (Sehore)	Political Agent.
†Bushir	Political Resident.
Coorg (Mercara)	Superintendent.
Gwalior	Political Agent.
Hyderabad, Deccan	Agent, Bank of Bengal.
Indore	Officer in charge, Treasury.
†Muscat	Political Agent.
Nepal (Khatmandu)	Resident.
Nowgong, Bundelkhand	Political Assistant.
†Port Blair	Officer in charge, Treasury.
Quetta	Ditto.
Turkish Arabia (Bagdad)	Political Agent.
†Zanzibar	Ditto.
Central Provinces.	
Balaghat	Deputy Commissioner.
Betul	Ditto.
Bhandara	Ditto.
Bilaspur	Ditto.
Chanda	Ditto.

* Ajmere is, for special reasons, allowed to draw remittance transfer receipts on the military treasure chest at Neemuch.

† Issues bills, but may be drawn on for public purposes only.

Treasury.	Officer on whom Bills may be drawn.
Central Provinces—contd.	
Chhindwara	Deputy Commissioner.
Damoh	Ditto.
Hoshangabad	Ditto.
Jubbulpur	Ditto.
Mandla	Ditto.
Nagpur	Agent, Bank of Bengal.
Narsingpur	Deputy Commissioner.
Nimar	Ditto.
Raipur	Ditto.
Sambalpur	Ditto.
Saugor	Ditto.
Seoni	Ditto.
Wardha	Ditto.
British Burma.	
Akyab	Agent, Bank of Bengal.
Bassein	Deputy Commissioner.
Henzada	Ditto.
Moulmein	Agent, Bank of Bengal.
Maobeng (Thonkwa)	Deputy Commissioner.
Mergui	Ditto.
Prome	Ditto.
Rangoon	Agent, Bank of Bengal.
Kyouk Phyoo	Deputy Commissioner.
Sandoway	Ditto.
Shoa Gyeen	Ditto.
Tavoy	Ditto.
Tharawaddy (Thongzai)	Ditto.
Thayetmyo	Ditto.
Toung-hoo	Ditto.
Assam.	
(For payment of Bills at Sub-divisions, see foot-note on page 277.)	
Cachar	Deputy Commissioner.
Darrang (Tezpur)	Ditto.
Garo Hills (Tura)	Ditto.
Goalpara (Dhubri)	Ditto.
Kamrup (Gaubauti)	Ditto.

Treasury.	Officer on whom Bills may be drawn.
<i>Assam—contd.</i>	
Khasi Hills (Shillong)	Deputy Commissioner.
Lakhimpur (Dibrugarh)	Ditto.
Manipur	Political Agent.
Naga Hills (Kohima)	Political Officer in charge.
Nowgong, Assam	Deputy Commissioner.
Sibsagar	Ditto.
Sylhet	Ditto.

* Bengal.

Backergunge (Burrisal)	Collector.
Balasore	Ditto.
Baukoora	Ditto.
Beerbhoom (Soory)	Ditto.
Bhagalpore	Ditto.
Bogra	Ditto.
Burdwan	Ditto.
Calcutta	See under India.
Chittagong	Collector.
Chumparun (Motiharee)	Ditto.
Cuttack	Ditto.
Dacca	Agent, Bank of Bengal.
Darjeeling	Deputy Commissioner.
Dinagepore	Collector.
Durbhunga	Ditto.
Furreedpore	Ditto.
Gya	Ditto.
Hazaribagh	Deputy Commissioner.
Hooghly	Collector.
Jessore	Ditto.
Jalpaiguri	Deputy Commissioner.
Lohardugga (Ranchee)	Ditto.
Maldah	Collector.

* In most Bengal and Assam districts are several sub-divisional treasuries, at which the officer in charge of the head-quarters treasury may be able to make a bill payable on the holder's application. But it must be understood that the holder of a bill cannot demand such convenience, and that it will not be afforded if loss or inconvenience is likely thereby to be caused to the ordinary business of the State. In case of loss of a bill so enfaced, delay is likely to occur in payment of a duplicate.

Treasury.	Officer on whom Bills may be drawn.
<i>Bengal—contd.</i>	
Manbhoom (Parulia)	Deputy Commissioner.
Midnapore	Collector.
Monghyr	Ditto.
Moorshedabad (Berhampore)	Ditto.
Mozufferpore	Ditto.
Mymensingh	Ditto.
Noakholly	Ditto.
Nuddea (Kishnaghur)	Ditto.
Nya Doomka	Deputy Commissioner.
Patna	Agent, Bank of Bengal.
Pooree	Collector.
Pubna	Ditto.
Purneah	Ditto.
Rajshahye (Bauleah)	Ditto.
Rungpore	Ditto.
Sarun (Chupra)	Ditto.
Shahabad (Arrah)	Ditto.
Singhbhoom (Chybassa)	Deputy Commissioner.
Tipperah (Comillah)	Collector.
24-Pergunnahs (Alipore)	Ditto.
<i>North-West Provinces and Oudh.</i>	
Agra	Agent, Bank of Bengal.
Allahabad	Ditto ditto.
Aligarh	Collector.
Azamgarh	Ditto.
Bahraich	Deputy Commissioner.
Banda	Collector.
Barabanki	Deputy Commissioner.
Bareilly	Collector.
Basti	Ditto.
Benares	Agent, Bank of Bengal.
Bijnor	Collector.
Budaun	Ditto.
Bulandshahar	Ditto.
Cawnpore	Agent, Bank of Bengal.
Dehra Dun	Superintendent.
Chakrata Sub-division	Officer in charge.
Etah	Deputy Collector.
Etawah	Collector.

Treasury.	Officer on whom Bills may be drawn.
North-West Provinces and Oudh— <i>contd.</i>	
Farukhabad	Collector.
Fatehpur	Ditto.
Fyzabad	Deputy Commissioner.
Ghazipur	Collector.
Gonda	Deputy Commissioner.
Gorakhpur	Collector.
Hamirpur	Ditto.
Hardoi	Deputy Commissioner.
Jalaun	Ditto.
Jaunpur	Collector.
Jhansi	Deputy Commissioner.
Kheri (Mahamdi)	Ditto.
Kumaun (Almora)	Senior Assistant Commissioner.
* Naini Tal Sub-division	Joint Assistant Commissioner.
* Ranikhet Sub-division	Treasurer's Agent.
Lalitpur (Chanderi)	Deputy Commissioner.
Lucknow	Agent, Bank of Bengal.
Mainpuri	Collector.
Meerut	Ditto.
Mirzapur	Ditto.
Moradabad	Ditto.
Muttra	Ditto.
Muzaffarnagar	Ditto.
Partabgarh	Deputy Commissioner.
Rae Bareli	Ditto.
Roorkee	Officer in charge.
Saharanpur	Collector.
Shahjahanpur	Ditto.
Sitapur	Deputy Commissioner.
Sultanpur	Ditto.
Unao	Ditto.
Punjab.†	
Amritsar	Deputy Commissioner.
Bannu (Edwardesabad)	Ditto.
Dera Ghazi Khan	Ditto.
Dera Ismail Khan	Ditto.

* Cashes bills, but does not issue them.

† The treasuries in the Punjab are, for special reasons, allowed to draw remittance transfer receipts on the military treasure chest at Neemuch.

Treasury.	Officer on whom Bills may be drawn.
<i>Punjab—contd.</i>	
Delhi	Agent, Bank of Bengal.
Ferozepur	Deputy Commissioner.
Gujranwala	Ditto.
Gujrat	Ditto.
Gurdaspur	Ditto.
* Dalhousie Sub-division	
Gurgaon	Ditto.
Hissar	Ditto.
Hoshiarpur	Ditto.
Hazara (Abbottabad).	Ditto.
Jhang	Ditto.
Jhelum	Ditto.
Jullundur	Ditto.
Kangra (Dharmsala)	Ditto.
Kohat	Ditto.
‡ Thull Sub-division	Ditto.
Karnal	Ditto.
Lahore	Agent, Bank of Bengal.
Ludhiana	Deputy Commissioner.
Mooltan	Ditto.
Montgomery	Ditto.
Muzaffargarh	Ditto.
Peshawar	Ditto.
* Mardan Sub-division	
* Naoshera Sub-division	
Rawalpindi	Ditto.
† * Murree Sub-division	Officer in charge.
* Attock Sub-division	
Rohtak	Deputy Commissioner.
Sialkot	Ditto.
Sirsa	Ditto.
Shahpur	Ditto.
Simla	Ditto.
† Kasauli Sub-division	Officer in charge.
Umballa	Deputy Commissioner.

* 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 during the summer months only.

† Cashes bills, but does not issue them.

‡ Issues bills, but does not cash them, and may not be drawn on.

Treasury.	Officer on whom Bills may be drawn.
Madras.	
*Bangalore	Deputy Accountant General.
Bellary	Agent, Bank of Madras.
*Chingleput (Saidapet)	Collector.
*Coimbatore	Ditto.
Cuddapah	Ditto.
Ganjam (Berhampore)	Agent, Bank of Madras.
Godavari (Coconada)	Ditto.
Kistna (Masulipatam)	Collector.
Kurnool	Ditto.
Madras	Secretary and Treasurer, Bank of Madras.
Madura	Collector.
Malabar (Calicut)	Agent, Bank of Madras.
*Nilgiris (Ootacamund)	Ditto ditto.
Nellore	Collector.
North Arcot (Chittoor)	Ditto.
Salem	Ditto.
South Arcot (Cuddalore)	Ditto.
South Canara (Mangalore)	Agent, Bank of Madras.
Tanjore	Collector.
Tinnevelly (Palamcottah)	Ditto.
Travancore (Trevandrum)	Resident.
Trichinopoly	Collector.
Vizagapatam	Ditto.
Bombay.	
*Aden	Political Resident.
Ahmedabad	Agent, Bank of Bombay.
Ahmednagar	Collector.
*Baroda	Agent, Governor General.
Belgaum	Collector.
Bombay	Secretary and Treasurer, Bank of Bombay.
Broach	Agent, Bank of Bombay.
Colaba (Alibag)	Collector.

* Issues bills, but may be drawn on for public purposes only.

Treasury,	Officer on whom Bills may be drawn.
<i>Bombay—contd.</i>	
*Cutch (Bhuj)	Political Agent.
Dharwar	Collector.
Hyderabad, Sind	Ditto.
Kaira	Ditto.
Kaladgi	Ditto.
Kanara (Carwar)	Ditto.
*Kathiawar (Rajcote)	Political Agent.
Khandesh (Dhulia)	Collector.
Kurrachee	Agent, Bank of Bombay.
Nasik	Collector.
Poona	Agent, Bank of Bombay.
Ratnagiri	Collector.
Satara	Ditto.
Shikarpur	Ditto.
Sholapur	Ditto.
Surat	Ditto.
Thána	Ditto.
<i>Berar.†</i>	
<i>Hyderabad Assigned Districts—</i>	
Akola	
Amraoti	
Basim	
Buldana	
Ellichpur	
Wun	
<i>Hyderabad, Deccan—</i>	
Hyderabad (Chudderghat)	See under India.
Bolarum	
<i>Mysore.†</i>	
Bangalore	See under Madras.
Chikmagalur	

* Issues bills, but may be drawn on for public purposes only.

† No bills can be drawn on any treasury in Berar or Mysore; should it be necessary to make any remittances on public service, transfer receipts may be granted on the Hyderabad, Deccan (under India), or Bangalore (under Madras) treasury in favour of the district officers, to whom the amounts are to be remitted. Similarly, a district officer in Berar or Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from the Hyderabad or Bangalore treasury.

Treasury.	Officer on whom Bills may be drawn.
<i>Mysore—contd.</i>	
Chitaldroog	
Hassan	
Kolar	
Mysore	
Shimoga	
Sucklaspore	
Tumkur	

APPENDIX B.

Questions for Treasury Inspections.

[NOTE.—The quotations in figures are to Chapter and Rule of the Code.]

PROCEDURE—

1. Are printed forms (*chalaus*) available readily to persons having to pay money into the treasury? (1-2.)
2. Is money ever received without one? (1-2.)
3. Are payments made *before* a formal order is obtained from the treasury officer? (12-7.)
4. Are they at once noted in the cash book? (12-12.)
5. Are standing orders transgressed by the maintenance of a second set of accounts in the vernacular? (12-14.)

The treasurer's account of *cash* transactions is not a second account.

6. Is every payment made on the authority of a letter of credit other than those of the Public Works Department, noted thereon at the time of payment? (12-11.)
7. Is the daily balance sheet *fully* agreed with the accounts and the treasurer's cash book before the establishment leaves office each evening, or immediately on opening office next morning? (12-18.)
8. Does the Treasury officer roughly verify the balance in the sole charge of the Treasurer before signing the Treasurer's daily balance sheet? (12-4 and 18.)
9. Does the treasury officer see that the cash balance shown against each tahsil agrees with that admitted by the tahsildar on the last returns embodied? (12-18, note.)
10. Are remittances between tahsil and district treasuries watched by means of the daily balance sheet? (12-18, note.)
11. Are returns for the account office written up day by day? (12-12.)
12. How are vouchers stored, between the date of payment and of transmission to the account office? (12-14.)
13. Do officers in charge of tahsil, taluq, or sub-divisional treasuries send a monthly certificate of personal verification of their balances?
14. Are the balances at such treasuries verified during the tours of district and inspecting officers?
15. Is the balance in the chief treasury verified every month by the Collector? (12-27.)

PENSIONS—

16. Is there a register kept of the permanent pay orders payable at the treasury? (13-2.)

17. Is the file of permanent pay orders complete according to that register? (13-1.)
18. Is it accessible to strangers? to any one but the treasury officer?
19. Are the orders in good condition?
20. Are all payments noted on them? (13-5.)
21. Are any over-full of notes of payment?
22. Are any improperly detained, new payment of pension having been more than six months due? (Pension Code, 102.)
23. Does the treasury officer regularly check the pensioner's marks with the original order before paying him? (13-3.)
24. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence (*Pension Code, 96b*) and recorded?

INTEREST—

25. Is a register kept of Government paper on which interest has been made payable at the treasury? (14-2.)

DEPOSITS—

26. Are new receipt registers opened every year? (15-6.)
27. Does the treasury officer initial each deposit in the receipt register? (15-6.)
28. Does he ever question the admissibility of a deposit? (15-2.)
29. Is the order for repayment passed without previous reference to the receipt register? (15-8.)
30. Is each repayment entered in the receipt register at the time of payment, and initialled by the treasury officer? (15-8.)
31. What personal ledgers are kept? (15-11.)
32. Is there a periodical agreement of the balance at credit of a municipality, as certified by the Accountant General, and that claimed by the municipality? (15-22.)
33. Is a formal acknowledgment of the correctness of the balance certified by the Accountant General, periodically passed by the municipal committee? (18-9.)

BILLS—

34. Where are spare stores of bill forms kept? (16-34.)
35. Under whose key? (16-34.)
36. By what precautions maintained in order? (16-34.)
37. Is the numerical series of each class unbroken? (16-34.)
38. Are the books of forms required for the day's use issued in the morning? (16-34.)
39. And are they checked by the treasury officer on return in the evening? (16-34.)
40. Are issue registers ruled, paged, and initialled by the treasury officer before the year begins? (16-4.)

41. Is rule and clause, or Accountant General's letter, giving authority for issue of each bill, noted in the issue register? (16-4.)
42. Are the counterfoils of bills issued, initialled by the treasury officer? (16-6.)
43. Do they agree with entries in the issue register on the experience of a few taken at random?
44. Are the issues of duplicates noted in the issue register? (16-4.)

Note.—The counterfoils of duplicates of bills will make it easy to test observance of rule in this matter.

45. Are the cross checks given in rule 12, chapter 16, of the Account Code, understood and applied?
46. Where are files of original advices of bills drawn on the treasury kept? (16-16.)
47. Are those from each treasury laid together in order of date? (16-16.)
48. Is the check register of bills payable written up daily from the advices received? (16-16.)
49. Does the treasury officer ever check the entries by the original advices? (16-16.)
50. Is the column of amount totalled as soon as each page is filled, and the total carried forward?
51. When bills are presented for payment, are they checked with the check register of bills payable? (16-22.)
52. Are the date and amount of payment entered in the check register? (16-22.)
53. Is the fact of payment also marked off in the original advice? (16-22.)
54. Are paid bills numbered in order of payment and attached to the paid bills schedule for transmission to the account office? (16-24.)
55. In old check registers of bills payable are lapses marked off? (16-31.)

DISTRICT SAVINGS BANKS—

56. Is the Bank open for business every day, Sundays and holidays excepted? (17-5.)
57. Are all transactions posted in the journal at the time of their occurrence? (17-30.)
58. Does the treasury officer initial each entry of receipt and repayment in the depositor's pass books? (17-23.)
59. Does he compare each entry in the pass-book with the corresponding entry in the journal before initialling it? (17-23.)
60. Does he satisfy himself by daily reference to the ledger that it is properly kept, and that the balances in the ledger and in the pass-books agree? (17-32, Note 1.)
61. Are the sale proceeds of Bank pass-books credited to Government? (17-54.)

PUBLIC WORKS DEPARTMENT—

62. Is every letter of credit entered at once in the column of balance in the register of cheques paid? (21-9.)
63. Is anything credited in the register of cheques paid or in the Public Works pass-book, but the amounts of letters of credit issued by the Accountant General? (21-9.)
64. Is the pass-book with the Executive Engineer? (21-9.)
65. How often does he send it to be written up? (21-9, note.)
66. Is the treasury register kept up to date? (21-3.)
67. Is it laid before the treasury officer before any new cheque is passed for payment? (21-9.)
68. When are cheques paid at tahsil or sub-divisional treasuries posted in it? (21-8.)

CASH—

69. What is the amount under double locks? (12-4.)
70. Are two different boxes (or other receptacles) always in use at the same time, one for money received into, the other for money passed out of, double locks? (12-5 (1).)
71. Does the treasury officer himself register (in Form 16) every amount passed into or passed out of double locks at the time with his own hand? (12-5 (6).)
72. What is the amount in the treasurer's hands? (12-4.)
73. Are the different kinds of coin kept apart?
74. Is each kind kept in bags of uniform size? (12-5 (2).)
75. Is there any bag or store of coin in the treasury kept apart from the general balance? (1-1.)
76. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments? (1-1 & 15-5.)
77. Does the amount of cash in the treasury, including currency notes, agree with the balance as shown in the last entry in the cash balance book? (12-20.)
78. Does the cash balance book show correctly its distribution between treasure under single and under double locks? (12-24.)
79. Are pains taken to empty the treasure chests in the same order as they were filled? (12-5 (1).)
80. Has each chest a memorandum of its contents altered and initialled by the treasury officer when money is put in or taken out?
81. What uncurrent coin is there in the treasury? (25-17.)
82. Under what orders received?
83. How is silver coin cut under the Coinage Act held? (25-9.)
84. Have any $\frac{1}{8}$ or $\frac{1}{4}$ rupees been cut as light? (25-9.)
85. What precautions are taken by the treasury officer to see that all coin presented by the public is carefully examined and withdrawn from circulation if tampered with or unduly worn? (25-9 (d).)
86. Where is the set of minimum weights and test scales?
87. In what condition are the scales?

88. Are rupees supposed to be light, tested by *those* scales before being cut? (25-9.)
89. Are there minimum weights for sovereigns and half-sovereigns, as well as for rupees and half-rupees? (25-8.)
90. Is small silver readily obtainable on application? (25-4.)
91. Are requisitions for copper coin ever received from tahsils?
92. Are they promptly answered?
93. Is the supply of copper at each tahsil ample to meet all demands? (25-4, note.)
94. Is Government copper coin freely taken without limit of amount? (25-3.)
95. Is it freely issued to all applicants seeking it in exchange for silver or in payment of claims against Government? (25-4).
96. What record is kept of the copper so received and issued at the head-quarter and subordinate treasuries?
97. How much uncurrent and defaced copper coin is there on hand?
98. Is it kept so apart from the current copper that it cannot be issued by mistake?
99. Is it returned into store at the nearest depôt or sub-depôt? (25-13.)

CURRENCY—

100. Are notes of foreign circles freely taken when tendered in payment of Government demands? (26-1.)

Note that payment for supply bills on other treasuries is not payment of Government demands.

101. Is the placard in English and the vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balances allow such encashment? (26-4.)
102. Are currency notes of the home circle arranged in bundles according to their denominations? (26-6.)
103. Are they placed in order of receipt? (26-6.)
104. Are they regularly re-issued in the order of their receipt? (26-6.)
105. Is the prohibition to demand the name of the payer or receiver of notes obeyed? (26-12.)
106. Is the note register punctually kept up? (26-11.)
107. Is it in English or in vernacular?
108. Does it separate the different denominations of notes? (26-11.)
109. Does it separate notes of the home circle from those of foreign circles? (26-11.)
110. Are the notes of foreign circles kept apart but in bundles and with care in arrangement similar to that observed for home notes? (26-6.)
111. Are they ever re-issued without special application from the person receiving them? (26-9.)

STAMPS—

112. Is the store account of stamps kept regularly up to date?

113. What stock is left with the treasurer or official stamp vendor?
 114. What is under the treasury officer's charge?
 115. When was stock last actually taken?
 116. By whom?
 117. Was it found to agree with the balances in the registers?
 118. Describe fully the charges paid from the treasury for the sale of stamps.

EXCISE OPIUM—

- 119 } The questions are the same as those regarding stamps,
 to } 112 to 118.
 125. }

TREASURY FURNITURE—

126. How many spare Chubb's locks are there in store?
 127. What is their condition?
 128. Who keeps their keys?
 129. What is the state of the treasure boxes?
 130. Are they of uniform size?
 131. Have those in use Chubb's locks?

MISCELLANEOUS—

132. What record is kept of the Accountant General's orders of retrenchment? (29-9.)
 133. In whose custody is it?
 134. Is reference made to it before new pay is issued?
 135. Are the corrections to the Civil Account Code posted up to date?
 136. Is the circular file of the account office complete?
 137. Is it accessible?
 138. Does the treasury officer take pains to see that important new circulars are understood?
 139. Are the office registers and records in good order?

TREASURER—

140. What security does the treasurer give?
 141. Where is the bond kept?
 142. When was it last tested?
 143. What amount is ordinarily left in the treasurer's hands?
 144. Who appoints *tahvildars*, shroffs or cash-keepers, at sub-treasuries?
 145. And on what security?

ESTABLISHMENT—

146. Are receipts taken in a register for all pay and allowances issued? (4-9.)
 147. Is a stamped receipt required whenever the amount exceeds Rs. 20? (4-9.)
 148. Have service books been prepared for the whole establishment? (4-13.)
 419. Are they kept up to date?

APPENDIX C.

Instructions to Shipping Masters in India.

SEAMEN'S MONEY ORDERS.

To enable Seamen to remit their wages home when they are paid in India.

1. The system of Seamen's Money Orders will be introduced into India from the 1st July 1875.

2. From that date Money Orders may be issued by the several Shipping Masters in India, and made payable at the following ports in the United Kingdom:—

Aberdeen.	Dumfries.	London (2 Hammet Street, Minories).
Aberystwith.	Dundalk.	Londonderry.
Alloa.	Dundee.	Lowestoft.
Arbroath.	Exeter.	Lyme.
Ardrossan.	Falmouth.	Lynn.
Ayr.	Faversham.	Maldon.
Ballina.	Fleetwood.	Maryport.
Banff.	Folkestone.	Middlesborough.
Barnstaple.	Fowey.	Milford.
Beaumaris.	Gainsboro.'	Montrose.
Belfast.	Galway.	Newcastle.
Berwick.	Glasgow.	Newhaven.
Bideford.	Gloucester.	Newport (Monmouth).
Borrowstoness.	Goole.	Newry.
Boston.	Greenock.	Padstow.
Bridgwater.	Grangemouth.	Penzance.
Bridport.	Granton.	Perth.
Bristol.	Grimsby.	Peterhead.
Caernarvon.	Guernsey.	Plymouth.
Campbeltown.	Hartlepool, West.	Poole.
Cardiff.	Hartlepool, Old.	Portsmouth.
Cardigan.	Hayle.	Preston.
Carlisle.	Harwich.	Ramsgate.
Castletown.	Hull.	Rochester.
Chepstow.	Inverness.	Ross.
Chester.	Ipswich.	Runcorn.
Colchester.	Jersey.	Rye.
Coleraine.	Kirkcaldy.	Scarborough.
Cork.	Kirkwall.	Scilly.
Cowes.	Lancaster.	Shields, North.
Dartmouth.	Llanely.	Shields, South.
Deal.	Leith.	Soreham.
Douglas.	Lerwick.	Skibbereen.
Dover.	Limerick.	Sligo.
Drogheda.	Littlehampton.	
Dublin.	Liverpool.	

Southampton.	Troon.	Whitehaven.
Stockton.	Truro.	Wick.
Stornoway.	Waterford.	Wigtown.
Strauraer.	Wells (Norfolk).	Wisbeach.
Sunderland.	Westport.	Woodbridge.
Swansea.	Wexford.	Workington.
Teignmouth.	Weymouth.	Yarmouth.
Tralee.	Whitby.	Youghal.

3. With a view of making seamen acquainted with the system, placards have been prepared, which the Shipping Master will cause to be exhibited in some conspicuous place in his office where they will attract attention, and he will be good enough to explain its advantages to British seamen discharged and paid off before him.

4. *The system is to be confined to the use of seamen only, and is not under any circumstances to be extended to Masters of British Merchant Vessels.*

5. By means of these Money Orders, which may be issued in favour of the seamen themselves, or of their relatives or friends, seamen are enabled to remit the whole or any part of their earnings to the United Kingdom at a charge of 3*d.* in the pound.* Of this sum, 2*d.* is to be retained by the Shipping Master as remuneration for his trouble, and 1*d.* is to be accounted for.

6. When a seaman requires a Money Order the following course is to be pursued :—The seaman must state to what port he desires to remit the money, and the name and address of the person to whom it is to be remitted. These particulars are to be carefully written on one of the Forms of Application; and if the seaman can write, he should sign his name in full on the Form of Application. If he cannot write, it is to be written for him. *The Shipping Master will be careful not to issue a Money Order to a seaman for any part of his wages if he is likely to be a charge upon the Vote for the Relief of distressed British Seamen.*

7. The seaman will then deposit in the Shipping Master's hands the amount he wishes to remit, together with the commission of 3*d.* in the pound. On this being done, the Shipping Master will complete the Form of Advice, and fill in the particulars at the foot thereof, to assist in identifying the person in whose favour the order is drawn.

8. The orders must be drawn in sterling money. If the seaman deposits sterling money, the Shipping Master will issue an order for the amount so deposited, less the commission of 3*d.* in the pound.* If the seaman deposits money in the currency of the country, the Shipping Master will issue an order for the equivalent in sterling of the amount so deposited (less the commission of 3*d.* in the pound), *calculated at the rate of exchange notified to him from time to time by the Civil Accountant General of his province.*

9. The Money Order is then to be written out and delivered to the seaman, and the Shipping Master is to transmit the Form of

* Or one anna in every five rupees, divided into 8 pies, retained by the Shipping Master, and 4 pies accounted for.

Application and Advice to the Board of Trade by the first post following.

10. At the close of each day in which Seamen's Money Orders are issued, the Shipping Master will remit to the civil treasury at the station the amount received by him on that account, less the commission of 2*d.* in the pound referred to in paragraph 5. The remittance will be accompanied by an extract from Schedule No. 1 (annexed). The treasury officer's acknowledgment will be taken in a pass-book to be kept for the purpose.

11. Should the Shipping Master find it necessary to cancel any Money Order, the Form of Advice relating to it should be transmitted with the Form of Advice relating to the next order issued, so that the Board of Trade may be aware of the miscarriage of any Form of Advice. The seamen should clearly understand that when they have obtained an order, and the Advice of the same has been transmitted to the Board of Trade, the money can in no case be returned to them abroad, and that payment can only be made in the United Kingdom.

12. When "currency" has been deposited by seamen for Money Orders issued to them, the Shipping Master will enter in the Schedule No. 1 (annexed) the particulars of such Money Orders, showing the amount in sterling and the equivalent in currency (less the commission 3*d.* in the pound) for each order in the columns for "sterling" and "currency" respectively. When sterling money is received, no entry should be made in the currency column. The schedule will be sent to the Board of Trade as soon after the close of each month as possible.

13. The transactions in respect of Money Orders are not to appear in the prescribed accounts of Shipping Masters with the Board of Trade.

14. It may happen that a seaman of provident habits who has an account open in the Seamen's Savings Bank under the management of the Board of Trade, and is not returning direct to the United Kingdom, may wish to remit money to be added to his account in the Bank. In such a case, the Money Order may be drawn in favour of the Assistant Secretary, Finance Department, Board of Trade, London, and the Shipping Master should ascertain from the seaman the number of his pass-book, and enter such number on the Money Order, which should be sent with the Form of Advice to the Board of Trade. The seaman should be directed to deliver his pass-book to the Superintendent of any Mercantile Marine Office on his first arrival in the United Kingdom, to be forwarded to the Board of Trade, in order that the amount remitted may be entered therein.

APPENDIX D.

APPENDIX D.

Special and Annual Returns from Treasury and other Officers.

Latest date of despatch.	Number.	Name of Return.	By whom sent.	Reference to Code.
<i>Quarterly.</i>				
Jan. 1, April 1, July 1, and Oct. 1.	1	Certificate of examination of Deposit Registers .	District Officer	15—20
Jan. 10, April 10, July 10, Oct. 10.	2	Foreign circle notes received in payment of Govern- ment dues	Bank's Agent	28—23
Ditto		Currency Notes received and issued	Treasury Officer	26—16
<i>Annual.</i>				
January 10th	1	Currency Notes in branch Banks	Bank's Agent	28—24
Do. 15th	2	Coins cut and broken	Treasury Officer and Bank's Agent	25—20
Ditto	3	Portuguese coins cut and broken	Ditto ditto	25—20
April 1st	4	Acknowledgment of Permanent Advances	Each Head of Office	5—4
Ditto	5	Government Promissory Notes in custody of trea- sury	Treasury Officer	29—11
April 10th	6	Account particulars of Revenue Deposits out- standing	Ditto	Note 1. 15—21
Ditto	7	Lapsed Revenue Deposits	Ditto	15—23

April 10th	8	Account particulars of Civil or Criminal Deposits outstanding	Civil Court or Magistrate	15—27
Ditto	9	Lapsed Civil Court or Criminal Deposits	Ditto ditto	15—27
Ditto	10	Balance Certificate of Administrator of personal ledger account	Treasury Officer	15—22
Ditto	11	Balances at credit of Government Officers <i>ex-officio</i> in branch Banks	Bank's Agent	28—24
April 15th	12	Statement of establishment (in duplicate)	Each Head of Office	4—3
Ditto	13	Nominal Rolls (in triplicate) of Europeans and East Indians	Ditto ditto	4—4
Ditto	14	Elephants in possession of Civil Officers	Various Officers	10—5
Ditto	15	Memorandum of increase and decrease in Stock Book Government Promissory Notes held for Savings Bank Depositors	Each Head of Office	10—4
April 30th	16	Copper coin withdrawn	Treasury Officer	17—46
Ditto	17	Mortality of pensioners	Ditto	25—21
Ditto	18	Verification of Local Fund Balances	Ditto	13—6
Ditto	19	Savings Bank Depositor's accounts	Ditto	18—9
Ditto	20	Savings Bank dead accounts	Ditto	17—40
		<i>Occasional.</i>		17—44
	1	Losses and defalcations	Head of Office	29—12
	2	Death of European employés	Ditto	2—3
	3	Circulation of copper coin at a premium or at a discount	Treasury Officer	Notes 2 & 3. 25—6

APPENDIX E.

RULES

FOR THE

CUSTODY, DISTRIBUTION, AND SALE

OF

POSTAGE STAMP LABELS, &c.

Approved by the Government of India in the Department of Finance and Commerce in letter No. 2837, dated 16th September 1880.

[N. B.—These Rules apply to all kinds of postage stamps, with the exception noted in Rules V and VIII, in respect of service stamps and soldiers' envelopes.]

Central Depôts.

I.—There shall be three central depôts for postage stamps in charge of the Superintendents of Stamps at Madras, Bombay, and Calcutta. These central depôts shall maintain* a stock of postage stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall for this purpose forward, not later than the last week of September† in each year, their respective indents to the Superintendent of Stamps in Calcutta, who will include them in his general‡ consolidated indent for stamps of all descriptions, showing separately the demand for each of the three presidencies. This general consolidated indent shall be submitted to the Government of India in the Department of Finance in time for transmission to the Secretary of State by the 1st of November† in each year. The Superintendent of Stamps, Calcutta, shall further forward,§ within the first week of October, to the Director-General of the Post Office of India, a copy of the section of the indent relating to postage stamps. Supplies from central to local depôts shall be issued on credit.

Supplies from Central Depôts.

II.—Postage stamps for the Madras Presidency, including Mysore and the local depôts subordinate to Madras, shall be sup-

plied by the Superintendent of Stamps at Madras on the indent of officers in charge of local depôts.

III.—Postage stamps for the Presidency of Bombay, including Sind, Berar, the Central Provinces, and local depôts subordinate to Bombay, shall be supplied by the Superintendent of Stamps at Bombay on the indent of officers in charge of local depôts.

IV.—Postage stamps for the Bengal Presidency, including the North-Western Provinces, Oudh, the Punjab, Central India, Rajpootana, Assam, and British Burma, and local depôts subordinate to Calcutta, shall be supplied by the Superintendent of Stamps at Calcutta on the indent of officers in charge of local depôts.

Local Depôts.

V.—Every treasury throughout India, including those attached to political, customs, and salt agencies, shall be a local depôt for the sale of postage stamps, provided that the value of the stamps sold at one time to any purchaser shall not be less than Rs. 5, and shall not include any fraction of a rupee. At any station at which there is a collector of land revenue, neither a salt agent nor collector of customs shall be entrusted with the custody and sale of postage stamps. All sales under this rule will be for cash on delivery; and when the purchaser is one of those who are required to retail stamps under Rule VIII (not being a person employed in a Government treasury), or is one specially authorised under Rule IX, a discount of one-half anna per rupee will be allowed. But to purchasers other than the above no discount will be allowed; and officers in charge of local depôts must see that discount is not allowed, except to the privileged officers above referred to. The sale of ordinary envelopes and post-cards shall be subject to the same conditions, except that they shall be sold in packets containing sixteen each; portions of a packet not being saleable. The price of each packet shall be the value of the stamps borne by the envelopes or post-cards contained in it, the discount (if any) being calculated on that value.

The preceding rule is only partially applicable to "soldiers' envelopes," which will be sold in complete packets only in such treasuries as may be selected for the purpose by the Director-General of the Post Office in communication with the military authorities. Further, on these envelopes *no discount will be allowed, and the charge per packet will include the cost of the envelopes, i. e., 12 annas for the value of the sixteen 9-pie stamps and 2 annas for the cost of the envelopes, or a total of 14 annas per packet.*

The preceding rule is also only partially applicable to "service stamps," which may be sold *only to Government officials, on a written application, accompanied by payment of the value in cash; such sales are without restriction as to a minimum amount, and no discount is allowed.* A receipt containing in detail the gross value of each description of service postage stamps sold will be granted by the treasury officer for the amount paid to him. The conditions in this clause are also applicable to service post-cards, with the

exception that they shall be sold only in complete packets containing 32 each; portion of a packet not being saleable.

Certain Government treasuries have been specially authorised by the Director-General of the Post Office to sell service stamps to specified particular officials of specified native states, and for such sales, as well as for sales which may be made under future special instructions of like character, the conditions mentioned in the preceding clause shall apply.

VI.—A supply equal to the probable consumption for five months of the district attached to each local depôt shall be kept in each; and as soon as the number in store has fallen below the number expended during the preceding six months, the collector, or other officer in charge of the depôt, shall

* Form 1.

indent* on the central depôt of his presidency for a number equal to the consumption of the last three months for which accounts have been rendered to the central depôt of the presidency. If, by any accident, the stock of stamps of any value should run short before the receipt of a fresh supply from the central depôt, the officer in charge of the treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not, according to the discretion, and on the responsibility, of the officer indented on, with reference to the wants of his own district. It will be the duty of the Superintendent of Stamps of the presidency to report to the Director-General of the Post Office, for the orders of Government, every occasion on which it may appear, from the monthly statement or otherwise, that the store of stamps of any particular value in any district has fallen below the authorised amount.

Branch Depôts.

VII.—Every branch treasury and every tehsil treasury shall be a branch depôt for the sale of postage stamps under the conditions described in Rule V. It will receive its stamps from the local depôt to which it is subordinate, keeping always in store a supply sufficient to meet the probable demands of one month, estimated according to the average of former sales. It will keep an account of sales in the same form (3) hereafter prescribed for the treasurer's account, and will indent for supplies in the same form (4) as hereafter prescribed for the treasurer's indent. It will render an account monthly to the local depôt in Form 6A immediately on the expiration of the month.

Retail sale of Stamps.

VIII.—A supply of stamps for sale by retail shall be kept available at every post office, receiving office, tehsildaree, thana, and every police station at which letters are received for despatch, and with every licensed stamp-vendor; and it shall be the duty of the officer to whom the person in charge of any of the above-named places is subordinate, to take steps to ensure that the supply kept

on hand is at all times equal to at least one week's demand. Persons in charge of the above-mentioned places will receive discount on purchases under Rule V. Superintendents and inspectors of post offices, within their respective jurisdictions, and any other officers of the post office specially deputed for that purpose or authorised on that behalf by the Post Master General or officer exercising the powers of Post Master General, are empowered to examine the stock of postage stamps kept by a licensed stamp-vendor.

This rule does not apply to "service stamps" or to "soldiers' envelopes."

By the term "licensed vendor," as used above, is meant a stamp-vendor licensed under rules framed by the local Government in accordance with section 55 of the General Stamp Act (I of 1879).

Authorisation of certain retail vendors other than the above.

IX.—A district officer may authorise the grant of discount at half-anna per rupee on purchases under Rule V to any person who is a *bonâ fide* retail vendor of postage stamps, although he may not be one of those required to retail them under the above rule. Such authority shall be given in writing, and must be produced by the person authorised when claiming discount on purchases; the authority will hold good for only twelve months from the date on which it is given, and may be revoked at any time at the discretion of the district officer. No such authority may be given to any person employed in a Government treasury. The authority so given may, at the discretion of the district officer, be made, subject to conditions to be expressed in the writing of authority in any or all of the following respects, *viz.*, the maintenance of a sufficient supply of all or any specified denominations of postage stamps for retail: a particular shop, place, or locality, or particular shops, places, or localities, in which postage stamps are to be exposed for sale: the days and hours during which they are to be so exposed, and any restriction upon the sale in shops, places, or localities other than those specified. A register showing the name, residence, and occupation of every person so authorised, and the date of the authority, shall be kept by the district officer. Superintendents and inspectors of post offices within their respective jurisdictions, and any other officers of the post office specially deputed for that purpose or authorised on that behalf by the Post Master General or officer exercising the powers of Post Master General, are empowered to examine the stock of postage stamps kept by any person so authorised.

The term "district officer," as used above, includes the political officer in a native state who may grant authority to *bonâ fide* retail vendors as provided in the above rule.

Custody of Stamps in Local Depôts.

X.—The bulk of postage stamps in store at any local depôt shall be kept in parcels, containing a known number of sheets, in

the treasury or other secure place, in one or more strong chests or presses under double locks,—the key of one lock of each chest or press always remaining in the hands of the collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer.

XI.—The remainder of the stamps in store shall be in the hands of the treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales.

XII.—The treasurer shall keep a daily account of receipts and sale* in the vernacular of the district, in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the officer in charge of the treasury.

* Form 3.

XIII.—On the first open day of each month, and on every Monday during the month, the treasurer shall prepare in the vernacular, and submit to the officer in charge of the postage stamps, an indent † for a supply of postage stamps for the following week. The indent, after being approved or altered by the officer in charge of the postage stamps, shall be signed by him, and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps.

† Form 4.

XIV.—The officer in charge of the postage stamps shall cause the store under double locks to be opened, and the required number to be counted and delivered to the treasurer in his presence. A store-book‡ shall be kept in English, in which the number and value of the stamps delivered to the treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the treasurer, both of whom shall invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store-book will agree with the indent as approved.

‡ Form 5.

XV.—If the treasurer require stamps at any intermediate time, the same process will be observed as is prescribed in the two preceding rules.

XVI.—Stamps will be supplied from the store under double locks only to the treasurer and to branch depôts, and on indent from them respectively. Sales should be made not out of store, but from the supply in the hands of the treasurer or the supply in branch depôts.

XVII.—As soon as possible after the arrival of a despatch of postage stamps from a central depôt, or from any other local depôt, the packets or boxes are to be opened, one at a time, in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice,§ which, after being receipted, will be returned by the first post to the depôt whence they were despatched. Unless the officer in charge

§ Form 2.

of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store.

XVIII.—Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having

done so in the following terms at the foot of the monthly accounts of sales and stock* for those months furnished to the Superintendent of Stamps:—

* Form 6.

“ I do hereby certify that I have personally counted the number of sheets of postage stamps of the value of four annas each and upwards in store on 1880, and that their actual value is † _____; and I also further certify that the number of complete sheets of postage stamps of a lower value than four annas each, in store on the same date, has been counted by the treasurer in my presence, and that their actual value is † _____; and I do further certify that, from the report of the treasurer made to me this day, the actual value of the stamps in his hands amounts to † _____; and that the rules prescribed by the orders of the Government of India, dated 16th September 1880, are duly observed.”

N. B.—In cases where portions of the stock of stamps are in charge of tehsil officers, it will be necessary to obtain a certificate from each of the tehsildars for the postage stamps in his charge and attach these certificates to the certificate for head-quarter store.

Officer in charge of Stamps.

† NOTE.—The amounts to be entered in words as well as figures.

XIX.—On occasions of transfer of charge, postage stamps will be made over in the same manner, and under the same precautions, as the cash balance in the treasury.

XX.—The officer in charge of each local depôt will submit, within the first week of each month, an account ‡ to the Superintendent of Stamps of his presidency, showing the balance in hand at the sudder and branch treasuries at the close of the preceding month, and the sales effected during that month.

‡ Form 6.

Returns to be made by Central Depôt, &c.

XXI.—The Superintendent of Stamps of each presidency will, at the commencement of each month, in addition to any account required by the Accountant General, furnish the Director-General of the Post Office with a memorandum showing § the number of stamps of each description

§ Form 7.

distributed by him during the preceding month, and the number remaining in stock at the close of the month.

The Superintendents of Stamps of Calcutta, Madras, Bombay, Lahore, and Nagpur, will, as soon after the close of each month as possible, furnish the Accountant General to the Post Office with a memorandum* showing the total amounts of the actual sales in each local depôt and of all the local depôts supplied by them.

* Form S.

FORMS.

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Form 1—Gz.

[On a quarter sheet of demy, lengthways.]

SALARY BILL.

Audit Number

District of	Head of Service.	<i>Voucher No. of</i> <i>for list of payments</i> <i>188</i>	
		Monthly Rate	Amount.
Received for (<i>month or other period</i>)			
My pay as			
Acting allowance as			
Local allowance as			
Fixed travelling allowance as			
Total claim			
Less annuity deductions at 4 per cent. if a covenanted civil servant			
Net claim			
Less fund deductions, as detailed on reverse			
Net amount payable			

Rupees

Dated

188

Signature
Office

Stamp

Pay Rupees

Treasury Officer.

Dated

The names of the funds, and a money column, would 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—Gz.

[On foolscap size, both sides.]

District of	Travelling allowance of Mr. _____ office.	Month of
	Head of Service chargeable.	Voucher No. _____ of list of payments for 188 .

Date of journey.	ROUTE.		Purpose of journey.	DISTANCE TRAVELLED		Days halted.	REMARKS.
	From	To		By rail.	By road.		

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.)

Miles by rail at			Signature Office	Stamp	of officer who tra- velled.
„ road at					
Days' halt at			Memo.		
Total					
Fund deductions, if any			Allotment for 188 -8 . Expenditure including this Bill.		Passed (date).
Net claim					
			Balance ...		District officer.
					Countersigned (date).

Rupees

Date

Controlling Officer.

Pay Rupees

Dated

Treasury Officer.

Form 3—Est.

[To be printed on light paper, royal size.]

Detailed Statement of the Establishment of the as it stood on 1st April 188 .

Government Orders creating post.	PRESENT INCUMBENT: DATE OF		Name of post.	Date of Incumbent's birth (as near as possible).	Name of Incumbent.	PAY OF POST.		Pay of present Incumbent.
	Appointment to present post.	Promotion to present pay.				Minimum.	Maximum.	
G. I., H. D., 1096, 17th February 1869.			MUNDIAHOO TAHSIL.		Brought forward . . . . .	...	1,686	1,804
G. I., H. D., 1100, dated 7th April 1871.	7th March 1870	7th March 1874	Deputy Tahsildar	Sept. 1847	Lala Lachman Dass	60	80	80
	1st Feb. 1875	.....	" " (Acting)		Acting Tahsildar, Ghiswa.			
	11th June 1869		Canungo, Pargana Mundiahoos	Apl. 12, 1834	Ganpat Tiwari (Acting).		40	40
	6th Nov. 1873		" " Tuppa Barsati	1842	Ajoodhia Pershad . . . . .	...	25	25
	18th Aug. 1858		" " Gopalpur	1834	Bisecur Dial . . . . .	...	30	30
	3rd June 1874		Tahsildar	Feb. 1837	Baboo Ram . . . . .	...	15	15
	7th Sept. 1870	.....	Departmental Clerk	Jan. 27, 1814	Abdool Huq . . . . .	...	35	35
	6th June 1874		" "	1851	Ramgopal Mier . . . . .	...	20	20
	1st Oct. 1860		Revenue peon	1849	Rama Govind . . . . .	...	7	7
	16th Nov. 1871		" "	1842	Gungaram . . . . .	...	6	6
			GHISWA TAHSIL					

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 rule 3 of chapter 4.

FORMS.

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Form 3 A. : Establishment.—Detailed Statement of new Names, Leave, &c.

310

New names of non-gazetted Officers.	From what office and on what date transferred, or with what bill the health or age certificate was 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 Pension Code 54-1.]

FORMS.

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

Form 4—Est.

[To be printed on open foolscap.]

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.					PROPOSITION.						Grounds of Proposition.	Local Government's recommendation.	ORDERS OF THE GOVERNMENT OF INDIA.		
			PRESENT SCALE.			PROPOSED SCALE.		PERMANENT.		TEMPORARY.						HOME DEPARTMENT.	FINANCIAL DEPARTMENT.	
			No.	Designation.	Pay.	No.	Designation.	Pay.	Increase per month.	Decrease per month.	Increase per month.	Decrease per month.	Period.			Amount.	Period.	Amount.	Remarks.	Remarks.	Orders.
					*				*			*						

* Money columns.

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

Form 5—Est.

[To be printed on foolscap.]

Detail Bill of permanent establishment of the *for the*
month of October 1880.

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 and savings.	Net charge for each section.	Fund deductions.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward	...	2,061 7 3	...	7 6 0	2,054 1 3	61 4 9
MUNDIAROO TANSIL.						
Lala Luchman Dass	Deputy Tahsildar.	(On deputation.) 40 0 0	...	...	...	...
Ganpat Tiwari	Acting	{ *14 0 0 }	...	...	...	...
Ajoodhia Pershad	Canungo	40 0 0	...	...	...	...
Banawari Lal	Ditto	25 0 0	...	...	...	...
Bisesur Dial	Ditto	30 0 0	...	2 8 0	...	...
Baboo Ram	Tahsildar	15 0 0	15 0 0	...	...	...
Abdool Huq	Clerk	35 0 0	...	...	...	...
Ramgopal Misr (on leave).	Ditto	15 0 0	15 0 0	...	...	...
Ram Dial (Acting)	Ditto	15 0 0	...	...	...	...
Rama Govind	Revenue peon.	7 0 0	...	...	...	...
Gangaram	Ditto	6 0 0	...	0 4 0	...	...
		242 0 0	30 0 0	2 12 0	269 4 0	...
GRISWA TANSIL.						
In like detail	...	384 7 9	...	...	384 7 9	...
TOTAL	...	2,687 15 0	30 0 0	10 2 0	2,647 13 0	61 4 9
Deduct undischarged pay refunded, as detailed below, Rs. 15; fund deductions Rs. 61-4-9, and recoveries ordered by Accountant General in letter No. , dated (or statement for) Rs. 7-8					83 12 9	...
Net sum required for payment					2,564 0 3	...
Rupees two thousand five hundred and sixty-four and three pies only.						

* 20 days at Rs. 21.

Received contents: also certified that all salaries drawn on former bills, 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 acquittance rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of Rs. 20.

Dated 1st November 1880 _____ { Name and designation of head of office.

Pay (Rs. 2,564-0-3) rupees two thousand five hundred and sixty-four and three pies only.

Examined and entered _____

Treasury Accountant.

Treasury Officer.

Dated 1st November 1880.

[Continued on next page.]

Form 5—continued.

Detail of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.
Mundiahoo Tahsil	Baboo Ram	September 1880 .	Rs. A. P. 15 0 0

Certificate to be given when no superior officer was absent on deputation or with or without leave—Code 4-7.

Certified that no person in superior service on this establishment has been absent either on deputation or with or without leave (except on casual leave) during the month of October 1880; and further, that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under my initials.

Head of Office.

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 leave statement printed on the pay bill.

Form 6—Est.

Periodical Increment Certificate.

Certified that the officers named below have been the permanent incumbents of the appointments indicated, and that, after deducting periods of suspension for misconduct and absences on leave without allowances, they are allowed the sanctioned periodical increments from the dates cited for approved service :—

Name of permanent Incumbent.	APPOINTMENT.		RATE OF INCREMENT.		Date of last increment.	Date of present increment.	SUSPENDED FOR MISCONDUCT.		LEAVE WITHOUT ALLOWANCE.	
	Maximum.	Minimum.	Annual.	Biennial.			From	To	From	To

Form 7—Ctt.

[To be printed on open royal.]

Register of Contingent Charges of the

Department of the

District, 1SS -8 .

Left-hand page.

		DETAILED HEADS OF BUDGET.										
Date.	To whom paid.	No. of { Sub-voucher, { Contingent abstract.	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-division of detailed heads.		Description.	Amount.					

Form 8—Ctt.

[To be printed on foolscap.]

NOT PAYABLE AT THE TREASURY.

Government of	Bill for contingent charges of	Month 188 .
Head of service.		Nos. of Vouchers.
Nos. of sub-vouchers.	Description of charge, and date of authority (where special sanction is necessary).	Amount.
<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> <p><i>In the case provided for in rule 15, the words not payable at the treasury will be struck out. The words received payment will be inserted above the signature, and the form for use by the countersigning officer, i. e., all below the line marked * *, will be omitted.</i></p>		
Total Rs. (words).		

Name } of disbursing officer	date	Drawn on abstract bill No.	date	Rs.	<i>Collector.</i>
Office }		Ditto		"	
Alotment of 188	Rs.	Ditto		"	
Expenditure, including this bill	"	Ditto		"	
Amount of work bills annexed	"	Add amount of disallowance refunded		"	
Balance available	Rs.	Total of contingent bill		Rs.	

* Passed for Rs.

Name } of countersigning officer	Disallowed from sub-vouchers No.	Rs.
Office }	Ditto	
Date	Ditto	

Form 9—Mis.

DISTRICT OF		REFUND OF FINES.			Voucher No. of	
Head of Service chargeable.		3.—REFUNDS & DRAWBACKS. MISCELLANEOUS REFUNDS—LAW AND JUSTICE. Other Fees and Fines.			List of payments	
					for 188 .	
Names of offenders.	Amount of fines realised.	Date on which remitted to treasury and shown in the fine statement.	Name of Payee.	Amount to be refunded.	Authority for refund.	
					As per annexed copy* of order of Court.	
			Total Rs. (words)			

Claimant's

The

188 .

Stamp, if required.

* i.e., copy of the order, not of the reasons.

Passed for payment. This order of refund has been registered, and previous order for refund of the same sum has not been issued.

Signature.

Magistrate or other Officer.
(.) only.

Pay rupees net
The
Examined,

188 .

Accountant.

Officer in charge of Treasury.

Form 10—Mar.

[Octavo size.]

Pay Certificate of the I. G. S. _____

To all Treasury Officers.

The Commander of the I. G. 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 CONTRL., MILY. ACCTS.,
ACCOUNT BRANCH,

Dated _____ 18 _____

Military Accountant in charge.

Date.	Amount of advance.	For what period.	Name of Treasury.	Signature of Treasury Officer.	REMARKS.

M. F. No. 2.

Form 11—Mar.

REQUISITION AND RECEIPT FOR MONEY.

I. G. S. _____ at _____
 _____ of _____ IS _____

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

Balance of money on hand.	Amount required.	For what service.
		To pay.*
		Ditto.
		Ditto.
		Ditto.
Total required, Rs. ...		

Clerk.

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

Commander.

To _____

Received this _____ day of _____ IS _____, from _____
 the sum of _____ Rupees _____ annas and _____ pies, as per requisition above written.

Rs. _____

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 12—Bl.

320

List of Remittance Receipts issued this day, payable at the Treasury.

No. of Receipt.	By whom remitted.	To whom remitted.	Amount.	REMARKS.

_____ *Circle Paymaster.*

TO THE OFFICER IN CHARGE OF THE TREASURY AT _____

FORMS.

Form 13—Bl.

Payee's Receipts for Sepoy's remittance.

Received from the Collector of _____ the sum of Rupees _____ being the amount of a remittance from _____ of the _____ Company _____ Regiment.

Dated _____

(Signature of Payee.)

To _____

Form 16—Tr.
Treasurer's Daily Balance Sheet.

DATE _____ 18 .

Balance brought forward from	18	...	...	...
Received this day as per Treasurer's Cash Book		...	...	...
			Total Rs.	...		
Expended this day as per Treasurer's Cash Book		...	...	...
			Balance Rs.	...		

Particulars of Balance.

SPECIFICATION.	UNDER JOINT KEYS OF TREASURY OFFICER AND TREASURER.				In the hands of the Treas- urer.	TOTAL.
	Opening balance.	Taken out.	Placed under joint locks.	Closing balance.		
Government Currency Notes.						
@ Rs. 10,000						
" 1,000						
" 500						
" 100						
" 50						
" 20						
" 10						
" 5						
Total Rs.	...					
Government Currency Notes of other						
Circles	...					
Bank Post Bills	...					
SILVER.						
Rupees	...					
Half-Rupees	...					
Quarter "	...					
Two-anna pieces	...					
Total Rs.	...					
COPPER.						
Double Piece	...					
Single "	...					
Half "	...					
Pie pieces	...					
Total Rs.	...					
UNCURRENT.						
Gold, Silver, Copper.						
The detail of kind, tale and value, must be given in the reserve—						
(1) every day for the amounts received that day;						
(2) on the last working day of each month.						
Total Rs.	...					
GRAND TOTAL RS.	...					

Name _____

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

Treasurer.

Officer in charge of Treasury

Date of signature _____

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

Form 18—Pen.

[Condensed by compression of column marked *; to be printed on ordinary foolscap taken lengthways.]

Register of permanent pay orders for pensions payable at Treasury.

No. of P. P. O.	Name and caste of pensioner.*	Class of pension.	Monthly amount.	Date of		Height.	Residence.	Personal marks of pensioner.	REMARKS.
				Govt. Order.	Birth.				

Form 19—Pen.

[To be printed on ordinary foolscap lengthways.]

BILL FOR PENSIONS CHARGEABLE TO (major head) PAID AT THE TREASURY
between and 188 .

We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted, under the orders quoted in our respective permanent pay orders.

PAYMENT.		No. of permanent pay order.	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee with stamp, if payment exceed Rs. 20.
Date.	No.						

Form 20—Int.
[Foolscap lengthways.]

INTEREST REGISTER.

_____ *per cent.* Loan of _____ dated _____

We do hereby acknowledge to have received from the officer in charge of the _____
Treasury the sums shown against our respective names as follows, being the amount of interest due to us as specified:—

Date.	Numbers of the Notes.	Amounts of the Notes.	INTEREST		Holders' names.	Amount of interest.	Income Tax recovered.	Holder's Signature.
			For the half-year last due.	For all previous half-years.				

N. B.—Separate statements should be furnished for the payments in each month and on account of each loan.

Form 22—Dp.
 [To be printed on royal.]

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Register of Repayments of Deposits at Treasury.

DETAILS OF ORIGINAL DEPOSIT.			Date of present repayment.	No. of repayment voucher.	To whom repaid.	Whether paid in cash or by transfer.	Amount repaid.	INITIALS OF		Daily total carried to cash book.	REMARKS.
Date of receipt.	No. as per register of receipts.	Amount or balance of deposit.						Accountant.	Treasury or disbursing officer.		

FORMS.

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 23—Dp.

Treasury, month of _____ 188 .

HEAD OF SERVICE CHARGEABLE. }	DEPOSITS.		VOUCHER No. _____ OF PAYMENTS.	LIST OF
Original Number. }	Date of Deposit. }	Name of Depositor. }	Amount, } Rupees. }	

In this space a translation of the receipt form into the current vernacular should be given.

Examined and entered.

*Accountant,
Treasury.*

Approved for payment

claimant's }
signature. }

Treasury Officer.

Stamp if required.

Received this _____ day of _____ 188 _____
The sum of Rs. _____
Annas _____ Pies _____
being the amount payable to _____
on account of the deposit described above.

Passed for payment.

Rs. _____

Judge, Magistrate, or Collector.

FORMS.

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Form 24—Dp.

[Full size ; to be printed on foolscap.]

Treasury, Register of Personal Deposits on account of

Date.	No. of payment cheque.	Amount received.			Amount paid.			Balance after each transaction.			Treasury officer's initials.

The columns could no doubt be more compressed, and so would leave space for a continuation of the account. In one province columns are added, showing the *name* of the remitter or payee, and the object of the transaction; these details are only for the convenience of the administrator of the account, and are open to objection in a mere banking pass book, but need not be objected to.

Form 25—Dp.

[To be printed on open foolscap, two pages.]

Register of Daily Receipts and Repayments of Personal Deposits at the

Treasury in the month of

RECEIPTS.						PAYMENTS.					
Date.	Amount.				Daily Total to Cash Book.	Date.	Amount.				Daily Total to Cash Book.
1						1					
2						2					
3						3					
4						4					
5						5					
6						6					
7						7					
8						8					
9						9					
10						10					
11						11					
12						12					
13						13					
14						14					
15						15					
16						16					
17						17					
18						18					
19						19					
20						20					
21						21					
22						22					
23						23					
24						24					
25						25					
26						26					
27						27					
28						28					
29						29					
30						30					
31						31					
TOTAL						TOTAL					

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but a single line in this register for the transactions of all personal ledger accounts each day, and its gross total will give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts: if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, &c., carried into separate columns of the first.

Form 28—Dp.
 [To be printed on ordinary foolscap.]

Extract Register of Receipts and Payments of Personal Deposits at the Treasury in the month of

ACCOUNTS.	Opening balances.			Receipts of month.			Total credits.		No. of Voucher.	Payments.			Closing balances.		
TOTAL															

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FORMS.

PUNJAB.

Form 29—Bl.

PUNJAB.

No. _____

Date _____

Payee _____

Drawee _____

Rupees _____

Value recd. IN CASH.

Do. BY TRANSFER.



No. _____



Rs. _____

(SOLE)

Umballa, _____ 188

(SOLE)

AT SIGHT PAY this SOLE Bill of Exchange to the

order of _____

Rupees

for value received of

To

The Secretary & Treasurer,

Bank of Bengal,

Calcutta.

Head Clerk.

Under Rs.

In charge of Treasury

Accountant.

Treasurer

FORMS.

335

Form 30—Bl.

OFFICE OF COMPTROLLER GENERAL.

336

FIRST.

No. _____
Dat _____
Payee _____
Drawee _____
Rupees _____

No. _____

(FIRST)



Rs. _____

(FIRST)

CALCUTTA, _____ 189

AT SIGHT of this FIRST of Exchange (Second Unpaid) pay to the order

Rupees

for value received

To: The Officer in charge of the
Treasury at

Under Rs.

Assistant Comptroller General

SECOND.

No. _____
Date _____
Payee _____
Drawee _____
Rupees _____

No. _____

(SECOND)



Rs. _____

(SECOND)

CALCUTTA, _____ 189

AT SIGHT of this SECOND of Exchange (First Unpaid) pay to the order

Rupees

for value received

To: The Officer in charge of the
Treasury at

Under Rs.

Assistant Comptroller General

FORMS.

Form 31—Bl.

REMITTANCE TRANSFER RECEIPT.

REMITTANCE TRANSFER RECEIPT.

No. _____

No. _____



Rs _____

NOT NEGOTIABLE.

Date _____

PUNJAB.

Payee _____

Office of _____ date _____ 188

Drawee _____

Received from _____

Rupees _____

the sum of Rupees

Value received IN CASH _____

payable to (or to be transferred to the credit of)

Do. BY TRANSFER _____

To

The Officer in charge of the

Treasury at

Under Rs.

Officer in charge of Treasury.

In case of a transfer receipt granted for public purposes, the name and office of the remitter, the date of his application, the number it bears in the file, and the purpose of the application, should be stated below.

W

FORMS.

337

Form 32—Bl.
[Condensed form.]

338

Register of Bills issued on _____ *Treasury,* _____ *Presidency*
_____ *Province.*

Date.	NUMBERS.		Authority for issue.*	To whom granted and on what account.	To whom payable.	Amount of bill.	Amount of premium or discount.	Initials of Treasury Officer.	REMARKS.
	PRINTED OR GENERAL.								
	Special or district.	Supply bill.								Transfer receipt.

FORMS.

* The letter of the Accountant General or a clause of the rules, authorising issue of bill, should be quoted in this column. There is ample space for this form in the length of a half sheet of foolscap (about 13 inches), which should accordingly be used instead of book paper, the latter being four times as expensive. The good machine-made foolscap supplied by the Stationery Office is sufficiently good for the purpose. The register should be printed and bound before issue, the sheet being bound by the middle (as received from the Stationery Office), not by the edge.

Form 33—Bl.
[Full size form.]

ADVICE LIST.

To

THE OFFICER IN CHARGE OF THE TREASURY,

AT

SIR,

I beg to advise having to-day issued upon you the under-noted supply bills and remittance transfer receipt amounting to Rs.*

_____ TREASURY,
The _____ *188* .

Officer in charge of Treasury.

		NUMBERS.		To whom payable.	Amount.	Initials of Treasury Officer checking issue.	Last issue date.	Payment to be noted in this column.
Special.	PRINTED OR (GENERAL).							
	Supply Bills.	Transfer Receipts.						

* Total to be entered in words.

FORMS.

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Form 34—Bl.
[Condensed form.]

LOCAL BILLS ISSUED.

LIST of*

Treasury of the

Province during the month of

189

on local treasuries.

Date.	NUMBER.	Authority for issue.†	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each bill.	Daily total carried to each book.	Premium charged.	The columns to right of this space should be left blank for use in the Accountant General's Office.	Amount paid in month of issue.	Amount paid in first month after issue.	Amount paid in second month after issue.	Amount paid in third month after issue.	Amount paid in rest of quarter succeeding quarter of issue.	Balance at close of quarter next after quarter of issue.
	The general (or printed) number only should be entered in this column.														

* Here insert supply bills, or Remittance Transfer Receipts, as the case may be.

† Either a letter of Accountant General, or a rule and clause (not rule only) of Chapter 8; also, if the clause quoted be 3 (a) or 5 (A), the nature of the public purpose must be stated as shortly as possible.

Form 36—Bl.

[Full size form. This form should be printed on foolscap.]

Check Register of Bills payable and drawn by

Treasury of the

Presidency
Province.

DATE OF BILL.	NUMBER.		Amount of each Bill.	Date of pay- ment.	REMARKS.	Amount paid.
	Special (or District).	PRINTED (OR GENERAL).				
		Supply Bills.					Transfer Receipts.

When a bill is endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column of Remarks.

Form 37—B1.

[Full size form.]

LOCAL BILLS PAID.

Register of *

drawn by Treasuries in the Punjab on the
Treasury of that Province and cashed from to

Voucher Number.	Date of Payment.	Numbers.	Date of Bill.	Treasury drawn by.	Amount.			Daily total carried to Cash Book.		

* Here insert supply bills, or remittance transfer receipts, as the case may be.

Form 39—SB.

To

THE SECRETARY, DISTRICT SAVINGS BANK,

Dated _____ the _____ 188

SIR,

I have the honour to inform you that I have deposited the sum of Rs. _____ in the District Savings Bank at _____ as my security to Government, and that the same will not be payable to me until I shall produce to you the express written sanction of the _____* under whom I may be serving for payment of the same. I have also agreed not to object to the payment by the Bank of this deposit to such _____* upon his claiming it; and not to make any claim for interest after such _____* shall have revoked the authority for the District Savings Bank to pay me the interest.

I have the honour to be,

SIR,

Your most obedient Servant,

(Signature of Depositor) _____

(Designation of ditto) _____

Form 40—SB.

Depositor's No. _____

Bank No. _____

Name _____

Occupation _____

Residence _____

 { Signature
 of Depositors.

* Here insert designation of Government Officer.

District Savings Bank

Form 41—SB.

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DISTRICT SAVINGS BANK.

No. of Bank

Journal of Deposits received.

Date.	DEPOSITOR'S		Amount of Deposit.	Daily Total.
	Number.	Name.		

FORMS.

Form 43—SB.

Register of Government Promissory Notes held on account of Savings Bank Depositors.

Number of case.	Date of receipt or of purchase.	Number of account.	Name of person in whose favour the notes are held.	Rate of interest per cent.	Amount of notes.	Number and date of acknowledgment by Comptroller General.	Initials of Treasury Officer or of Secretary.	Date of return to holder or of sale.	Initials of Treasury Officer or of Secretary.

Forms 44 and 44a—SB.

(SPECIMEN OF DEPOSITOR'S LEDGER.)

No.

District Bank No.

year 188 -8 .

NAME.						RESIDENCE.						OCCUPATION.					
Date.	Deposit.	With- drawal.	Balance after each transaction.	Principal or lowest balance of each month.	Interest on lowest balance.	Date.	Deposit.	With- drawal.	Balance after each transaction.	Principal or lowest balance of each month.	Interest on lowest balance.						
Balance from 18 -8	112 8 0	...	...	...	...	Brought forward	94 0 0	44 8 0	162 0 0	...	4 15 9		
April 2nd ...	9 0 0	...	121 8 0	121 8 0	0 6 9	February 2nd ...	21 0 0	...	183 0 0	...	...				
May 4th ...	21 0 0	...	142 8 0	142 8 0	0 7 11	" 11th ...	...	36 0 0	147 0 0	...	...				
June 23rd ...	...	9 0 0	133 8 0	133 8 0	0 7 5	" 15th ...	18 0 0	...	165 0 0	147 0 0	0 8 2					
July 3rd ...	7 0 0	...	140 8 0	...	...	March 4th ...	15 0 0	...	180 0 0	180 0 0	0 10 0				
" 5th ...	...	10 0 0	130 8 0	130 8 0	0 7 3	Total Deposits and Withdrawals ...	148 0 0	80 8 0	...	...	6 1 11			
August 2 nd ...	15 0 0	...	145 8 0	130 8 0	0 7 3	Add opening balance...	112 0 0	...	...	...	...		
September 7th ...	...	0 0 0	136 8 0	...	...	" Interest for the year ...	6 1 11	...	...	...	...		
" 25th ...	18 0 0	...	154 8 0	136 8 0	0 7 7	Total ...	266 9 11	...	...	...	...		
October ...	...	...	...	154 8 0	0 8 7	Deduct Withdrawals	80 8 0	...	...	...	...		
November 11th ...	12 0 0	...	166 8 0	...	...	Closing balance ...	186 1 11	...	...	...	...		
" 17th ...	...	9 0 0	157 8 0	154 8 0	0 8 7											
December 3rd ...	12 0 0	...	169 8 0	169 8 0	0 9 5												
January 6th ...	...	7 8 0	162 0 0	162 0 0	0 9 0											
Carried forward ...	94 0 0	44 8 0	162 0 0	...	4 15 9												

No. of District Savings Bank _____

_____ DISTRICT
SAVINGS BANK.

STATEMENT OF RECEIPTS.

(Vide Clause 37 of the Rules.)

FORM 45—SB.

WEEK ENDING _____ 188 .

Date.	Depositor's		Amount received.		Daily Total.	
	Number.	Name.	Rs.	A. P.	Rs.	A. P.

N. B.—The blanks at the top should always be filled up.

Officer in charge of the Treasury
at _____

Form 47—S.B.

No. of District Savings Bank _____

_____ DISTRICT

SAVINGS BANK.

STATEMENT OF DAILY TRANSACTIONS

For the month of _____ 188 .

Date.	DEPOSITS RECEIVED.				DEPOSITS PAID.			
	Daily Total.		Weekly Total.		Daily Total.		Weekly Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
Total for the month ...								

At the end of each quarter-month a line should be drawn across the form and the totals of the transactions for that period entered in the column "Weekly Total." (See Code, Chapter 17, Rule 37.)

Officer in charge of the Treasury

at _____

The _____ 188 .

S. B. FORM 48.

_____ District Savings Bank.

No. _____

No transactions this week

ending* _____ day the† _____ 188 .

FORMS.

Officer in charge of the Treasury

at _____

x

* Here enter day of the week.

† Here enter date and month.

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S. B. Form No. 50.

MEMO.

No. _____ Dated _____ 188 .

Depositor's No. _____

Ditto Name _____

Principal Rs. _____

transferred to the ^{District}/_{Presidency} Savings Bank at _____

Current year's interest Rs. _____

_____ 188 .

S. B. Form No. 50.

No. _____

From

THE SECRETARY TO THE ^{DISTRICT}/_{PRESIDENCY} SAVINGS BANK

To

THE SECRETARY TO THE ^{DISTRICT}/_{PRESIDENCY} SAVINGS BANK

SIR,

I have the honour to forward herewith a Remittance Transfer Receipt for

Rs. _____

being the amount of principal at credit of _____

Depositor No. _____ in the ^{District}/_{Presidency} Savings Bank at this station, whose ac-

count is transferred under Rule 49 to the ^{District}/_{Presidency} Savings Bank at _____

The sum of Rs. _____ is the current year's interest to the end of the month preceding the date of transfer, which should be entered in lump against the principal in the column "Interest on lowest balance."

A copy of the depositor's ledger account and his ^{application}/_{signature} are sent herewith.

I have the honour to be,

SIR,

Your most obedient Servant,

Secy. to the ^{District}/_{Presidency} Savings Bank.

FORMS.

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Form 51—SB.

WHEREAS*

* Name.

† His or her.

‡ Name.
§ Residence.
|| Here state
relation to the
deceased.¶ If security
is given, here
write—
Security having
been given by**
for the due ad-
ministration
thereof.But if no se-
curity is taken,
this blank will
not be filled up.

** Him or her.

depositor No. _____ in the Government
Savings Bank at _____ died on the
day of _____ 188____, leaving therein the sum
of _____ and Probate
of _____ Will, or Letters of Administration
of _____ effects or a Certificate under Act XXVII of 1860.
has not been produced to me within three months from the
time of _____ death, I do hereby certify, pursuant to Act V
of 1873, that _____ of \$ _____ the||
of the said deceased depositor has on _____ before me
proved _____ right to administer the effects of the said
deceased, and I hereby direct the said sum of _____

to be paid to** _____ accordingly¶
Dated this _____ day of _____ 188____.

Secretary,

Government District Savings Bank.

Form 52—SB.

WHEREAS (name, residence, occupation) _____ depositor
No. _____ in the Government Savings Bank at _____
is reported to have died on _____, and WHEREAS _____
of _____ setting forth that he has claimed Probate of the
Will or Letters of Administration of the estate or certificate under Act XXVII
of 1860 (for facilitating the collection of debts on successions, &c.) has applied
to me for a certificate under Section 8 of Act V of 1873 (The Government
Savings Banks Act, 1873), I HEREBY certify that the amount of the
deposit belonging to the estate of the said _____ is _____

Dated this _____ 188____.

Secretary or Manager

of the Government Savings Bank.

Form 53.

No. _____

No. _____ Dated _____ 188 .

Dated _____ 188 .

Received from _____

Received from _____

Rs. _____

on account of _____

on account of _____

Rs. _____

Rs. _____

President, Cantonment Committee.

FORMS.

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FORM 54.

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CANTONMENT FUND CHEQUE.

No. _____

No. _____ Dated _____ 189 .

Dated _____

To _____

To the Officer in charge of the Treasury at _____

Pay to _____

Rs. _____

Rs. _____ and charge to _____

Cantonment Fund.

Under
Rs.

Rs.

President, Cantonment Committee.

FORMS.

Form 55.

Account of Receipts and Expenditure of the

Cantonment Committee for the month of

188

HEADS OF RECEIPT.	TOTAL.			Sanctioned Budget-estimate.	HEADS OF EXPENDITURE.	TOTAL.			Sanctioned Budget-estimate.
	To end of last month.	For current month.	From 1st April to date.			To end of last month.	For current month.	From 1st April to date.	
I.—Chowkidari Tax ...					1.—Cantonment Fund Office—				
II.—Octroi Tax ...					Establishment ...				
III.—Cattle Pounds ...					Stationery ...				
IV.—Fines and Penalties ...					Contingencies ...				
V.—Sale of grass, fruit, trees, and wood, &c. ...					2.—Police—				
VI.—Sale proceeds of manure, litter, &c. ...					Establishment ...				
VII.—Proceeds from cultivation of cantonment lands ...					Contingencies ...				
VIII.—Latrines and urinal fees ...					3.—Conservancy—				
IX.—Licenses for slaughter-houses, markets, &c. ...					Establishment ...				
X.—Grants-in-aid ...					Contingencies ...				
XI.—Hackney carriage licenses, ...					4.—Lock Hospital—				
XII.—Subscription for watering roads ...					Establishment ...				
XIII.—Miscellaneous ...					Contingencies ...				
					5.—Vaccination and Dispensaries				
					6.—Public gardens ...				
					7.—Cemeteries ...				
					8.—Road-watering ...				
					9.—Public Works ...				
					Construction ...				
					Maintenance and repair of roads ...				
					Latrines ...				
					10.—Miscellaneous ...				
					Total Expenditure ...				
					Payments into Treasury ...				
					Cancelled cheques ...				
					Closing balance in Cantonment Officer's hands ...	*		*	
					GRAND TOTAL ...	*		*	
Total Receipts ...									
Cheques drawn on Treasury ...									
Opening balance in Cantonment Officer's hands ...	*		*						
GRAND TOTAL ...		*	*						

* No entry in this space.

* No entry.

‡ Closing balance of current month to be shown here.

President, Cantonment Committee.

Balance Account for the month of _____ 188 .

(to be printed on the last page of the monthly Cash Account) Form 55.

<p>1.—Balance in the Treasury at the beginning of the month,</p> <p>2.—Receipts during the month, as per entry " Payments into 'Treasuries,' in monthly account ...</p> <p>3.—Cheques outstanding at the end of the month, as per subjoined list</p>											
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Number.</th> <th style="width: 20%;">Date.</th> <th style="width: 60%;">Amount.</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Number.	Date.	Amount.								
Number.	Date.	Amount.									
Total ...											
<p><i>Deduct—</i></p> <p>4.—Amount drawn by cheques during the month, as per receipt entry "Cheques drawn" in monthly account</p> <p>5.—Cheques outstanding at the end of previous month, as per list then sent</p>											
Total ...											
6.—Balance in the Treasury at the end of the month ..											
TOTAL ...											

Items 2, 3, and 4 checked and found correct.

_____ TREASURY, }
 The _____ of _____ 188 . }

Treasury Officer.

Form 56.

Schedule of Payments of the _____ Cantonment for the month of _____ 188 .

Number of voucher...	Number of cheque by which paid.	1.—Cantonment Fund Office.			2.—Police.			3.—Conservancy.			4.—Lock Hospital.			5.—Vaccination and Dispensaries.			6.—Public Gardens.			7.—Cemeteries.			8.—Road-watering.			9.—Public Works.			10.—Miscellaneous.			TOTAL.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			

Form 57.

PUBLIC WORKS DEPARTMENT.

LETTER OF CREDIT No.

Dated the

188 .

To

THE COLLECTOR
DEPUTY COMMISSIONER OF

SIR,

I have the honour to request that you will
cash the cheques drawn by the _____

to the extent of Rupees _____

(This letter of credit has effect from the _____.)

I have the honour to be,

SIR,

Your obedient Servant,

Accountant General.

N. B.—This letter of credit may be used until the full amount has been drawn.
If the last cheque presented before its exhaustion exceeds the undrawn balance, the
excess will be charged against the next letter of credit.

Form No. 58.

Register of payments made to officers of the Public Works Department on cheques against letters of credit
 from _____ to _____ 188 .

Date of pay- ment.	EXECUTIVE ENGINEER OF				EXECUTIVE ENGINEER OF				EXECUTIVE ENGINEER OF				EXECUTIVE ENGINEER OF				Daily total carried to Cash Book.
	Cheque Book No.				Cheque Book No.				Cheque Book No.				Cheque Book No.				
	No. of Cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	

Form 59—P. W. D.
PASS BOOK.

Treasury or the Bank of

in account current with A. B., Executive Engineer,

Division.

Charge Book No.
Advised 7th May.

Cr.

1880.		1880.	
June	1	To Balance ...	1,039 7 11
		" Letter of credit for May	25,000 0 0
		" Ditto " 2	140 0 0
		" Ditto " 4	10,000 0 0
		" Ditto " 5	450 0 0
		Total	11,090 0 0
		By Balance ...	14,919 7 11
		Total	26,039 7 11
May	1	To Balance ...	1,039 7 11
		By Cheque No. 1	500 0 0
		" 2	140 0 0
		" 4	10,000 0 0
		" 5	450 0 0
		Total	11,090 0 0
		By Balance ...	14,919 7 11
		Total	26,039 7 11
		By Cheque No. 1	1,039 7 11
		" 2	25,000 0 0
		" 4	10,000 0 0
		" 5	450 0 0
		Total	11,090 0 0
		By Balance ...	14,919 7 11
		Total	26,039 7 11

Initials of Treasury Officer.

1880.

Initials of Treasury Officer.

N. B.—To be balanced monthly, and signed in full after being balanced.

FORMS.

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Form No. 60.

Schedule of Public Works Receipts during the month of

Day of receipt.	From whom received. (To be filled up only when not an officer of the P. W. D.)	On what account. (To be filled up only when not received from an officer of the P. W. D.)	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	Other items.	Daily total carried to Cash Book.	

FORMS.

Form 62—T1.

Telegraph Form No. 20.

(Treasury officers are not to pay more than 250 Rupees on any certificate of this form.)

No. _____

IMPREST CERTIFICATE, dated _____ 188 .

I certify that the cash account of _____

_____, for _____ 188 .

has been checked by me; that its opening balance agrees with the closing balance of the previous account, and that its closing balance is correctly calculated.

Rs.	A.	P.

I further certify that the Imprest at present allowed him is _____, and that his actual cash balance last reported to me is _____, leaving a deficiency of

Rupees _____

_____, which sum I

hereby authorise him to draw from the _____ Treasury.

(NOTE.—If the balance is more than the Imprest allowed, no certificate is to be granted. The Superintendent is responsible that he orders payment into Treasury of all unnecessary excess.)

Superintendent of Telegraphs,

Division.

Form 63—T1.

Telegraph Form No. 22.

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the Telegraph Master _____ is authorised to draw from the _____ Treasury the sum of

(Rs. _____) on account of advances, as detailed below, to be made to

proceeding to _____

Superintendent _____ *Division.*

Dated _____ the _____ of _____ 188 .
 Rs.

On account of salary for _____

On account of travelling expenses

Total

Form 64—Tl.
Telegraph Form No. 23.
GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the _____

 is authorised to draw from the _____
 Treasury the sum of Rupees (_____)

 to enable him to refund deposits of _____

Received from the Officer in charge of the Government Treasury

at the sum of Rupees (_____)

on account of refund of deposits, as authorised in the accompanying Certificate, dated _____ 188 , by the Examiner of Telegraph Accounts and the Director-General of Telegraphs in India.

Signature {

_____ 188

Dated _____

Examiner of Telegraph Accounts.

Dated Calcutta, the _____ of _____ 188 .

Director-General of Telegraphs in India.

Form 65—Tl.
Telegraph Form No. 18.

No. _____, dated _____

FROM THE SUPDT. OF TELEGRAPHS, _____ DIVISION,
 TO THE OFFICER IN CHARGE OF GOVT. TREASURY
 AT _____

SIR,

I have the honour to inform you that Mr. _____
 _____ has been ordered to take charge of the _____
 _____, and to request that
 no further payments may be made to his predecessor, Mr. _____
 _____, or on any documents bearing Mr. _____
 _____'s signature. The probable maximum amount of salary
 bills payable to Mr. _____ monthly
 will be Rupees _____

Superintendent of Telegraphs.

Form 66.—Tl.
Telegraph Form No. 13.

To

THE OFFICER IN CHARGE OF THE TREASURY.

AT _____

SIR,

This letter of credit is granted on the Treasury at
_____ in favour of _____ for
Rs. _____ . It will remain in force till 31st
March next.

I have, &c.,

Accountant General.

Copy forwarded to _____ for information.

Accountant General.

Form 67—Tl.

Telegraph Form No. 17.

GOVERNMENT TELEGRAPH DEPARTMENT.

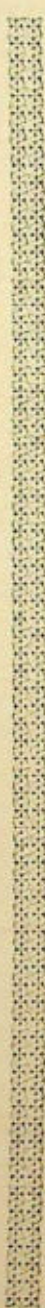
Advice No. _____, dated _____, the _____ 188 .
 To the Officer in charge of the Treasury at _____
 I hereby advise you that I have this day drawn the under-mentioned Cheque on your Treasury, payable out of the amount placed at my disposal in Letter of Credit No. _____, dated _____ 188 :—

No.	Amount.		
	Rs.	A.	P.

In whose favour.

This advice must be sent to the Treasury by post as soon as possible after the Cheque is signed.

Signature _____



GOVERNMENT TELEGRAPH DEPARTMENT.



Cheque No. _____, dated _____ 188 . 215.

To the Officer in charge of the Treasury at _____

Pay to _____

or order Rs. _____, in part of Letter of Credit No. _____

dated _____ 188 , and on account of _____

This Cheque is current for three months only.

Signature _____

An advice of this Cheque will be sent to the Treasury by post, unless the Cheque be payable to the Officer who signs it. The Cheque should not be presented for payment before the advice has had time to reach the Treasury.
 When requested by the payee, the word "bearer" may be substituted for "order" (on condition that the Cheque be, in such cases, made over by the Officer signing to the payee, without the intervention of a third person). The Cheque may be crossed for payment only through a Bank, if requested by the payee.

Form 68.

Invoice of _____ box _____ of uncurrent coins despatched per (rail, steamer, or viâ _____ Treasury) under charge of an escort consisting of _____, commanded by _____ from _____ Treasury, accompanied by _____ Poldar named _____

No. of boxes.	Mark or No. on each box.	Weight of each box.	Description of each kind of coin.	No. of coins of each kind in each box.	Rate at which received at treasury.	Value.		Total.		Remarks and references to orders, &c.
						Rs.	A. P.	Rs.	A. P.	

_____ }
The _____ 188 . }

Treasury Officer.

Received from _____ box _____
said to contain treasure valued at Rupees _____
and consigned to _____

_____ }
The _____ 188 . }

Commanding the Escort.

Form 69—Cn.

[To be printed on 4to foolscap.]

STATEMENT OF SMALL SILVER AND COPPER COIN.

Showing the actual results of 1880 and the probable requirements of 1881.

PARTICULARS.	SMALL SILVER (VALUE).			COPPER (VALUE).			
	Half-Rupees.	Quarter-Rupees.	Eighth-Rupees.	Double-Pice.	Pice.	Half-Pice.	Pies.
Balance on 1st December 1879							
Received from other treasuries or deposits in 1880							
TOTAL							
Remitted to other treasuries or depôts in 1880							
Balance on 1st December 1880							
TOTAL							
Difference, being net local							
{ Receipt							
{ Issue... ..							
Additional supply required for 1881							

TREASURY, }

The 2nd December 1880.

Note that "in 1880" in this form means "between 1st December 1879 and 30th November 1880."

Collector.

Form 71—Cur.
 [To be printed on foolscap taken lengthways.]

CURRENCY CHEST BOOK.

Government Paper Currency _____

Agency. _____

DATE, &c.	CURRENCY NOTES FOR RUPEES									SILVER COIN VALUE IN					Total Value of Notes and Coin.	Initials of Officers holding keys of Chest.
	5	10	20	50	100	500	1,000	Total Notes.	Total Value Notes.	Rupees.	5 Annas.	4 Annas.	2 Annas.	Total Value.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Balance of 188																
Withdrawn ...																
Deposited ...																
Balance of 188																
Withdrawn ...																
Deposited ...																
Balance of 188																
Withdrawn ...																
Deposited ...																
Balance ...																

Form 72—Rm.

[Foolscap size.]

*Invoice of Currency Notes
under orders of*

*Circle, remitted from
dated*

Value of Note.	SERIES AND NUMBER.												

ABSTRACT OF ABOVE.

*Draw a line across
the page to sepa-
rate different
values of Notes.*

	Brought forward Rs.	
pieces	value
	ditto
	ditto
	ditto

Carried forward Rs. _____

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