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CENTRAL GOVERNMENT

COMPILATION OF THE
GENERAL FINANCIAL RULES

Volume II

FIRST EDITION



सत्यमेव जयते

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General Financial Rules of the Central Government

VOLUME II

TABLE OF CONTENTS



APPENDICES

No.	Title.	Page.
1	Classes of Contracts and Assurances of Property authorised by the Governor General in Council to be executed by Subordinate Authorities on his behalf	1—21
1-A	Subsidiary instructions framed by the Government of India in regard to the terms of occupation of Government residences	21—23
2	Instructions for regulating the Enforcement of Responsibility for Losses, etc.	23—25
3	Financial Powers of Subordinate Authorities in relation to Expenditure from the Revenues of the Governor-General	25
4	Powers of the Heads of Departments	25—32
5	List of functions to be performed by the High Commissioner for India under Section 302(2) of the Government of India Act, 1935	32—35
6	Powers of Audit Officers to waive objection to, or forego recovery of, irregular expenditure in individual cases	35—37
7	Directions for the preparation and submission of the Annual Establishment Return	37—38
8	Power to sanction contingent expenditure including expenditure on the purchase of stores	39—67
9	Rules for the supply of articles required for the Public Service	67—70
10	Rules regulating the purchase of stationery and printing stores for the Public Service	70—72
11	Regulations for the conduct of the Audit of Stores and Stock Accounts	72—73
12	Memorandum Explanatory of Government Provident Fund Rules <i>vis-a-vis</i> the law on the subject	74—79
13	Rules regulating the grant of advances to pay for the passages Overseas of certain Government servants of non-Asiatic domicile and their families	80—81
14	Rules for the guidance of persons sending patients for anti-rabic treatment and for patients arriving at a Pasteur Institute	81—84
15	Transfer of lands and buildings between the Central and Provincial Governments	85—86
16	Charitable Endowments and other Trusts	86—93
17	Destruction of official records connected with accounts	94—95
18	Rules relating to the supply of furniture in residences of high officials	95—97
19	Rules for the payment of Municipal Rates and Taxes on buildings	97—98

LIST OF FORMS

Serial No. of Forms.	Description.	Page.
G.F.R. 1	Statement of details of provision proposed for pay of officers/establishment	98
G.F.R. 2	Statement of new major works under Civil Works—Central and Tribal Areas	98
G.F.R. 3	Slip to accompany claims for money of disbursing officers on treasuries	99
G.F.R. 4	Register showing expenses by heads of Account	99
G.F.R. 5	Register for watching receipt of account from disbursing officers ...	100
G.F.R. 6	Compilation sheet	100
G.F.R. 7	Consolidated Accounts	101
G.F.R. 8	Application for an Additional Appropriation	101
G.F.R. 9	Consolidated statement showing the new Demands	102
G.F.R. 10	Detailed statement of Cash payments/Adjustments	102
G.F.R. 11	Expenditure control form ... ..	...102—103
G.F.R. 12	Statement of Proposition for Revision of Establishment... ..	103
G.F.R. 13	Form for application for leave ... ..	...103—104
G.F.R. 14	Store Account of Articles	105
G.F.R. 15	Statement of Loans and Advances sanctioned by the Central Government, other than Loans to Indian States	105
G.F.R. 16	Form of Agreement to be executed at the time of drawing an advance for the purchase of a Motor Vehicle	105
G.F.R. 17	Form of Mortgage Bond for Motor Car/Boat and Cycle advance ...106—107	
G.F.R. 18	Letter intimating to the Insurance Company Government's interest in insurance policies of Motor Cars, etc.	107
G.F.R. 19	Detailed statement of the Permanent Establishment as it stood on 1st April	107
G.F.R. 20	Statement of new names, leave, etc., in an establishment... ..	108
G.F.R. 21	Agreement form for Passage Advances	108
G.F.R. 22	Form of Intimation for sending on patients to Pasteur Institutes.	109

General Financial Rules of the Central Government

VOLUME II

APPENDIX I

(See Para. 18.)

Classes of Contracts and Assurances of Property authorised by the Governor-General in Council to be executed by Subordinate Authorities on his behalf.

COPY OF THE LEGISLATIVE DEPARTMENT NOTIFICATION No. F. 215/42-C. & G. (JUDICIAL), DATED THE 16TH JULY 1943.)

In exercise of the powers conferred by sub-section (3) of section 175 of the Government of India Act, 1935 (26 Geo., 5, Ch. 2) the Governor-General in Council is pleased, in supersession of the Notification of the Government of India in the Legislative Department No. F. 215/41-C. & G. (Judicial), dated the 28th February 1942, to declare that the undermentioned contracts and assurances of property made in exercise of his executive authority may be executed on his behalf as follows:—

I.—In the case of the War Department:—

A.—In the Military Engineer Services (subject to any limits fixed by the Central Government):—

1. (a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.;

(b) All instruments, relating to the execution of works of all kinds connected with buildings, bridges, roads, canals, tanks, reservoirs, docks and harbours, and embankments, and all instruments relating to the construction of water-works, sewage works, and the erection of machinery ;

(c) Security bonds for the due performance and completion of works ;

(d) Security bonds for the due performance of their duties by Government servants, whom the officers specified below have power to appoint ;

(e) Leases for grazing cattle on canal banks or roadsides ; for fishing in a canal ; for the cultivation of land ; leases of water for irrigation and other purposes, and leases of water power, and quarries ; and instruments relating to the sale of grass, trees or other produce on roadsides or in plantations ;

(f) All instruments connected with the reconveyance of property given as security ;

(g) Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communications provided by the Provincial Government ;

(h) Agreements for the recovery of fines on account of drift wood or other timber passing into a canal ;

(i) Agreements with temporary and permanent civilian personnel ;
by the Engineer-in-Chief, Chief Engineers or Directors of Works of Armies or Commands, the Chief Engineer, Factory Works, the Deputy Chief Engineer when specially authorised by a Chief Engineer or Director of Works, Commanders, Royal Engineers or Garrison Engineers.

2. Agreements for private connections to Military Engineer Services water supply systems in military stations ; *by the Garrison Engineer.*

3. Agreements for non-military connections to Military Engineer Services electrical installations ; *by the Garrison Engineer.*

4. Agreements or memoranda of terms for taking a supply of electric energy or water from an outside source for military buildings when the annual payment in the case of each station does not exceed Rs. 1,000 and the payment of security deposit is not involved ; *by the Commander, Royal Engineers.*

5. Agreements entered into in India with civilian mechanics and others for a specified period of service in the Military Engineer Services ; *by the Engineer-in-Chief.*

6. All deeds and instruments relating to any matters other than those specified in items 1 to 5 ; *by a Secretary to the Central Government.*

B.—Contracts and other instruments for the Department of Master-General of the Ordnance in India:—

All contracts, deeds and instruments other than leases of houses, land and other immovable property for the Armaments Directorate, including Inspection Section; *by the Master-General of the Ordnance in India, the Director of Armaments, the Chief Inspector of Armaments, the Inspector of Armaments, the Controller, Chemical Defence Research Establishment, or the Superintendent of Proof and Experiments.*

C.—Contracts and other instruments for the Indian Army Ordnance Corps:—

1. (a) Contracts for washing of textiles and repairs to garments and tentage ;
(b) Contracts for repair of screens, cooling chicks coarse and fine, to all units in India ;

(c) Agreements entered into in India with gazetted civilian employees for a specified period of service in the Indian Army Ordnance Corps ;

(d) Contracts for the repair of scientific instruments ;

by the Secretary to the Central Government in the War Department, the Master-General of the Ordnance in India, Command, District, Independent Brigade and Station Commanders, or officers of the Indian Army Ordnance Corps, other than departmental officers.

2. Agreements entered into in India with civilian employees for a specified period of service in the Indian Army Ordnance Corps, other than those enumerated in item 1 of sub-head J; *by the Director of Ordnance Services.*

3. All instruments connected with the reconveyance of property given as security; *by the Director of Ordnance Services, Chief Ordnance Officers, or Ordnance Officers.*

4. Agreements entered into in India with non-gazetted civilian employees for a specified period of service in the Indian Army Ordnance Corps; *by the Officer-in-Charge, Indian Army Ordnance Corps Records.*

D.—Contracts for the Royal Indian Army Service Corps (including the Mechanical Transport Services):—

1. (a) Contracts for supplies, for transport services for the Royal Indian Army Service Corps (including requirements for other services and Departments) and for services to, and purchases from, the Royal Indian Army Service Corps ;

(b) Contracts for supply of stores and repairs to or for building bodies, for motor transport vehicles, and for conveyance of military passengers on hill roads by motor vehicles ;

(c) All instruments connected with the reconveyance of property given as security ;

(d) Agreements, other than those entered into in India, with civilian employees for a specified period of service in the Royal Indian Army Service Corps ;

by the Secretary to the Central Government in the War Department, the Quartermaster-General in India, Command, District, Independent Brigade and Station Commanders, or officers of the Royal Indian Army Service Corps, other than departmental officers.

2. Agreements for the maintenance of subsidised civil mechanical transport section ; *by the Secretary to the Central Government in the War Department.*

3. Contracts for the supply of labour at ports ; *by the Secretary to the Central Government in the War Department, the Quartermaster-General in India, Command, District and Independent Brigade Commanders or Embarkation Commandants.*

E.—Contracts for the Medical Department:—

1. Agreements entered into in India with lady nurses of the Indian Military Nursing Service and Lady Sub-Assistant Surgeons; *by the Director-General, Indian Medical Service, Deputy Director-General, Indian Medical Service or Additional Deputy Director-General, Indian Medical Service, or the Director, Medical Services in India.*

2. Agreements with Matrons of Military Families Hospitals in India; *by the Officer Commanding the Station Hospital concerned.*

3. Agreements with temporary hospital storekeepers ; *by the Officer Commanding a Medical Unit, the Assistant Director of Medical Services of a District or Independent Brigade, or the Officer Commanding a Company of the Indian Hospital Corps.*

4. Contracts for the supply of X-Ray apparatus, X-Ray accessories, films and chemicals procured in the local markets for use in X-Ray departments of military hospitals ; *by the Director of Medical Services in India.*

5. Agreements with medical, anti-malaria and nursing personnel and Sanitary Inspectors; *by the Director-General, Indian Medical Service or the Deputy Director-General, Indian Medical Service or the Additional Deputy Director-General, Indian Medical Service.*

6. Agreements of service with Civil Medical Practitioners (Graduates and Licentiates); *by the Director-General, Indian Medical Service or the Deputy Director-General, Indian Medical Service or Additional Deputy Director-General, Indian Medical Service; the Assistant Director of Medical Services, District.*

F.—Contracts and other instruments for the Army Remount Department :—

1. Agreements with shippers for landing horses at the Remount Depot, Calcutta; *by the Quartermaster-General in India.*

2. Contracts for undertaking the sale of Government animals rejected from the Remount Department; *by Officers Commanding of Remount Depots, or District Remount Officers of Breeding Areas.*

3. (a) Contracts for forage or stores;

(b) Contracts for petty works at Remount Depots and Remount Areas;

by the Director of Remounts, Officers Commanding of Remount Depots, or District Remount Officers of Breeding Areas.

4. All instruments connected with the reconveyance of property given as security; *by Officers Commanding of Remount Depots, or District Remount Officers of Breeding Areas.*

G.—Contracts and other instruments for the Military Farms Department :—

1. Agreements entered into in India with civilian employees for a specified period of service in the Military Farms Department; *by the Quartermaster-General in India.*

2. Leases of land, purchases or leases of harvesting or cutting rights and renewal of such leases, where the period of each lease or each separate renewal does not exceed—

(a) five years; *by the Director of Farms,*

(b) twelve months, *by the Deputy Director and Inspector of Military Farms, the Assistant Director of Military Farms, Or the Officer Commanding, Military Farms, Okara.*

3. Contracts for supplies and services to, and purchases from the Farms Department; *by the Secretary to the Central Government in the War Department, the Quartermaster-General in India, the Director of Farms, the Deputy Director and Inspector of Military Farms, the Assistant Director of Military Farms, or the Officer Commanding, Military Farm, Okara.*

H.—In the Military Accounts Department:—

1. (a) All instruments connected with the reconveyance of property given as security;

(b) Agreements for the hire of houses required for the accommodation of Military Accounts Offices;

by Controllers of Military Accounts.

2. Service agreements with Government servants in the Military Accounts Department whether permanent or temporary; *by the Military Accountant-General, Controllers of Military Accounts, or Controllers of Army Factory, Naval or Royal Air Force Accounts.*

I.—Contracts and instruments relating to Cantonments :—

Agreements for private connections to water supply systems in cantonments under the control of the Military Engineer Services or the Public Works Department; *by the Garrison Engineer, or the Public Works Department Divisional Officer.*

J.—General instruments and contracts :—

1. Agreements with clerks, copyists, draughtsmen, accountants, cashier, agents and store-keepers whom the officer is empowered to appoint; *by any commissioned Military Officer.*

2. Contracts for the supply of hot weather establishments and other temporary labour; *by the Officer Commanding a unit, the Officer Commanding a sanatorium or the officer in charge of a hospital.*

3. Contracts for petty supplies to hospitals; *by officers in charge of hospitals.*

4. Contracts for supply of dairy produce, *by Officers Commanding District, Independent Brigade or Station.*

5. Cinema contracts ; *by the Officer Commanding the station ; or the Officer Commanding a Unit or a Station in Air Command, South East Asia.*

6. Contracts for the operation of Canteen Services for the troops by Canteen Contractors, after approval of the contract by the Quartermaster-General in India in all cases except canteen contracts for the Royal Air Force—

(a) Canteen Bulk Issue Depot contracts operated by Approved or Registered Canteen Contractors ; *by the General Officer Commanding in Chief or the Major General-in-Charge Administration Army|Command and (in the case of Southern Army only), the Sub-Area Commanders ;*

(b) Station Contracts ; *by the Officer Commanding Station or the Administrative Commandant ;*

(c) Unit contracts ; *by the Officer Commanding Unit ;*

(d) Garrison Institute (Hill Station or Depot) Contracts ; *by the Officer Commanding Hill Station or Depot ;*

(e) Station Regimental Institutes Contracts, for Royal Artillery, Royal Corps of Signals, Royal Armoured Corps and Royal Army Medical Corps Hospitals ; *by the Senior Officer of the particular Arm or Service concerned commanding the Particular unit in the station for or on behalf of whom the contract or instrument is being entered into.*

7. Contracts and Instruments relating to the Claims Commission (India) including Agreements with Insurers in respect of claims arising out of vehicular collisions ; *by the President of the Claims Commission (India).*

K.—Contracts relating to the Royal Indian Navy Indian Troop Service :—

1. (a) Contracts for conveyance of troops military, stores, etc. :

(b) Charter Parties (hire of transport for conveyance of troops, etc.) ;

by the Flag Officer Commanding, Royal Indian Navy, in his capacity as Director, Indian Sea Transport Service, and as Principal Sea Transport Officer, East Indies, for Sea Transport Service (Indian) and Sea Transport Service (Imperial), respectively.

2. Agreements for permanent and temporary employment other than the employment of civilian gazetted officers ; *by the Officers authorized to appoint the persons concerned.*

3. All contracts for supplying miscellaneous naval stores, provisions, medical comforts, coal, sail-making, auction sale business, sewing of uniform clothing, removal of coal ashes, bunkering and removing coal, washing, repairing and re-stuffing troop bedding, cleaning and painting troops decks, stevedorage, etc. ; *by the Flag Officer Commanding, Royal Indian Navy, and in cases where the Sea Transport Service is concerned, by the Flag Officer Commanding, Royal Indian Navy, in his capacity as Director, Indian Sea Transport Service and as Principal Sea Transport Officer, East Indies for Sea Transport Service (Indian) and Sea Transport Service (Imperial), respectively, or by the Sea Transport Officers at Karachi, Calcutta, Madras and Rangoon.*

4. Contracts relating to the overtop bunkering of His Majesty's Indian Ships in Indian Ports ; *by the Naval Officer-in-Charge, at Karachi, Bombay, Cochin, Madras, Vizagapatam, Calcutta and Chittagong, respectively.*

L.—Contracts for the Royal Air Force in India :—

Contracts for the recovery of exploded practice bombs or expended bullets from Royal Air Force bombing ranges ; *by the Officers Commanding, Royal, Royal Air Force Stations.*

M.—In the case of the Chief Censor :—

Agreements in connection with permits issued by the Chief Censor in accordance with the Order of the Government of India in the War Department (Army Branch) No. N.83-Sec. D. 1, dated the 11th January, 1940 ; *by the Chief Censor or the Officer-in-charge of the permit section.*

N.—Contract and Instruments for the Prisoners of War Directorate :—

1. (a) Contracts for supply of articles of messing, grocery, etc. ; to Prisoners of War Camps ;

(b) Contracts for supply of dairy produce ;

(c) Contracts for operation of cinemas in Prisoners of War Camps ;

by Group Commandants of Prisoners of War Camps.

O.—Agreements relating to the lease and occupation of immovable property :—

Leases of houses, land or other immovable property leased or acquired on behalf of the Royal Navy, the Royal Indian Navy, Army, the Royal Air Force and the Indian Air Force, not being houses, land or other immovable property entrusted to the management of the Military Estates Officer, provided that the rent reserved shall not exceed Rs. 50,000 a year, by the Director of Lands and Hirings, Deputy Directors of Lands and Hirings, Assistant Directors of Lands and Hirings, Deputy Assistant Directors of Lands and Hirings or Area Lands and Hirings Officers.

P.—Contracts for employment of Chinese translators by the Government of India ;
by His Britannic Majesty's Military Attache, Chungking

II. In the case of the Defence Department —

A. Contracts and instruments relating to Cantonment :—

1—Leases and surrender deeds—

(a) of land in cantonments belonging to Government, the executive management of which has not been entrusted to the Cantonment Board under the Cantonment Land Administration Rules, 1937, by the Military Estates Officer.

(b) of land in cantonments belonging to Government, the executive management of which has been entrusted to the Cantonment Board under the Cantonment Land Administration Rules, 1937, by the Executive Officer.

2. Leases of houses appropriated by Government under the provisions of the Cantonments (House Accommodation) Act, 1923, by the Officer Commanding the Station

3 All documents relating to proprietary rights of Government, in land in Cantonments, by the Military Estates Officer.

4. All contracts, deeds and other instruments relating to supplies and services to and purchases from, the Canteen Stores Department; by the Chairman, Board of Administration, Canteen Stores Department.

B.—Agreements relating to the purchase or sale of immovable property (land and buildings) :—

Agreements for the purchase or sale of immovable property (land and buildings) on behalf of the Royal Navy, the Royal Indian Navy, Army, the Royal Air Force and the Indian Air Force, by the Director of Lands and Hirings, Deputy Directors of Lands and Hirings, Assistant Directors of Lands and Hirings or Deputy Assistant Directors of Lands and Hirings.

C.—Contracts and instruments relating to property other than houses, land and other immovable property outside Cantonments but under the management of the Military Estates Officer :—

1. (a) Licenses for a period not exceeding one year ;

(b) Other contracts with the exception of sale deeds ; by the Military Estates Officer-in-charge of such property.

D.—Contracts and instruments relating to the Hastings Military Lands Scheme, Calcutta :—

All contracts and instruments relating to lands, by the Collector of the district of the 24 Parganas.

E.—Contracts relating to Indian concert parties, by the Controller, Fauji Dikhush Sabha.

III.—In the case of the Finance Department, Treasuries, Accounts and Audit Offices :—

1. Security Bonds or mortgage deeds given as security in connection with the employment of officers as Treasurers and Shroffs in District or Sub-District Treasuries and agreements entered into with such officers, by Collectors or Deputy Commissioners of Districts.

2. Security Bonds or mortgage deeds given as security in connection with the employment of Treasurers, Cashiers or Clerks, charged with the disbursement of money or the custody and handling of securities, by the Head of the Office.

3. Instruments relating to the re-assignment of insurance policies which are assigned to the Governor-General in Council in accordance with the rules regulating the General Provident Fund, by the Account Officer of the Fund, as defined in the rules of the Fund.

4. Deeds of reconveyance of security given by Shroffs in District and Sub-District Treasuries, by Collectors or Deputy Commissioners of District.

5. Government securities; by the Governor or a Deputy Governor of the Reserve Bank of India.

6. Deeds of transfers of shares held by the Governor-General in Council and endorsements of dividend warrants relating to such shares; by the Secretary to the Government of India, Finance Department.

7. Contracts and instruments relating to the Bombay Military Lands Scheme by the Accountant General, Bombay.

IV.—In the case of the Income-tax Department :—

Contracts and instruments other than those specified under IV-A, by Commissioners of Income-tax.

IV-A.—In the case of the Legislative Department :—

Contracts and other instructions relating to Income-tax Appellate Tribunal; by the President, Income-tax Appellate Tribunal.

V.—In the case of Excise Department :—

Agreements with Indian States in the Bombay Presidency, by the Political Agent accredited to the State concerned.

VI.—In the case of the Security Printing, India, and the Currency Note Press :—

1. (a) Contracts for the purchase and supply of stores and building materials and for the provision of labour, indentures to bind apprentices of Security Printing, India, and the Currency Note Press for a definite term;

(b) Contracts for the sale of worn out stores and other waste products,

(c) Agreements with temporary establishments;

(d) Mortgage deeds given as security in connection with the employment of cashiers, store-keepers, chief inspectors, inspectors, and assistant inspectors charged with the disbursement of money or the custody and handling of securities and other valuables, by the Master, Security Printing, India, and Controller of Stamps, Nasik Road.

2. Contracts for works administratively approved by Finance Department; by the Master, Security Printing, India.

VII.—In the case of the Mints at Calcutta, Bombay and Lahore :—

(a) Contracts for the purchase and supply of stores and building materials and matters incidental thereto and for the provision of labour; also indentures to bind apprentices at the Mint for a definite term;

(b) Contracts for the sale of worn out stores and ashes and other waste products;

(c) Agreements with temporary establishment;

by the Mint Masters, Calcutta and Bombay, or the Officer-in-charge, His Majesty's Mint, Lahore.

VIII.—In the case of the Labour Department :—

(a) All service agreements, by the Secretary, Joint Secretary or Deputy Secretary to the Central Government in the Department of Labour;

(b) All contracts and instruments relating to the excavation and transportation of sulphur ore, the carriage of material, stores and machinery, etc., and all agreements for the building of office staff and residential quarters and the maintenance of communications at the Sulphur Operations, Koh-i-Sultan, since 31st July 1941; by the Secretary to the Central Government in the Department of Labour, the Director, Geological Survey of India, or the Officer-in-Charge, Sulphur Operations, Koh-i-Sultan.

VIII-A.—In the case of the Estate Officer :—

(a) Security Bonds for the performance of their duties by Government servants whom the Estate Officer has power to appoint,

(b) Leases of houses, lands and other immovable property provided the rent does not exceed Rs. 5,000 a month;

(c) Agreement for catering contract in hostels, tiffin rooms or for protection of conveyances in public buildings, by the Estate Officer.

IX.—In the case of the Public Works Department (subject to any limit fixed by Departmental orders) :—

1. (a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.;

(b) All instruments relating to the execution of works of all kinds, connected with buildings, bridges, roads, canals, tanks, reservoirs, docks and harbours and embankments and instruments relating to the construction of water-works, sewage works, the erection of machinery, and the working of coal mines ;

(c) Bonds of auctioneers and security bonds for the due performance and completion of works ;

(d) Security bonds for the performance of their duties by Government servants whom the officers specified below have power to appoint ;

by a Secretary to Government, Chief Engineers, Superintending Engineers, Divisional Officers, Sub-divisional Officers, Assistant Executive Engineers, Assistant Engineers (Assistant Engineers I and Assistant Engineers II in Bombay), the Military Secretary to His Excellency the Viceroy, the Superintendent of Viceregal Estates, the Electrical Engineer to the Government of Bombay, the Chief Engineer, Public Health Department, Bengal, the Superintending Engineer, Health Services, Delhi, or the Electric Inspector, Bihar. In the case of Bengal the authority to execute deeds, contracts, etc. in respect of item 1(d) is vested in the Secretary to Government and Divisional Officers only. In the case of Bombay this authority is also vested in Deputy Engineers, in respect of items 1 (a) to (d), and in the Consulting Public Health Engineer to the Government of Bombay, in respect of item 1(d).

2. Leases for grazing cattle on canal banks or road sides, for fishing in canals; for the cultivation of land under the Irrigation Department; leases of water for irrigation and other purposes; leases of water power; and instruments relating to the sale of grass, trees or other produce on road sides or in plantations; *by Chief Engineers, Superintending Engineers, Divisional Officers, in Bengal, Bihar and Orissa, by Sub-divisional Officers of the Irrigation Branch, in Madras and the Central Provinces by Sub-divisional Officers of the Public Works Department and in Bombay by such Assistant Executive Engineers, Assistant Engineers (I) and (II), Deputy Engineers and selected Subordinates holding Sub-divisional charges as may be authorised by Executive Engineers.*

3. (a) Leases of house, land or other immovable property, provided that the rent reserved shall not exceed Rs. 5,000 a month ;

(b) All instruments connected with the reconveyance of property given as security ;

(c) Agreements for the recovery of fines on account of drift wood or other timber passing into a canal ;

by Chief Engineers, Superintending Engineers, Divisional Officers, or the Electrical Engineer to the Government of Bombay. In the case of Bengal the authority to execute deeds, contracts, etc., in respect of item 3(b) is vested in Chief Engineers only.

4. Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication ; *by Chief Engineers, Superintending Engineers, Divisional Officers, Collectors of Districts in Bombay or the Assistant Commissioner, Coorg.*

5. Agreements relating to the loan of tools and plant to contractors and others; *by Divisional Officers and Superintending Engineer, Health Services, Delhi.*

6. Agreements for catering contracts in hostels and tiffin rooms or for the protection of conveyances belonging to the staff working in public buildings ; *by Superintending Engineers and Divisional Officers in Sind.*

7. Agreements for sewer connections with Government sewerage systems; *by Superintending Engineers.*

8. Instruments relating to the sale of immovable property (lands and buildings) the book value of which does not exceed Rs. 10,000 ; *by Chief Engineers.*

9. Agreements with retail distributors for the distribution of rationed articles; *by Chief Engineers or Additional Chief Engineers.*

10. All deeds and instruments relating to any matters other than those specified in items 1 to 9 ; *by Secretaries or Joint Secretaries to Government.*

X.—In the case of the Railway Department (subject to any limit fixed in Departmental orders) :—

1. All instruments relating to purchase or hire, supply and conveyance of materials, stores, machinery, plant, telephone lines and connections, coal, etc. ; *by General Managers, Deputy or Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Deputy Chief Engineers, Chief Transportation Superintendents, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers, Divisional Superintendents, Superintendents of Works, Executive Engineers, Divisional Engineers, Colliery Superintendents, Chief Electrical Engineers, Senior Electrical Engineers, Chief Mechanical Engineers, Bridges Engineers, Signal and Interlocking Engineers, Signal Engineers*

Truck Supply Officers, Controllers of Stores, Deputy Controller of Stores, District Controllers of Stores or Assistant Controllers of Stores attached to the Controller of Stores Office, of State Railways, the Director, Railway Clearing Accounts Office, Sleeper Control Officers of the Eastern and the Northern Groups, the Chief Mining Engineer with the Railway Board, the Superintendent, Mechanical Workshop, Moghalpura, or the Works Manager, Tatanagar.

2. All instruments, relating to the execution of works of all kinds connected with railways, open or under construction; by *General Managers, Deputy or Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Deputy Chief Engineers, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers, Chief Medical and Health Officers, District Medical Officers, Divisional Superintendents, Superintendents of Works, Executive Engineers, Divisional Engineers, Subdivisional Officers, Colliery Superintendents, Chief Electrical Engineers, Senior Electrical Engineers, Chief Mechanical Engineers, Bridge Engineers, Signal and Interlocking Engineers, Signal Engineers, Truck Supply Officers, Controllers of Stores, Deputy Controllers of Stores or District Controllers of Stores of State Railways, or the Chief Mining Engineer with the Railway Board, the Works Manager, Tatanagar, or the Superintendent, Mechanical Workshop, Moghalpura.*

3. Security bonds for the due performance and completion of works; by *General Managers, Deputy or Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Deputy Chief Engineers, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers, Divisional Superintendents, Superintendents of Works, Executive Engineers, Divisional Engineers, Colliery Superintendents, Chief Electrical Engineers, Senior Electrical Engineers, Chief Mechanical Engineers, Superintendents, Mechanical Workshops, Bridge Engineers, Signal and Interlocking Engineers, Signal Engineers, Truck Supply Officers, Controllers of Stores, Deputy Controllers of Stores or District Controllers of Stores of State Railways or the Chief Mining Engineer with the Railway Board.*

4. Instruments relating to contracts for the transport of passengers, goods and coaching traffic by transport agents for the sale of tickets by tourist or other agents authorised by Railways, or for working ferries and ferry steamers in connection with the working of railway and contracts connected with loading and unloading, stacking and delivery of goods and parcels and of Railways stores and materials including loco-coal or for other matters necessary for or incidental to Railway working; by *General Managers, Deputy General Managers, Chief Engineers, Chief Traffic Managers, Engineers-in-Chief, Deputy Chief Engineers, Bridge Engineers, Signal Engineers, Chief Operating Superintendents, Chief Transportation Superintendents, Transportation Managers, Traffic Managers, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers, Chief Mechanical Engineers, District-Mechanical Engineers, Chief Electrical Engineers, Senior Electrical Engineers, Truck Supply Officers, Controllers of Stores, Deputy Controllers of Stores, District Controllers of Stores, Colliery Superintendents, Divisional Traffic Managers, or Divisional Superintendents, of State Railways, or the Chief Mining Engineer with the Railway Board, or the Superintendent, Mechanical Workshop, Moghalpura.*

5. Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication provided by the Railway; by *General Managers, Deputy or Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Bridge Engineers, Signal Engineers, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers, Traffic Managers, Divisional Superintendents, Superintendents of Works, Executive Engineers, Colliery Superintendents or Divisional Engineers, of State Railways.*

6. Leases of houses, land or other immovable property, provided that the rent reserved shall not exceed Rs. 5,000 a month. (Leases of small branch lines of railways are excluded from this item); by *General Managers, Deputy or Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Deputy Chief Engineers, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers, Traffic Managers, Divisional Superintendents, Divisional Commercial Officers, District Traffic Superintendents, Superintendents of Works, Executive Engineers, Divisional Engineers, Colliery Superintendents or Chief Mechanical Engineers, of State Railways, the Chief Mining Engineer with the Railway Board, the Director, Railway Clearing Accounts Office or Agents and General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Engineers-in-Chief, Deputy Engineers-in-Chief, Chief Transportation Superintendents, Commercial Traffic Managers, General Traffic Managers, Chief Commercial Managers, Deputy Commercial Managers, Chief Mechanical Engineers, Executive Engineers or District Engineers, of State-owned Company-managed Railways.*

7. Agreements or leases with outsiders for grazing cattle, for fishing in railway tanks, for cultivation of water nuts or for irrigation, and instruments relating to the sale of grass, trees or other products on railway land; by *General Managers, Deputy or Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Deputy Chief Engineers, Chief Commercial Managers, Commercial Managers, Traffic Managers, Divisional Superintendents, Superintendents of Works, Executive Engineers, Colliery Superintendents or Divisional Engineers, of State Railways, the Superintendent, Walton Training School, Lahore Cantonment, or the Chief Mining Engineer with the Railway Board.*

8. Agreements for licences to outsiders for laying pipelines or for building wharves, or for stacking stones, coal, firewood, etc., on Railway land or for erecting bulk oil depots, etc., in connection with the working of traffic carried on Railways, by *General Managers, Deputy or Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Deputy Chief Engineers, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers, Traffic Managers, Goods Superintendents, Divisional Traffic Managers, Divisional Superintendents, Divisional Commercial Officers, District Traffic Superintendents, Superintendents of Works, Executive Engineers, Colliery Superintendents or Divisional Engineers, of State Railways, or Agents and General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Engineers-in-Chief, Deputy Engineers-in-Chief, Chief Transportation, Superintendents, Commercial Traffic Managers, General Traffic Managers, Chief Commercial Managers, Deputy Commercial Managers, Chief Mechanical Engineers, Executive Engineers, or District Engineers, of State-owned Company-managed Railways.*

9. Contracts connected with the sale of scrap, ashes and stores; by *General Managers, Deputy General Managers, Chief Engineers, Engineers-in-Chief, Deputy Chief Engineers, Chief Electrical Engineer, Senior Electrical Engineers, Bridge Engineers, Signal and Interlocking Engineer, Signal Engineers, Locomotive Superintendents, Chief Operating Superintendents, Chief Transportation Superintendents, Transportation Managers, Traffic Managers, Carriage and Wagon Superintendents, Chief Mechanical Engineers, Divisional Superintendents, Divisional Engineers, Controllers of Stores, Deputy Controllers of Stores, or District Controllers of Stores, of State Railways, the Chief Mining Engineers with the Railway Board, the Director, Railway Clearing Accounts Office, or the Superintendent, Mechanical Workshop, Mughalpura.*

10. (a) Agreements including Running Power Agreements, for the Interchange of traffic with other State Railways,

(b) Agreements with private or guaranteed Railway Companies, Tramway Companies and other carrying companies;
by *General Managers of the State Railways.*

11. Agreements with Covenanted Inspectors, Engine-drivers, Foremen and other Mechanics on the expiry of the term of their original covenants; by *General Managers, Deputy General Managers, Locomotive Superintendents, Chief Operating Superintendents, Chief Transportation Superintendents, Transportation Managers, Carriage and Wagon Superintendents, Chief Engineers, Chief Mechanical Engineers, Deputy Chief Engineers, Bridge Superintendents, Mechanical Workshops, Divisional Superintendents, or Electrical Engineers, of State Railways.*

12. Agreements with monthly non-pensionable subordinate employees on State Railways defining the terms and conditions of service to be entered into on entering the service of Government including agreement for apprentice drivers and other apprentices in the subordinate service; by *General Managers, Deputy or Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Divisional Superintendents, Superintendents, Watch and Ward Department, Superintendents of Works, Executive Engineers, Executive Engineers, Signals, Divisional Engineers, Chief Medical and Health Officers, Deputy Chief Medical and Health Officers, Medical Officers, Superintendents, Mechanical Workshops, Works Managers, Assistant Works Managers, Signals, Deputy Chief Engineers, Locomotive Superintendents, Deputy Locomotive and Carriage Superintendents, District Locomotive and Carriage Superintendents, Chief Operating Superintendents, Chief Transportation Superintendents, Transportation Managers, Chief Traffic Managers, Traffic Superintendents, Traffic Managers, Deputy Chief Traffic Managers, District Traffic Superintendents, Assistant Traffic Superintendents, Chief Commercial Managers, Commercial Managers, Carriage and Wagon Superintendents, Chief Mechanical Engineers, Deputy Chief Mechanical Engineers, Chief Electrical Engineers, Signal Engineers, District Electrical Engineers, Assistant Electrical Engineers, Printing Superintendents, Controllers of Stores, Deputy Controllers of Stores, District Controllers of Stores, Track Supply Officers, Colliery Superintendents, Divisional*

Traffic Managers, Divisional Personnel Officers, Assistant Personnel Officers, Superintendents' Staff, Bridge Engineers, Financial Advisers and Chief Accounts Officers, Deputy Chief Accounts Officers, Divisional Accounts Officers, Workshops Accounts Officers, Stores Accounts Officers, or Statistical Officers of State Railways, the Director, Railway Clearing Accounts Office, the Deputy Director, Railway Clearing Accounts Office, the Superintendent, Walton Training School or the Superintendent, Railway Training School, Bina.

13. Service agreements of non-gazetted officers; *by the Chief Mining Engineer with the Railway Board.*

14. Service agreements of Student Engineers and Overseers; *by Chief Engineers of State Railways.*

15. Security bonds for the due performance of their duties by Government servants whom the officers specified below have powers to appoint; *by General Managers, Deputy or Assistant General Managers, Assistant Deputy General Managers, Secretaries or Assistant Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Divisional Superintendents, Superintendents, Watch and Ward Department, Superintendents of Works, Executive Engineers, Divisional Engineers, Superintendents, Mechanical Workshops, Works Managers, Bridge Engineers, Locomotive Superintendents, Chief Operating Superintendents, Chief Transportation Superintendents, Transportation Managers, Traffic Managers, Chief Commercial Managers, Commercial Managers, Carriage and Wagon Superintendents, Chief Mechanical Engineers, Chief Electrical Engineers, Signal Engineers, Colliery Superintendents, Financial Advisers and Chief Accounts Officers, Controllers of Stores, Deputy Controllers of Stores, or District Controllers of Stores, of State Railways, the Chief Mining Engineer with the Railway Board, or the Director, Railway Clearing Accounts Office.*

16. Security Agreement Bonds from Station Masters and Commercial Group Students, Relieving Clerks, Probationary Guards, etc., who attend the Walton Training School for a course of study; *by the Superintendent, Walton Training School, North-Western Railway.*

17. Instruments relating to advances for the purchase of motor cars; *by General Managers, Deputy General Managers, Secretaries to General Managers, Chief Engineers, Engineers-in-Chief, Traffic Managers, Chief Operating Superintendents, Chief Transportation Superintendents, Chief Commercial Managers, Transportation Managers, Commercial Managers, Chief Mechanical Engineers, Superintendents, Mechanical Workshops, Chief Electrical Engineers, Deputy Chief Engineers, Bridge Engineers, Divisional Engineers, Controllers of Stores, Deputy Controllers of Stores, Divisional Superintendents, Superintendents, Watch and Ward Department, or Financial Advisers and Chief Accounts Officers, of State Railways, the Chief Mining Engineer with the Railway Board, or the Director, Railway Clearing Accounts Office.*

18. All instruments connected with the reconveyance of property given as security; *by General Managers, Deputy or Assistant General Managers, Assistant Deputy General Managers, Secretaries to General Managers, Engineers-in-Chief, Chief Engineers, Bridge Engineers, Signal Engineers, Chief Operating Superintendents, Chief Transportation Superintendents, Chief Mechanical Engineers, Chief Electrical Engineers, Controllers of Stores, Deputy Controllers of Stores, Financial Advisers and Chief Accounts Officers, Deputy Chief Accounts Officers, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers, Traffic Managers, Divisional Superintendents, Superintendents, Watch and Ward Department, Superintendents of Works, Executive Engineers, Colliery Superintendents or Divisional Engineers, of State Railways or the Chief Mining Engineer with the Railway Board.*

19. Agreements relating to the supply of electrical power, electricity or water to Railways by agencies other than Railways themselves; *by General Managers, Deputy General Managers, Chief Operating Superintendents, Chief Transportation Superintendents, Transportation Managers, Chief Engineers, Chief Mechanical Engineers, Chief Electrical Engineers or Divisional Superintendents, of State Railways.*

20. Agreements relating to the supply of electricity or water by Railways to outsiders; *by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Divisional Engineers, Divisional Superintendents, Chief Electrical Engineers or Senior Electrical Engineers, of State Railways.*

21. Agreements for construction of, or relating to the use of assisted and private sidings for collieries, mills or other industrial concerns; *by General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Chief Operating Superintendents, Chief Transportation Superintendents, Chief Traffic Managers, Transportation Managers, Deputy Chief Operating Superintendents, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers or Divisional Superintendents of State Railways.*

22. Agreements for the driving of galleries under and for underground support to, railway property and lines including assisted sidings or for the provision of loading accommodation at existing sidings (railway or assisted), by *General Managers, Deputy General Managers, Chief Operating Superintendents, Chief Transportation Superintendents, or Deputy Chief Operating Superintendents, of State Railways.*

23. Agreements relating to refreshment rooms, dining cars, book stalls and curiosity stalls, refreshment and food stuff contractors and vendors, by *General Managers, Deputy General Managers, Chief Operating Superintendents, Chief Transportation Superintendents, Transportation Managers, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers, Divisional Superintendents, Chief Traffic Managers, Divisional Traffic Managers, Chief Engineers, or Controllers of Stores, of State Railways, the Superintendent, Walton Training School, the Superintendent, Railway Training School, Bina, the Superintendent, Mechanical Workshop, Moghalpura, or the Director, Railway Clearing Accounts.*

24. Advertising and publicity contracts; by *General Managers, Deputy General Managers, Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers and Rates Superintendents, Chief Traffic Managers, or Publicity Officers of State Railways.*

25. Agreements for the collection of terminal tax, pilgrim tax or other taxes and duties for and on behalf of local authorities; by *General Managers, Deputy General Managers, Chief Traffic Managers, or Divisional Superintendents, of State Railways.*

26. Contracts for the hiring of films or the provision of studio facilities, by *Chief Commercial Managers, Deputy Chief Commercial Managers, Commercial Managers, or Publicity Officers, of State Railways.*

27. Agreements relating to the supply of electric power to collieries adjacent to Railway collieries, by *the Chief Mining Engineer with the Railway Board.*

28. Major contracts for the purchase of wooden sleepers and timber of all descriptions not exceeding Rs. 10 lakhs in value; by *the Administrator of the Eastern Group, Sleeper Pool, the Administrator of the Northern Group, Sleeper Pool, the Administrator of the Terai Group, Sleeper Pool or the Administrator of the Southern Group, Sleeper Pool.*

29. Minor contracts for the purchase of wooden sleepers and timber of all descriptions not exceeding Rs. 50,000 in value; by *Controllers of Stores, Deputy Controllers of Stores, District Controllers of Stores, or Sleeper Control Officers of the Eastern and the Northern Groups.*

30. Execution of deeds of transfer of shares and other Securities held by the Governor General in Council on account of investments out of the Railway Reserve Fund Investment account and endorsement of dividend warrants relating to such shares and securities; by *the Financial Adviser and Chief Accounts Officer, East Indian Railway.*

31. Instruments relating to sale of immovable property (lands and buildings); by *General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Superintendents of Works, Divisional Superintendents, Executive Engineers or District Engineers of State Railways, the Chief Mining Engineer with the Railway Board, or Agents and General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Engineers-in-Chief, Deputy Engineers-in-Chief, Executive Engineers or District Engineers of State-owned Company managed Railways.*

32. Agreements with auctioneers for conducting sales by public auction of unclaimed and excess goods and lost property, by *General Managers, Deputy General Managers, Chief Traffic Managers, Deputy Traffic Managers, Chief Commercial Managers, Deputy Chief Commercial Managers, or Traffic Superintendents of State Railways.*

33. Deeds of conveyance relating to the transfer of land owned by Provincial Governments for railway purposes; by *General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Superintendents of Works, Divisional Superintendents, Executive Engineers and District Engineers of State Railways, Chief Mining Engineer with the Railway Board and Agents and General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Engineers-in-Chief, Deputy Engineers-in-Chief, Executive Engineers and District Engineers of State owned Company-managed Railways.*

34. All deeds and instruments relating to Railway matters other than those specified above; by *the Secretary to the Railway Board.*

XI.—In the case of the Posts and Air Department :—

In the Railway Inspectorate (subject to any limits fixed by the Central Government):—

(a) All instruments relating to the purchase or hire, supply or conveyance of materials, stores, machinery, plant, telephone lines and connections, coal, etc. ;

(b) Agreement or leases for the hire of buildings required for the Railway Inspectorate for periods not exceeding one year ;

(c) Service agreements with subordinate staff and inferior servants ;
by the Chief Government Inspector, or Government Inspectors of Railways.

XII.—In the case of the External Affairs Department :—

1. (a) Agreements with members of the establishment of the British Legation, Kabul ;

(b) Agreements with members of the staff of the Executive Engineer, Kabul Division ;

by His Majesty's Minister at Kabul.

2. Agreements with members of the establishment of the Indian Vice-Consulate at Jeddah ; *by His Majesty's Minister at Jeddah.*

3. Agreements for conveyance of Indian Post Office mails in Nepal ; *by His Majesty's Minister, Nepal.*

XIII.—In the case of the Commerce Department :—

1. Contracts for the tending of the General Lighthouses and Light-ships and for the supply of stores, provisions etc., to the General Lighthouses and Light-ships ; *by the Superintendents of Lighthouses concerned.*

2. Contracts relating to the execution of works for the General Lighthouse Department : *by the Engineer-in-Chief, Lighthouses Department and Chief Inspector of Lighthouses in British India, or the Superintendents of Lighthouses concerned.*

3. Contracts for repairs to, and supply of coal, stores, provision, etc., for the pilot vessels of the Bengal Pilot Service ; *by the Principal Officer, Mercantile Marine Department, Calcutta.*

4. Contracts for the landing, shipment, transport, etc., of the Central Government Consignments at Madras ; *by the Principal Officer, Mercantile Marine Department, Madras.*

5. Charter-parties and other documents connected with the operations of requisitioned ships ; *by the Controller, the Joint Controller, or the Assistant Controller of Indian Shipping.*

XIV.—In the case of the War Transport Department :—

Agreements for the hiring of vehicles required for defence construction works ; *by Provincial Motor Transport Controllers, Secretary of any Provincial or Regional Transport Authority constituted under the Motor Vehicles Act, 1939, any District Magistrate or any Police Officer not below the rank of District Superintendent of Police.*

XV.—In the case of the Indian Posts and Telegraphs Department (subject to any limits fixed by the Central Government) :—

1. Contracts and other instruments relating to the business of the Posts and Telegraphs Department except those hereinafter mentioned ; *by the Director-General, Posts and Telegraphs.*

2. Contracts and other instruments relating to the business of the Posts and Telegraphs Department managed by a Postmaster-General or the Director, Posts and Telegraphs, Sind and Baluchistan, or a General Manager, Telephones, or a Divisional Engineer, Telegraphs, or the Controller of Telegraph Stores ; *by such Postmaster-General or the Director, Posts and Telegraphs, Sind and Baluchistan or such General Manager, Telephones, or such Divisional Engineer, Telegraphs, or the Controller of Telegraph Stores.*

3. All contracts, deeds and other instruments relating to the business of the Post Office within their management and jurisdiction subject to the conditions and limits fixed by the Director-General, Posts and Telegraphs ; *by Superintendents of Post Offices or Railway Mail Service or First Class Postmasters, or the Assistant Director, Posts and Telegraphs, Sind and Baluchistan.*

4. All contracts, deeds and other instruments relating to the business of the Telegraphs Department within their management and jurisdiction subject to the conditions and limits fixed by the Director-General, Posts and Telegraphs ; *by Sub-divisional Officers, Telegraphs.*

5. Agreements or leases for hire of buildings and lands for the purposes of the Posts and Telegraphs Department or for letting out departmental lands and buildings; by the *Postmasters-General, Director of Post and Telegraphs, Sind and Baluchistan, the General Manager, Telephones, the Divisional Engineer, Telegraphs, the Controller of Telegraph Stores, Superintendents of Post Offices or Railway Mail Service, First Class Postmasters, or the Assistant Director of Posts and Telegraphs, Sind and Baluchistan.*

6. Contracts for telephone connections in the Calcutta, Bombay and Madras Telephone Districts; by the *General Manager, Telephones, or the Chief Traffic Superintendent, or the Superintending Engineer, or the Executive Engineers, or the Contract Officer, of the Telephone Districts.*

7. Contracts for telephone connections other than those in Calcutta, Bombay and Madras Telephone Districts, subject to the conditions and limits fixed by the Director-General, Posts and Telegraphs; by *Divisional Telegraph Engineering Accountants.*

XVI.—In the case of All-India Radio (subject to the conditions laid down by the Central Government):—

1. Contracts and other instruments relating to All-India Radio; by the *Director-General, All-India Radio, Station Directors of All-India Radio or the Joint Station Director, Delhi, Senior Deputy Director of News, Central News Organisation.*

2. Contracts relating to advertisements in radio journals; by the *Editor, "Indian Listener".*

3. Contracts to be entered into with artists engaged by All-India Radio; by the *Director of News, All-India Radio, the Assistant Station Director, Central News Organisation, All-India Radio, or the Assistant Station Director or where there is no Assistant Station Director, the Programme Executive of All-India Radio for Station Director of All-India Radio.*

XVI.A.—In the case of the Department of Information and Broadcasting:—

1. Contracts for the exhibition of films by cinemas; by the *Distribution Manager, Information Films of India.*

2. Agreements for catering contracts in, and for the protection of conveyances belonging to, the public visiting the War Services Exhibitions and the hiring of space in the Exhibition ground for advertising purposes; by the *Officer-in-Charge, War Services Exhibitions.*

XVII.—In the case of the Indian School of Mines, Dhanbad:—

Bonds indemnifying owners of mines and oilfields against claims by students under the Indian Workman's Compensation Act, 1923; by the *Principal, Indian School of Mines.*

XVIII.—In the case of the Indian Meteorological Department:—

1. All contracts, deeds, or other agreements relating to the execution of works and repairs to Meteorological buildings including sanitary, water supply and electrical installations within the following monetary limits:—

(a) Rs. 2,500 in the case of original works and special repairs to buildings which are under the administrative control of the Meteorological Department.

(b) Rs. 200 in the case of additions and alterations to buildings which are under the administrative control of the Meteorological Department;

(c) Rs. 300 in respect of electrical installations and Rs. 1,000 in respect of sanitary and water supply installations to buildings under the administrative control of the Meteorological Department at places in the United Provinces and the Punjab where there is no staff of the Central Public Works Department;

by the *Director-General of Observatories in India.*

2. Security bonds for the due performance of their duties by Government servants; by the *Director-General of Observatories in India, the Superintending Meteorologist Instruments and Supplies, New Delhi, the Superintending Meteorologist, Climatology, Poona, the Superintending Meteorologist, Forecasting, Poona, the Meteorologist-in-Charge, Regional Meteorological Centre, Bombay, the Meteorologist-in-Charge, Regional Meteorological Centre, Calcutta, the Meteorologist-in-Charge, Regional Meteorological Centre, Delhi, the Meteorologist-in-Charge, Regional Meteorological Centre, Karachi, the Meteorologist-in-Charge, Regional Meteorological Centre, Lahore, the Meteorologist-in-Charge, Regional Meteorological Centre, Madras, the Meteorologist-in-Charge, Regional Meteorological Centre, Nagpur, and the Director, Colaba and Alibay Observatories.*

XIX.—In the case of the Civil Medical Department under the Central Government:—

A.—Contracts and other instruments for the Medical Store Depots:—

1. All contracts and instruments relating to purchase, supply and conveyance or carriage of medical stores, machinery, etc.; by the *Director-General, Indian Medical Service, Additional Deputy Director-General, Indian Medical Service (St.) Assistant Director-General, Indian Medical Service (St.), and Deputy Assistant Directors-General (Medical Stores), Medical Store Depots.*

2. All instruments relating to the execution of works of all kinds connected with the additions and alterations to buildings and plants and with foundations and housing of machinery and electric and sanitary installation; by the *Director-General, Indian Medical Service, Additional Deputy Director-General, Indian Medical Service (St.), Assistant Director-General, Indian Medical Service (St.), and Deputy Assistant Directors-General (Medical Stores), Medical Store Depots.*

B. Other contracts or instruments relating to the Medical Department; by the *Director-General, Indian Medical Service.*

XX.—In the case of the Port Health Department under the Central Government :—

Contracts for the supply of articles of dead stock or petty supplies or for the sale of useless, unclaimed or confiscated articles; by the *Port Health Officers, Madras, Bombay, Calcutta (including the Air Port, Dum Dum), Karachi, Chittagong, Vizagapatam, and Cochin or the Air Port Health Officer, Karachi.*

XXI.—In the case of the Public Health Department under the Central Government :—

Contracts for the supply of articles of food, fodder, etc., for animal or of other articles required for laboratory work; by the *Directors of the All-India Institute of Hygiene and Public Health, Calcutta and the Central Research Institute, Kasauli.*

XXII.—In the case of the Survey of India :—

1. Contracts and other instruments relating to advances for the purchase of motor cars; by the *Surveyor-General.*

2. Agreement or leases for hire of buildings required for the Survey of India for periods not exceeding one year; by *Directors.*

3. All instruments relating to purchase, supply, and conveyance or carriage of materials, stores, machinery, etc., and repairs thereof; by the *Surveyor-General, Directors or the Superintendent, Mathematical Instrument Office.*

4. All instruments relating to execution of works of all kinds connected with buildings and estates in the charge of the Department; by the *Surveyor-General or Directors.*

5. Security bonds for the due performance of their duties by Government servants whom the officers specified below have power to appoint; by the *Surveyor-General or Directors.*

XXIII.—In the case of the Archæological Survey of India :—

1. Leases of archæological monuments, lands, stalls and shops, purchases or leases of cutting and harvesting rights in archæological gardens and compounds, etc., leases and instruments for transfer of control of protected monuments and lands attached to them; by the *Director-General of Archæology in India or Superintendents of Archæological Survey.*

2. All contracts, deeds or other instruments relating to the execution of works and repairs to protected monuments and other immovable property; by the *Director-General of Archæology in India in respect of all sanctioned original works or repairs, or by Superintendents of Archæological Survey when the cost of sanctioned works, does not exceed Rs. 10,000.*

3. Agreements under section 5 of the Ancient Monuments Preservation Act, 1904 (VII of 1904); by *Collectors of Districts.*

XXIV.—In the case of the Imperial Record Department :—

Agreements for the publication of documents in the custody of the Imperial Record Department through the Universities or private agencies; by the *Director of Archives, Government of India.*

XXV.—In the case of the Industries and Supplies Department :—

1. (a) All contracts and instruments relating to purchase, supply and conveyance, or carriage of materials, stores, machinery, etc., and also making of garments and other articles of clothing in the case of officers of the Clothing Directorate and Circle

(b) Security bonds for due performance and completion of work;

(c) All instruments connected with the reconveyance of property given, as security;

(d) All instruments relating to the execution of works of all kinds connected with the additions and alterations to buildings and plants and with foundations and housing of machinery and electric and sanitary installations ;

by the Secretary, Joint Secretary or Deputy Secretary to the Central Government in the Department of Industries and Supplies, the Director-General (Industries and Supplies), (Deputy Director-General Supplies), Textile Commissioner, Additional Textile Commissioner, Joint Textile Commissioner, Directors, Deputy Directors, Assistant Directors and Deputy Assistant Directors, (Under Textile Commissioner), Directors of Supplies, Deputy Directors of Supplies, Assistant Directors of Supplies, Deputy Assistant Directors of Supplies, Director of Paper, Deputy Director of Paper, the Adviser on Jute Supplies, Director-General (Ordnance Factories), Deputy Director-General (Ordnance Factories), Directors of Ordnance Factories, Deputy Directors of Ordnance Factories, Director of Leather and Clothing Factories ; Superintendents or Officers-in-Charge of Ordnance, Clothing and Harness and Saddlery Factories, C.R.E. (Factories), the Instructor, P. E. Mechaneries, the Director (Ship-building and Repairs), the Director of Industries, Government of Bengal, the Registrar, Co-operative Societies, Government of Bengal and the Head, Secretary or Deputy Secretary of the India Supply Mission, Washington.

2. Security bonds for the due performance of their duties by Government servants; by the Secretary, Joint Secretary or Deputy Secretary to the Central Government in the Department of Industries and Supplies, Director-General (Industries and Supplies), Deputy Director-General (Supplies), Director of Administration and Co-ordination, Textile Commissioner, Joint Textile Commissioner, Director-General (Ordnance Factories), Deputy Director-General (Ordnance Factories) and Directors of Ordnance Factories.

3. Leases of houses, land or other immovable property ; by the Secretary, Joint Secretary, or Deputy Secretary to the Central Government in the Department of Industries and Supplies, the Director-General (Industries and Supplies), Deputy Director-General (Supplies) Director of Administration and Co-Ordination, the Director (Shipbuilding and Repairs), Textile Commissioner, Joint Textile Commissioner, Director-General (Ordnance Factories), Deputy Director-General (Ordnance Factories) and the Iron and Steel Controller.

4. All Service Agreements ; by the Secretary, Joint Secretary or Deputy Secretary to the Central Government in the Department of Industries and Supplies, Director-General (Ordnance Factories), Textile Commissioner, Joint Textile Commissioner or the Head, Secretary, or Deputy Secretary of the India Supply Mission, Washington.

5. All contracts and instruments relating to disposal of surplus, obsolete and waste stores located in India and belonging to the Defence Services, Civil Departments of the Government of India, Provincial Governments, Indian States and His Majesty's Government ; by the Joint Secretary or Deputy Secretary to the Central Government in the Department of Industries and Supplies, Textile Commissioner, Additional Textile Commissioner, Joint Textile Commissioner, Directors, Additional Directors, Deputy Directors, Assistant Directors, Deputy Assistant Directors (Under Textile Commissioner), Director-General (Disposals), Deputy Directors-General (Disposals), Directors of Disposals, Deputy Directors of Disposals, Assistant Directors of Disposals, Deputy Assistant Directors of Disposals, Regional Commissioners (Disposals), Deputy Regional Commissioners (Disposals), Assistant Regional Commissioners (Disposals), Deputy Assistant Regional Commissioners (Disposals) and the Iron and Steel Controller.

6. All agreements and instruments relating to the appointment and control of stock holders and reolling mills and supply of steel materials by such stock holders and mills ; by the Iron and Steel Controller ;

7. Net cost Emergency Repairs Agreements ; by the Director, Shipbuilding and Repairs.

XXVI.—In the case of the Food Department :—

1. (a) All contracts and instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.;

(b) Security Bonds for due performance and completion of work ;

(c) All instruments connected with the reconveyance of property given as security by the Secretary, Additional Secretary, Joint Secretary or Deputy Secretary to the Central Government in the Department of Food, the Chief Director of Purchase, Deputy Chief Director of Purchase, or Directors of Purchase, Deputy Director of Purchase or Assistant Directors of Purchase, in the Department of Food.

2. (a) All instruments relating to the execution of works of all kinds connected with the additions and alterations to buildings and plants and with foundations and housing of machinery and electric and sanitary installations;

(b) Security Bonds for the due performance of their duties by Government servants; by the Secretary, Additional Secretary, Joint Secretary or Deputy Secretary to the Central Government in the Department of Food, the Chief Director of Purchase or the Deputy Chief Director of Purchase.

3. (a) Leases of houses, lands or other immovable property;

(b) All Service Agreements;

by the Secretary, Additional Secretary, Joint Secretary or Deputy Secretary to the Central Government in the Department of Food, the Chief Director of Purchase or the Deputy Chief Director of Purchase.

4. All instruments and contracts relating to disposal of surplus foodstuffs, waste ghee and offal belonging to Government; by the Joint Secretary to the Central Government in the Department of Food, Chief Director of Purchase, Director of Disposals, Deputy Director of Disposals and Assistant Director of Disposals.

XXVII.—In the case of the Civil Aviation Directorate :—

1. All contracts and instruments relating to subsidies to flying clubs, loan of aeroplanes equipment or other Government property to flying clubs and aircraft operators; by the Director of Civil Aviation in India.

2. (a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.;

(b) All instruments relating to the execution of works of all kinds connected with aerodromes and air routes including buildings, roads, electric and water installations, fences, earthworks, the erection and maintenance of machinery, lighting apparatus and other equipment;

(c) Security bonds for the due performance and completion of works in respect of civil aviation;

(d) Leases for houses, buildings, rooms and plots of land on civil aerodromes and landing grounds, for grazing cattle on aerodromes, for fishing rights on civil aviation lands, for the cultivation of civil aviation land and instruments relating to the sale of grass, trees or other produce on civil aviation lands;

by Director or Deputy Director of Civil Aviation in India, the Chief Aerodrome Officer or Aerodrome Officers in the Civil Aviation Directorate.

3. Agreements with Aerodrome Officers, Assistant Aerodrome Officers, Assistant Aircraft Inspectors (Grades I and II), and Examiners, in the Civil Aviation Directorate; by the Director of Civil Aviation in India.

XXVIII.—In the case of the Printing and Stationery Department :—

1. (a) Contracts for the supply of stationery (and bonds of employees when it is necessary that they should be executed by the obligee), etc., to the Controller of Printing and Stationery, India;

(b) Contracts for printing work;

by the Controller of Printing and Stationery, India.

2. (a) Contracts relating to the disposal of waste paper and the purchase of local stores, etc.

(b) Contracts for clearance, handling, conveyance and delivery of consignments and supply of labour, etc.;

by the Manager of the Press or the Head of the Branch concerned.

3. Contracts for the periodical inspection and upkeep of typewriters, accounting machines, etc.; by the Deputy Controller, Stationery, Calcutta.

4. Contract with the Advertisement Agent for Government of India Publications; by the Controller of Printing and Stationery, India.

XXIX.—In the case of the Salt Revenue Department :—

A. In the case of the Central Excise Collectorates and the Sind Salt Department :—

A. Central Excise Collectorate, Delhi.

1. All contracts, deeds or other instruments relating to the execution of salt works, the supply of labour, stores, building materials, etc., and any other like engagement relating to the business of the Central Excise Collectorate, Delhi; by the Collector of Central Excise, Delhi, the General Manager Rajputana Salt Sources

Division, Sambhar, the Chief Mining Engineer, Khewra, the Electrical and Mechanical Engineer, Khewra, the Administrative Officer, Salt Range Division, Khewra, or an Assistant Collector of Central Excise in charge of a Division.

2. Contracts for the lease of land in the control of the Central Excise Collectorate, Delhi, where such lease is otherwise permissible; *by the Collector of Central Excise Delhi, the General Manager, Rajputana Salt Sources Division, Sambhar, the Administrative Officer, Salt Range Division, Khewra, or an Assistant Collector of Central Excise in charge of a Division.*

3. Security bonds in connection with the employment of office cashiers and other subordinates who are required to handle Government money in the course of their official work; *by the Collector of Central Excise, Delhi.*

B. Central Excise Collectorate, Calcutta.

1. (a) Leases of whole Excise Salt Factories in the Ganjam area of the Province of Orissa;

(b) All contracts, deeds or other instruments relating to the execution of salt works or the purchase, sale or transport of salt, the supply of labour, stores, building materials, etc., and any other like engagements relating to the salt revenue (excluding the revenue on salt imported into Bengal and Orissa by sea) or the business of the Central Excise Collectorate, Calcutta, excluding contracts, deeds and instruments specified in item 4;

(c) Security bonds in connection with the employment of office cashiers and other subordinates who are required to handle Government money in the course of their official work; *by the Collector or the Deputy Collector of Central Excise, Calcutta.*

2. All contracts, deeds or other instruments relating to the execution of salt works or the purchase, sale or transport of salt, the supply of labour, stores, building materials, etc., and any other like engagements relating to the salt revenue (excluding the revenue on salt imported into Bengal and Orissa by sea), or the business of the Central Excise Collectorate, Calcutta, excluding contracts, deeds and instruments specified in item 4, within their respective jurisdictions and within the limit of value of Rs. 5,000; *by Assistant Collectors of Central Excise in charge of a Division.*

3. (a) Leases of land for salt manufacture;

(b) Leases of land for salt manufacture in Excise Salt Factories;

(c) Contracts, deeds or instruments relating to revenue on salt imported into Bengal and Orissa by sea; *by the Collectors of Customs, Calcutta and Chittagong, or the Collector or the Deputy Collector of Central Excise Calcutta, or an Assistant Collector of Central Excise, in charge of a Division.*

4. Deeds, contracts and instruments relating to salt revenue in Assam; *by the Collector or the Deputy Collector of Central Excise, Calcutta, an Assistant Collector of Central Excise in charge of a Division or Political Officers of the Sadiya and Balipara Frontier Tracts.*

C. Central Excise Collectorate, Allahabad.

(a) All contracts, deeds or other instruments for the purchase, sale or transport of salt and supply of labour, stores, etc., and any other like engagements relating to salt revenue or business of the Central Excise Collectorate, Allahabad;

(b) Leases of land and leases and surrender of buildings or other immovable property;

(c) Security bonds in connection with the employment of office cashiers and other subordinates who are required to handle Government money in the course of their official work; *by the Collector or the Deputy Collector of Central Excise, Allahabad.*

D. Central Excise Collectorate, Madras.

1. (a) Leases of whole Excise Salt Factories in the Province of Madras;

(b) All contracts, deeds or other instruments relating to the execution of salt works or the purchase, sale or transport of salt, the supply of labour, stores, building materials, etc., and any other like engagements relating to the salt revenue or the business of the Central Excise Collectorate, Madras;

(c) Security bonds in connection with the employment of office cashiers and other subordinates who are required to handle Government money in the course of their official work,

by the Collector or the Deputy Collector of Central Excise, Madras.

2. All contracts, deeds or other instruments relating to the execution of salt works or the purchase, sale or transport of salt, the supply of labour, stores, building

materials, etc., and any other like engagements relating to the salt revenue, or the business of the Central Excise Collectorate, Madras, within their respective jurisdictions and within the limit of value of Rs. 5,000; by *Assistant Collectors of Central Excise*.

3. (a) Leases of land for salt manufacture in Government Salt Factories ;

(b) Leases of land for salt manufacture in Excise Salt Factories ;

by the *Collector or the Deputy Collector of Central Excise, Madras, or an Assistant Collector of Central Excise in charge of a Division*.

E. Central Excise Collectorate, Bombay.

1. (a) Deeds, contracts and instruments relating to salt revenue or to business of the Central Excise Collectorate, Bombay or to land, buildings or other property in the control of the Central Excise Collectorate, Bombay ;

(b) Security bonds in connection with the employment of office cashiers and other subordinates who are required to handle Government money in the course of their official work ;

by the *Collector or the Deputy Collector of Central Excise, Bombay*.

2. Contracts and other instruments for the purchase, supply and conveyance or carriage of building materials, stores, machinery, etc., and contracts for petty construction and repairs and for public works of every description which are executed by the Central Excise Collectorate ; by *Assistant Collectors of Central Excise*.

3. Leases of land for salt manufacture ; by the *Collector or the Deputy Collector of Central Excise, Bombay, or an Assistant Collector of Central Excise in charge of a Division*.

F. Sind Salt Department.

I. (a) Contracts for the Supply of articles of dead stock or petty supplies;

(b) Contracts for the sale of useless unclaimed or confiscated articles ;

(c) Contracts for lease or sale of Government buildings ;

(d) Contracts for hire or purchase of buildings for Government ;

(e) Contracts and other instruments for the purchase, supply and conveyance or carriage of building materials, stores, machinery, etc., and contracts for petty construction and repairs and for public works of every description which are not executed by the Public Works Department ;
by a *Secretary to Government*.

2. Deeds, contracts and instruments relating to salt revenue or to the business of the Sind Salt Department or to the land, buildings, or other property in the control of that Department other than contracts of the nature specified in item 1 ; by the *Revenue Commissioner in Sind, the Head of the Salt Department in that Province, or Collectors of Districts*.

XXX.—In the case of the Customs Department :—

1. Security bonds executed by clerks shroffs at out ports in the Madras Presidency ; by *Inspectors of the respective Customs Circles*.

2. All contracts, deeds and other instruments relating to the business of the Customs Department other than those specified in item 1 ; by *Collectors of Customs*.

XXXI.—In the case of the Opium Department :—

1. Contracts and other instruments for the purchase, supply and conveyance or carriage of building materials and stores, and contracts for petty construction and repairs and for public works of every description which are not executed by the Public Works Department ; by the *Manager, Opium Factory, Ghazipur, for contracts relating to that Factory or by District Opium Officers for contracts relating to their divisions*.

2. Contracts for the supply of weighman articles and leases of agricultural land attached to opium buildings within the jurisdiction of District Opium Officers, by *District Opium Officers*.

3. Contracts for miscellaneous stores, chemicals and apparatus, mangowood chest planks and scantling for the packing of opium, the disposal of unserviceable leaf and trash and accumulations of cinders and ashes or leases of agricultural land attached to the Opium Factory, Ghazipur ; by the *Manager, or Chemical Examiner, Opium Factory, Ghazipur*.

4. Contracts and other instruments relating to the business of the Opium Department other than those specified in item 1, 2 and 3 by the *Opium Agent*.

XXXII.—In the case of the Accounts Department:—

Contracts relating to the execution of works connected with the maintenance of buildings in charge of the Accountant-General, Punjab ; *by the Accountant-General, Punjab.*

XXXIII.—In the case of Ports:—

A. Contracts and other instruments relating to the scheme for the development of the Vizagapatam Port and matters concerning its ordinary administration and working—

1. All contracts, deeds and instruments not exceeding Rs. 10 lakhs in value for the execution of works chargeable to Capital or Depreciation Fund and Rs. 1,00,000 in the case of works chargeable to Revenue Funds of the Port ; *by the General Manager of the Bengal Nagpur Railway, Conservator, Vizagapatam Port.*

2. All contracts, deeds and instruments not exceeding Rs. 1 lakh in value for the execution of works chargeable to Capital or Depreciation Fund and Rs. 50,000 in the case of works chargeable to the Revenue Funds of the Port ; *by the Port Administrative Officer, Vizagapatam Port.*

3. All contracts, deeds and instruments not exceeding Rs. 25,000 in value for the execution of works chargeable to Capital or Depreciation Fund and Rs. 5,000 in the case of works chargeable to the Revenue Funds of the Port ; *by the Port Engineer, Vizagapatam Port.*

4. Leases of Harbour Land, Storage Sheds, Godowns and other buildings and renewal of such leases provided that the period of each lease or each separate renewal does not exceed three years and that the rent reserved shall not exceed Rs. 5,000 a month ; *by the Port Administrative Officer, Vizagapatam Port.*

5. All contracts, for the handling of goods and merchandise not exceeding Rs. 1 lakh in value ; *by the Port Administrative Officer, Vizagapatam Port.*

6. All agreements relating to the salvage of vessels in distress and cargo therein *by the Port Administrative Officer, or the Deputy Conservator, Vizagapatam Port.*

7. All contracts, deeds and instruments not hereinbefore specified, *by the Secretary to the Railway Board.*

B. Contracts and other instruments relating to the Port of Cochin:—

(a) Security bonds for the due performance of their duties by Crown civil servants whom the Administrative Officer has power to appoint ;

(b) All instruments relating to advances for the purchase of conveyances ,

(c) All agreements with temporary establishments , *by the Administrative Officer and Chief Engineer or, subject to any limits and conditions fixed by departmental orders, by the Executive Engineer, Cochin Harbour.*

XXXIV.—In the case of Imperial Research Institutes.—

1. Contracts and other instruments relating to the Imperial Agricultural Research Institute, New Delhi, including its sub-stations ; *by the Director, Imperial Agricultural Research Institute, New Delhi.*

2. Contracts and other instruments relating to the Imperial Veterinary Research Institute, Muktesar, including its sub-stations ; *by the Director or Deputy Director, Imperial Veterinary Research, Institute Muktesar.*

3. Contracts and other instruments relating to the Imperial Dairy Department. *by the Director of Dairy Research.*

4. (a) Contracts and other instruments relating to the Imperial Council of Agricultural Research including its subordinate offices , *by the Vice-Chairman, Imperial Council of Agricultural Research.*

4. (b) Hire Purchase agreements with regard to the supply of grading machines, weighing scales, etc. , *by the Agricultural Marketing Adviser to the Government of India.*

5. Contracts and other instruments relating to the Forest Research Institute and Colleges, Dehra Dun , *by the Inspector-General of Forests or President, Forest Research Institute and Colleges, or such Branch or other Officers of the Forest Research Institute and Colleges as are empowered by the President on his behalf up to a limit of Rs. 5,000 in each case.*

XXXV.—In the case of European vagrants.—

Agreements entered into with European vagrants under section 18 of the European Vagrancy Act, 1874 (1X of 1874) , *by the authority for the time being empowered by notification under section 34 of the said Act, to enter into the agreements.*

XXXVI.—In the case of all Departments of Central Government:—

Contracts and other instruments relating to *advances* for the purchase of motor cars ; *by the authorities granting the advances other than the Defence Department, in respect of which the procedure prescribed in Pay and Allowances Regulations for the Army in India, Part II, shall be observed.*

XXXVII.—In the case of the Chief Commissioner of Coorg:—

1. Deeds, contracts and other instruments in matters connected with the sale of forest produce of all kinds and leases of reserved forests for cultivation ; *by the Chief Forest Officer, Coorg, up to a limit of Rs. 50,000 and above this limit in each case with the prior financial sanction of the Chief Commissioner, Coorg.*

2. Deeds, contracts and other instruments relating to expenditure on conservancy and works incurred by the Forest Department ; *by the Chief Forest Officer, Coorg, up to a limit of Rs. 10,000 and above this limit in each case with the prior financial sanction of the Chief Commissioner, Coorg.*

3. Contracts, etc., not hereinbefore specified ; *by the Secretary to the Chief Commissioner of Coorg.*

XXXVIII.—In the tribal areas under the control of the Governor of the North-West Frontier Province acting as Agent to the Governor-General, as regards contracts, etc., not hereinbefore specified:—

1. All deeds and instruments relating to matters other than those specified in items 2 and 7 ; *by a Secretary to the Governor of the North-West Frontier Province.*

2. Contracts and other instruments for the supply of stores, clothing, etc. ; *by Heads of Departments concerned.*

3. Contracts and other instruments relating to matters connected with their respective Departments ; *by all Heads of Departments.*

4. Contracts and other instruments connected with the lease or sale of land, or whereby land is mortgaged to Government in security for a loan ; and contracts and instruments relating to any matter falling within their ordinary jurisdiction including the execution of civil works not under the Public Works Department ; *by Political Agents or Deputy Commissioners.*

5. Sanads—

(a) containing or conferring exemption from payment of land revenue ;

(b) containing or confirming any pension or grant of money connected with the land revenue ;

(c) contracts and instruments relating to any matter falling within the jurisdiction of the Settlement Department ;

by the Revenue and Divisional Commissioner.

6. Agreements for the recovery of advances under the Land Improvement Loans Act, 1888 (XIX of 1888) and the Agriculturist's Loans Act, 1884 (XII of 1884) ; *by Political Agents or Deputy Commissioners.*

XXXIX.—In the tribal areas administered by the Governor of Assam acting in his capacity as Agent to the Governor-General as regards contracts, etc., not hereinbefore specified:—

1. (a) Contracts and other instruments in matters connected with prospecting and exploring licenses and mining leases ;

(b) Contracts and other instruments for the sale, purchase supply, carriage or conveyance of stores and building materials and for the provision of labour and for the Public Works and such like engagements ;

by the Deputy Commissioners of Naga Hills and Lakhimpur, Political Officers, Sadiya and Balipara Frontier Tracts.

XL.—In the territories under the administration of the Chief Commissioner of Delhi, as regards contracts, etc., not hereinbefore specified:—

1. In the case of the Chief Commissioner—

All deeds and instruments relating to matters other than those specified in items 2, 4 and 7 ; *by the Chief Commissioner.*

2. (a) Contracts and other instruments connected with ferries, dues for grazing cattle on places other than canal banks, fisheries, *nazul* buildings, spontaneous products and minerals, execution of minor works not under the Public Works Department and the supply of necessaries depots.

(b) Contracts and other instruments in matters connected with the lease or sale of land ;

(c) Contracts relating to any matters falling within his ordinary jurisdiction

(d) Instruments of free grants of proprietary right in land ;

(e) Instruments whereby property is mortgaged to the Government as security for a loan ,

(f) Instruments of exchange of land ;

by the Deputy Commissioner or Secretary to the Chief Commissioner,

3. Contracts for the supply of clothing , etc., for the police ; by the Chief Commissioner.

4. Contracts for the supply of articles for use in jails, or regarding the sale of articles manufactured in jails ; by the Inspector General of Prisons, Punjab.

5. Contracts and other instruments for the supply of stores, clothing, etc.; by Heads of Departments concerned.

6. Contracts and other instruments relating to matters connected with their respective Departments (including mining leases); by all Heads of Departments.

XLI.—In the territories under the administration of the Chief Commissioner, Ajmer Merwara, as regards contracts, etc., not hereinbefore specified:—

1. All deeds and instruments relating to matters other than those specified in items 2 to 5 ; by the Secretary to the Chief Commissioner, Ajmer-Merwara.

2. Contracts and other instruments for the supply of stores, clothing, etc., by the Heads of Departments concerned.

3. Contracts, etc., relating to any matter connected with their department ; by Heads of Departments, the Collector of Excise Revenue, the Superintendent, Central Jail, Ajmer, to the extent of a sum or value of Rs. 500 only, or the Divisional Forest Officer, Ajmer Merwara, to the extent of a sum or value of Rs. 200 in the case of construction and repairs of permanent roads, bridges, etc., and Rs. 500 in other cases.

4. Contracts and other instruments connected with the lease or sale of land or whereby land is mortgaged to Government in security bonds and instruments relating to any matter falling within their ordinary jurisdiction including the execution of minor works not under the Public Works Department ; by the Commissioner and Collector, Ajmer-Merwara, or the Collector of Excise Revenue, Ajmer Merwara.

XLII.—In the territories under the administration of the Chief Commissioner, Andaman and Nicobar Islands, as regards contracts, etc., not hereinbefore specified:—

1. All deeds, contracts and other instruments in matters connected with the grant of lands, the working and business of the Public Works Department or the general administration of the islands ; by the Chief Commissioner.

2. All deeds contracts and other instruments in matters connected with the working and business, of the Forest Department ; by the Chief Commissioner or the Chief Forest Officer, Andamans.

XLIII.—In the territories under the administration of the Chief Commissioner of Panth Piploda, not hereinbefore specified:—

As regards contracts, etc., not hereinbefore specified ; by the Political Agent in Malwa or the Collector for Panth Piploda.

XLIV.—In all other cases:—

All deeds and instruments relating to any matters other than those hereinbefore specified , by the Secretary to the Central Government in the appropriate Department.

APPENDIX 1-A

Letter No B-9, dated Simla, the 23rd April 1929, from the Consulting Engineer to the Government of India, Department of Industries and Labour, to all Provincial, minor local Governments ; etc.

SUBJECT.—Subsidiary instructions framed by the Government of India in regard to the terms of occupation of Government residences.

I am directed to invite your attention to this department's notification No. B-9-1, dated the 30th March 1929 of which a copy was supplied to you with this department's endorsement No. B-9, dated the 2nd April 1929, and in which were promulgated the Supplementary Rules made by the Governor General in Council under Fundamental Rules 45, 45 A and 45-B.

2. I am now to forward a set of subsidiary instructions framed by the Government of India to cover certain matters in regard to the terms of occupation of Government residences which are not governed by either the Fundamental or the Supplementary Rules.

33159

Subsidiary instructions framed by the Government of India in regard to the terms of occupation of Government residences.

(1) It is the duty of the officer in charge to endeavour to get tenants for Government residences not immediately required for Government use. Such tenants need not necessarily be officers of the particular department to which the building is assigned; they may be officers of other departments or private persons. Residences thus let should generally be let from month to month, but a lease may be given with the sanction of the Superintending Engineer, if the residence is in the charge of the P.W.D., or of the Head of the Department in other cases. A clause in the agreement should be added, when necessary, to enable the officer in charge to terminate the lease at short notice in case the building is required by Government. Residences let to private individuals should not be altered or enlarged at Government expense to suit the tenant and persons occupying such residences on rent should be prohibited from making any alterations, even at their own expense, except with the express concurrence of the Superintending Engineer or Head of the Department.

(2) It is the intention of Supplementary Rules 320 and 329 that only those articles which form an integral part of the electric, sanitary or water supply installations shall be regarded as fittings. Such fittings need not necessarily be fixtures, e.g., electric lamps and fans may include movable lamps and fans, but, on the other hand, fixtures do not necessarily fall under the head of fittings, unless they are connected with the supply in question. The basins and baths referred to in the rule are intended to cover only fixed lavatory basins and baths of the type generally known as English baths.

(3) A Chief Commissioner, a Political Resident of the 1st class, or a Department of the Government of India may enter into a lease for a building for use as a residence provided that the rent recoverable under F.R. 45-A-IV (b) from the class of officer who will usually occupy such residence is not less than the standard rent of the residence calculated under F.R. 45-A-III (a). If this condition is not fulfilled, none of these authorities may, without the prior approval of the Government of India, enter into a lease for a residence the present value of which is greater than the amount up to which it or he is empowered to accord administrative approval to the construction of a new residence, or sanction expenditure on alterations or additions to a leased residence which would have the effect of raising its value above that amount.

(4) The monthly emoluments of a piece-worker employed in a Government of India Press shall be deemed to be equivalent to two hundred times his hourly class rate.

(5) When a Government building is let to a private person for residential or business purposes, rent should be recovered monthly in advance at the rate prevailing in the locality for similar accommodation used for similar purposes. But, without the sanction of the minor Local Government, such rent shall not be less than the rent calculated in accordance with the provisions of Fundamental Rule 45-B. In making the calculation, proviso (IV) under clause II and Note I under Clause III of that rule shall be ignored and full departmental charges for establishment (including pension), tools and plant, and audit and accounts charges shall be taken into account both for the purpose of arriving at the capital cost and the additional charge to be included for ordinary and special maintenance and repairs.

NOTE.—The rate of departmental charges for capital cost, additions and alterations, and maintenance and repairs shall be that in force at the time of calculation of rent. In all cases where buildings are merely acquired by Government through the agency of the Central Public Works Department, a charge of 3 per cent. only on the capital cost shall be levied in lieu of the full rate of departmental charges.

(6) When a Government building is let to a private person for residential or business purposes rent should be recovered monthly in advance at the rate prevailing in the locality for similar accommodation used for similar purposes. But, without the sanction of the minor local Government, such rent should not be less than the standard rent calculated under F. R. 45-B. None of the concessions granted in that rule should, however, be extended to private persons.

(7) It is not permissible to allow Government servants or others to occupy Government buildings rent-free or at a reduced rent on condition that they keep them in repair. This instruction is not, however, intended to prevent minor local Governments from exercising their discretion in regard to the transfer of Government buildings, not immediately required for Government purposes, to local bodies on terms which will ensure the buildings being kept in proper repair and secure the right of re-entry after reasonable notice.

(8) Cases in which rent-free quarters or reduced rents have been sanctioned should be periodically reviewed by minor local Governments and, if the concession granted appears for any reason to be no longer necessary, it should be withdrawn, the sanction of the Governor-General in Council to the withdrawal being applied in cases in which the concession was sanctioned by him.

(9) In all cases in which rent free accommodation is provided, or in which rent is waived or reduced, the authority passing the order should communicate a copy of it to the Audit Officer.

(10) The charges which may be incurred in connection with the provision and maintenance of tennis courts, are:—

(i) Construction of the court and of retaining walls where necessary.

(ii) Surfacing of the court with bajri, grass, cement, etc.

(iii) Provision and erection of posts and wire netting for the purpose of enclosing the court and of permanently fixed posts and apparatus for suspending lawn tennis nets.

(iv) Provision and erection of fixtures and appurtenances for hanging screens

(v) Maintenance of the foregoing items.

The cost of providing and renewing tennis nets, the marking of courts, and the provision of screens shall not be admitted as a charge against the State.

(11) The cost of planting shade trees in the compounds of residential buildings and of transplanting soil in a portion of the compound meant for a garden, if the nature of the existing soil renders such transplantation necessary in order to form a garden, may be charged as capital expenditure on the property.

APPENDIX 2.

(See Para. 23.)

Instructions for regulating the Enforcement of Responsibility for Losses, etc.

1. The cardinal principle governing the assessment of responsibility is that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, the competent authority may, in special cases, condone an officer's honest errors of judgment involving financial loss, if the officer can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability must be strictly enforced against all officers who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. Should the administrative authority require the assistance of the Accountant General in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government which will then negotiate with the Accountant-General for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of an officer's pecuniary liability, it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognised that the penalty should not be such as to impair his future efficiency.

In particular, if the loss has occurred through *fraud*, every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments or pay.

It should always be considered whether the value of Government property or equipment lost, damaged or destroyed by the carelessness of individuals entrusted with their

care (e.g., a policeman's rifle, a touring officer's tent, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the Government servant's capacity to pay.

6. Steps should be taken to ensure that a Government servant concerned in any loss or irregularity which is the subject of any enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress; and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accountant-General responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that Government servants who were guilty of frauds or irregularities have been demobilised or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

8. The following supplementary instructions should be followed by departmental officers wherever prosecutions in the criminal courts are, or are likely to be, necessary:—

(i) As soon as a reasonable suspicion arises that a criminal offence has been committed, the senior officer of the department concerned present in the station will report to the District Magistrate concerned and ask for a regular police investigation under the Code of Criminal Procedure, 1898.

(ii) If the District Magistrate or the authority concerned agrees that an investigation may be made, the senior officer of the department concerned present in the station will (1) request the District Magistrate or the authority aforesaid to arrange for the investigation to proceed from day to day, (2) see that all witnesses and documents are made available to the investigating officer; and (3) associate with the investigating officer an officer of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.

(iii) When the investigation is completed, an officer of the department (accompanied by the officer who attended the investigation) must be made available for conferences with the authority which will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.

(iv) If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.

(v) When the case is put into court by the police, the senior officer of the department concerned present in the station will see that all witnesses serving in the department, and all documentary evidence in the control of the department, are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.

(vi) If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals may be made only under the orders of Government.

(vii) The senior officer of the department concerned present in the station will see that, in addition to the report required under clause (iii) above, prompt reports are submitted to Government through the usual channel regarding:—

- (1) the commencement of a police investigation;
- (2) the decision to prosecute in any particular case;
- (3) the result of any prosecution;
- (4) the decision to proceed further in revision or appeal in any case; and
- (5) the result of any proceedings in revision or appeal.

(vii) Notwithstanding anything contained in the above instructions, the senior officer of the Department concerned present in the station may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action.

9. In all cases of fraud, embezzlement or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the Rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable, if it is, it should continue as far as possible (which will not, as a rule, include finding and sentence). If the accused is convicted the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped, unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed and completed as soon as possible after the termination of the proceedings in Court.

APPENDIX 3.

(See Para. 40.)

Financial Powers of Subordinate Authorities in relation to Expenditure from the Revenues of Governor-Generals.

(Published separately as the Book of Financial Powers—Second Edition.)

APPENDIX 4.

(See Para. 41.)

Powers of the Head of Department.

NOTE—These powers will be exercised by Head of a Department (for a list of authorities declared as Heads of Departments, see App. 14 to the A.G.P. & T's Compilation of Fundamental and Supplementary Rules) subject to any general or special orders issued by the competent authority in any particular case.

1.—Under the Fundamental Rules.

Relevant Rule.	Power.	Extent.
1	2	3
9 (17) ...	... To declare a Government servant to be a ministerial servant.	Full Powers.
10 ...	... To dispense with a medical certificate of fitness before appointment (in individual cases).	Full powers in the case of non-gazetted Government servants.
14 ...	... To suspend a lien ...	Full powers, provided he is authorised to make appointments to the post in question.
14-B ...	... To transfer a lien ...	Full powers, provided that he is authorised to make appointments to both the posts concerned.
15 ...	... To transfer a Government servant from one post to another.	Full powers.
35 ...	... To reduce the pay of officiating Government servants.	Full powers, provided he can make officiating appointment to the post concerned.

Relevant Rule.	Power.	Extent.
1	2	3
46 (b) ...	... To sanction grant or acceptance of honorarium except in the case of officers of the Indian Political Service, Agency Surgeons and Indian Educational Service Masters of Chiefs' Colleges.	Up to a maximum of Rs. 500 in each case. In the case of recurring honoraria, this limit applies to the total of the recurring payments made to an individual in a year.
49 ...	... To appoint a Government servant to hold combined charges and to fix emoluments.	Full powers, provided he has power to make permanent appointment to each post.
56 (a) ...	... To retain non-ministerial Government servants in service after the age of 55.	Full powers in the case of non-gazetted subordinates, provided extensions are limited to one year at a time.
56 (b) (i)	... To retain a ministerial Government servant who held a lien or a suspended lien on a permanent post on 31st March, 1938, in service after the age of 60.	Full powers, provided extensions are limited to one year at a time.
56 (b) (ii)	... Power to retain a ministerial servant in service after the age of 55 years.	Full powers, provided that extensions are limited to a period of one year at a time.
71 ...	... To require medical certificate of fitness before return from leave.	Full powers in cases in which he is authorised to grant the leave.
100 ...	... To grant leave to a military officer subject to the military leave rules.	Full powers, provided he can appoint the officer to the civil post.
110 (c) & 114	... To sanction transfer to foreign service in India and to fix the pay in foreign service.	Full powers in respect of non-gazetted Government servants, provided that— (a) the pay fixed does not exceed by more than 25 per cent. the substantive pay last drawn by the Government servant in Government service; (b) the pay is not at any time so increased as to exceed by more than 25 per cent. the pay which the Government servant would draw if he were in Government service; and (c) no concessions, other than travelling allowance and usual leave and pension contribution are sanctioned.
<i>II.—Under the Supplementary Rules.</i>		
...	... To accept, in the case of a female candidate, medical certificate from a female medical practitioner.	Full powers.

Relevant Rule.	Power.	Extent.
1	2	3
11 ...	... To permit undertaking of private work and acceptance of a free except in the case of officers of the Indian Political Service, Agency Surgeons and Indian Educational Service Masters of Chiefs' Colleges.	Up to Rs. 500 in each case. In the case of recurring honoraria, the limit applies to the total of the recurring payments made to an individual in a year.
30 (b) ...	... To decide the shortest or cheapest of two or more routes.	Full powers for journeys within his jurisdiction.
31 ...	... To allow mileage allowance by a route other than the shortest or cheapest.	Full powers within their jurisdiction, provided selection of the route is in Government's interest.
35 ...	... To permit an inferior servant to draw intermediate fare when accompanying an officer on a train which provides no III class.	Full powers.
40 ...	... To declare that a Government Servant, whose pay does not exceed Rs. 30 per mensem, is entitled to lowest class accommodation in a steamer.	Ditto.
42 ...	... To declare, in cases of doubt or hardship, the class of steamer accommodation to which a Government servant is entitled.	Ditto.
59 ...	... To prescribe a Government servant's head-quarters.	Full powers in the case of non-gazetted Government servants.
60 ...	... To define the limits of a Government servant's sphere of duty.	Full powers.
62 ...	... To decide whether a particular absence is absence on duty.	Ditto.
63 ...	... To restrict the frequency and the duration of journeys.	Ditto.
75 ...	... To allow the exchange of daily for mileage allowance.	Full powers in respect of Government servants on pay not exceeding Rs. 200.
76 ...	... To impose restrictions on the exchange of daily for mileage allowance on particular days by Government servants in superior service.	Full powers.
77 ...	... To impose restrictions on the exchange of daily for mileage allowance by non-gazetted ministerial or menial servants travelling in a public or hired conveyance.	Ditto.
79 ...	... To allow actual cost of maintaining a camp during a sudden journey away from it.	Ditto.
80 ...	... To prescribe the scale of camp equipment, servants, horses, etc., to be carried at Government expense by an officer allowed to recover actual cost of the first or last journey of an extensive tour.	Ditto.
81 (a) ...	... To permit the recovery of actual cost of conveying camp equipment, horses camels, motor cars, etc.	Ditto.
81 (b) ...	... To limit the extent of the equipment, etc. mentioned above.	Ditto.

Relevant Rule.	Power.	Extent.
1	2	3
91 . ...	... To permit the recovery of actual cost of maintaining camp equipage during a halt at or near headquarters.	Full powers.
108 ...	... To allow a free passage to a person joining a post by sea.	Full powers in the case of a person appointed by him.
116(a) I (iii) Note 2	To allow actual expenses for carriage of personal effects by road between stations connected by rail.	Full powers.
116 (c)	... To prescribe the scale of tents to be carried at Government expense on transfer.	Ditto.
Proviso (a) to Rule 128	To sanction halts at hill stations in excess of ten days.	Up to 30 days in the case of non-gazetted Government servants.
Proviso (b) To Rule 128	To intimate that a Government servant who stays at a hill station beyond ten days was required to stay on duty or was permitted to stay during holidays.	Full powers in the case of non-gazetted Government servants.
Proviso 2 (i) to Rule 130.	To disallow travelling allowance for a journey to attend an obligatory examination, if it is considered that the candidate culpably neglected the duty of preparing for it.	Full powers.
132 ...	... To permit drawal of travelling allowance for a journey to attend an examination other than those mentioned in Supplementary Rules 130 and 131.	Full powers in cases of departmental examinations.
183 ...	... To fix amount of hire or charges when a Government servant is provided with conveyance at Government expense, but has to pay cost of its use or propulsion.	Full powers.
190 (a) & (b)	... To grant travelling allowance to non-officials attending Commissions of enquiry. etc., and to fix their grade.	Ditto.
191	... To countersign his own travelling allowance bills and of other gazetted Government servants in the Department.	Ditto.
191 & 195 (e)	... To declare who shall be controlling officer and to make rules for his guidance.	Full powers, provided a Government servant is not declared his own controlling officer.
208 ...	... To grant leave to non-gazetted Government servants in foreign service in India.	Full powers.
210 & 211	... To waive proviso (a) to Supplementary Rule 209 and to authorise departures from Supplementary Rule 211, regarding combination of holidays with leave and joining time.	Ditto.
213 ...	... Power to accept a certificate of fitness signed by any registered medical practitioner.	Full powers in the case of non-gazetted Government servants.
233 ...	To grant leave when a medical committee has reported that there is no reasonable prospect of the Government servants being fit to return to duty.	Full powers in respect of officers whose pay, excluding overseas pay, does not exceed Rs. 500 per mensem.
-65 ...	... To decide in a case of doubt whether a particular Government servant is serving in a vacation department.	Full powers.

Relevant Rule.	Power.	Extent.
1	2	3
267 & 269	... To grant maternity and hospital leave.	Full powers in the case of non-gazetted Government servants.
296	... To permit calculation of joining time by a route other than that which travellers ordinarily use.	Full powers.
302	... To extend joining time within a maximum of 30 days.	Full powers in the case of non-gazetted Government servants.
*312 (4)	... To direct that an officer on leave shall be considered to be in occupation of a residence.	Full powers in respect of residences not in charge of the Public Works Department.
313 (4)	... To allot residences, whose permanent allotment has been suspended.	Ditto.
314 (a)	... To approve sub-tenants	Ditto.
316	... To permit storage of furniture, etc., in Government residence during an officer's temporary absence.	Ditto.
322 (1) (a) & 331 (1) (a).	To estimate cost of maintenance and repairs of Government residences.	Ditto.
322 (1) (b) & 331 (1) (b).	To fix percentage to be adopted for the calculation of the above.	Ditto.
322 (3) & 331 (3)	To revise the amount or the percentage referred to in Supplementary Rules 322 or 331.	Ditto.
325 & 334	To determine (1) rent for certain services and the estimated capital cost; (2) charges for electric energy, water and motors; and (3) to group a number of residences for purposes of assessment of charges for electricity, water and motors.	Ditto.
<i>III.—Under other Service Rules.</i>		
Art. 520 (iii) of the Civil Service Regulations.	To sanction the re-employment of pensioners in <i>bona fide</i> temporary vacancies.	Full powers in cases in which he can make appointments subject to the limitations laid down in Art. 521 of the Civil Service Regulations.
Art. 918 of the Civil Service Regulations.	To sanction the pension of Government servants of Central Service, Class II.	Full powers where the powers of appointing them vest in him.
Rule 15 of the General Provident Fund Rules.	To grant temporary advances from the amount standing at the credit of a Government servant in the General Provident Fund.	Full powers, subject to the provisions of Rule 15 of the General Provident Fund (Central Services) Rules. [Vide also the Sixth Schedule to those rules.]
Rule 2 of Civil Pensions (Commutation) Rules.	To sanction the commutation of the civil pensions.	Full powers in cases where he is competent to sanction the pension.
Rule I.—Appendix 3 to Posts and Telegraphs Compilation of Fundamental Rules, etc.	To appoint in pensionable Government Service persons who are over 25 years of age.	Full powers.

Relevant Rule.	Power.	Extent
1	2	3
<i>IV.—Under the General Financial Rules.</i>		
3 ...	... Power to declare a gazetted officer to be the "head of an office."	Full powers.
89 (2) ...	... Power to distribute grants as voted by the Assembly or in the case of non-voted appropriation as sanctioned by the Governor-General in Council, among the officers, so far as this has not been done by the Finance Department.	Ditto.
116 Note 2	... Power to alter, in the case of clerical errors, the date of birth recorded in the service books or service rolls of non-gazetted Government servants.	Ditto.
124 Note	... Power to— (i) sanction investigation of claims for arrears of pay, etc., which are not more than three years old ; (ii) re-delegate the aforesaid power to a subordinate authority which appoints the Government servant preferring the claim.	Ditto. Ditto.
132 (ii)	... Power to sanction permanent advances in respect of subordinate officers.	Ditto.
135 ...	... Power to issue instructions for the guidance of subordinate authorities in the matter of contingent expenditure.	Ditto.
188 ...	... Power to carry out in the case of buildings the maintenance of which is entrusted to him.— (i) original works and special repairs (ii) ordinary repairs	Up to Rs. 2,500 in each case. Full powers.
252 ...	... Power to vary the terms of repayment of advances granted to Government servants in exceptional cases.	Full powers in cases in which he is competent to sanction the grant of advances, provided that in the case of interest-bearing advances the period of repayment is not extended.
255 ...	... Power to sanction advances for the purchase of conveyances.	Full powers in the cases of Government servants holding permanent posts, subject to the limits and conditions laid down in paras. 254 to 263.
256 ...	... Power to authorise the sale or transfer of motor vehicles purchased with advance from Government.	Full powers in cases mentioned in clause (v) of para. 256.
263 (iii) Note	... Power to extend up to a maximum of 24, the number of instalments in which an advance granted for the purchase of a bicycle should be repaid to Government.	Full powers.
265 & 269	... Power to sanction advances to Government servants on transfer, tour, etc.	Full powers in the case of Government servants holding permanent posts, subject to the limits and conditions laid down in paras. 265 and 269

Relevant Rule. 1	Power. 2	Extent. 3
270 (ii)	... Power to sanction advances for law suits to which Government is a party.	Full powers.
280	... Power to prescribe the form of security bond to be executed by a subordinate authority entrusted with the custody of cash, stores, etc.	Ditto.
300	... Power to obtain standard forms by indent on the Manager of Forms Press.	Ditto.
Appendix 8	... Power to incur contingent expenditure or expenditure on the purchase of stores in cases in which no limit or restriction is laid down in Annexures A and B to the Appendix.—	Non-recurring—up to Rs. 1,000 in each case. Recurring Rs. 200—per annum.
Annexure A to Appendix 8.	<p>Powers in respect of—</p> <ul style="list-style-type: none"> (a) Purchase of and repairs to bicycles for offices. (b) Grant of conveyance hire to non-gazetted Government servants. (c) Electric and water charges ... (d) Fire protection ... (e) Payment of demurrage charges ... (f) Purchase of fixtures and furniture (g) Hire of electric fans, heaters, typewriters, etc. (h) Hot and cold weather charges (i) Engagement of inferior servants whose pay is met from contingencies. (j) Liveries and clothing ... (k) Purchase of locks, electric bulbs and scales. (l) Repairs to and hiring of motor vehicles for departmental purposes. (m) Incurring miscellaneous office expenses from contingencies. (n) Incurring postal and telegraph charges including charges for remittances of moneys due to contractors, suppliers. (o) Purchase of books, newspapers, etc. (p) Renting of lands and buildings and recovery of rents of buildings from Government servants occupying rented houses. (q) Repairs to, erection and removal of machinery. (r) Payments to Government servants for the supply of drinking water and dusting offices or for acting as night darwans or for similar services in addition to their own duties. (s) Payment of taxes and toll fees. (t) Charges for telephone connection of Government offices with existing telephone system. (u) Repairs to tents and camp furniture (v) Upkeep of typewriters, calculating machines, copying machines, etc. (w) Winding and regulating office-clocks, maintenance of call bells, etc. (x) Incurring freight and demurrage charges. (y) Purchase of instruments, minor equipment and apparatus. (z) Incurring law charges. 	Powers to the extent indicated in each case in Annexure A to Appendix 8.
Rule (b) of Appendix 10.	Petty purchases of stationery stores locally	Up to Rs. 20 in each case subject to a limit of Rs. 250 per annum.

Relevant Rule.	Power.	Extent.
1	2	3
Note 1 below Rule 1 (IX) of Appendix 14.	Power to sanction the grant of concessions for anti-rabic treatment.	Full powers.
Clause (c) and (d) of Appendix 17. ...	Destruction of official records connected with accounts.	Full powers, subject to the conditions laid down in clauses (c) and (d)
<i>V.—Under the Treasury Rules.</i>		
109 (2) ...	... Power to authorise a departure from the provisions of Rule 109 (1) relating to custody of Government money.	Full powers.
219 (1) ...	... Power to direct the payment on the last working day of a month the pay and allowances of Government servants where the first six days of the following month are public holidays.	Ditto.
283 (2)	... Power to order the retention of undisbursed pay and allowances of non-gazetted establishment for any period not exceeding three months.	Ditto.

APPENDIX 5.

(See Para. 44.)

List of functions to be performed by the High Commissioner for India under Section 302 (2) of the Government of India Act, 1935.

(1) All duties which fall within the province of—

(a) the Official Agent to the Administrators-General in India ; and

(b) the following Departments of the office of the High Commissioner:—

(i) India Store Department ;

(ii) Education Department ;

(iii) Trade Department, including the Indian Government Trade Commissioners in Europe and America ;

(iv) Accounts Department ;

(v) General Department ; and

(vi) Public Department.

(2) Payments in England and all action with regard to extensions of leave and the grant of last pay certificates on quitting England for India (including extensions of leave and the grant of last pay certificates to officers of major ports directly administered by the Central Government) in respect of:

(a) Leave salary, deputation pay and pensions of officers of the Indian Civil Service, and of other Civilian Services, except in cases of such officers temporarily employed in the India Office.

(b) Leave salary and deputation pay of Military Officers under Civil Rules (e.g., Civil personnel of the Indian Ordnance Department and various factories, Civil officers of the Military Accounts Department, Civil personnel of the Dairy Farms Department, Cantonment Magistrates after three years' service in the Department).

(c) Leave salary and pensions of officers of the Indian Ecclesiastical Service, including pensions payable under Statute to Bishops.

(d) Furlough, pay and pensions of officers of the Bengal Pilot Service, and Family Pensions of such officers.

(e) Other civil pensions, such as pensions of judges under Article 543 of the Civil Service Regulations.

(f) Bengal, Madras and Bombay Civil Funds and the Indian Civil Service Family Pension Regulations.

(g) Leave salary, deputation pay and pensions of officers of major ports directly administered by the Central Government.

(3) Arrangements for the passage of Indian Civil Service Officers after the completion of their probation and detailed arrangements for the training of probationers selected for other Services, including Forestry, Royal Indian Navy and Indian State Railways.

(4) Arrangements in connection with Civil officers (including Indian Medical Service Officers in Civil employ) and officers of major ports directly administered by the Central Government on deputation or study leave or legal study from India, and facilities therefor.

(5) All business in connection with arranging visits to—

(i) engineering works in the United Kingdom and elsewhere on the part of officers of the Indian Service of Engineers, the Indian Public Works Department and the Indian State Railway Services and of officers of major ports directly administered by the Central Government ;

(ii) aeronautical establishments in the United Kingdom and elsewhere on the part of officers of the Civil Aviation Directorate ; and

(iii) telegraph and telephone manufacturing works and to postal and telegraph and telephone administrations in the United Kingdom and elsewhere on the part of officers of the Indian Posts and Telegraphs Department, while on leave; and of paying the travelling expenses incurred in the course of such visits.

(6) Arrangements in connection with the admission of senior Police Officers to the Scotland Yard Courses of Instruction at the Metropolitan Police College.

(7) Arrangements for attendance of officers from India at the annual Prison Administration Courses conducted by the Prison Commission, Home Office.

(8) Disposal of enquiries from persons or bodies and from Departments of the Central Government regarding India, which do not raise issues of policy, and requests from India for, and transmission to India of, information or advice from public departments or public institutions in the United Kingdom. This would include communications not involving questions of policy between India and Public institutions in England with which they are in touch under standing arrangements, e.g., Imperial Institute and other Inter-Empire organizations.

(9) Provision of passages for Civilian personnel (including military officers in civil employ) and officers of major ports directly administered by the Central Government.

(10) Purchase or sale of quinine on behalf of the Central Government.

(11) Arrangements in connection with Exhibitions, Industrial Fairs, etc., subject to a reference to the Governor-General in Council in the case of international exhibitions of importance, participation in which involves a question of policy or is likely to give rise to questions of policy.

(12) Work in connection with—

(i) The Imperial Institute and other Inter-Empire Organizations including the various scientific conferences organized by the Executive Council of the Imperial Agricultural Bureau and other conferences of older standing, e.g., the Imperial Mycological Conference and the Imperial Entomological Conference ; and

(ii) The International Institute of Agriculture, Rome.

(13) All business arising in Europe connected with Lascars, including the issue of Certificates of Nationality to British Indian seamen but excluding work connected with the relief of lascars found destitute in the United Kingdom, except in so far as it relates to the provision of funds for such relief, provided that no alteration or relaxation of rules issued by the India Office or other Department of His Majesty's Government in London or embodied in the Lascar Agreement should be made without prior reference to the Secretary of State for India.

(14) Imports into and exports from India of dangerous drugs, e.g., cocaine, morphia, etc.

(15) Letters of request from the Judicature in the United Kingdom or in India for evidence on commission to be taken in India or in the United Kingdom.

(16) Royal Humane Society awards.

(17) Repatriation of criminal and non-criminal lunatics.

(18) Europeans' departure from India under the European Vagrancy Act, 1874,

(19) Relief or repatriation of destitute persons (in and from the United Kingdom).

(20) Purchase of bulls, stallions, etc., for military purposes and for Agriculture and Veterinary Departments and for any other Civil Department.

(21) Arrangements for the sale of Government publications, including maps; also postage stamps for issue to Philatelists in the United Kingdom, a consolidated indent for these stamps being sent to the Presidency Postmaster, Bombay.

(22) Distribution of Government publications to departments, institutions and individuals to whom a regular supply is made.

(23) Supply to the Central Government and the major ports directly administered by them of Parliamentary papers and Stationery Office and other publications.

(24) Arrangements for publication in England of works on behalf of the Central Government.

(25) All business connected with the selection and recruitment of persons for any Service or post including the selection and recruitment of persons for any post in a major port directly administered by the Central Government when asked to do so by the Central Government.

(26) Grant, subject to such instructions as the Central Government may issue, of advances of the following kinds:—

(a) Advances on account of leave salary or pension.

(b) Special Advances.

(c) Advances for purchase of motor cars subject to the concurrence of the Central Government.

(27) Issue of anticipatory pensions in advance of, and subject to readjustment on, receipt of the audit officer's report under Article 928 of the Civil Service Regulations.

(28) Commutation of civil pensions and annuities, subject to any condition which the Governor-General in Council may impose.

(29) Decision whether the repayment of claims passed on from the Central Government should be made in instalments or postponed until the officer's return to India. If repayment is to be altogether waived, no action shall be taken without the consent of the Central Government.

(30) Waiving of recovery of claims or of overpayments made in the United Kingdom.

(31) Transmission to the Secretary of State for India of appeals for relaxation of the Fundamental Rules or the Civil Service Regulations. Subject to such instructions as the Central Government may issue, the High Commissioner should not recommend the grant of any concession without consulting the Central Government.

(32) Exercise, in respect of servants of the Central Government on leave in the United Kingdom, of all powers, other than rule making powers, conferred by the Fundamental Rules, subject to such instructions as the Central Government may issue.

(33) Enforcement of bankruptcy orders against officers actually serving.

(34) Entertainment of appeals in respect of rates of exchange, subject to the observance of the general principles laid down by the Secretary of State for India and after a reference to him, if necessary.

(35) Disposal of applications for concessions in respect of payment of fund pensions, subject to the Rules of the Fund concerned.

(36) Provision of facilities for officers of the Central Government to study Parliamentary Practice and Procedure in Europe or America.

(37) Arrangements in connection with sales on behalf of the Central Government of timber.

(38) Agency in London for the Bengal and Madras Service Family Pension Fund.

(39) Questions arising under the Indian Arms Acts and Rules.

(40) All business arising in the United Kingdom out of the administration of the General, or any other Civil, Provident Fund.

(41) Sales of opium and opium alkaloids.

(42) Disbursement of Sterling Overseas Pay of Officers of the Indian Civil Service and of other Civilian Services and of officers of major ports directly administered by the Central Government.

(43) Applications from British Indians and other British subjects domiciled in India for assistance in obtaining visas and passports in the United Kingdom.

(44) Issue of forms of claim and instructions in regard to refunds under the Indian Income-Tax Act.

(45) Payments in England for stores ordered direct by Departments of the Central Government.

(46) Accounting and other arrangements in connection with the Indian Railway Bureau in London.

(47) Accounting and other arrangements in connection with the London Shellac-Research Bureau.

(48) All business relating to the arrangement of educational facilities for certain medical officers in military employ when on deputation or study leave from India.

(49) Collection of advertisements for insertion in Indian official publications.

(50) Applications for compassionate grants by dependants in respect of deceased members of services under the rule-making control of the Central Government.

(51) Arrangements in connection with the payment of contributions under the National Health Insurance and Contributory Pensions Acts during service in India of voluntary contributors recruited in the United Kingdom.

(52) Disposal of estates of deceased persons and funeral arrangements of Indians who die in the United Kingdom.

(53) Preparing and forwarding the Budget Estimates of receipts and of expenditure in England and the Appropriation Accounts for the Central Government, dealing with reappropriations and acting generally as disbursing officers for them.

(54) Assessment and collection of British Income-Tax due on salaries, leave salaries, and pensions issued by the High Commissioner.

(55) Payment of monthly remittances to families of employees of Railways taken over by Government.

(56) Admission to the Hospital for Tropical Diseases of officers of the Central Government on leave from India.

(57) Reciprocal arrangements for the transfer of sums payable on account of Workmen's Compensation between India and the United Kingdom.

(58) Arrangements for the education in the United Kingdom of the undergraduate women medical students to be sent there by the authorities of the Countess of Dufferin's Fund.

(59) Recruitment of English women graduates for service in India, the recruitment being made by the Selection Committee at India House, on which any officers that the Dufferin Fund authorities may suggest will be co-opted.

(60) Disposal of all enquiries received from India in regard to educational matters.

(61) Acceptance of service on behalf of the Federation and the Railway Authority of proceedings relating to suits in the United Kingdom by or against that Authority.

(62) Supply of stores to major ports directly administered by the Central Government.

(63) Arrangements for obtaining expert advice on matters relating to major ports directly administered by the Central Government.

(64) Payment to societies, bodies, etc., inside and outside the United Kingdom.

(65) Issue of a certificate regarding the validity of legal representation obtained in England in respect of the Post Office Savings Bank balance, at credit of a deceased depositor's account standing in a post office in India and in respect of Postal insurance policy of a deceased holder.

(66) Assumption of Financial responsibility (including the making of provision in the Estimates and keeping Accounts) for all meetings held in connection with the International Labour Organisation together with all arrangements relating to the staff accompanying the Delegations to such meetings.

APPENDIX 6.

(See Para. 50.)

Powers of Audit Officers to waive objection to, or forego recovery of, irregular Expenditure in individual cases.

EXTRACTS FROM ARTICLES 248 TO 250 OF THE AUDIT CODE.

248. (1) In order to avoid unnecessary expenditure of time and labour on cases of a simple and unimportant character, it has been agreed that the Audit Officers

should exercise the following powers on behalf of Government, which may not be delegated to subordinate officers —

(a) An Audit Officer of rank not lower than that of Deputy Accountant General may forego recovery of irregular expenditure not exceeding Rs 5 in any individual case ; and a gazetted officer in charge of a section of an Audit office may exercise the same power up to a limit of Re 1.

NOTE —If the irregularity is such that it is likely to recur, the Government servant responsible should be told that the expenditure was irregular even if no recovery is made.

(b) Some items are placed under objection, not because the whole or any portion of the expenditure is unjustifiable in itself but because it is not exactly covered by rule ; or the authority for it is insufficient ; or full proof, such as is afforded by sub vouchers, that it has been incurred has not been produced. In such cases, the Accountant General may forego recovery up to a limit of Rs 50 in each case, if the following conditions are fulfilled:—

(i) The expenditure must not be of a recurring nature

(ii) Where the objection is based on insufficiency of sanction, the Accountant General must be satisfied that the authority empowered to sanction the expenditure would accord sanction if requested to do so

(iii) Where the objection is based on insufficiency of proof of payment, the Accountant General must be satisfied that undue trouble would be caused by insistence on submission of full proof and must see no reason to doubt that the charge has actually been paid

(c) Where expenditure under objection has, for any reason, become irrecoverable, an Audit Officer of rank not lower than that of Deputy Accountant General may write off an amount not exceeding Rs 50 in each case

NOTE 1.—The powers conferred upon Audit Officers by these provisions should not, be exercised in respect of items for the check or audit of which they have no authority such as items in bills which their offices receive and forward to another office for audit, or in respect of any amount outstanding under a Debt head. In respect, however, of transactions relating to Savings Banks, Money Orders and British Postal Orders which are adjusted under Debt and Remittance heads, Postal Audit Officers possess certain powers of waiving the recovery of petty amounts of overpayments and short realisations

NOTE 2.—The powers conferred upon the Audit Officers by these provisions cannot be exercised in respect of objections to excesses over technical estimates of works.

NOTE 3.—Under the powers conferred by clause (c) above, Audit Officers may write off outstandings in Provident Fund Accounts when such outstandings are not due to any mistake in accounting but represent overpayments established as irrecoverable for other reasons.

(2) In the case of payments on account of personal claims which are placed under objection more than a year or, in the Central Provinces and Berar, six months, after the date on which they are disbursed, the Accountant General may forego recovery if the amount involved does not exceed Rs. 50 and he is satisfied that it was drawn by the Government servant concerned under a reasonable belief that he was entitled to it

(3) The provisions of (1) and (2) above apply *mutatis mutandis* to overpayments discovered during local audits and to non-recovery of Government dues in cases where it is the duty of Audit to watch recovery.

249 The Central Government has agreed to the exercise of the following powers by the Director of Audit, Defence Services, and his subordinate officers to waive objections raised and forego demand through the executive authorities for recovery of overpayments discovered in the course of test audit —

Under Art. 248 (1) (a) —Power to forego recovery of irregular expenditure —

Director of Audit, Defence Services	...	...	Not exceeding Rs 10 in any individual case
Assistant Director of Audit, Defence Services	...	...	Not exceeding Rs. 5 in any individual case.
Assistant Audit Officers, Defence Services, Quetta and Calcutta.			Not exceeding Rs. 5 in any individual case.
Any other Assistant Audit Officer, Defence Services			Not exceeding Re 1 in any individual case

Under Art. 284 (1) (b).—Subject to the conditions laid down in clause (i) to (iii), the power to forego recovery:—

Director of Audit, Defence Services	Up to Rs. 100.
Assistant Director of Audit, Defence Services	Up to Rs. 50.
Assistant Audit Officers, Defence Services, Quetta and Calcutta.	Up to Rs. 25.

Under Art. 248 (1) (c).—Powers to write off an expenditure under objection which has become irrecoverable:—

Director of Audit, Defence Services	Up to Rs. 100.
Assistant Director of Audit, Defence Services ...	Up to Rs. 50.
Assistant Audit Officers, Defence Services, Quetta and Calcutta.	Up to Rs. 25.

Under Art. 248 (2) (b).—Power to forego recovery in respect of personal claims:—

Director of Audit, Defence Services	Up to Rs. 100.
Assistant Director of Audit, Defence Services ...	Up to Rs. 50.
Assistant Audit Officers, Defence Services, Quetta and Calcutta.	Up to Rs. 25.

250. The Central Government has also delegated powers to the heads of Railway-Audit Offices to refrain from raising formal objections in the following cases, provided the powers are exercised only in individual cases when a defect of procedure is not observed and when any irregularity appears unlikely to be recurring or habitual:—

- (a) any item of irregular expenditure which does not exceed Rs. 15;
- (b) any item of expenditure up to a limit of Rs. 100 which, though otherwise justifiable in itself (a) is objectionable on the ground that it is not covered by requisite sanction, but where there is no reason to believe that such sanction would not be forthcoming if sought; or (b) where full proof of the regularity of the expenditure is not forthcoming, although there is no reason to doubt that the disbursement has been actually made;
- (c) any item of a personal claim not exceeding Rs. 50 irregularly disbursed more than a year previously, provided that it is reasonably evident that the Government servant concerned drew it under a reasonable belief that he was entitled to it;
- (d) any undercharge in items of earnings up to Re. 1;
- (e) any mistake in the apportionment of earnings between State-managed lines, up to a limit of Rs. 100; where one or both of the parties either in a managing or owning capacity is other than Government up to a limit of Rs. 25;
- (f) any overcharge in public traffic less than Rs. 5; and
- (g) any undercharge and overcharge in Government traffic up to Re. 1.

APPENDIX 7.

(See Para. 119.)

Directions for the preparation and submission of the Annual Establishment Return.

1. The detailed statement of permanent non-gazetted establishment, commonly known as the Annual Establishment Return, will be prepared in Form G.F.R. 19. It will show accurately the establishment as it exists on 1st April.

NOTE.—No return is required in respect of a non-pensionable establishment.

2. The particulars in respect of all members of the establishment holding permanent posts, whether on duty or absent on foreign service, leave or deputation, or in temporary posts elsewhere, or under suspension or in transit to another office, should be entered in the appropriate columns, with the exception of the following classes of Government servants:—

(a) Government servants for whom records of service are maintained in the Audit Office;

(b) Government servants for whom service books are not required to be maintained.

3. The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled or not. If a post be vacant, the word "Vacant" should be set against it in the column "Name of incumbent". Posts sanctioned but not filled should be detailed at the foot of the return.

4. There should be a separate return for each permanent establishment and not more than one establishment should be exhibited on a single page.

5. The names should be entered in order of sections of the establishment. There should be a separate total for each section and a grand total for the whole establishment.

6. (a) In column 1 the general orders should be entered once only; any other order should be entered against every entry which it supports.

(b) The date to be entered in column 2 is the date from which the Government servant has held the post continuously in an officiating, provisionally substantive or substantive capacity, as the case may be.

(c) Personal pay should be shown on a separate line immediately below the entry of pay in column 8, the orders of the competent authority sanctioning it being quoted in column 1.

If the pay entered in column 8 includes an increment allowed with effect from 1st April, the entry should be checked with the increment certificate which would accompany the April bill.

7. When the pay of an establishment or of an individual Government servant is met partly by Government and partly by local or other funds, the whole pay should be shown in the return and the portion payable from each source specified in a footnote.

8. The name of a Government servant officiating in a post and the amount of additional pay for officiating drawn by him need not be shown unless the additional pay for officiating counts for pension.

In the case of an establishment on a time-scale of pay, the names of all Government servants not belonging permanently to the cadre but officiating in permanent posts or holding temporary posts should be included with an indication of the nature of the vacancies they fill.

If the officiating incumbent holds a permanent post on another establishment, the fact should be stated and the entry should be supported by a certificate from the head of that other establishment.

9. If a Government servant on the establishment has attained the age of compulsory retirement, the number and date of the orders of the competent authority permitting his retention in service should be quoted in a note at the foot of the return. The period for which retention has been authorised or for which leave beyond the age of compulsory retirement has been granted should also be mentioned. If no orders for his retention have been received, the number and date of the application for sanction to his retention should be noted.

10. A statement in Form G.F.R. 20 should be appended to the return, showing with relevant particulars the names which did not appear in the return of the previous year and those which appeared in the return of the previous year but are now omitted, as well as the names of Government servants who were on leave or under suspension during the previous year.

If a Government servant was transferred more than once in the preceding year, the name of each office and post in which he was employed during the year should be mentioned with dates in column 2 of the statement.

11. As the return will be the chief authority by which pension claims will be tested later, both the statements (Forms G.F.R. 19 and 20) should after completion be checked carefully with the service books, and a certificate of this check should be endorsed on each.

12. In the case of establishments borne on a Provincial or amalgamated cadre separate returns should be furnished to the Controlling officer, who should consolidate them into one return. The certificate of comparison with service books on the consolidated return should be as follows:—

“Certified by Heads of offices to have been verified with service books.”

13. The return should be transmitted to the Accountant General as early as possible after 1st April, and, in any case, not later than 15th May.

NOTE.—In the case of establishments on time-scales of pay, the Accountant General may require the submission of the return in duplicate.

14. These directions apply equally in respect of local funds establishments, the claims to pension for which are submitted to the Accountant General for verification of service and report.

APPENDIX 8.

(See Paras. 130 and 143.)

Power to sanction contingent expenditure including expenditure on the purchase of stores.

Annexures A and B to this Appendix contain financial and administrative instructions in respect of certain specified items of contingent expenditure including expenditure on the purchase of stores. These instructions are supplementary to other special orders of competent authority which are incorporated in the departmental regulations or in the manuals of the Accountant-General. Where an item is not covered by an entry in these Annexures or by any other restriction, scale or limit prescribed by an Act, rule, Code or order of Government, the monetary limits shown below will be operative.

Amendments to Annexures A and B affecting accounts classification will be carried out only with the concurrence of the Auditor-General.

Authority.	Monetary limits up to which expenditure may be sanctioned in each case.	
	Recurring.	Non-recurring.
Chief Commissioners and Governors of Provinces acting as Agents to the Governor-General under section 123 of the Act.	Full powers	Full powers.
Political Resident, Persian Gulf	Do.	Do.
First Class Residents under the Crown Representative	Do.	Do.
His Majesty's Minister at Kabul	Do.	Do.
His Majesty's Minister, Nepal	Do.	Do.
Departments of the Central Government	Rs. 200 per year.	Rs. 1,000
Heads of Departments	Do.	Do.
Director-General, Indian Medical Service,	Nil	Rs. 1,000
Assistant Collectors of Central Excise, Madras and Bombay		Rs. 50.
Inspectors of Central Excise, Madras; Inspectors, Groups I, II & III, Bombay in independent charge of Circles and Superintendents of Central Excise, Delhi, Allahabad and Calcutta.		Rs. 20.
Statistician (Income-Tax)	Rs. 150. per year.	Rs. 200
All other disbursing officers	Rs. 10 per month.	Rs. 100

ANNEXURE A—CONTINGENCIES.

Special powers, restrictions, etc., regarding individual items of Contingent Expenditure.

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
1	Advertisement charges.	(1) The Chief Engineer, Central Public Works Department has full powers to incur expenditure on advertisement charges. (2) In the case of other officers required to issue advertisements, the general limits specified in this Appendix will supply, unless there be any special orders of Government to the contrary.
2	Bicycles	I.—INITIAL OR ADDITIONAL SUPPLY. (1) Departments of the Governments of India and Heads of departments are authorised to sanction the purchase of bicycles for the use of messengers, employed in their own offices or in offices subordinate to them where supply is rendered clearly necessary by the requirements of public business, provided that— (i) the price of each bicycle should not exceed Rs. 100; (ii) not more than one bicycle is provided for any one office without the general or special sanction of Government ;

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
		<p>(iii) Government bicycles shall not be used for private purposes; and</p> <p>(iv) before sanctioning any such purchase, the sanctioning authority should consider whether in view of the saving of time effected, by the use of bicycles, a simultaneous reduction cannot be made in the interior establishment of the office concerned.</p> <p style="text-align: center;">II.—REPAIRS.</p> <p>(2) The head of an office may have an official bicycle repaired locally or at the nearest repairing centre. If the repairs required to the frame of a bicycle including transit charges would cost so much that in the opinion of the head of the office it would be truer economy to purchase a new bicycle, the machine should be condemned and sold under the orders of the head of the department concerned, the sale-proceeds being credited to Government.</p> <p style="text-align: center;">III.—RENEWALS.</p> <p>(3) Heads of departments have full powers, subject to proviso (i) to para. (1) above for sanctioning the purchase of a new bicycle in the place of one condemned by them or under their orders in terms of para. (2) above.</p>
8	Boats (including Motor boats and Launches).	<p style="text-align: center;">I.—CONSTRUCTION OR PURCHASE.</p> <p>(1) Except as provided below, the special sanction of Government is required for incurring any expenditure on the construction or purchase of boats required for the use of any department or authority.</p> <p>Collectors of Customs at the major Ports and the Collector, Central Excise, Bombay, are authorised to incur expenditure on the purchase of boats and launches up to a limit of Rs. 1,000 in each year.</p> <p>NOTE.—In the case of Chittagong, the Collector of Customs, Calcutta, is authorised to spend Rs. 250 in each case.</p> <p style="text-align: center;">II.—REPAIRS.</p> <p>(2) The Collector of Customs, Bombay, may incur the following expenditure on repairs to existing vessels—</p> <p>(i) Motor Launch Evelyn—up to Rs. 2,500 a year;</p> <p>(ii) Motor Launch Winifred—up to Rs. 1,500 a year;</p> <p>(iii) Floating hulk Gladys—up to Rs. 4,000 once in three years.</p> <p>(3) The Principal Officers, Mercantile Marine Department, Bombay and Calcutta, may sanction expenditure on repairs to vessels up to a limit of Rs. 5,000 in each case.</p> <p>(4) In the case of other officers supplied with boat including motor boats and launches, the general limit specified in this Appendix will apply, unless there be any special orders of Government to the contrary.</p>
4	Carriage of Records	<p>(1) Departments of the Central Government and such of their attached and subordinate offices as move with the headquarters of Government have full powers to sanction expenditure on the carriage of records (including typewriters) on the following conditions:—</p> <p>(i) that the work is done departmentally and not entrusted to a contractor;</p> <p>(ii) that all payments either to the railway or to coolies are made direct by the Department or office concerned under the direction of a responsible officer; and</p>

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
		<p>(iii) that the persons detailed to supervise the transport of records to and from Simla should do so in conjunction with their own move and not make separate journeys for the purpose. They should be allowed to draw only the ordinary travelling allowance admissible under the Simla Allowances Code and in addition, any out of pocket expenses which they may have incurred as a result of having to supervise the transport of Government records. When offices move in two portions, a clerk or clerks should be deputed with each portion to supervise the transport of the records during his or their own move journey.</p>
		<p>(2) The Director, Intelligence Bureau, has full powers to sanction expenditure on the carriage of secret documents and records. He may also reserve a special motor car on occasions on which he finds it necessary for the safety of secret records taken by him on tour to do so, the difference between the actual expenses of such reservation and the mileage admissible under the rules being charged against <i>contingencies</i> as carriage of records.</p>
		<p>(3) In the case of other officers, the general limits specified in this Appendix will apply.</p>
5	Charges for anti-rabid treatment.	See rules in Appendix 14.
6	Charges for Remittance of Treasure.	Under the terms of its agreement with Government, the Reserve Bank is not responsible for remittances between treasuries and sub-treasuries or between regular small coin depots and treasuries and sub-treasuries, where there are no currency chests. The expenses in connection with such remittances should be treated as contingent charges of the treasury or sub-treasury concerned under the orders of the Collector.
7	Churches	... Rules regarding the supply of articles to churches are contained in the Ecclesiastical Rules published by the Defence Department.
8	Commission to banks.	Commission to banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed only under special orders of Government.
9	Construction and Repairs.	See Chapter 9, paras. 189 and 192.
10	Conveyance hire...	When a non-gazetted or inferior Government servant is despatched on duty to a place at some distance from his office, or is summoned to his office outside the ordinary hours of duty by a special order of a gazetted officer, the expenditure involved may be reimbursed to the Government servant concerned with the sanction of the head of the office and charged to contingencies, provided—
		<p>(i) that the head of the office certifies that the expenditure actually incurred was unavoidable and is within the scheduled scale of charges for the conveyance used, and</p>
		<p>(ii) that the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.</p>

Serial No. of Items	Description of the Expenditure.	Special powers, restrictions, etc
11	Conveyance of Mails.	<p>The Director General, Posts and Telegraphs, may sanction—</p> <ul style="list-style-type: none"> (i) the running of postal special trains ; (ii) the construction of new vans and additions to, or alterations in, mail vans or other vehicles to meet the requirements of post offices ; (iii) contract payments for the carriage of mails up to a limit of Rs. 50,000 a year in each case, and (iv) all other charges for the carriage of mails, except where any general or special directions of Government are infringed. <p><i>Note.</i>—The power conferred by sub-clause (iii) above does not cover contract payments for the carriage of mails by air.</p>
12	Electrical installation.	See Chapter 9, paras. 193 <i>et seq.</i>
13	Electric, gas and water-charges.	<ul style="list-style-type: none"> (1) Charges on account of electric energy and water consumed in a Government office may be incurred under orders of the head of the office without limit. (2) Charges on account of gas, electricity or water consumed in a Government workshop will be governed by special orders of Government.
14	Experimental Operations.	<p>Save as provided below, the sanction of Government is required for incurring any expenditure for experimental purposes—</p> <ul style="list-style-type: none"> (i) The Master, Security Printing, India, is authorised to incur expenditure up to Rs. 2,000 per annum on experimental operations. (ii) The Collector of Customs, Madras, is authorised to incur expenditure of Rs. 1,150 per annum for his Laboratory. (iii) The Director, Imperial Institute of Sugar Technology, Cawnpore, may sanction up to Rs. 250 a month in each case on expenditure in connection with the experimental Sugar Factory. (iv) The Director, Central Research Institute, Kasauli may incur expenditure on biological tests, including those carried out with the co-operation of human volunteers in connection with the experimental work of the Institute up to Rs. 50 in each case and Rs. 500 in a financial year.
15	Fire Protection	<p>Heads of offices have full powers, within the limits prescribed in item 16 below, to incur necessary expenditure for taking suitable precautionary measures against accidents by fires in the buildings, etc., entrusted to their charge.</p>
16	Fixture and furniture.	<p>(1) Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, fans or punkhas, etc., but the repairs of these fixtures, except the general repairs of the building, are not chargeable to the Public Works grants. 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 charged in the contingent bill. The repair of furniture where supplied by the Public Works Department for new office buildings under the orders of Government, will be similarly charged. See also paras. 112 and 113 of the Central Public Works Department Code.</p>

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

(2) The powers of subordinate authorities to sanction expenditure on the purchase and repair of furniture are subject to the limits specified below. The limits apply, except where otherwise ordered by Government, to the cost of furnishing one office.

Authority.	Limit of sanction. Per annum. Rs.
Departments of the Central Government . . .	2,000
Chief Engineer, Central Public Works Department.	2,000
Director, Zoological Survey of India . . .	1,000
Heads of Departments other than Chief Engineer, Central Public Works Department and Director, Zoological Survey of India.	500
Estate Officer with the Central Government . . .	500
All other officers empowered to draw contingent bills.	100

Note.—The supply of furniture in residences of His Excellency the Governor-General, Heads of Local Administrations and other high officials is regulated by special rules (*vide* also Appendix 18).

17 Freight and Demurrage charges.

(1) The sanction of a competent authority for the purchase of any article carries with it sanction for incurring the necessary freight charges also, provided that the cost of the article including freight is within the sanctioning power of the authority that sanctions the purchase.

(2) Charges for demurrage should not ordinarily arise. If in any case the head of a department is satisfied that the amount payable is unavoidable, he may sanction payment up to Rs. 100 in each case.

18 Hire of Office furniture, electric fans heaters, clocks, call-bells, etc.

The powers of subordinate authorities to sanction expenditure on the hire of office furniture, electric fans, heaters, etc., shall be subject to the limits shown below :—

Authority.	Limit of sanction. Per annum. Rs.
Departments of the Central Government . . .	1,000
Heads of Departments . . .	500
All other officers empowered to draw contingent bills.	100

Note.—At places within an area in which the Central Public Works Department operates, that Department should be responsible for supplying electric fans and heaters required for use in any office or department either from its own stock or by hire from a reputable dealer.

19 Hot and cold weather charges.

The Controlling authority should make a specific allotment to each office under the control for hot and cold weather charges within which the head of the office may incur expenditure on temporary establishments, combustible stores and fittings, provided that except with the special sanction of the head of the department, the remuneration paid to the temporary establishment should not exceed the rates allowed by the Provincial Government or the Local Administration for corresponding servants.

Note.—For charges in connection with electric fittings and fans, etc., see items 12 and 16.

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
20	Inferior servants paid from contingencies.	<p>(1) Heads of offices and other officers empowered to draw contingent bills may sanction the employment of non-pensionable inferior establishments whose pay is chargeable to contingencies under Treasury Rule 292, subject to the following conditions :—</p> <p>(*) that the rates of pay allowed should not exceed such pay or scale of pay as may be fixed by Government for any particular class or classes of such inferior servants, and</p> <p>(**) that where no pay or scale of pay has been fixed, except with the special sanction of Government, inferior servants should not be granted higher rates of pay than those allowed to identical classes of inferior servants employed in the same station under the Government of the Province or under the Local Administration, as the case may be, in which the office is situated.</p> <p>(2) The Director of Dairy Research and the Director, Imperial Veterinary Research Institute, may entertain—</p> <p>(*) any skilled labour for short periods as and when necessary ; and</p> <p>(**) Head Gwallas, Gwallas, Jemadars, Out-Kral Jemadars, Assistant Jemadars, Syces, Stable boys, Head Mates, Mates, Ploughmen, Coolies, Chaukidars for crops and Dutch barns, Cart drivers, Bhishtis, Hospital cooks, Cleaners, Milkers, Ekka drivers, Small animal attendants, Cattle attendants, Sweepers and Dhobies.</p> <p>subject to the condition that the pay of any worker or class of workers in list (*)/(**) does not exceed Rs. 50/25 per mensem.</p> <p>(3) The Collector, Central Excises and Salt, North Western India may—</p> <p>(*) engage throughout the year temporary inferior staff required for the manufacture, transport and clearance of salt up to a wage limit of Rs. 30 per mensem each ; and</p> <p>(**) sanction the employment of daily wage establishment for maintenance works throughout the year on rates not exceeding Rs. 3 per day each.</p> <p>(4) The Collector of Salt Revenue, Bombay, is authorised to grant to inferior servants paid from contingencies rates of pay higher than that granted in the same station under the Government of the Province in which the office is situated.</p> <p>(5) The Principal, the Indian School of Mines, has powers to employ contingency menials; provided the pay of an individual exceeds Rs. 20 per mensem and the total expenditure on the establishments does not exceed the sanctioned grant for the purpose.</p>
21	Instruments, Minor equipment and apparatus.	<p>Except where otherwise ordered by Government, the powers of subordinate authorities to sanction expenditure on the purchase of instruments, minor equipment and apparatus required by any office or department should be subject to the limits laid down in item 16 above.</p>
22		<p>(1) Subject to any general or special orders issued by Government in this behalf, the purchase of land for the use of any department requires the sanction of Government.</p>

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

- (2) The Director General of Archæology is authorised to purchase from private owners lands required for departmental purposes up to the value of Rs. 5,000 in any one case.
- (3) Subject to such conditions and restrictions as Government may impose from time to time, the Director General, Posts and Telegraphs, has full powers to sanction the purchase or acquisition of land for constructing buildings for the Posts and Telegraphs Department.

23 Law charges

I.—GENERAL.

- (1) Subject to any general or special direction which Government may issue either generally or with reference to a particular case, the head of a department is authorised to sanction expenditure in connection with suits instituted with the approval of the Administrative Department of Government concerned and incur other law charges up to a limit of Rs. 500 in each case. Fees to barristers, pleaders, etc., in civil and criminal cases to which Government is a party should be regulated by such scales as may be laid down by Government from time to time.
- (2) The Chief Engineer, Central Public Works Department, has full powers to sanction the institution of a civil suit, the defending of a case on behalf of Government and the sanction of expenditure to be incurred on civil suits.
- (3) The Collector of Customs, Madras, may incur expenditure without any higher sanction for—
- (i) conducting prosecutions under Excise, Opium, Arms and Sea Customs Act and other prosecutions for cheating or under the Sea Customs Act by means of the ordinary Public Prosecutor ; and
 - (ii) consulting the Government Solicitor or other public law officers as to whether a prosecution should be launched.
- (4) The Central Board of Revenue may sanction law charges up to a limit of Rs. 1,000 in each case.
- (5) In the case of the Income-tax Department, if the Central Board of Revenue sanction the prosecution or defence of a suit, the Commissioners are empowered to incur expenditure up to the limit of Rs. 1,000 in each case.

The Commissioners are also empowered to incur law charges in connection with—

- (i) prosecutions in cases involving a total income of less than Rs. 25,000 in the year of concealment or in which the total revenue sought to be evaded amounts to less than Rs. 2,500.
 - (ii) certificate proceedings for recovery of arrears of income-tax ; and
 - (iii) liquidation and miscellaneous proceedings in High Courts.
- (6) The Collector's, Central Excises and Salt, North Western and North Eastern India, may sanction law charges up to Rs. 1,000 in each case.
- (7) The Collector of Salt Revenue, Bombay, may sanction law charges up to a maximum of Rs. 1,000 in each suit, provided that the institution or the defence of the suit has received the approval of the Central Board of Revenue.

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc
		(8) The Director General, Archæology, may sanction expenditure up to a limit of Rs. 250 in each case on legal proceedings of all kinds under all sections of the Ancient Monuments Preservation Act.
		(9) The Chief Inspector of Mines in India has full powers to sanction the payment of fees to local law officers for legal advice in connection with prosecutions under the Indian Mines Act.
II.—RE-IMBURSEMENT OF LEGAL EXPENSES		
		(10) The following authorities are empowered to sanction the re-imbusement to officers under their control of legal expenses incurred by such officers in cases arising out of their official duties to the extent indicated below :—
	(i) Collectors, Central Excises, Delhi and Calcutta	... Full powers.
	(ii) Director, Botanical Survey	... Up to Rs. 1,000 in each case
	(iii) Director-General, Observatories	... Ditto.
	(iii) Director-General, Posts and Telegraphs	... Ditto.
	(v) Director, Intelligence Bureau	Ditto.
	(vi) Surveyor-General of India	Ditto.
24 Liveries, Clothing and other articles.		(1) Subject to the conditions laid down in the relevant rules mentioned below, heads of offices are empowered to sanction expenditure on the supply of liveries, clothing and other articles to messengers and peons and other inferior servants attached to their offices according to the scales and up to the maximum limits of cost specified in these rules. For purposes of these rules, the term "liveries, clothing and other articles" includes summer-clothing, water-proof caps, umbrellas, warm clothing, blankets, belts, cross-belts, badges and similar articles.
		(2) Liveries and other articles of clothing for messengers and other inferior servants on the staff of His Excellency the Governor-General, in the Posts and Telegraphs Department and in the office of the Superintendent, Viceregal Estates, are supplied under special rules.
		(3) Provision for liveries and other articles of clothing for inferior servants employed in the Secretariat Offices and in the subordinate and attached offices (including the Auditor-General's office and offices subordinate to him) located at Simla and New Delhi is regulated by the rules prescribed in the Home Department Office Memorandum No. 14/9/39-Public, dated the 31st July, 1940, as amended from time to time. The scale provided therein is exclusive of the charges on account of tassels, kamarbands, badges, belts, cross belts, etc., and railway freight on cloth and other materials for liveries etc., which may be met in addition to the prescribed scale from funds allotted for the contingent expenditure.
		(4) Supplies of liveries and other articles to inferior servants in offices under a Local Administration should be regulated by the rules made by the Head of the Local Administration concerned, which rules should, 1) name the offices, the messengers and other inferior

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
		<p>servants of which may be supplied with such liveries, etc., (2) state the frequency with which each messenger or other inferior servants of the offices may be supplied, and (3) lay down maximum limits for the cost of each livery or other articles to be supplied.</p> <p>Note.—Jamadars, Daffadars and Peons in attendance on gazetted officers in the External Affairs Department will be supplied with liveries on the scale laid down in the Finance Department O. M No. F.10 III-Ex.II/34, dated the 29th October, 1934, as amended from time to time, subject to the condition that the supply of tour uniforms will be discontinued.</p> <p>(5) Supplies to offices situated in areas within the jurisdiction of a Province or a Local Administration should, except where there are special orders of Government to the contrary, be regulated by the rules issued by the Provincial Government, or, as the case may be, by the Local Administration, for its own establishments in the same Province.</p> <p>(6) Subject to any special orders, an inferior servant who is attached to an establishment located on public grounds at a hill station, and who is not entitled to livery, may be provided with warm clothing, costing Rs. 7-8-0 a year or Rs. 15 every second year, and with a blanket costing Rs. 2 8 0 every year.</p> <p>(7) Special cases not covered by these rules will be regulated by special orders of Government.</p> <p>(8) The charges must be brought together in the contingent bill in such a manner as to enable the Accountant-General to see that the total cost is within the limit prescribed, and that the rules have been observed.</p> <p>(9) Charges for liveries and other articles supplied to inferior servants should be supported by a certificate to the effect that the incumbents of the appointments held by the inferior servants to whom the supply has been made have not been previously supplied during the prescribed life of the articles concerned. Full details as to the number of articles and the rate at which paid for, should also be stated in the bill.</p>
25	Live Stock	<p>... I—PURCHASE, REPLACEMENT AND FEEDING.</p> <p>(1) Charges for the purchase, replacement and feeding of live-stock required in particular departments should be regulated by such limits and scales, etc., as may be laid down by general or special orders of Government.</p> <p>(2) The Daily Husbandry Officer and Principal, Imperial Dairy Institute, may strengthen the herd of Dairy and Draught Cattle according to requirements and empowered to sanction expenditure on the purchase of the necessary number of cattle.</p> <p>(3) The Chief Engineer, Central Public Works Department, may incur expenditure not exceeding Rs. 500 in a year on the purchase of live-stock.</p> <p>II—OTHER CHARGES.</p> <p>(i) <i>Shoeing of animals.</i></p> <p>(4) The Director, Imperial Institute of Agricultural Research, is authorised to incur expenditure not exceeding Rs. 50 per mensem on shoeing of work cattle at each of the farms at the Imperial Agricultural Research Institute, New Delhi and the Agricultural sub-station at Karnal.</p>

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
		(5) The Dairy Husbandry Officer and Principal, Dairy Institute, is authorised to fix the rate for shoeing charges for bullocks, ponies, etc., at the Dairy Institute. He is also authorised to sanction such charges up to a maximum of Rs. 60 per mensem.
		(6) In the case of other officers required to maintain cattle, horses, etc., the general limits specified in this Appendix will apply unless there be any special orders of Government to the contrary.

(ii) *Jhools for horses.*

26	Locks	<p>(7) The Director, Central Research Institute, Kasauli, is authorised to incur an expenditure not exceeding Rs. 50 per annum for the purchase of Jhools for horses.</p> <p>... (1) In exceptional cases imported locks may be used but, as a general rule, locks manufactured in India should be used, the supply being obtained by heads of offices from the Indian Stores (Supply) Department under the rules contained in Appendix 9.</p>
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NOTE.—As the requirements of imported locks are usually small and the cost trifling, such locks should ordinarily be purchased locally. In cases where it is found necessary to purchase an imported lock through the India Store Department, London, the reason why an imported lock is considered essential should be stated in the indent.

(2) Demands for locks of Indian manufacture should be consolidated as far as possible and annual indent sent to the Indian Stores (Supply) Department, during the month of December. Each lock will be subjected to inspection and test before issue by the Indian Stores (Supply) Department. Supplementary indents to meet emergent demands may, however, be submitted to the Indian Stores (Supply) Department at any time during the year.

27 Motor vehicles (other than motor boats and motor launches see item 3).

I.—PURCHASE.

(1) Purchase of motor cars and other motor vehicles for the use of any department or authority will be regulated by special orders of Government.

II.—MAINTENANCE AND UPKEEP.

(2) Charges for the maintenance and upkeep of a car supplied to a Government officer, other than the Head of a Local Administration, at public expense, will be borne by Government and by the officer respectively, in the manner indicated below, the general principle being that the officer using the car shall bear those of its running expenses which are largely dependent, as regards amount, on carefulness of management and which affect the continued efficiency of the car—

(i) The officer using the car shall pay the cost for petrol, tyre renewals, minor repairs and renewals, lubricants and illuminants as well as all occasional storage charges, insurance charges, if any, and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

NOTE.—Minor repairs and renewals are those which cost less than Rs. 50 or are not connected with the prescribed periodical overhauling: provided that, if a new component costing more than Rs. 15 is used in connection with a minor repair or renewal, the officer will be entitled to charge to Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

(ii) All other charges will be paid by Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

NOTE.—The upkeep and maintenance of motor cars for the use of Heads of Local Administrations will be regulated by special orders of Government.

(3) Heads of departments may sanction expenditure in repairs of motor vehicles maintained for departmental purposes up to a limit of Rs. 500 for repairs carried out at a time to one or any number of such vehicles used in the same department subject, to the condition that the rules regarding the invitation of tenders for the execution of works are observed.

(4) Station Directors, All India Radio, are empowered to purchase petrol required for the use of the cars on official work and to incur other items of expenditure connected with the maintenance and upkeep of the cars up to a limit of Rs. 50 in any one case.

III.—HIRING.

(5) Subject to such special orders as may be issued by Government to apply to particular departments, motor cars and other motor vehicles may not be hired for casual departmental use except under special orders of the head of the department concerned.

28 Office Expenses—Miscellaneous.

The Head of the Department will specify items which are commonly required for all offices (*e.g.*, rat traps, glass-tumblers, water-pots, fire-wood matches etc.) and all such items should be grouped under this head. The charges for such items may be incurred by heads of offices without further sanction of higher authority.

29 Postal and Telegraph Charges.

I.—GENERAL.

(1) Subject as hereinafter provided, charges for service postage stamps as well as for postal commission on value payable parcels and money orders may be incurred by heads of offices without limit.

II.—CHARGES FOR THE ISSUE OF LETTERS, TELEGRAMS, ETC.

(2) No charges should be entered in any contingent bill for any postage stamps other than service postage stamps, except in the case of postage stamps required for letters or other articles to be sent to foreign countries other than British possessions.

NOTE 1.—Communications from Government servants regarding their leave, pay, transfer, leave-salary, income-tax, fund subscriptions and other analogous matters are private and not official and may not, therefore, be sent at the public expense.

NOTE 2.—Whenever the cost of an establishment is divided between two heads, the charge for service postage stamps shall be divided in the same proportion.

(3) In the absence of any special order to the contrary service postage stamps only should be used in payment of telegrams despatched on public service, whether sent from Government or Railway Telegraph Offices.

NOTE.—Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps and also to write prominently on the receipt the word "State".

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

(4) If any officer is compelled to send a telegram at a time when he is temporarily without service stamp he should pay for it in cash, and the receipt granted to him will state the value of the telegram, but will not bear on it the word "State". The value of such telegrams, as are paid for in cash, may subsequently be drawn in a contingent bill, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable being attached to the sub-voucher concerned.

NOTE.—Books of telegram forms required for official use may be obtained on payment from any principal Telegraph office.

(5) If a Government official asks for repetition of a telegram received by him in his official capacity, he shall not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

(6) Foreign State telegrams can be issued only by officers who have been specially authorised to do so. A list of such officers is given in the Indian Telegraph Guide.

If an officer not entitled to send a Foreign State telegram finds it necessary in the interest of the public service to do so, he should send the message through some higher authority empowered to issue such telegrams.

III.—COMMISSION ON VALUE PAYABLE PARCELS OR MONEY ORDERS.

(7) The sanction of a competent authority for the purchase of an article carries with it the sanction for incurring necessary charges for postal commission on value payable parcels when the article has necessarily to be brought by value payable parcel, provided that the cost of the article including the postal commission is within the sanctioning power of the authorities that sanction the purchase.

(8) Under Treasury Rule 197, charges for remittance of money by postal money order in payment of Government dues, should ordinarily be borne by the payee and not by Government. Cases in which, and the conditions under which, the cost of such remittances may be borne by Government are specified below.

NOTE.—The remittance of revenues collected at outlying stations to the treasury (c.f. Treasury Rule 557) does not fall within the scope of Treasury Rule 197 and may, if necessary, be made at Government expense.

(a) *Remittances of pay, allowances, etc.*

(9) Pay, travelling and other allowances and contingent charges of subordinate Government servants employed in outlying stations may be remitted by money order at Government expense, when the stations are at a distance of more than five miles from the nearest treasury or from the remitting office at which such charges are drawn, provided that the money order commission should not amount to more than the travelling allowance payable, if a messenger were sent to encash the bill, cash order or Government draft, as the case may be.

NOTE.—In special circumstances, e.g., when a suitable messenger is not available, or the journey is risky, etc., the head of a department may permit such remittance even though the money order commission exceeds the travelling allowance that might be payable had a messenger been employed.

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

(b) *Remittances of leave salary.*

(10) The leave salary of a non-gazetted Government servant belonging to the Posts and Telegraphs Department (including the Posts and Telegraphs Account offices) may be drawn in the usual way and remitted to his address by service money order.

(c) *Remittances of Scholarships.*

(11) The remittance of Government expense of scholarships will require the sanction of the Local Administration concerned.

(d) *Remittances of moneys due to contractors, suppliers, etc.*

(12) Charges for remittance by postal money order of moneys due to contractors or suppliers, etc., should not ordinarily arise. When, however, the remittance by money order is unavoidable and is considered necessary in the interest of the public service (*see* Note 1 below para. 140) the cost for such remittance may be debited to Government with the special sanction of the head of the department concerned.

30 **Printing and Binding.** Detailed rules on the subject are contained in the pamphlet "Rules for Printing and Binding" issued with the authority of Government.

31 **Publications ...**

I—OFFICIAL PUBLICATIONS.

(a) *Priced.*

(1) The rules in accordance with which Government officers may obtain, when necessary, priced publications of the Central Government, are contained in Appendix XIII to the "Rules for Printing and Binding" referred to in item 30.

(2) Priced publications of Provincial Governments required by departments and offices of the Central Government should be obtained on payment, where necessary, from the appropriate authority of the Province concerned. The powers of subordinate authorities of the Central Government to sanction the purchase of these publications are the same as those laid down in para. (6) below in respect of the purchase of non-official publications.

NOTE.—The Post and Telegraph Guides and the Government Telegraph Gazette and Public and State Abbreviated Addresses may be obtained from the Post Office and Telegraph Department respectively, on cash payment by officials and others requiring them (*vide* item 28).

(b) *Unpriced.*

(3) The cost of printing unpriced publications relating to Paying Departments should be borne by those departments and of those relating to non-paying Departments should be met out of the Stationery and Printing grant. The control over their distribution should rest with the heads of departments responsible for their issue without in any way affecting the monetary limits fixed for priced publications under the rules mentioned in para. (1) above.

NOTE.—Paying Departments are (1) the Defence Services (excluding the Defence Department Secretariat, (2) the Railway Department and attached offices, (3) the Posts and Telegraphs Department, (4) Medical Store Depots, (5) the Department of Central Excises and Salt (Manufacturing Branch), (6) Committees and Commissions, (7) Lighthouses and Lightships Department, and (8) the Bengal Pilot Service.

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

II.—PUBLICATIONS OF HIS MAJESTY'S GOVERNMENT.

(4) Official publications (other than parliamentary papers) published in the United Kingdom may be procured by Departments of the Central Government for their own use and for the use of Officers subordinate to them, by indents forwarded to the address of the High Commissioner for India, the head of account to which the cost is debitable being clearly specified in the requisition.

NOTE.—The following are not considered as official publications within the meaning of this rule:—

- (a) Acts of Parliament other than Military Acts which the Secretary of State will supply.
- (b) The London Gazette,
- (c) The War Office Army List,
- (d) The British Postal Guide,
- (e) The British Co. List,
- (f) The Royal Navy List, and
- (g) The Mercantile Navy List.

III.—SUPPLIES TO LOCAL BODIES.

(5) It is left to the Local Administrations, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by Local Bodies. In all such cases the expense will be borne by the Local Bodies concerned.

IV.—NON-OFFICIAL PUBLICATIONS.

- (6) Subject as hereinafter provided, books, maps, newspapers and other periodical publications, whether published in or out of India, may not be purchased or subscribed for at public expense by any Government officer, without the previous sanction of the head of the department concerned.
- (7) The purchase of book for regimental schools, regimental and Military prison libraries and Defence officers is governed by the rules on the subject laid down in India Army Regulations.
- (8) The purchase of books, maps and other publications required for the Education Department regulated by special rules and orders made by Government.
- (9) Judicial officers may purchase books suitable for a law library without obtaining the previous sanction of a higher authority.
- (10) The authorities to which the power to purchase books, newspapers or other publications has been delegated should make their own arrangements direct with the agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them. The purchase of publications published in Europe should, however, be made through the High Commissioner for India as far as possible, as this will lead to substantial economy.

NOTE.—These rules do not apply to maps supplied by the Survey of India Department, for which there is a different set of rules issued by the Surveyor-General.

32

Rent

...

I.—GENERAL.

- (1) Save as provided in paras. (8) to (10) below the rent of any private land or building occupied for public purposes should be paid by the office or department

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
		<p>occupying it, and recorded in the accounts as a charge of that office or department. The first charge in every year made in any contingent bill for the rent of a private building should be supported by a certificate from the Executive Engineer concerned of the Central Public Works Department in places where the Department operates that a suitable building belonging to Government is not available for the purpose for which the building is required and that the rental charged, namely, Rs. 0-0 0 is reasonable.</p> <p>This rule does not authorise payments or adjustments between departments.</p> <p>NOTE 1.—The condition prescribed in this rule regarding the grant of an annual certificate by the Executive Engineer concerned, has been relaxed in the case of the office accommodation provided by the Director, Intelligence Bureau, for his executive officers elsewhere than at Simla and Delhi and for his executive officers remaining throughout the year at Delhi.</p> <p>NOTE 2.—The condition regarding the Executive Engineer's certificate has been relaxed in the case of buildings leased for use as Post Offices engaged in receiving and delivering letters.</p> <p>(2) Subject to the conditions specified above and in the absence of any special rule or order applicable to any particular Department, heads of departments are authorised to sanction the renting of lands and buildings required for public purposes within the limits specified below :—</p> <p>(i) <i>Ordinary office accommodation—</i></p> <p>(a) Where the accommodation is provided in a separate building. Rs. 100 a month.</p> <p>(b) Where the accommodation is provided in a building partly used as a private residence. One half of the total rent subject to a maximum of Rs. 45 per mensem.</p> <p>(ii) <i>For residential and other purposes.</i> Up to a maximum limit of Rs. 144 per annum.</p> <p>(3) Commissioners of Income Tax are empowered to sanction the renting of ordinary office accommodation in Presidency/Capital towns up to a limit of Rs. 500 per mensem and in the case of Mofussil towns up to a limit of Rs. 100 per mensem for each office. When such a hired building is used partly as a private residence, the officer occupying the residential portion should pay half the rent of the building or 10 per cent. of his monthly emoluments, whichever is less, even if the one-half of the rent payable by Government exceeds Rs. 45 a month.</p> <p>(4) The Director-General, Posts and Telegraphs, may sanction—</p> <p>(i) the renting of buildings required for office accommodation (including tiffin rooms and rest rooms for staff) up to a limit of Rs. 250 per mensem in each case.</p> <p>(ii) the renting of buildings required for residential purposes up to a limit of Rs. 200 per mensem in each case.</p> <p>(iii) the revision of rent of buildings leased for office or residential purposes up to 10 per cent of the amount sanctioned by a higher authority subject to a limit of Rs. 50 per mensem in each case, and</p>

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

- (iv) the renting of land leased in the premises of Civil Aerodromes for construction of departmental buildings up to a limit of Rs 100 per mensem in each case.
- (5) The Director General, Observatories, is authorised to sanction payment, as Government's share of more than one-half of the total rent, subject to a maximum of Rs. 60 per mensem, in respect of office accommodation which is provided for the Meteorological Department in a hired building partly used as a private residence.
- (6) The responsibility for the recovery of rent from Government servants occupying buildings rented under this rule will rest with the head of the department or Administration concerned, unless there are special orders to the contrary.
- (7) Heads of departments may invoke the help of the Central Public Works Department in hiring the necessary accommodation under powers vested in them whenever they require such help, but in all such cases the expenditure involved in hiring will be charged to the department concerned.

II.—SPECIAL RULES FOR HIRING OF ACCOMMODATION THROUGH THE PUBLIC WORKS DEPARTMENTS.

- (8) A department or office of the Central Government requiring or likely to require private accommodation in the Provinces of Madras, Bombay, Bengal, Bihar and Sind, in cases in which the hiring of such accommodation is not within the competence of the head of the department, should apply to the officer of the Central Public Works Department concerned with the provision of accommodation in these Provinces. The details of the accommodation required, the number of officers and staff who will occupy it, and the locality in which the accommodation would be preferred, should be furnished to that officer. If he is satisfied that additional accommodation is required, and subject to the provisions of para. (10) below, he will arrange to engage the necessary private accommodation in consultation with the department or office concerned, and enter into the necessary leases with private landlords on behalf of Government.

NOTE 1.—The hiring of all private accommodation required at Delhi and Simla will be arranged by the Central Public Works Department.

NOTE 2.—In the case of the Defence Department, this rule will apply only to those stations where the Defence Department have no agency of their own which can undertake this function.

- (9) The cost of hiring accommodation (including rates and taxes payable therefor) will be met by the Central Public Works Department under the head "50—Civil Works—Central." The cost of accommodation hired for the following departments will, however, be charged to the department or office concerned :—

- (i) the Defence Department ;
- (ii) any Commercial Department or
- (iii) any non-Government aided office, e.g., the Research side of the Imperial Council of Agricultural Research.

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

(10) The financial powers of the officers of the Central Public Works Department for renting accommodation will be as follows :—

Designation of Officer.	Maximum annual rent. Rs.	Period of lease.
Executive Engineer ...	5,000	Three years
Superintending Engineer ...	7,500	Three years
Chief Engineer or Consulting Engineer.	10,000	Three years

The Chief/Consulting Engineer should refer proposals involving expenditure in excess of Rs. 10,000 per annum to the Department of Labour for sanction. Expenditure in excess of Rs. 20,000 per annum will require the concurrence of the Finance Department.

33 Repairs to, erection and removal of, Machinery. Unless in any case there are any specific orders of Government restricting or limiting the powers of any subordinate authority, heads of departments exercise full powers for incurring expenditure on the repairs to and erection and removal of machinery purchased at Government cost.

34 Rewards, Fees, Bonus, etc. (other than Fees or Honoraria granted to Government servants under the Fundamental Rules, etc.) (1) The authorities mentioned below have been empowered to sanction expenditure on the grant of rewards, fees, bonus, etc., to the extent indicated against each, subject to the observance of any general or special direction which Government may issue either generally or in reference to a particular case :—

Name of authority.	Nature of charge.	Limit of sanction.
1. Collectors, Central Excises and Salt Department, North Western and Northern India.	Rewards for personal bravery displayed for signal service rendered in the prevention of an offence in cases in which no accused persons have been arrested or prosecuted.	Rs. 100 in each case.
	Rewards for meritorious conduct in the seizure of contraband articles in cases in which offenders have absconded either before or after arrest or in which persons arrested have been released.	Ditto.
	Rewards in cases in which persons arrested have been successfully prosecuted, but the amount available for reward under the reward rules is conspicuously insufficient.	Rs. 100 on each case.
2. Collectors of Customs.	Rewards to officers of the Customs Department or other persons who are instrumental in detecting or bringing to notice breaches and evasions of the Sea-Customs Act and Indian Merchandise Marks Act,	Rs. 500 in each case.

Serial No. of Items. Description of the Expenditure

Special powers, restrictions, etc.

Name of authority.	Nature of charge.	Limit of sanction.
	Rewards to informers and officers of the Customs Department including Salt Department officers doing Customs work in Madras and Bombay, in cases of seizures of opium.	Rs. 1,000 in each case, the share of any individual officer being not more than Rs. 250.
	Rewards for seizures of Cocaine with informer :—	
		Informer Per oz. Officer. Peroz.
		Rs. Rs. a.
	First 500 ozs. ...	12 4 0
	Second 500 ozs.	6 2 0
	Excess over 1,000 ozs. ...	3 1 0
	Rewards for seizures of Cocaine without informer—	
	First 500 ozs. ...	6 0
	Second 500 ozs. ...	3 0
	Excess over 1,000 ozs. ...	1 8
	Extra rewards for a conviction in very special cases of Cocaine smuggling if the convicted person is a leader and not a mere servant.	Rs. 500 in each case.
3. Collector of Salt Revenue, Bombay.	Rewards in Sea Customs Act, 1878, Land Customs Act XIX of 1924 and Sawant Wadi Land Customs Act I of 1925.	Ditto.

NOTE.—The reward shall not exceed half of the realised value of the confiscated goods (if any) *plus* half of the penalty of fine realised and shall be so restricted that the balance shall suffice to cover all outstanding Government dues (if any) and any incidental charges incurred in consequence of the seizure of the goods.

Rewards under Salt Act II of 1890. (i) At Rs. 3 per maund of salt confiscated *plus* the estimated value of any other articles confiscated *plus* the amount of fine imposed. (ii) Rs. 50 to any person who has performed any service of special merit in respect of the prevention or detection of salt smuggling or of any offence against Sale Laws.

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.		
		Name of authority.	Nature of charge.	Limit of sanction.
4.	Collector, Central Excise, Madras.	Rewards in Salt cases:		Rs. 200 in any one case.
		Rewards in customs cases.		Rs. 500 in any one case.
		Special rewards in cases of seizures of smuggled sugar.		At a flat rate of Rs. 2 per Cwt. irrespective of the sale proceeds.
		Special rewards in cases of seizure of contra-band saccharin.		At a flat rate of Rs. 1-8-0 per lb. irrespective of sale proceeds.
		Special rewards in Arms cases.		Up to a limit of Rs. 50 in any one case.
5.	Director General of Archaeology.	Rewards for finds of archaeological interest to the finders in addition to the amount payable under Section 16 of the Treasure-trove Act VI of 1878, which is equivalent of the value of the article <i>plus</i> one-fifth of such value.		Full powers.
6.	Director General, Posts and Telegraphs.	Rewards for furnishing information leading to the arrest and conviction or for the detection of persons implicated in cases in which the Posts and Telegraphs Department has suffered loss.		Rs. 500 in any one case.
NOTE.—This authorisation does not apply to the grant of rewards to Posts and Telegraphs officials for preventing theft from members of the public at Post and Telegraph Office premises of articles intended for delivery to, or taken delivery of from, the Post and Telegraph Offices. The sanction of Government should invariably be applied for in all such cases.				
7.	Manager, Government of India Press, Calcutta.	Rewards to informers in cases of theft of type from the Central Press, on the conviction of the offender.		Rs. 10 in each case.
8.	Mint Masters	Rewards to Policemen and other Mint employees for supplying information proving thefts or attempted thefts in the Mints.		Rs. 60 in each case.
9.	Master, Security Printing.	Rewards to policemen and other employees of the Security Press for supplying information proving thefts or attempted thefts in the Press.		Rs. 60 in each case.

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.		
		Name of authority.	Nature of charge.	Limit of sanction.
		10. Principal Officer, Mercantile Marine Department, Bombay.	Rewards for saving lives in shipping cases.	Full powers.
		11. Surveyor General of India.	Rewards and presents to tribal chiefs, headmen, etc.	Full powers.
35	Sanitary, Water-supply and Electrical installations.	See Chapter 9—Paras. 193 <i>et seq.</i>		
36	Scales.	... Country scales required for weighing letters, etc., may be obtained by heads of offices from the Postal Workshop, Aligarh, the charges being drawn as contingencies.		
37	Secret Service Expenditure.	<p data-bbox="425 685 1040 864">(1) When an allotment is placed at the disposal of an officer for secret services the other concerned will maintain a contingent register in the prescribed form in which the date and amount of each contingent bill will be entered with a note of the progressive expenditure. Within the allotment the officer may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers.</p> <p data-bbox="425 874 1040 1001">(2) The general control of expenditure incurred against the allotment will be vested in the officer aforesaid, who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation has been made.</p> <p data-bbox="425 1010 1040 1252">(3) The officer aforesaid will maintain in the form of a cash book a secret record of the expenditure and receipts (if any) connected with the allotment. This record should contain the amount and the date of each payment and such indication of its nature as the office mentioned in para. (4) below may consider necessary in order to enable him to discharge the responsibility placed upon him by that para. The amounts drawn from the treasury on contingent bills will be entered in the cash book on the receipt side, the number and date of the bill being noted against the entry.</p> <p data-bbox="425 1262 1040 1439">(4) In respect of each officer authorised to incur secret service expenditure, Government will nominate a Controlling officer who should conduct at least once in every financial year, a sufficiently real administrative audit of the expenditure incurred and furnish a certificate to the Accountant-General in the following form not later than the 31st August following the year to which it relates:—</p> <p data-bbox="425 1456 1040 1674">“I hereby certify that the amount actually expended by me or under my authority for secret service in the year ending the 31st of March, was Rs. that the balance in hand on the said 31st of March was Rs. and that this balance was surrendered by short drawing in the first bill presented during the year. and I declare that the interests of the public service required that the above payments should be made out of secret service funds and that they were properly so made.”</p> <p data-bbox="425 1683 1040 1731">(5) The accounts of secret service expenditure will not be subjected to scrutiny by the Audit authority.</p>		

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
38	Section-writing, copying, etc.	<p>(1) No charges may be made for section-writing, i.e., for copying manuscripts or for similar work by piece work or otherwise by private agency, without the previous sanction of the authority competent to sanction entertainment of a corresponding temporary 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.</p> <p>(2) No person in receipt of pay from Government can be remunerated for section writing save with the special sanction of Government and no periodical allowance may be charged as section writing.</p> <p>(3) Special powers delegated to different departments are specified below :—</p> <p>(i) The Director General of Archaeology is empowered to sanction expenditure up to a limit of Rs. 300 annually on account of typing work executed for his office by outside agency or out of office hours on the piece system and similar expenditure up to a limit of Rs. 100 annually on account of such work for each of the offices of the Archaeological officers under his control.</p> <p>He also has full powers to sanction expenditure on the copying of texts of inscriptions, etc., in Nagari and other Indian scripts by private agency.</p> <p>(ii) The Economic Adviser may incur charges for translation into English of letters in foreign languages up to Rs. 50 in each case.</p> <p>(iii) The Keeper of Records is authorised to incur an expenditure of not more than Rs. 150 per annum on the transcription of documents in Oriental languages by outsiders. Subject to the condition that remuneration is paid at the rate of six annas per foolscap page of transcript.</p> <p>He may also, if necessary, engage outsiders to undertake such urgent search cases or typing work on behalf of private parties as cannot be attended to by the regular office staff during the office hours, provided that the total cost of the staff so engaged does not exceed 80 per cent. of the fees realised for the work undertaken and that the remuneration to the staff does not exceed the rates given below :—</p> <p>Persons employed on—</p> <p>(a) Research work ... Re. 1 per hour or Rs. 6 per diem, whichever be less.</p> <p>(b) Typing work ... One anna for every 60 words or Rs. 2 per diem whichever be less.</p> <p>(iv) The Director, Zoological Survey of India, is authorised to grant honoraria to private individuals up to Rs. 500 in each case, provided the charges are debited to contingencies.</p>
39	Special charges relating to particular departments.	<p>I.—AGRICULTURAL MARKETING.</p> <p>The Agricultural Marketing Adviser to the Government of India has power to sanction up to Rs. 250 per annum, in each case, expenditure under the heading "Work on Grade Standards."</p>

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

II.—BROADCASTING.

(a) Hire of Instruments and furniture.

(2) Station Directors may sanction the hire of musical instruments and furniture for outside broadcasts and special programmes, provided the amount of hire does not exceed Rs. 50 a month, and in the case of the Station Directors, Delhi, Calcutta and Bombay, Rs. 100 a month, in any one case and provided hiring is manifestly preferable to the purchase of such instruments and furniture.

Monthly claims should be supported by the following certificate :—

“Certified that the payments on account of hire of musical instruments and furniture do not exceed the limit of Rs. 100/50 per mensem in any one case, and that the hiring is manifestly preferable to the purchase of such instruments and furniture.”

(b) Purchase of Apparatus, etc.

(1) Discs, Playback Needles, etc.

(3) (i) The Director General, All India Radio, of Broadcasting, is authorised to purchase, *without the intervention of the Indian Stores (Supply) Department*, discs and cutting and playback needles required for the recording of programmes by means of the recording equipment sets at the Delhi, Bombay, Calcutta and Madras Stations of All-India Radio at a total cost not exceeding Rs. 1,300 per mensem.

(ii) The Director General, All-India Radio, is authorised to purchase direct 2,500 needles every month from Messrs. Gramophone, Co., Ltd., Calcutta, at a cost not exceeding Rs. 500 excluding incidental charges.

(2) Valves and other apparatus, etc.

(4) The Director General, All-India Radio, is authorised to sanction expenditure not exceeding Rs. 5,000 at any one time for any one station in respect of the item “Purchase of spare valves”.

The Station Directors, All-India Radio, Delhi, Calcutta and Bombay, are also authorised to incur expenditure on the “purchase of valves” up to a limit of Rs. 100 in each case, and other Station Directors up to a limit of Rs. 50 in each case.

(5) Station Directors may sanction the purchase of electrical apparatus, musical instruments (including gramophone records), music plays, books, periodicals and maps up to a limit of Rs. 50 and in the case of Station Directors, Delhi, Calcutta and Bombay, up to Rs. 100 for any one item.

Monthly claims on this account are to be supported by a certificate on the following lines :—

“Certified that the expenditure on the purchase of (a) does not exceed Rs. 100/50 for any one item and the expenditure is debitable to revenue.”

(a) name of the article purchased.

(c) Radio publications.

(6) Subject to the condition that expenditure on printing etc., of the journals of the All-India Radio should not exceed the budget provision for the publication in question, the Station Directors may sanction the payment of—

(i) printing charges in accordance with the terms of contract with the printers duly approved by Government ; and

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

- (ii) commission to booksellers and agents for securing advertisements in accordance with the scale approved by the Director General, All-India Radio.

NOTE.—The Director General, All-India Radio, is authorised to sanction the free supply of copies of radio journals and to fix rates of advertisement, subscription and commission to sales and advertising agents for All-India Radio journals.

- (7) (i) The Director General, All-India Radio, is authorised to obtain reprints of the cover-page photographs published in All-India Radio journals at the rates considered suitable by him.

- (ii) The Director General, All-India Radio, is authorised to fix the rates of charges for the wrapping, etc., of various radio journals, through private contractors after calling for tenders through advertisement.

(d) *Remuneration to and entertainment of Artists.*

(1) *Remuneration.*

- (8) Station Directors may sanction the grant of remuneration to Artists and enter into contract with them either for casual employment or for regular employment on a monthly basis, provided that the contract is not for a period exceeding one year and that it does not involve the payment of a sum exceeding Rs. 300 per mensem in any one case, *i. e.*, to any one Artist or any group of Artists irrespective of the number of performances given. Any payment to an Artist or group of Artists exceeding Rs. 600 over two or more months should be referred to the Director General, All-India Radio.

The Station Directors, Delhi, Calcutta and Bombay, may, however, exercise the above power subject to a limit of Rs. 500 per mensem and subject to the condition that any payment to any one Artist or group of Artists exceeding Rs. 1,000 over two or more months should be referred to the Controller, who is authorised to sanction remuneration to an Artist or group of Artists up to Rs. 1,000 per mensem in any one case irrespective of the number of performances given.

A certificate on the following lines should be attached to the bill claiming payment of these charges:—

“Certified that payments to officials made for their service did not exceed Rs 25 for each performance per day and that they did not include conveyance charges. It is also certified that payments in excess of Rs. 25 for each performance did not relate to Government officials and that the total payments made to a particular non-official Artist or group of Artists engaged either for casual employment or for regular employment on a monthly basis with whom contract has not been made for a period exceeding one year do not exceed the limit of Rs. 500/300 per mensem and that the bill does not contain any payment exceeding Rs. 1,000 /600 over two or more months.”

(2) *Entertainment.*

- (9) Station Directors of all stations, except Delhi, Calcutta and Bombay, may incur expenditure up to Rs. 50 per mensem on the (i) entertainment of, and refreshments to, Artists and (ii) maintenance and rent of the Frigidare Plant. In the case of Station Directors, Delhi, Calcutta and Bombay, the limit will be Rs. 100 per mensem.

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

Monthly claims on this account are to be supported by certificate on the following lines :—

“Certified that the total payments on account of—
(i) entertainment of, and refreshments to, Artists, and,
(ii) maintenance and rent of the Frigidaire Plant, do not exceed the limit of Rs. 100/50 per mensem.”

The Director General, All-India Radio, is authorised to incur expenditure on the entertainment of and refreshment to artists up to Rs. 200 per month, from the heads “Entertainment of Artists, visitors etc, ” and “Propaganda and Publicity.”

(e) *Rental of telephone lines.*

(10) Station Directors may sanction the maintenance of and payment of rent for, telephone lines required for broadcasting up to a limit of Rs. 500 in each case.

Monthly bills should contain a certificate on the following lines :—

“Certified that the payments for maintenance of and rent for telephone lines for broadcasting do not exceed the limit of Rs. 500 in each case.”

(11) The Director General, All-India Radio, is authorised to sanction the maintenance of, and payment of rent for, telephone lines for broadcasting up to a limit of Rs. 1,000 in each case.

(f) *Royalties.*

(12) (i) The Director General, All-India Radio and the Station Directors, All-India Radio, are authorised to sanction the payment of royalties to an owner of copyright work up to a limit of Rs. 250, and Rs. 100 per mensem, respectively, in any one case.

(ii) The Director General, All-India Radio, is authorised to sanction the payment of royalties to an owner of copyright work up to a limit not exceeding Rs. 720 for yearly contracts, and Rs. 360 for half-yearly contracts.

(g) *Proprietary Articles.*

(13) The Director General, All-India Radio, is authorised to purchase direct proprietary articles such as wireless receivers, etc., of a value not exceeding Rs. 1,000 in each case, except those stores for which rate or running contracts exist.

III.—CENTRAL EXCISES AND SALT DEPARTMENT.

(a) *Compensation.*

(1) The Collector, Central Excises and Salt, North Western India, may sanction compensation for loss of private animals while employed on Government work subject to the condition that the total amount payable does not exceed Rs. 500 in any one case.

(b) *Expenditure on detection of smuggling.*

(2) The Collector of Salt Revenue, Bombay, may sanction expenditure on secret service for the detection and investigation of cases of smuggling up to Rs. 500 per annum and may sanction on this account the grant of advances up to that limit.

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

(c) *Publicity regarding sale of Gypsum.*

- (3) The Collector, Central Excises and Salt, North Western India, may incur expenditure up to Rs. 100 per annum on publicity regarding the sale of Gypsum.

(d) *Miscellaneous expenditure.*

The Superintendents in the Central Excise Collectorate at Pachbadra, Didwana, Warcha, Kalabagh and all Superintendents in charge of Central Excise Circles are empowered to incur expenditure on (i) repairs to arms and accoutrements, (ii) purchase and repairs to books and maps, (iii) hot and cold weather charges, (iv) purchase of and repairs to furniture and fittings, and (v) local purchase of stationery and rubber stamps, in cases of emergency up to Rs. 5 in each case subject to an annual limit of Rs. 20.

IV.—OBSERVATORIES.

The Director General, Observatories, has full powers for the sanction of expenditure in connection with the supply of newar beds for the use of the Meteorological staff on night duty at Observatories on the air routes. The powers of the Director General of Posts and Telegraphs and the authorities subordinate to him are specified in the schedules of financial powers of the officers of the required Posts and Telegraphs Department.

V.—GEOLOGICAL SURVEY OF INDIA.

The Director, Geological Survey of India, has powers to sanction expenditure on police escorts accompanying officers of the Geological Survey of India who are to work in dangerous areas, up to a limit of Rs. 200 per annum.

VI.—INDIAN SCHOOL OF MINES.

The Principal, the Indian School of Mines, has powers to sanction excursions of the School students to places of educational interest subject to the condition that the expenditure involved does not exceed Rs. 1,000 in any one case.

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| 40 | Stationery and Printing articles. | The procedure for obtaining the supply of articles of stationery, etc., for the use of different departments and officers of the Central Government is laid down in the Pamphlet "Rules for the Supply and Use of Stationery Stores" issued by the Controller of Printing and Stationery.

The conditions under which stationery and Printing stores may be purchased locally and the financial limits on the powers to officers to purchase such stores are laid down in the Rules for the Supply of Stationery and Printing Stores for the Public Service, extracts from which have been reproduced in Appendix 10. |
| 41 | Stores | ... See Annexure B to this Appendix. |
| 42 | Supply of Electric Lamps (bulbs). | (1) The initial supply of bulbs along with the electrical installation in all the non-residential buildings will be made by the Central Public Works Department.

(2) Subsequent replacement in all <i>common places</i> in buildings occupied by more than one department will also be made by the Central Public Works Department.

(3) Subsequent replacements in other places or in buildings occupied by any particular department are the liability of the department concerned.

For this purpose the powers of departmental officers to incur expenditure will be governed by the general limits specified in this Appendix for non-recurring contingent expenditure. |

Serial No. of Items.	Description of the Expenditure.	Special powers, restrictions, etc.
43	Supply of water, for drinking, etc. and dusting offices.	<p>Subject to such restrictions as may be imposed by heads of departments, heads of offices may be authorised to make small monthly payments to Government servants for supplying drinking water or for dusting offices, or for acting as night darwans or for similar services in addition to their own duties, provided that—</p> <p>(i) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;</p> <p>(ii) the allowance will not count for leave salary or pension;</p> <p>(iii) in the case of Government servants already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of Rs. 10 a month in any one case; and the head of the office must, in sanctioning any such payment, record his reasons therefor, and must satisfy himself—</p> <p>(a) that the work to be done is really necessary;</p> <p>(b) that it is outside the regular duties of Government servants on the permanent establishment; and</p> <p>(c) that the grant of extra allowance to any such Government servant is distinctly more economical than the employment of a fresh agency.</p>
44	Taxes, Municipal and Cantonment.	<p>All officers authorised to draw contingent bills may sanction payment of municipal or cantonment taxes on Government buildings or other Government property, and toll fees, whatever be the amount, when such taxes have been assessed by competent authority. The rules regulating the payment of such taxes are contained in Appendix 19.</p> <p>NOTE.—Before any claim for taxes on any property of the Central Government is paid for, officers sanctioning the payment should satisfy themselves that the claim has been legitimately preferred under section 154 of the Act.</p>
45	Telegram Charges:	See Postal and Telegraph Charges (Item 29).
46	Telephone Charges	<p>(1) Departments of the Central Government are authorised to sanction telephone rents for connection with existing telephone systems whatever the amount.</p> <p>This power may also be exercised by the Director General, Posts and Telegraphs.</p> <p>(2) Other heads of departments are authorised to sanction such charges for connections of Government offices with existing telephone systems whatever the amount.</p>
47	Tents and Camp furniture.	<p>The initial supply of tents requires the sanction of Government. Once the supply is sanctioned, the head of the department can sanction each individual purchase.</p> <p>Charges for the repairs to and carriage of tents may be incurred under the sanction of the head of the department concerned.</p> <p>Purchase at Government expense of camp furniture for use on tours is regulated by scales prescribed under general or special orders of Government.</p>
48	Toll fees	... See Taxes, Municipal and Government (Item 44).
I.—PURCHASE AND REPAIR.		
49	Typewriters, Calculating machines (1), etc.	<p>Typewriters, Copying machines, Duplicators and Accounting and Calculating machines, required for the use of Government offices, should be obtained through the Controller of Stationery and Printing, with the previous sanction</p>

Serial No. of Items. Description of the Expenditure.

Special powers, restrictions, etc.

of competent authority *vide*, list in Appendix G to the "Rules for the Supply and Use of Stationery Stores" referred to in item 40.

NOTE.—A list of approved typewriters etc., is given in the Stationery Office Price List and the sanctioning authority may authorise the supply of any of these types.

- (2) In the case of officers entitled to the free issue of stationery, the bill for typewriters and other machines will be paid by the Controller, except that a bill for the supply of calculating machines should be forwarded with the supply to the indenting officer for payment direct to the supplying firm or agents. In the case of officers who obtain stationery on payment, the bill should be forwarded with the supply to the indenting officer for payment to the supplies.
- (3) Typewriters, duplicators, etc., which cannot be repaired locally should be sent carefully packed to the Controller who will arrange for the necessary repairs, the cost of which will be paid direct by the officer concerned. No machine can be rejected as worn out or unfit for use until it has been condemned by the Controller, who, if he finds it in such a condition as to render further repairs unprofitable, may issue a new typewriter in place of the one returned.
- (4) Typewriters required by Commissions, Committees and Boards of Enquiry should be obtained from the Deputy Controller of Printing and Stationery on hire. That officer will make a monthly charge for the machines supplied. After the Commission, etc., is dissolved the machines should be returned to the Central Stationery Office, Calcutta. In no circumstances should new machines be purchased direct for Commissions, etc., and a reasonable time must be allowed to the Central Stationery Office, Calcutta, to make the necessary arrangements for the supply of the machines.

II.—HIRING.

- (5) Heads of departments may sanction the hiring for a period not exceeding two months of typewriters of approved patterns for use in their own offices and offices subordinate to them, when no such typewriter can be obtained through the Controller of Stationery and Printing. The hiring of a typewriter for a period exceeding two months will require the sanction of Government.

III.—UPKEEP.

- (6) Heads of departments may sanction charges for the upkeep of typewriters, calculating machines, copying machines, etc., at the rate of Rs. 2 per mensem per machine.
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| 50 | Uniforms and other clothings. | The supply of uniforms and clothings to Government servants in cases other than those mentioned in item 24 above, is governed by general or special orders of Government. |
| 51 | Water-supply installations. | See Sanitary, Water-supply and Electrical installations —Item 35. |
| 52 | Winding and regulating office-clocks, maintenance of call bells, etc. | Heads of departments may incur charges on account of winding and regulating of office clocks and maintenance of call bells, etc., up to Rs. 15 per mensem, and may delegate this power to heads of offices subordinate to them. |

ANNEXURE B.—STORES.

I.—Stores required for "Works".

- (1) Unless in any case it is distinctly provided otherwise in any departmental regulation or order of Government, the sanction of a competent authority for executing a work carries with it the sanction for incurring necessary expenditure for the purchase of stores required for the work, provided that the cost of the stores including other expenditure connected with the work is within the sanctioning power of the authority that sanctions the work.

NOTE.—The powers of the officers in the Central Public Works Department to sanction purchase of stores required for works are embodied in the Central Public Works Department Code.

II.—Other Stores.

- (2) Subject to general or special rule or order applicable to particular departments and authorities, and except where it has been distinctly provided otherwise in these rules the powers of subordinate authorities to incur expenditure on the purchase of stores extend to the limits specified in this Appendix as it relates to non-recurring contingent expenditure.

- (3) Special powers delegated in this regard to certain heads of departments are as indicated below.

Name of authority.	Extent of powers.
(1) (a) Collectors, Central Excises and Salt, North Eastern and North Western India.	(i) Power to purchase through the Indian Stores (Supply) Department plant and machinery up to the limit of Rs. 5,000 including all charges in each case. (ii) Power to obtain by direct indent on the Directors General of Stores, London, European Stores, up to Rs. 5,000 in each case.
	NOTE.—If a scheme in respect of which stores are required from England is to cost more than Rs. 5,000 the indents should be submitted through the Central Board of Revenue.
	(iii) Power to make purchases of stores in India up to Rs. 10,000 for one article or any number of similar articles at one time.
(b) Collectors, Central Excises and Salt, North Western India.	Full powers for the purchase of coal and coke, provided that the indents are placed on the Indian Stores (Supply) Department if required in full wagon loads.
(2) Collector of Salt, Bombay:	Full powers for the purchase of salt for agricultural purposes.
(3) Dairy Husbandry Officer and Principal, Imperial Dairy Institute.	Full powers for the purchase of stores required for the maintenance of Cattle under his charge and for the manufacture and issue of Dairy products.
(4) Director, Imperial Institute of Sugar Technology, Cawnpore.	(i) Full powers for the purchase of sugarcane for the experimental sugar factory within the rates fixed by Government; (ii) Up to Rs. 5,000 in each case for stores, other than sugarcane.
(5) Director, Imperial Veterinary Research Institute, Mukteswar.	Full powers for making direct purchase of all kinds of seeds, artificial manure, bamboos and all kinds of indigenous wood for constructional purposes and also packing cases and post boxes required at Mukteswar and Izatnagar.
(6) Director General, Observatories.	(i) Up to Rs. 3,000 at a time for stores purchased in India when the articles are already in India and their price and quality are not unfavourable as compared with those at which similar articles could be obtained through the India Store Department. (ii) Full powers to purchase articles in India— (a) when serious inconvenience to the public service would be caused by waiting to obtain the articles from England through the Director General, India Store Department, or

Name of authority.	Extent of powers.
	(b) when, owing to the greater promptitude of supply an economy can be effected by purchasing in India, provided the articles are already in India at the time of order.
	NOTE.—If the value of the articles exceeds Rs. 750, the Director General should place on record the reasons which make the local purchase desirable.
	(11) Full powers for obtaining direct from manufacturers in foreign countries such articles as are required for experimental or research purposes.
(7) Director General, Posts and Telegraphs.	Full powers to purchase stores for which orders may be placed in India, subject to the condition that unless specially exempted for any particular kind of article or articles, the purchases should be made through the Indian Stores (Supply) Department. NOTE.—The Director General, Posts and Telegraphs, may sanction expenditure on the renting of telegraph lines, wires and cables up to a limit of Rs. 2,000 per annum in each case.
(8) Other officers of the Posts and Telegraphs Department.	As specified in the Schedule of Financial Powers of officers of the Indian Posts and Telegraphs Department.
(9) Director, Zoological Survey.	Full powers to sanction the supply of plates, blocks, etc., for the publication of the Zoological Survey of India.
(10) Master, Security Printing, India.	Full powers for the purchase of consumable stores within the prescribed stock limits, if any, and for the conversion of articles borne on the stock account. NOTE.—In the matter of imported stores indents for purchases in Europe should be submitted in the usual way but marked "Commercial." In the matter of imported stores purchased in India, the Master will exercise the powers delegated to him as above.
(11) Mint Masters	Full powers for the local purchase of coal and coke and for the purchase in India of all classes of stores for public service, including plant and machinery not manufactured in India <i>without the intervention</i> of the Indian Stores (Supply) Department.
(12) Principal Officers, Mercantile Marine Department, Bombay and Calcutta.	Up to Rs. 5,000 in each case for the purchase of stores and coal.
(13) Vice Chairman, Imperial Council of Agricultural Research.	Up to Rs. 5,000 in each case.

APPENDIX 9.

(See Para. 144)

Rules for the Supply of Articles required for the Public Service.

PART I.

The policy of Government is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency, and the following rules, which are applicable to the purchase of stores (other than printing and stationery stores) for the Central Government are prescribed in accordance with this policy. These rules supersede all previous orders on the subject.

In order to give effect to the above policy preference in making purchases will be given in the following order :—

Firstly, to articles which are produced in India in the form of raw materials, or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose ;

Secondly, to articles wholly or partially manufactured in India from imported materials provided that the quality is sufficiently good for the purpose ;

Thirdly, to articles of foreign manufacture held in stock in India, provided that they are of suitable type and requisite quality ;

Fourthly, to articles manufactured abroad which need to be specially imported.

Departments of the Central Government, or officers specially authorised in this behalf, may, when they are satisfied that such a measure is justified, allow a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part

Rule 1.—Save as provided in Rules 7, 7A and 8, all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

Rule 2.—Tenders shall be invited in India, and abroad also when considered desirable, for the supply of all articles which are purchased under Rules 1 to 4, unless the value of the order to be placed in small or sufficient reasons, to be recorded, exist which indicate that it is not in the public interest to call for tenders. No tender which fails to comply with the condition as to delivery and payment prescribed in Rule 1 shall be accepted.

Rule 3.—All articles, whether manufactured in India or abroad, shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the suppliers premises.

Rule 4—Important plant, machinery and iron and steel work shall be obtained only from firms approved by the Chief Controller of Stores, Indian Stores (Supply) Department, and specified in the lists issued by him from time to time.

Rule 5.—In the case of important construction works let out on contract, articles required for the construction of such works may be supplied by the contracting firm, provided that when specifications and/or tests have been prescribed for such articles they shall conform to such specifications and/or shall satisfy such tests.

Rule 6.—Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another.

Rule 7.—The articles enumerated in Schedule A, or any other articles of a special or unusual character, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained without reference to those rules, subject to the following conditions :—

† (a) Where the value of the purchase exceeds Rs. 5,000, the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with the preceding rules.

(b) The purchasing officer may at his discretion either obtain the article that he requires by indent on the India Store Department, London, or purchase it direct from manufacturers or dealers abroad. Where resort is had to direct purchase from manufacturers or dealers abroad, tenders shall, whenever practicable, be first obtained.

(c) When articles are purchased abroad under this rule through the agency of the India Store Department, London, payment shall be made by that Department. In other cases payment shall be made—

(i) in countries other than Great Britain and Northern Ireland, direct to the suppliers by the purchasing officer,

(ii) in Great Britain and Northern Ireland, through the High Commissioner for India.

Rule 7-4.—The purchasing officer shall obtain by indent on the India Store Department, London, all articles not produced in India and required to be purchased for the public service, stocks of which are not available in the country or could not be made available within the time such articles are required to be brought into service.

In all such cases the purchasing officer shall, before forwarding the indent, place on record his reasons for not effecting the purchase in accordance with the preceding rules and also sign on the indent a certificate in the following form :—

“I certify that from enquiries made I am satisfied that the article/articles included in this indent is/are not at present available in stock in India and cannot be made available within the time such articles are required to be brought into service.

Dated

Purchasing Officer.”

Rule 8.—Lethal weapons, munitions of war, technical apparatus and equipment, and any other stores required by the Naval, Defence or Air Forces of the Crown in India for which drawings, patterns, specifications or designs have been issued, prescribed or announced by the Admiralty, War Office, Air Ministry, Government of India, or Commander-in-Chief in India, shall be obtained by indent on the India Store Department, London, unless they are available in India in accordance with the prescribed drawing, pattern, specification or design. Any departure from this rule requires sanction of Government and whenever an expenditure exceeding Rs. 20,000 is incurred in any individual case to which such sanction has been accorded it shall be reported to the Secretary of State for India.

SCHEDULE A (See RULE 7).

- (i) Seeds.
- (ii) Cinchona Bark.
- (iii) Articles for experimental purposes.
- (iv) China, glass, cutlery, plate, crockery and perishable fabrics, including linen for residences which are furnished by Government.
- (v) Copper, zinc and other non-ferrous metal produced in Australia or America.
- (vi) Timber produced in Australia or North America.
- (vii) Such articles as the Superintendents of Vaccine Depots may require for the preparation of vaccine lymph.
- (viii) Chemicals and scientific instruments.
- (ix) Preserved and tinned foodstuffs.
- (x) Articles required for Viceregal residences.

NOTE.—Subsidiary instructions for the guidance of officers who are required to make purchases of stores under the provisions of the above rules are contained in Annexure A to Chapter 8.

PART II.—PURCHASE OF STORES THROUGH THE INDIAN STORES (SUPPLY) DEPARTMENT.

1. The following rules apply to the purchase of stores otherwise than in the Defence, Railways and Posts and Telegraphs Departments.

NOTE.—The Defence Department Secretariat and the Railway Board's office are excluded from the terms "Defence" and "Railway" Departments used in this paragraph.

2. Subject to the following exceptions and to any special exemptions sanctioned by the Departments of the Central Government all stores will be purchased through the agency of the Indian Stores (Supply) Department :—

- (1) Foodstuffs and forage.
- (2) Lethal stores.
- (3) Stationery stores, printing stores and office machinery and appliances as detailed in the Lists appended to the Rules regulating the purchase of stationery and printing stores for public service (Appendix 10).
- (4) Medical stores.
- (5) Mathematical instruments, which under standing orders are to be obtained from the Mathematical Instrument Office.
- (6) Scientific instruments and accessories of special character which involve a departure from standard.
- (7) Coal and coke in cases in which the total annual requirement is less than 150 tons in respect of each commodity, and firewood and charcoal.
- (8) Straw.
- (9) Road metal, bricks, stone, marble and similar building materials, lime, and sand and chalk.
- (10) Indian made wooden and cane furniture, country carts and boats, hand carts, trucks and trolleys, which can be satisfactorily and economically obtained from local sources.
- (11) China, glass, cutlery, plate, crockery and perishable fabrics, including linen for residences which are furnished by Government.
- (12) Ordinary packing cases.
- (13) Subject to the proviso below, other classes of stores of a value not exceeding Rs. 100 in each case and not exceeding in the aggregate Rs. 1,000 in any one year except stores for which running and rate contracts have been placed by the Indian

Stores (Supply) Department. In respect of these classes of stores purchase may be made direct in cases of emergency or when such stores can be more conveniently obtained locally up to a limit of Rs. 25 in each case.

Provided that purchasing officers may indent on the Indian Stores (Supply) Department both for stores for which running and rate contracts have been made and for the other classes of stores referred to in this clause in case in which the value is below the amounts mentioned above when the purchasing officers are themselves unable to make suitable arrangements for supply.

NOTE.—The limit of Rs. 25 up to which stores included in the rate and running contracts can be purchased locally in cases of emergency, may be waived in the case of officers stationed at places other than those where stocks are held against such contracts; provided that the supplies are required urgently and can be obtained by the indenting officers locally or from a nearer station. In such cases direct purchase of this class of stores may be made of a value not exceeding Rs. 100 in each case and not exceeding in the aggregate Rs. 1,000 in any one year.

3. The methods to be adopted in entrusting the supplies to the Indian Stores (Supply) Department by the indenting officers and the procedure followed by the Indian Stores (Supply) Department in arranging for their supplies and payment and the accounting of their price and overhead charges, etc., are described in detail in the pamphlet issued by that Department known as "Indian Stores Department—Its organization and functions."

4. Unless the amount payable is less than one rupee payments for stores obtained through the agency of the Indian Stores (Supply) Department may be made only by the Chief Controller of Supply Accounts, and on the forms prescribed for the purpose and should in no circumstances be made by the indenting officers themselves.

APPENDIX 10.

(See Paras. 143 and 144.)

Rules Regulating the Purchase of Stationery and Printing Stores for the Public Service.

PREAMBLE.

The policy of Government is to make their purchases of Stationery and printing stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency and the following rules, which are applicable to the purchase of such stores for the Central Government and for provinces other than Governors' provinces, are prescribed in accordance with this policy. These rules supersede all previous orders on the subject and apply to the purchase of all the articles included in the lists appended to these rules.

RULE 1.—PURCHASE IN INDIA.

Save as provided in rule 5 all stationery and printing stores required to be purchased for the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

RULE 2.—TENDERS.

(a) Tenders shall be invited in India, and also abroad when considered desirable, unless the value of the order to be placed is small or sufficient reasons (which shall be recorded) exist for concluding that it is not in the public interest to call for tenders.

(b) No tender which fails to comply with the condition as to delivery and payment prescribed in rule 1 shall be accepted.

(c) Tenders shall be opened after intimation to the tenderers and in the presence of those tenderers who desire to attend.

RULE 3.—PREFERENCES.

(a) Preference in making purchases will be given in the following order :—

First, to articles produced in India in the form of raw materials, or manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in India from imported materials, provided that the quality is sufficiently good for the purpose;

Thirdly, to articles manufactured abroad and held in stock in India, provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

(b) The Controller of Printing and Stationery, India, the Surveyor General of India and the Master, Security Printing, India, may, when they are satisfied that such a measure is justified, allow with the sanction of Government a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part.

RULE 4.—INSPECTIONS AND TESTS.

All articles shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed shall be required to conform to such specifications and/or to satisfy such tests.

RULE 5 —PURCHASE OF SPECIAL ARTICLES.

(a) When suitable and economical purchases of articles of a special or unusual character cannot be made in accordance with the preceding rules the Controller of Printing and Stationery, India, the Surveyor-General of India and the Master, Security Printing, India, may at their discretion obtain the article they require through the India Store Department, London.

(b) Where the value of the purchase so made exceeds Rs 2,000 the purchasing officers shall place on record his reasons for not effecting the purchase in accordance with rules 1 to 4

RULE 6.—INTER-DEPARTMENTAL PURCHASES.

Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another

RULE 7.—POWERS OF PURCHASE.

(a) The Controller of Printing and Stationery, India, exercises full powers.

(b) In cases of emergency the Deputy Controller, Stationery, can purchase locally stationery and printing stores up to Rs 10,000 in each case, subject to a report being made to the Controller of Printing and Stationery, India, if the value exceeds Rs. 250

(c) Officers in charge of Government Printing Presses can purchase locally any article or any number of similar articles, purchased at one time, included in list C, up to Rs. 250, or with the sanction of the Controller of Printing and Stationery, India, up to Rs. 1,000 in each case

(d) The Surveyor General of India exercises full powers in respect of stores included in list C required for his map reproduction offices.

(e) The Master, Security Printing, India, exercises full powers in respect of stationery and printing stores, other than those intended for office use required in connection with Security Printing.

(f) To meet urgent and unforeseen requirements Agents of State Railways can purchase locally stores included in list A up to Rs. 500 in each case, subject to a limit of Rs. 5,000 per annum, and any article or any number of similar articles purchased at one time, included in the lists B and C up to Rs. 1,000 in each case. They have power to delegate all or any of their powers to the Controller of Stores of the Railway or the officer in charge of the Railway Printing Press.

RULE 8.—PETTY PURCHASES.

(a) When it is inconvenient to obtain, stores included in lists A and B through the agency of the Controller of Printing and Stationery, India, petty local purchases may be made without reference to the preceding rules by the authorities to whom this power has been delegated.

(b) Departments of the Central Government, Local Administrations, heads of departments, General Officers Commanding-in-Chief and General Officers Commanding Districts and Independent Brigades are empowered to sanction such purchases or delegate to officers subordinate to them to make such purchases up to Rs. 20 in each case (Rs 100 in each case for Heads of Branches of Army Headquarters, and General Officers Commanding in-Chief Commands) and subject to a limit of Rs 250 per annum.

Provided that, except in the case of Local Administrations, these powers shall not be delegated without the sanction of, and subject to such additional restrictions as may be imposed by Government.

NOTE.—The powers given to certain military officers entered in Appendix B of the Rules for the Supply and Use of Stationery Stores to make direct purchases are not affected by this rule.

LISTS.

A.—STATIONERY STORES.

1. Paper of all kinds, whether in sheets, rolls, reels, or pads and envelopes of all kinds.
2. Cardboards, mill boards, pulpboards, pasteboards and strawboards.
3. Parchment and vellum (imitation or real).
4. Book-binding materials.
5. Books (blank, ruled or loose leaf including equipment).
6. Writing and drawing materials including—
 - (a) pens, pencils, crayons, chalks (writing and drawing) and pen nibs of all kinds ;
 - (b) inks, inkpowders, ruling paste, ink stands and inkpots ;
 - (c) water colours and boxes, saucers and brushes for such colours and slants ;
 - (d) rulers, tracing cloth, ferro gallic linen and ferro-prussiate cloth ;
 - (e) Erasers (steel or rubber), slates and sponges, pads (writing, blotting and signature).
7. Desk appliances including—
 - (a) Knives, hones, scissors, punching and stapling tools, bells,
 - (b) envelope cases, trays, date cards, tag labels,
 - (c) pins, pin-cushions, fasteners, paper-cutters, eyelids, paper clips, paper weights, gum bottles and brushes and sealing wax.
8. Rubber stamps, metal seals, etc., rollers (rubber, thumb-impression and cyclo-style), thumb-impression slabs and pocket cases, pads (rubber and leather) for stamping.
9. Glue, gum, tags, straps, thread and twine, if required for office purposes.
10. Packing cases and other packing materials (for Stationery Offices and Printing Presses only).

B.—OFFICE MACHINERY AND APPLIANCES.

1. Typewriters and accessories including ribbons.
2. Duplicators (flat and rotary) and office printing machines and accessories.
3. Calculating machines.
4. Addressographs, protectographs and similar machines.
5. Card index systems and cabinets.
6. Miscellaneous office requisites, *e. g.*, letter scales, numbering and dating machines.
7. Machinery, etc., required for testing paper and other stationery stores.

C.—PRINTING STORES.

Printing machinery of all descriptions including machines for composition, lithography, bindery, embossing, type casting, etc., etc., and accessories.

Printing furniture, including composing frames and cases, galleys, chases, quoins, galleys, leads, rules, etc., etc.

Type and type metal, and metal for conversion into type metal.

Ink, printing and lithographic.

Litho stones and plates.

Press and ruling machine blankets.

Glue, glucose, glycerine and other chemicals required for printing.

APPENDIX II.

(See Para. 170.)

Regulations for the conduct of the Audit of Stores and Stock Accounts.

1. The audit of stores accounts kept in any office or department of Government shall be directed to ascertaining that the departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock taking of stores are well devised and properly carried into effect, and to bring to the notice of Government any important deficiencies in quantities of stores held, or any grave defects in the system of control.

2. As regards purchases of stores, Audit will see that—

(i) these are properly sanctioned, are made economically and in accordance with any rules or orders made by competent authority for purchase of stores required for the public service; in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary;

(ii) the rates paid agree with those shown in the contract or agreement made for the supply of the stores;

(iii) certificates of quality and quantity are furnished by the passing and receiving officers before payment is made, except where the contrary is allowed by the rules of Government regulating purchase of stores; and

(iv) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit should call attention to cases of uneconomical purchases of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained, and of their issues and balances are correctly maintained. Where a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it should be seen that the scale is not exceeded.

4. Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores, which cannot be utilised by the department in whose custody they are kept, involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration. Audit will, therefore, see that measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. Audit shall not, except when specially authorised to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the Executive is adequate and proper, that discrepancies found on stock-taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of it. It should also be seen that, wherever practicable, verifiers of stock work directly under the control of Government, and not under the heads of individual departments.

7. Where a priced account is maintained, Audit will see that—

(i) the stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time, are correlated with market rates and revised where necessary;

(ii) the value accounts tally with the accounts of works and of departments connected with stores transactions, that the total of the valued account tallies with the outstanding amount in the general accounts; and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores; and

(iii) steps are taken for the adjustment of profits or losses due to revaluation, stock-taking, or other causes, and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by Audit will be such as may be agreed upon between Government and the Accountant-General.

9. The procedure prescribed by the Auditor General for raising and persuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary, separate rules of procedure shall be laid down by the Accountant General with the concurrence of Government.

APPENDIX 12.

(See Para. 217.)

Memorandum explanatory of Government Provident Fund Rules *vis-a-vis* the law on the subject.

PREFACE.

[The object of this memorandum is to lay down for the assistance of officers called upon to administer the Provident Fund Rules, certain practical principles which may be safely followed in their administration. The memorandum is not exhaustive and exceptional cases may arise which are not covered by these instructions, but it is hoped that it will be found useful in dealing with the generality of cases arising under the various Provident Fund Rules.

2. The memorandum does not cover the Railways Provident Fund Rules, and therefore its application to cases arising in connection with the administration of those Rules is limited to such provisions of the Railway Provident Fund Rules as are similar to those on the civil side.

3. It is hoped that the memorandum will be useful also to subscribers and that it will assist them to arrange for the disposition of their policies in a manner which will enable their families to realise provident fund deposits with the minimum of inconvenience and expense.

4. This Memorandum is intended for official use only.]

1. It may be observed at the outset that the various Provident Fund Rules have been framed under Section 96-B of the Government of India Act, 1919, and that they have been kept alive under Section 276 of the Government of India Act, 1935, so far as they are consistent with the Act and are to be deemed to be rules made under the appropriate provisions thereof.

2. The rules come into contact with the law as regards—

(1) the protection of deposits.

(2) the power of disposition of deposits.

(3) the repayment of deposits on the death of the subscriber or depositor, and

(4) life insurance policies and their assignment and re-assignment.

The Provident Fund Act itself and the statutory rules framed under the Government of India Act, legislate for (1), (2) and (3) and the Indian Contract Act, the Transfer of Property Act, the Married Women's Property Act and the Insurance Act, 1938, govern the assignment and re-assignment of insurance policies.

3. *Effect of section 3 (1) and 3 (2)—The Protection of deposits.*—The Provident Fund Act protects deposits both during the life time of and after the death of the depositor. Section 3 (1) gives complete protection during the life time of the subscriber against creditors and also against Government save to the extent contemplated in Section 6 if the case of a Contributory Provident Fund, Section 3 (2) deals with the protection of deposits *after death* and ensures that any sums standing to the credit of any subscriber to any Provident Fund at the time of his death and payable under the rules of the Fund to any dependant shall, subject to any deduction authorised by Section 6 (if the Fund is a Contributory Provident Fund), vest absolutely in the dependant free of any charge including even succession duty. This protection does not extend to a person who becomes entitled to the Provident Fund money but is not a dependant. The payment to the dependants is, however, subject to any assignment or charge made prior to the Act unless the dependant is a child or widow of the subscriber, in which case even an assignment made before the 1st April, 1926, will not prevail.

4. *Power of disposition.*—A subscriber after retirement from service is at perfect liberty to withdraw his deposits in a provident fund and deal with them as he pleases. While in service, however he is entitled to and, as a matter of practice, required to make arrangements to dispose of his deposits by nominating some member or members of his "family" to receive the money after his death (the word 'family' has been defined in the rules). A subscriber who has no family can nominate any one he pleases but such a nomination will become void when he acquires a family. The legal position, briefly stated, is that a nomination made in accordance with the rules of the fund confers on the nominee an absolute right notwithstanding that the personal law of the subscriber might prescribe a different destination for the deceased subscriber's estate.

The legal effect of a nomination is stated in Section 5 of the Provident Fund Act. That Section requires careful reading. Section 5 (1) by itself does not provide for any nomination to be made and does not by itself create any right in favour of the nominee. It merely gives protection and force to a nomination made in accordance with the rules of the Provident Fund. If, therefore, a rule exists in any Provident Fund Rules (as in Rule 26 of the State Railway Provident Fund Rules), rendering nominations invalid by marriage or remarriage, nominations, even if valid when made, will become ineffective if a subscriber marries or re-marries and will not be nominations to which the protection of Section 5 (1) of the Act will extend.

A nomination made under Section 5 (1) of the Act must be a valid nomination in accordance with the rules in force at the time such nomination is made. There is always a risk that such nomination may lose its effect in the light of subsequent amendments or alterations of the rules. Rules 8 (9) of the General Provident Fund (Central Services) Rules only gives protection to nominations made before the rules came into force. In order that there may be no doubt as to the validity of any nomination it is in the interest of subscribers to see that nominations are in accordance with the rules as they may stand amended or altered from time to time.

Section 5(2) merely extends the scope of the Succession Certificate Act of 1889 and Bombay Regulation VIII of 1827 and enables nominees mentioned in Section 5(1) to claim succession certificate under these enactments (payment of such claims has also been provided for in Section 4 (c) (1) of the Act).

A subscriber or depositor is permitted in his life time to draw on his deposits or subscriptions for payment of premia on a life insurance policy which is thus financed out of the general provident fund. The subject of life insurance policies is, however, sufficiently important to merit separate treatment in another section.

5. *Repayment.*—Section 3 (2) and 4 of the Provident Fund Act regulate repayment of Provident Fund deposits but the latter section should be read in conjunction with the relevant provident fund rules governing the manner of distribution of deposits. Any sum payable under these rules to a member of the family of a deceased subscriber vests in such member under sub-section (2) of Section 3 of the Act and is payable to such dependent or, if such person is a minor or a lunatic, to the person authorised by law to receive it on his behalf. The person undoubtedly authorised by law to receive, on behalf of a minor, the sum payable is a guardian appointed by a court.

6. Under most of the Provident Fund Rules (except the Indian Civil Service and the State Railways Provident Fund Rules) the Provident Fund money must be paid in equal shares to the members of the family if there is no nomination or if the nomination is in favour of a person who is not a member of the family. If there is no family and the subscriber has nominated an outsider, payment is regulated under Section 4 (1) (b), if the total amount does not exceed Rs. 5,000, and under Section 4 (1) (c) if the sum exceeds Rs. 5,000. The following examples illustrate how repayment is made under the General Provident Fund (Central Service) Rules.

Example 1.—There is a family and there is a nomination in favour of one member of the family. The money vests in the nominee and payment must be made to the nominee. (See Sections 3 (2) and 4 (1) (a) and the relevant Provident Fund Rules).

Example 2.—There is a family, but there is no nomination in favour of any member of the family or the nomination is not valid under the rules. Payment must be made to all the members of the family in equal share (See Section 4(1) (a) and the relevant Provident Fund Rules).

Example 3.—There is no family and there is a nomination in favour of a person who is not a member of the family. Payment will be made to the nominee if the amount does not exceed Rs. 5,000 [see Section 4 (1) (b) and the relevant Provident Fund Rules] but if the amount exceeds Rs. 5,000 payment will be made to such nominee only on production of a succession certificate, probate or letters of administration [see Section 4 (1) (c) (1)].

Example 4.—Where there is no family and no nomination in favour of any person, payment will be made—

(a) if the amount does not exceed Rs. 5,000 to the person appearing to the Accounts Officer to be entitled to receive it [see Section 4 (1) (b)].

(b) if the amount exceeds Rs. 5,000 to the person producing letters of administration, probate or succession certificate.

An assignment of deposits by the subscriber made before the 1st April, 1926, will be recognised to the extent contemplated in Section 3(2) of the Act even if there is a family, but this concession gives no relief to the assignee if the subscriber leaves a widow or a child.

7. *Life Assurance Policies and their assignment and re-assignment.*—To enable Government servants to make more satisfactory provisions for their families, particularly during the early years of their career when their subscription and the total amounts of their deposits cannot be large, Government have agreed to allow subscribers to finance policies from Provident Fund.

This decision was largely actuated by the consideration (i) that the maximum amount of the insurance provided under the Postal Life Insurance Scheme itself was not a high figure (Rs. 20,000) and (ii) that Government could not, while permitting policies under their own scheme of life insurances, refuse a right to take out policies with public companies. The result has been, however, innumerable references with regard to the legal aspects of the assignment and re-assignment of policies necessitated by the fact that they are financed from the Provident Fund.

8. *Necessity for assignment.*—A policy of assurance on human life means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life or any instrument evidencing a contract which is subject to the payment of premia for a term dependent on human life. Loosely put, an assurance policy may be defined as a contingent contract between the assured person and the assurer under the terms of which payment of a certain sum of money is guaranteed on the occurrence of a certain contingency, namely the death of a subscriber or the maturity of the policy. The assured, if the policy matures during his life time, and the successors of the assured, if the policy matures on his death, have the right of claiming the proceeds of the policy from the assurance company. These policies, being as a rule actionable claims, are capable of being transferred. On a transfer, the transferee becomes entitled to proceeds of the policy. Government permits the subscriber or depositor to pay assurance premia from the sum standing to his credit in his Provident Fund Account. Government also permits a favourable rate of interest as also certain other concessions for the benefit of the family of the Government servant in question. Money paid out of the Provident Fund to finance policies goes out of the Fund altogether and it is conceived that as regards succession, protection from attachment and like purposes the provisions of the Provident Fund Act do not apply to the policy or the proceeds thereof. With a view to obtaining security for the moneys thus advanced Government insists that these assurance policies should be assigned to them. Government has also another object in view, namely to prevent the subscriber from trafficking in the policy, and to secure the proceeds of the policy, as far as allowed by the law, for the purposes for which the Provident Fund is designed.

It has been urged that a formal assignment is unnecessary and leads to legal difficulties and that the same object could probably be achieved if the policy were merely kept in deposit by the Accounts Officer. The legal position is that a mere deposit creates no legal right and that a title to a policy can only pass by means of a formal assignment as required by Section 130 of the Transfer of Property Act.

It has also been argued that assignment is unnecessary because Government does not foreclose on the policy at any time. This does not seem to be a correct statement of the position. Normally, it is true, Government does not realise the proceeds of the policy—to do so before maturity would be detrimental to the subscriber's interest except where the policy matures before the retirement of a subscriber and where the amount assured plus accrued bonuses is less than the whole of the amount withheld or withdrawn with interest. But in such cases it is clear that the policy money cannot be claimed in the absence of an assignment as the insurance company would refuse to pay, and to cover these cases assignment is essential.

A further criticism that has been levelled is that assignments do not secure Government against a covert assignment, which, it is suggested, can be effected by means of a separate document. There is no force in this criticism because the notice of assignment given to the insurance company concerned in every case would take precedence over any other subsequent notice that may be received.

It follows that if policies financed from the Provident Fund are not assigned difficulties will arise and the purpose for which Provident Funds were instituted may be defeated.

9. *Married Women's Property Act Policies.*—The Provident Fund Rules, therefore, rightly require the assignment of all policies excepting only a type of policy "expressed on the face of it to be for the benefit of the wife of the subscriber or of his wife and children or any of them". This type of policy is the very type defined in section 6(1) of the Married Women's Property Act, 1874, which applied originally to all persons other than those professing the Hindu, Mohammedan, Buddhist, Sikh or Jain religions, and was extended to Hindus, Mohammedans, Sikhs and Jains with effect from the 1st December, 1913, in Madras and from the 1st April, 1923, in other parts of British India. It is, therefore, correct to say that all policies except those covered by the Married Women's Property Act should be assigned to Government.

The reason for making this exception is not far to seek. A policy covered by the Married Women's Property Act "shall insure and be deemed to be a trust for the benefit of his wife and children or any of them according to the interest so expressed and shall not, as long as any object of the trust remains, be subject to the control of the husband or to his creditors or form part of this estate". The policy is at no time the property of the subscriber and he cannot assign it. It is true that if his wife and children join, the subscriber can assign the policy to Government. But as in most cases, the children are minors such an assignment is practically impossible. An assignment of a policy covered by the Married Women's Property Act being, for all practical purposes, impossible, Government has to be satisfied with something less than an assignment. The rules, therefore, require that such policies should be delivered to the Accounts Officer.

Deposit of the policy is less satisfactory than assignment. It creates no legal right in favour of Government and the subscriber, his wife and his children if of full age can acting together, transfer the policy to a stranger. Immediately such a transaction is discovered rule 26 of the General Provident Fund (Central Services) Rules or the corresponding rule in regard to other funds, can be enforced. It is quite conceivable that a wife, in whose favour there is a statutory limit under this Act, may, when the policy matures, insist upon retaining the proceeds of the policy and refuse to pay it to the Fund. In that case Government, it is apprehended, will be without a remedy.

High Courts differ on the question what is a policy "which on the face of it is for the benefit of the subscriber's wife or of his wife and children or any of them". The ordinary endowment policy on the life of a subscriber is payable on the subscriber's death or at the age of 55 and is made payable to the subscriber's wife provided she survives the assured; failing her, to the assured, his executors, administrators or assigns. One High Court has held that this is not a policy for the benefit of the wife, that the wife is merely a contingent beneficiary and that the policy does not fall within Section 6 of the Married Women's Property Act. Another High Court, giving a more extended meaning to a "policy on the face of it payable to a wife, etc." has taken the contrary view. In practice it is safer to accept the restricted meaning and insist upon assignment of all policies, in which the wife and the children take a contingent interest. After all, if the Privy Council were to hold that policies of the contingent beneficiary type are covered by the Married Women's Property Act and that the words should be given an extended meaning, as assignment would merely turn out to be ineffective. The safest principle in dealing with this class of cases is: when in doubt take an assignment. It can do no harm.

10. *Acceptability of policies.*—Though no legal point arises in connection with the acceptability of policies it might be of advantage briefly to mention the conditions which have to be satisfied before a policy is allowed to be financed from a Provident Fund:—

(i) The policy shall be one effected by the subscriber himself on his own life or on the joint lives of the subscriber and the subscriber's wife or husband (there are women subscribers).

(ii) The policy must be capable of being legally assigned by the subscriber to Government. The only exception are Married Women's Property Act policies, which have been dealt with in the previous Paragraph. Without an assignment, that is a legal transfer of the claim, Government has no legal right to the policy as a security against the advance made from the Provident Fund.

(iii) The policy must be free from any prior charge or encumbrance, though an exception is, however, made in the case of a policy which has already been assigned to the wife. But in such an event, it is necessary, either that the wife should be divested of her right in the policy by a formal re-assignment to the husband, or that both husband and wife should join in the assignment. A special form of assignment has been devised for this purpose. In all cases, therefore, the prior assignee must be divested of his rights before the policy can be accepted. The real point is that when a request is made for a policy to be financed from the Fund the interest in the policy which has been taken out must, if it to be financed from the Fund, belong wholly to the subscriber. An exception is a policy to which the Married Women's Property Act applies.

Policies financed from the Indian Civil Services Provident Fund are neither assigned to the Secretary of State nor deposited with the Accounts Officer.

(iv) The policy must not be for the benefit of any person other than the subscriber, or his wife, or the husband of the subscriber, or the wife or husband and children of the subscriber, or any of them. The Provident Fund has been created in order that provision may be made for the support of the family in the event of the untoward death of the subscriber. The object of the fund would be defeated if the policy were so framed as to pass the benefit to an entire stranger.

(v) The policy should not be an educational endowment policy which falls due for payment in whole or in part before the subscriber's normal age of superannuation. It is the duty of a subscriber to provide for the education of his children before he reaches the age of superannuation.

11 *Assignments of policies.*—It has already been stated that all policies except those to which the Married Women's Property Act applies must be assigned. Such policies fall into the following classes :—

- (1) Policies in respect of which no prior assignment exists ;
- (2) Policies in respect of which there is a prior assignment in favour either of a stranger or the wife ;
- (3) Policies under which a subscriber and his wife or husband are jointly assured ;
- (4) Policies not falling within the Married Women's Property Act, but in which the wife has a clear interests (as in a case where on the death of the subscriber the sum assured is payable to the wife and on maturity to the subscriber and his wife jointly).

For convenience, reference has been made to the General Provident Fund (Central Services) Rules only.

(1) As regards the first class of policies an assignment in form 1 to the third schedule would offer no difficulties.

(2) Where there is a prior assignment in favour of a stranger, however, the interest in the policy has passed to the stranger and it will be necessary, if legal title is to be passed to Government, for the stranger to divest himself of his right by a formal re-assignment of his interests to the subscriber. The subscriber must then execute a fresh assignment to Government in Form 1. In cases where the policy was assigned to the wife it was the practice to treat her, as a joint assured and to make her join in the assignment to Government. The law officers disapproved of this procedure. They pointed out that the assured had already transferred his interest in the policy to his wife, and that it was doubtful, in the event of the death of the wife before maturity, whether the assured could claim payment to the exclusion of the heirs of the wife. They suggested either that the wife should re-assign the policy to the subscriber and the subscriber should then assign the policy to Government or that by a single assignment the wife should divest herself of her rights and agree to the subscriber assigning the policy to Government. In the interests of simplicity and convenience the latter course was adopted and Form 3 to the Third Schedule is the result. This step, however, has caused some degree of hardship to the widows of subscribers—a point which is discussed at some length in the section on re-assignment.

(3) Where a husband and wife are jointly assured and the interest on the policy passes to the survivor, it is clearly necessary that both parties should join in the assignment to Government and Form 2 has been provided for this purpose.

(4) In this class of cases also, it will be necessary for the husband and wife to join in the assignment to Government in Form 2.

12. *Notice.*—All Accounts Officers should bear in mind that notice of an assignment should always be given to the Insurance Company immediately after execution. This notice is very important, since under Section 38 of the Insurance Act of 1938 priorities will rank in order of notice, whereas at present priority is decided according to the date on which an assignment is executed. The Accounts Officers should either see that Notice of Assignment is promptly given by the subscriber or send the notice signed by the subscriber with a covering letter to the company and see that the letter is acknowledged. It will be possible for the Accounts Officer to satisfy himself at the same time by an enquiry from the company that no previous assignment has been registered.

13. *Re-assignments.*—The various Provident Fund Rules require that a policy which has been assigned to Government should be re-assigned to the subscriber, beneficiary or to such person "as may be legally entitled to receive it" No difficulty arises in a case in which a subscriber and his wife are jointly assured or where they have a joint interest in the policy, and the husband and wife are joint assigners as the survivor in such cases as the surviving co-assigner, is legally entitled to have the policy re-assigned to him or her. In all other cases, however, where the subscriber dies in service the problem arises as to who is legally entitled to re-assignment. Though it is open to Government under the rules to re-assign the policy to whatever person it considers legally entitled to receive it, without probate or letters of administration or succession certificate, they follow the procedure entirely at their own risk as there is always the possibility that persons may later come forward as persons rightfully entitled to the proceeds of the policy and seek to fasten liability on

Government for re-assigning it to a wrongful claimant. To be on the safe side therefore, it is essential that Government should satisfy themselves in all cases that the person to whom they re-assign the policy is the person who is legally entitled to receive it and this can be achieved only on production of letters of administration, probate or succession certificate. This requirement, however, has given rise to some degree of inconvenience as production of legal representation involve the expenditure of an appreciable sum of money which in many cases may be out of all proportion to the balances standing to the credit of a deceased subscriber. To minimise the degree of inconvenience, therefore, it has been decided that where the amount is small and the claimant is the widow or a child of the subscriber and where there is other evidence to show that she is the heir to the estate, such as the fact that the rest of the estate and the provident fund money have gone to her and her children, the policy can safely be handed back to the widow without a formal deed of re-assignment. A letter would then be addressed to the Insurance Company stating that Government have no further claims against the policy and the company left to decide whether or not they should pay to the person who produces the policy on the evidence before them or on the production of legal proof of succession. Such a procedure has been criticised as in conflict with the statutory rules which require a formal re-assignment. On the other hand, if the person who appears to be legally entitled to the policy is prepared to accept the policy without a formal deed of re-assignment Government cannot very well insist on a formal re-assignment, particularly as the claimant would thereby be committed to the expenditure of an appreciable sum of money. If, however, an Insurance Company were to insist on a re-assignment of such a policy to the person legally entitled to receive it there would be no other alternative but to request the party claiming the policy to produce legal representation and on this being done to re-assign the policy to such person.

A reference has been made in paragraph 11 (2) above to cases of hardship to widows of subscribers. This arises because, when a wife divests herself of rights accruing under an original assignment in order that the policy may be assigned to Government, the policy can only be re-assigned to her on production of proof of legal title; to obtain such proof in the shape of probate of a will, letters of administration or a succession certificate she has to pay heavy *ad valorem* fees.

It was the practice therefore to sanction an assignment by the subscriber in favour of his wife or children subsequent to the assignment in favour of the wife and subject thereto. It was apprehended that such a subsequent assignment would attract the provisions of rule 26 of the General Provident Fund (Central Services) Rules, but it was considered that, so long as the assignment was with the sanction of Government, Government waived the enforcement of the rule.

This practice, however, should not be further countenanced, as an unobjectionable method by which re-assignment can be secured without production of probate or letters of administration has been devised and will be available to subscribers.

It is as follows :—

(i) Cancellation of the assignment in Form 1 in favour of Government if one is already in existence ;

(ii) Execution of an assignment in favour of the subscriber and his wife as joint tenants in the following form :—

"I (here state name and description of the assured) do hereby assign and transfer the benefit of the within policy and all moneys receivable thereunder or in respect thereof to myself and my.....(here state relationship and name) *To Hold* the same unto myself and the said.....or survivor as joint tenants and I declare that on the death of either, the receipt of the survivor shall be a sufficient discharge to the Insurance Company within named.

Dated the day of 19 .

Witnesses :—

(1)

(Signature)."

(2)

and

(iii) Execution of an assignment by the subscriber and his wife or her husband in Form 2 in favour of Government.

Such an assignment has the effect of creating a joint tenancy in favour of the wife with the result that she is entitled to claim the policy in her own right as a surviving co-tenant on the death of the subscriber.

APPENDIX 13.

(See Para. 264.)

Rules regulating the Grant of Advances to pay for the Passages Overseas of certain Government Servants of Non-Asiatic Domicile and their Families.

1. In these rules "family" means a Government servant's wife, legitimate children and step children residing with and wholly dependent upon him.

NOTE.—The words "residing with and wholly dependent upon" used in this rule cover children, who are being educated partially or wholly at the expense of the parent.

2. These rules apply only to gazetted Government servants of non-Asiatic domicile holding substantively a permanent post in any of the Civil Departments or in the Military Accounts Department; and to Military Commissioned Officers (including Military Assistant Surgeons with commissioned rank) of non-Asiatic domicile in civil employ :

Provided that in the case of a Government servant entitled to free passages for himself and his family under any scheme of passage concessions sanctioned by the Secretary of State for India or any other authority, an advance under these rules will be admissible only when the balance in the passage account maintained under the scheme in question at the credit of the person or persons for whose passage the advance is required, has been exhausted.

NOTE.—A Government servant's domicile for the purpose of these rules is determined according to the criteria laid down in Appendix B of Schedule IV of the Superior Civil Services Rules.

3. An advance may be made to a Government servant for the cost of passages by sea or by air from a port in India to a port outside Asia of himself and members of his family and also for the cost of such passages for return to India. The advance for members of the family will be admissible even though they do not accompany the Government servant on the journey.

4. The amount of each advance shall not exceed four months' pay of the Government servant or Rs. 6,000 whichever is less, subject to the further condition that it shall not exceed the amount actually required at the time for the purpose for which it is granted. It should be a sum expressed in whole rupees, being a multiple of 36.

5. When an advance has previously been sanctioned, the amount of a further advance should be so regulated that the total amount outstanding will not exceed the limits mentioned in Rule 4. For the purpose of recoveries, each advance shall be treated separately.

6. The sanctioning authority will be the Department of the Central Government concerned or other subordinate authority to which the power may be delegated with the consent of the Finance Department.

7. An advance will not be admissible to a Government servant who does not intend returning to civil duty on the expiry of the leave and the Government servant shall submit with his application for the advance a certificate that he intends to return to civil duty on the expiry of the leave. The applicant should at the same time state whether he has taken, or intends applying for, an advance for the same purpose under the rules regulating the General Provident Fund or any other similar Provident Fund Rules.

8. (1) Advances will be recovered in thirty-six equal monthly instalments by compulsory deductions from pay, commencing from the first payment of a full month's pay after the advances is granted. Except as hereinafter provided in this rule, no recovery will be made from a Government servant while he is on leave. A borrower may, however, make repayment in less than thirty-six instalments, provided that each instalment is a sum expressed in whole rupees or may repay two or more instalments at the same time.

NOTE.—The recovery of the advance shall ordinarily commence when the first payment of a full month's pay is made to the Government servant on his return from leave. But when a Government servant while himself remaining on duty draws an advance for the members of the family only, recovery shall commence in the month following that in which the advance is drawn.

(2) Simple interest will be charged on these advances of the rate fixed by Government for the purpose and will be calculated on balances outstanding on the last day of each month. The amount of interest thus calculated will be recovered in one or

more instalments, each instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

(3) If the Government servant retires, or applies for and receives permission to retire on the expiry of his leaves, the outstanding balance of the advance (with interest, if any, accrued thereon) will be recoverable at once, but where undue hardship is likely to result from compelling payment in one instalment, a Department of the Central Government or the High Commissioner for India may permit a relaxation of this rule to the extent of allowing monthly recoveries to be made from the pension or leave salary admissible to the Government servant at a rate not less than half the monthly amount of such pension or leave salary. In applying this rule consideration should be given to the amount which will be handed over to a provident fund subscriber on his retirement.

(4) The borrower will submit to the Accountant General concerned or, if the advance is paid in England to the High Commissioner for India, within three weeks of the receipt of the advance, receipts showing the amount of payments made for passages. Where, however, the money for passages has to be remitted from India to England (or *vice versa*), the time for submission may be extended by two months. In the event of failure to comply with this rule, the amount advanced (with interest, if any, accrued thereon) shall be recoverable at once. If the receipts produced are for an amount less than that advanced, the balance shall be recoverable at once.

9. Subject to the conditions of these rules, the High Commissioner for India may sanction an advance to a Government servant or leave drawing his leave salary in London for the cost of passages for return to India of the Government servant and his family as also for the cost of return passages to India of any of his children who may be residing in the United Kingdom for the purposes of education, provided no advance for the same journey has been previously made.

10. A Government servant receiving an advance under these rules will, on receipt of the advance, sign and deposit with Government an undertaking in Form G.F.R. 21.

APPENDIX 14.

(See Para. 271).

Rules for the Guidance of Persons sending Patients for Anti-rabic Treatment and of Patients arriving at a Pasteur Institute.

NOTE 1.—The term "Pasteur Institute" or "Institute" as used in these rules includes any Government, Municipal, District Board or Local Board Hospital at which anti-rabic treatment is available. The patient should go to the nearest Hospital or Institute in the Province in which he falls ill.

The term "Director" means the head of the Institute by whatever designation he may be called.

NOTE 2.—The term "Government servant" as used in these rules includes—

- (1) apprentices who are in the whole time service of Government and are remunerated from Revenues of the Central Government;
- (2) daily labourers employed at the Imperial Institute of Veterinary Research, Muktesar, and its sub-stations at Izatnagar;
- (3) labourers employed in the Salt Department at Khewra and Sambhar; and
- (4) members of work-charged establishment in the Central Public Works Department.

1. The following rules have been prescribed in regard to the grant of concessions to Government servants under the administrative control of the Central Government, other than travelling allowances admissible under the provisions of Supplementary Rule 156-A, and in special cases, to indigent persons unconnected with Government service who are residing in Centrally administered areas and are bitten by a rabid animal, to enable them to undergo treatment at a Pasteur Institute :—

(i) A Government servant of the Civil Veterinary Department or the Medical Department will be treated as on duty for the purposes of pay, travelling allowance, leave and pension for the periods covered by his journeys to and from the Institute and his residence there for treatment, provided that he came into contact with a rabid or suspected animal or with a case of hydrophobia while actually discharging his official duty.

(ii) Any Government servant who has difficulty in finding at once the means to enable him to proceed to an Institute and whose substantive pay does not exceed Rs. 500 a month, may be granted an advance sufficient to defray his travelling expenses to the Institute and back, but not exceeding the travelling allowance to which he may be entitled under Supplementary Rule 156-A. He may also be given an advance of one month's substantive pay and be granted one month's casual leave, or, when the appointment of a substitute is found necessary, one month's extra leave on average pay, which will not be debited to the Government servant's leave account, any leave required in excess being granted under the ordinary rules.

NOTE 1.—Daily labourers employed in the Central Public Works Department may be granted actual travelling expenses in advance under this clause.

NOTE 2.—The leave salary of a Government servant in inferior service during the one month's extra leave on average pay granted under the rule is not subject to the usual condition that there will be no extra expense to Government.

(iii) If a Government servant is drawing not more than Rs. 25 per mensem, he may be granted, in addition to the terms mentioned in clause (ii) above, maintenance allowance during treatment as well as during the journey to and from the Pasteur Institute at the rate of daily allowance admissible to his grade under Supplementary Rule 51.

(iv) If a Government servant drawing not more than Rs. 100 per mensem is by reason of age or other sufficient cause, incapable of travelling alone and, therefore, requires an attendant to accompany him and is unable to pay the expenses, he may be allowed—

(a) actual travelling expenses, namely, a single railway-fare each way if no Railway concession is granted, and for journeys by road or by river or ocean steamer, the actual cost of transit not exceeding the travelling allowance admissible to the patient himself.

(b) maintenance allowance, if admissible [*vide* clause (iii) above], at the rate sanctioned for the patient; and

(c) wages not exceeding 4 annas a day if the patient is unable to pay the daily expenses of the attendant.

NOTE.—More than one attendant may be allowed in special cases, *e.g.*, when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.

(v) A Government servant, whose substantive pay does not exceed Rs. 50 per mensem and who is not admitted as an indoor patient at an Institute for anti-rabic treatment, may be granted actual conveyance charges to and from that Institute for the actual days of his attendance, provided that the medical officer, after taking into consideration the nature of his wound and the distance he has to travel, certifies that the patient is unable to walk and requires a conveyance.

(vi) A member of the family of a Government servant whose substantive pay does not exceed Rs. 50 per mensem, when proceeding to a Pasteur Institute for anti-rabic treatment, should be granted the following concessions—

(a) actual travelling expenses for himself or herself and for one attendant, if necessary, at the rate to which the Government servant concerned is entitled; and

(b) the payment of the cost of anti-rabic treatment.

(vii) Any Government servant whose substantive pay exceeds Rs. 50 but does not exceed Rs. 500 per mensem may, if a member of his family is bitten by rabid animal and he has difficulty in finding at once the means of sending him or her to a Pasteur Institute, be granted an advance not exceeding the actual travelling expenses of the person bitten, to the Institute and back, namely, (a) single fare each way by railway of the class by which the Government servant concerned is entitled to travel on duty, and (b) for journeys by road or by river or ocean steamers the actual cost of transit not exceeding the travelling allowance admissible for journeys of the Government servant under ordinary rules *plus* one month's substantive pay. If however, his substantive pay does not exceed Rs. 100 per mensem, an advance of travelling expenses for an attendant may, if necessary, be also given at the rate sanctioned for the patient.

(viii) The advance of travelling allowance granted under clauses (ii) and (vii) above should be adjusted in full on submission of the Government servant's travelling allowance bill. Other advances mentioned above will be recovered in not less than three but not more than twelve monthly instalments. In the case of advances granted under clause (vii) above, if special circumstances exist which warrant the grant of a further concession to a person drawing not more than Rs. 100 per mensem, the

recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part.

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(ix) The above concessions may be sanctioned by Administrative Departments of the Central Government and by Heads of Local Administrations, who may, in respect of Government servants under their administrative control, delegate the powers in full or in part, to any authority subordinate to them.

NOTE 1.—The power to sanction the grant of the concessions laid down in these rules have been delegated to the heads of departments in respect of Government servants employed under them.

NOTE 2.—The expenditure involved in granting the concessions under clauses (iii), (iv), (v) and (vi) should be met from the appropriation for contingencies of the office to which the Government servant concerned belongs.

(x) The Director of a Pasteur Institute may, on production of a satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules as a recoverable loan, grant to such a Government servant an advance not exceeding one month's substantive pay, intimating the grant to the head of the department to which the Government servant belongs with a view to the recovery of the sum advanced from his pay is not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the local Treasury Officer, who will arrange to pass it on to the Accountant-General concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's substantive pay, to a Government servant who has already received an advance of one month's pay before his departure for the Institute but has run short of funds while under treatment. Subject to the same conditions of proof and recovery, the Director may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs. 25 per mensem up to the amount admissible under clauses (ii) and (iii) above. Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the institute.

(xi) The above concessions may be extended to a Government servant without a lien on a permanent post while officiating in a permanent or temporary post, the pay which he may draw while so officiating being taken as the "substantive pay" for the purpose of these rules. The grant of the concessions in such a case is not subject to the usual condition that there must be no extra expense to Government, so far as the one month's extra leave on average pay mentioned in clause (ii) is concerned.

• 2. (1) Any indigent person unconnected with Government service who is bitten by a rabid animal but is unable to proceed to a Pasteur Institute at his own expense and who is not assisted from private sources may be granted—

(i) a single third class fare by rail, and actual expenses of journey by road, river or ocean steamer as the case may be, to the Institute and back.

(ii) maintenance allowance at the following daily rates :—

Europeans and Anglo-Indians—Re. 1 during the journey and Rs. 2-8-0 during treatment; Indians—4 annas a day during the journey and 6 annas a day during treatment.

(iii) the cost on account of one or more attendants as in clause (iv) of Rule 1

NOTE —These concessions may be sanctioned by such authorities as may be empowered to do so by the Head of the Local Administration (except that the maintenance allowance, the return journey charges and the conveyance charges from the station to the Institute, if necessary, will be paid by the Director of the Institute), subject to any further rules which may be made by the Head of the Local Administration.

(2) The Director may also make advances to indigent persons who come to the Institute paying their own expenses up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journeys. The possibility of recovering these advances should then be investigated in the following manner :—

The Director should correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, belong and should ask them to take over for investigation claims in respect of the advances made. District officers

should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the treasury, producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the Accountant General concerned to be adjusted as the amounts advanced are recovered or written off. Any sum which is found to be irrecoverable after being passed on to a district officer will be adjusted by debit to the head "57-Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute". Otherwise, i.e., if no district officer takes over the claim, the Director will send to the Treasury Officer a certificate to this effect on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General under the head specified above.

(3) With regard to indigent patients who are sent, for treatment, from the Pasteur institute to a Civil or Cantonment General Hospital, the Director, will in the first instance, defray the expenses connected with their diet and hospital charges and, in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in sub-rule (2) above or clause (ii) of Rule 4, as the case may be.

3. An intimation in Form G.F.R. 22 should be sent either with the patient (in a closed cover addressed to the Director of the Institute) or with as little delay as possible after the despatch of the patient.

4. Allowances for certified indigents and, when admissible, for their attendance also, will be drawn by the Director of the Institute under the following rules:—

(i) Conveyance charges from the landing station to the Institute may be paid by the Director in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill health or old age. Such charges will be supported by a certificate of indigence, insufficiency of funds supplied and incapacity of the patient to travel on foot and will be recovered from the local treasury.

(ii) Maintenance charges for days spent at the Institute will be advanced by the Director and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.

(iii) Travelling allowances and maintenance charges for the return journey will be paid by the Director of the Institute according to the rates admissible to a patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

NOTE 1.—This rule may be amended in respect of any Institute under his administrative control by the Head of the Local Administration concerned.

NOTE 2.—These advances will be made from the permanent advance and will be recouped on consolidated bills.

5. The cost of anti-rabic treatment of all employees of the Central Government as well as of indigent persons belonging to Centrally administered areas, when treated at a Pasteur Institute, should be re-imbursed to the Institute in accordance with the following rules:—

(i) In the case of Government servants whose substantive pay exceeds Rs. 100 per mensem the charges should be recovered from the individual concerned direct by the Director of the Institute at which the patient is treated.

(ii) In the case of a Government servant whose substantive pay does not exceed Rs. 100 per mensem, the charges should be recovered from the authority under which he is employed, through quarterly bills. The expenditure should be met from the appropriation for "contingencies" of the office to which the Government servant concerned belongs.

(iii) In the case of indigent persons belonging to Centrally administered areas the charges should be recovered by the Pasteur Institute from the Local Body or Administration whose officers send such a patient for anti-rabic treatment, by submission of quarterly bills.

When paid by Government, the payment in such cases will be debted to the head "57-Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute".

APPENDIX 15.

(See Para. 287.)

Transfer of lands and buildings between the Central and Provincial Governments.

1. These rules apply to the transfer of lands and buildings between the Central and the Provincial Governments and also to the surrender to the Provincial Government of lands belonging to a Railway Administration.

The general position under section 172(1) of the Government of India Act, 1935, is that all lands and buildings which are situate in a Province vest in His Majesty for the purpose of the Government of that Province, unless immediately before 1st April 1937, they were used, otherwise than under a tenancy agreement between the Governor General in Council and the Government of the Province, for purposes which after that date are purposes of the Central Government, or of His Majesty's Representative for the exercise of the functions of the Crown in its relations with the Indian States or unless they were formerly used or intended or formerly intended to be used for such purposes and have been certified in the manner specified in section 172(1). All such lands and buildings will be at the disposal of the Government of the Province and under section 175(1) of the Act the Provincial Government are at liberty to dispose of the lands by sale, mortgage, etc., and the proceeds of such sale, mortgage, etc., will be credited to the Revenues of the Province.

From 1st April, 1937, the transfer of lands between the Central Government and the Provincial Governments will be regulated by sections 127, 172 and 175 of the Government of India Act, 1935. The Central Government have laid down the following principles to be observed in regard to certain points not covered by the provisions of the Act :—

(i) *Acquisition of land for federal purposes.*—Under section 127 of the Government of India Act, 1935, when land belonging to a private party as to be acquired on behalf of the Central Government, the acquisition shall be at the expense of that Government. In cases where the Central Government require any land which is in the occupation of the Provincial Government to be transferred to them, the amount payable by the Central Government will ordinarily be the market value of the land and buildings, if any, thereon; the amount payable will include the capitalized value of land revenue assessable on the land when the transfer causes actual loss of land revenue to the Provincial Government. The solatium of 15 per cent. payable under the Land Acquisition Act will not apply to such transfers.

(ii) *Land surplus to the requirements of the Central Government.*—When the Central Government no longer require land in their possession, the Provincial Government of the Province in which it is situate will be given the option of the assuming possession of the whole or any portion thereof subject to the following conditions :—

(a) the Central Government themselves will be the judges of whether they require to retain any particular land or not;

(b) if the Provincial Government desire to assume possession of the land, the option to do so should be exercised within six months of the date on which the Central Government signify their intention of surrendering the land;

(c) the amount payable for the land will in all cases be its market value at the date of transfer, and

(d) when the Provincial Government desire to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land as a whole is not materially reduced by the division.

NOTE—On the establishment of the Federation it will be for the Federal Government to decide whether this option should be continued or not.

(e) If the Provincial Government do not desire to assume possession of any land on the foregoing terms, the Central Government will be free to dispose of it to a third party. Before, however, so disposing of the land, the Central Government will consult the Provincial Government as to the levy of ground-rent or assessment and the conditions, if any, subject to which it should be sold and they will, as far as possible, dispose of the land subject to any conditions which the Provincial Government may desire to impose. The Central Government are not, however, bound to obtain the concurrence of the Provincial Government in all cases, and in cases of disagreement the Central Government will be the sole judge of the terms and conditions to be imposed.

(iii) *Determination of disputes as to titles.*—Section 172(5) of the Government of India Act, 1935, provides for the determination of His Majesty in Council of any question which may arise within the five years next following 1st April, 1937, the

date on which Part III of the Act came into force, as to the purpose for which any lands and buildings are vested in His Majesty. Thereafter such disputes will be determined by the Federal Court.

2. *Market value defined*—Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground rent or assessment shown against it in the revenue registers, or, if no, ground-rent or assessment is shown against it in the revenue registers, subject to a ground-rent or assessment levied at the rate at which ground rent or assessment is actually being levied on similar lands in the neighbourhood excluding all cases in which such similar lands in the neighbourhood are held free of ground rent or assessment at favourable or unfavourable rates of ground rent or assessment. This is the market value which has to be credited or debited as the case may be in the case of all transactions between the Provincial Governments and the Central Railway Government or between the Central Government and Provincial Governments or the Railway Administration.

APPENDIX 16.

(See Para. 289)

Charitable Endowments and Other Trusts.

NOTE.—Accountants-General perform the duties referred to in the following rules not as subordinates of the Auditor General but, with the consent of the Auditor General, as agents of Government.

CHARITABLE ENDOWMENTS.

1. The duties of the Treasurer of Charitable Endowments for India are proscribed in the Charitable Endowments Act 1890 (Act VI of 1890), and the rules framed thereunder, which are printed as an Annexure hereto.

2. Under sub-section (1) of section 3 of the Charitable Endowments Act, the Accountant-General, Central Revenues has been appointed *ex-officio* to be the Treasurer of Charitable Endowments for India with effect from the 1st April, 1942. All property of Charitable Endowments, the objects of which extend beyond a single Province or are objects to which the executive authority of the Central Government extends, has been vested in him from the same date.

The Accountant General, Central Revenues, is authorised to employ the agency of the Accountant General of a Province for discharging any of the functions assigned to the Treasurer under the rules referred to in para 1 above

NOTE.—The Accountant General, Madras, will continue to discharge the functions of the Treasurer of the Charitable Endowments for Hyderabad Administered Areas.

3. When a copy of a vesting order is received by the Accountant General, Central Revenues, as Treasurer of Charitable Endowments for India, he should at once place himself in communication with the persons who appear therefrom to be holders of the documents of title relating to the property or of the securities mentioned in the order, and request them to forward the title deeds, or securities in a registered cover and to insure the cover for Rs 100. These do not require to be endorsed, as the vesting order operates to transfer the securities to the Treasurer.

If a vesting order is received in respect of securities already held by the Accountant General, he will transfer them from his general register to the register of Charitable Endowments; and if they are in the custody of the Bank or any other Government officer, he will submit a demand for their transfer.

4. At every change of office of the Accountant General, Central Revenues, a formal transfer of charge of the Treasurer of Charitable Endowments for India should also take place and a separate charge report supported by a statement of the total of the balances of the Funds vested in the Treasurer, duly signed by the relieved and the relieving Treasurers, should be sent to Government, an intimation that such a charge report has been rendered to Government being sent to the Auditor General.

A list of receipts granted by the Bank in acknowledgment of the Securities forwarded to it for safe custody as also of the Securities kept in the custody of the Treasurer should also be prepared and signed by the relieved and the relieving Treasurers, and sent to Government along with the charge report.

NOTE.—Whenever there is a change in the office of a Provincial Accountant General who has been acting as an agent of the Treasurer of Charitable Endowments for India, a charge report prepared in the manner indicated in this paragraph should be furnished to the said Treasurer, an intimation that such a charge report has been rendered to the Treasurer being sent to the Auditor General.

MISCELLANEOUS TRUST ACCOUNTS.

5. If, under any general or special orders of Government, an Accountant General or any other Government officer is required to act in his official capacity as a Trustee or Depository of any public or *quasi* public fund, which does not come within the scope of accounts of Government, nor of any Charitable Endowment or Government security held in trust under the rules in Chapter IX of the Government Securities Manual, he should endeavour to have such trust vested, if possible, in the Treasurer of Charitable Endowments for India, but, if that course for any reason be not possible, he should open an account with the Imperial Bank of India where it exists, or with any other approved Bank, for the deposit of moneys received by him on account of the Trust. Full and clear record of all transactions relating to the trust fund should be kept in books of accounts in his personal custody in a form complying with the terms and conditions of the Trust. The securities, if any, deposited with him should be dealt with in accordance with the instructions contained in Chapter IX of the Government Securities Manual.

6. The books of accounts should be supported by a short statement descriptive of the nature and obligation of the Trust, with reference to the documents bearing upon it, that any other Government officer on receiving charge may know by reference to it exactly what his obligation are in this matter.

NOTE.—The receipt and disposal of interest should not be recorded in these accounts which are meant for the principal of the Trusts only.

7. The accounts should be balanced and closed every 31st day of March. They should also be balanced and closed when the Government officer acting as the Trustee makes over charge of his office to a successor or substitute, a balance sheet being appended to the charge report and signed both by the officer receiving and the officer giving over charge.

8. The accounts will be subject to such audit check as may be prescribed by Government.

ANNEXURE

(COPY OF THE HOME DEPARTMENT NOTIFICATION No 84/42, DATED THE 31st MARCH, 1942.)

In exercise of the powers conferred by section 13 of the Charitable Endowments Act, 1890 (VI of 1890), and in pursuance of the Home Department Notification No 1569-Judicial, dated the 24th October, 1890, the Central Government is pleased to make the following rules and forms.—

THE CHARITABLE ENDOWMENTS (CENTRAL) RULES, 1942.

1. (1) *Short Title*.—These rules may be called the Charitable Endowments (Central) Rules, 1942.

(2) They apply to charitable endowments the objects of which extend beyond a single province or are objects, to which the executive authority of the Central Government extends.

2. *Interpretation*.—In these rules—

(a) "the Act" means the Charitable Endowments Act, 1890;

(b) "Treasurer" means the Treasurer of Charitable Endowments for India for the time being, appointed under sub section (1) of section 3 of the Act, and includes such other officer as the Treasurer may appoint to discharge any of the functions assigned to him under these rules,

(c) "Form" means a form appended to these rules.

3. *Previous publication of vesting orders and schemes*.—In cases in which private persons apply for a vesting order or a scheme or modification of a scheme, and in all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intentions of the founder of an endowment, there shall ordinarily, and unless the Central Government otherwise directs, be previous publication of the proposed vesting order or scheme or modification.

4. *Mode of previous publication*.—

(1) Unless the Central Government is of opinion that a proposed vesting order or proposed scheme or modification of a scheme may be made or settled without previous publications, it shall publish a draft of the proposed order, scheme or modification or a sufficient abstract thereof, for the information of persons likely to be affected thereby.

(2) The publication shall be made in the official Gazette and in such other manner as the Central Government may direct.

(3) There shall be published, with the draft or abstract, a notice specifying a date on or after which the proposed order, scheme or modification will be taken into consideration by the Central Government.

(4) The Central Government shall consider any objection or suggestion which it may receive from any person with respect to the proposed order, scheme or modification thereof before the date specified in the notice under sub-rule (3).

5. *Costs.*—The cost of the previous publication under rule 4 of any proposed order, scheme or modification of a scheme, and any other costs incurred or which may be incurred in the making of the orders or in the settlement of a scheme or modification of a scheme, shall be paid by the applicant for the order, scheme or modification, as the case may be, and, if the Central Government so directs, may be paid by him out of any money in his possession pertaining to the trust to which his application relates.

6. *Securities which may vest in the Treasurer.*—No securities for money except the securities mentioned in clauses (a), (b), (bb), (c) and (d) of section 20 of the Indian Trusts Act, 1882 (II of 1882), shall be vested in the Treasurer.

7. *Accounts of trusts consisting of immovable property.*—In the case of property vested in the Treasurer other than securities for money, the person acting in the administration of the trust and having, under sub-section (3) of section 8 of the Act, the possession, management, and control of the property and the application of the income thereof, shall, in books to be kept by him, regularly enter or cause to be entered full and true accounts of all moneys received and paid respectively on account of the trust, and shall, on the demand of the Central Government, submit annually to such public servant as the Central Government may appoint in this behalf, in such form and at such time as the Central Government may prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Central Government may from time to time see fit to require.

8. (1) *Fees.*—The following are prescribed as the fees to be paid to the Central Government in respect of any property vested under the Act in the Treasurer:—

(i) In the case of property other than securities for money; the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.

(ii) In the case of securities for money, at the rate of one pie for every rupee of interest collected. The fee shall be charged on interest by rounding off the amount to the nearest rupee, fractions of a rupee below eight annas being disregarded and eight annas or more being reckoned at one rupee. In calculating the amount of fee payable in each individual transaction, fraction of an anna below half an anna shall be disregarded and half or a larger fraction of an anna reckoned as one anna.

(2) The Treasurer may deduct any fees payable to the Central Government under this rule on account of any endowment from any money in his hands on account of such endowment. If he holds no such moneys the amount shall be claimed from the administrators of the endowment.

9. *Vesting orders how filed.*—All copies of vesting orders received by the Treasurer shall be filed together and shall be numbered in consecutive order of their receipt; when a sufficient number have been received, they shall be bound to in volumes. A note shall be made on each vesting order of any entries in the registers prescribed under these rules relating to the property vesting in the Treasurer under the order.

10. *Registers of securities.*—On the receipt of any securities for money, or on their purchase by himself, the Treasurer shall record their receipt in a register in Form 1. He shall also keep a separate account for each endowment in Form 2, in which he shall record all receipts including any amounts sent for investment, and all disbursements. In the cash account in Part II of Form 2 the Treasurer shall record only his own transaction (such as the payment of the money to the administrators), and not the transactions of the administrators of the endowment fund.

11. *Stock Disposal Register.*—The Treasurer shall enter all securities returned or sold by him in a register in Form 3. Returns shall also be entered in Form 2, where the amount returned will be deducted from the capital of the endowment concerned.

12. *Custody of securities.*—On the issue of a vesting order under section 4 of the Act in respect of any securities for money, the person authorised under section 6 of the Act to make the application for such vesting order shall, as soon as practicable, forward to the Treasurer the said securities. The Treasurer shall, after recording the receipt of the said securities in the registers kept under rule 10, take steps, as soon as practicable, to have them converted into stock and keep the stock certificate

FORM 4.

Balance Sheet of Securities held under Act VI of 1890.

Particulars.	3½ per cent. loan of 1865.		(A pair of columns for each different kind of Security held).	Total.	
	No.	Value.		No.	Value.
Opening balance (from last year) ..					
Securities received ..					
Stock certificates received ..					
Grand Total ..					
<i>Deduct--</i>					
Sent to the P. D. O. Reserve Bank of India for conversion into stock ..					
Balance ..					
<i>Deduct--</i>					
Returned or sold ..					
Balance ..					
<i>Add--</i>					
Sent for conversion out of which stock certificates have not been received					
Closing balance ..					

Certified that the above closing balance has been compared with the Securities in Treasurer's possession and has been found to agree both as to number and value.

FORM 5.

Register of Properties, other than Securities held under Act VI of 1890.

Serial No.	Particulars of vesting order.		Name of endowment.	Adminis-trators of property.	Property held			Title Deeds held.					Initials of Treasurer or Assu-rant-in-charge	Remarks	
	No.	Date.			Description.	Value	Annual income, if known	Description.	Date of receipt.	Where deposited.	Date of return.	To whom returned.			Authority for return.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

FORM 6

List and Abstract Account of Properties held under Act VI of 1890

Part I—List of Properties, other than Securities

Serial No.	Particulars of vesting order.		Name of endowment	Administrators of property.	Property held.			Remarks.
	No.	Date.			Description	Value	Annual income, if known.	
1	2	3	4	5	6	7	8	9

APPENDIX 17.

(See Para. 301.)

Destruction of Office Records connected with Accounts.

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by Government in this behalf with the concurrence of the Auditor General :—

(a) The following should on no account be destroyed.

Records connected with expenditure which is within the period of limitation fixed by law.

Records connected with expenditure on projects schemes, or works not completed, although beyond the period of limitation.

Record connected with claims to service and personal matters affecting persons in the service.

Orders and sanctions of a permanent character, until revised.

(b) The following should be preserved for not less than the periods specified against them :—

Description of Records.	Period of preservation Years.	
Annual Establishment Returns (Books of Establishment)	35	
Register of contingent expenditure	5	
Detailed budget estimates of an office	5	
Travelling allowance bills and acquittance rolls relating thereto	3	
Service books	5	after death or retirement whichever is earlier.
Leave accounts of non-gazetted Government servants ...	3	after death or retirement.
Cases in which invalid pensions have been sanctioned ...	25	or 3 years after the death of the pensioner.
Other pension cases	5	after retirement.
Statement of monthly progressive expenditure and correspondence relating to discrepancy in the figures ...	2	
Pay bills, and Acquittance Rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted or no service books or service rolls are maintained	35	
Pay bills of other classes of Government servants and Acquittance rolls for pay and allowances (other than travelling allowance) when maintained separately (see notes 1 and 2 below)	6	
Muster rolls ... ..	..	Such period as may be prescribed in this behalf in the departmental regulations subject to a minimum of three account years excluding the year of payment.

NOTE 1.—Establishment pay bills and acquittance rolls up to and for the year 1928 in the case of those in superior service and up to and for the year 1935 in the case of those in inferior service, should be preserved for 35 years.

NOTE 2.—Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books or service rolls (as the case may be) of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books or service rolls (as the case may be). In regard to temporary and officiating service, the head of the office should also invariably give necessary

particulars with reference to Articles 370 and 371 of the Civil Service Regulations with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

NOTE 3.—The periods of preservation of account records in Public Works offices are prescribed separately by Government.

(c) Where a minimum period after which any record may be destroyed has been prescribed, the head of a department or any other authority empowered to do so, may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

(d) Heads of departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the head of department.

(e) Full details should be maintained permanently, in each office, of all records destroyed from time to time.

APPENDIX 18.

(See Para. 302.)

Rules relating to the Supply of Furniture in Residence of High Officials.

1. (a) The rules for the supply of furniture and for the grant of furniture allowances, prescribed in Home Department, No. 490-99, dated the 1st March, 1904, as amended by Home Department, No. 4140, dated the 2nd November, 1909, circulated with the Finance Department, No. 5782-Ex., dated the 16th November, 1909, and further amended by the late Foreign and Political Department, Memo. No. F-23-A/35, dated the 6th September, 1935, circulated with Finance Department, No. D-4128 Ex. II/35, dated the 12th September, 1935, remain applicable to Chief Commissioners, Political Resident in the Persian Gulf and agents to the Governor General from whom a recovery at 5 per cent. of the capital cost is made. The recoveries should be credited to "Percentage on capital cost of furniture supplied to High Officers" under XLVI—Miscellaneous.

1. (b) The supply of furniture and the grant of furniture allowances, to the Residents of the First Class under the Crown Representative should be governed by the rules issued by the Crown Representative in the communications noted below:—

(a) Letter from the Political Department, No. F-15-A/39, dated the 30th August, 1939.

(b) Letter from the Political Department, No. F-69-A, 39, dated the 21st September, 1939.

(c) Memorandum from the Political Department, No. F-15-A/40 dated the 22nd February, 1940.

(d) Memorandum from the Political Department, No. F-15-A/40 dated the 10th June, 1940.

(e) Letter from the Political Department, No. F-23-A/42, dated the 23rd February, 1942.

The recoveries made from these officers at 5 per cent. of the capital cost per annum should be credited to the head "33-Payments to Crown Representative."

NOTE 1.—The functions of audit in respect of the grant for furniture will be to see—

(1) that each annual or periodical grant is not exceeded ;

(2) that with the exception of petty articles of a perishable nature and articles which may be charged against the special grant, no articles are purchased which are not included in the prescribed scale, and that the prices paid conform generally to the rates fixed; these points should be checked on bills for new purchases.

NOTE 2.—The furniture in (1) Viceregal residences, (2) Snowdon and (3) residences of Members of the Governor General's Executive Council in Simla will be subjected to check by the Audit Department to the extent stated in paras. 113 and 113A of the Central P. W. D. Code.

2. The supply of furniture for the residences of Political Officers (other than Residents of the First Class) under the Crown Representative will be governed by the following rules:—

(1) Linen, crockery (other than that of a toilet service), cutlery cooking utensils, lamps, pianos and their accessories, pillows, cushions, glassware and perishable cane furniture will be not provided at the expense of Government.

(2) The entertainment of any special establishment for the custody of furniture will not be sanctioned, but the employment of one or two menials will be permissible provided the expenditure on this account is met out of the annual maintenance grants.

(3) The purchase of second-hand furniture will not be allowed.

(4) The supply, renewals, and maintenance of furniture shall be left in the hands of the Political officers concerned. With the exception of petty articles of a perishable nature, the replacement of all articles in the sanctioned scale should be made on the strict principle of 'like for like' and in no case should the cost of replacement of an article exceed 10 per cent. of the price paid for it on its first purchase without the specific sanction of the Crown Representative.

(5) When the furniture is supplied by Government, an annual grant shall be given for its maintenance and renewal which shall be calculated at 8 per cent. on the total capital cost of the furniture sanctioned by Government, provided that the cost of all repairs and renewals shall be met from it and that no special grant is made on a change of incumbents.

(6) The grant in question shall be spent at the discretion of the Political Officer and any unspent balance shall be available for utilisation in a subsequent year subject to the necessary provision of funds. A running *pro forma* account shall be maintained to show that the expenditure on a residence does not, at any time, exceed the accumulated unspent balance, if any of the previous year(s) and the annual grant.

NOTE.—The sanction of the Crown Representative will be necessary if, on account of increased expenditure on a residence, the closing balance in the *pro forma* account shows a *minus* figure in a particular year.

(7) Political Officers will be required to pay rent for the furniture as follows:—

(i) if the houses are in British India and owned or leased by Government—rent as required under the Fundamental Rules.

(ii) if the houses are situated in Indian States and owned by the States—rent calculated at 8 per cent. on the value of furniture required for their personal use only, subject to a maximum of 5 per cent. of pay and allowances.

(iii) if the houses are situated in Indian States but owned or leased by Government—standard rent subject to a maximum of 5 per cent. of pay and allowances (other than sumptuary allowance) where furniture is not supplied, or where no assistance is given by Government to the maintenance of the grounds, and to a maximum of 10 per cent. if the house is furnished by Government and the garden attached thereto is maintained at Government expense.

The assessed rental in both cases is based on the cost of the whole house, subject to the maximum limits referred to and not only on that of the private portion of the house occupied.

NOTE 1.—The provisions of sub-clause (iii) do not apply to Government servants in political employ in Indian States who entered the Political Department after the 20th September, 1935. Such Government servants are required to pay rent as follows:—

(a) house-rent as under Fundamental Rule 45-A limited to 10 per cent. of emoluments;

(b) rent for furniture as under Fundamental Rule 45-A, limited to a maximum of 2 per cent. of emoluments; and

(c) rent for gardens maintained by Government as under Fundamental Rule 45-A, but limited to $1\frac{1}{2}$ per cent. of emoluments.

NOTE 2.—The provisions of sub-clause (iii) do not also apply to the Assistants to the Resident, Rajputana, who are required to pay rent under the Fundamental Rules for their houses at Abu. The houses allotted to them are not furnished and the gardens attached thereto are not maintained as Government expense.

(8) The recoveries on account of rent should be credited to the head "33—Payments to Crown Representative".

3. The administration of furniture funds of the official residences of high officials, including the upkeep of a stock list and the purchase, repair and maintenance of furniture is conducted by such officer as may be charged with these duties under the rules issued by the Government of India or the Crown Representative. The officer responsible for the administration of the furniture grant is required to furnish to the Audit Officer concerned an annual certificate of verification in the form below. During the second and fourth year of the incumbency of the official concerned, and at least once in every three years, a special inspection and check of the stock list will be made by an independent Public Works Department Officer deputed for the purpose and the certificate of verification to be submitted to the Audit Officer in that year will be countersigned by that officer in token of his joint inspection and check of the stock list will be made by an independent Public Works Department to satisfy himself that the furniture is being 'properly maintained in good and serviceable order.

"Certified that all furniture in.....has been inspected and checked with the stock lists maintained. I am satisfied (i) that all new supplies up to-date have been correctly brought on to inventories, (ii) that the inventories are correct in all respects, (iii) that the articles in stock agree with the inventories, (iv) that sale proceeds have been properly accounted for; and (v) that sanctions of competent authority exist for writing off articles taken off the inventory."

APPENDIX 19.

(See Annexure A to Appendix 8, item 44.)

Rules for the payment of Municipal Rates and Taxes on Buildings.

The following rules govern the payment of municipal taxes on buildings in the occupation of departments of the Central Government or of Government servants under the administrative control of that Government.

I. TAXES ON BUILDINGS OTHER THAN RESIDENTIAL BUILDINGS.

(1) If the building is in the occupation of a single department, the taxes should be paid by that department.

(2) If the building is in the occupation of more than one department, or if the taxes are payable in a lump sum for a number of buildings in a municipal area, the taxes may be paid, in the first instance, by any one department nominated in this behalf by Government. When one of the several departments occupying a building or buildings assessed to lump sum taxes is either the Military Department or a Commercial Department, a portion of the taxes calculated *pro rata*, in proportion to the accommodation actually occupied by each of the several departments, should be passed on to the Military or the Commercial Department concerned. The balance thereafter remaining, if it relates to a single non-commercial department occupying the rest of the building, should be passed on to that department; if it relates to more than one non-commercial department, it should not be passed on.

NOTE 1.—Before payment is made by a department which is not in occupation of the entire building concerned or if payment cannot be delayed, as soon after payment as possible, an acceptance should be obtained from every department which is in occupation of any portion of it.

NOTE 2.—No municipal taxes are payable on public buildings situated in cantonments.

II. TAXES ON BUILDINGS OCCUPIED AS RESIDENCES.

(1) Except as provided in the note below this rule, taxes which are, by local rule or custom, ordinarily leviable from tenants should be paid, in respect of the term of his occupancy, by the occupant of the building, even though he be entitled to rent-free quarters.

NOTE.—If in any case it has been decided by competent authority that the whole or any portion of the taxes should be borne by Government and not by the occupant of the building, the whole tax should be paid in the first instance by the department in administrative control of the building, and the portion, if any, payable by the occupant should then be recovered from him.

(2) Taxes which are, by local rule or custom, not leviable from tenants should be paid by the department in administrative control of the building, the portion representing taxes in the nature of property or house tax being treated as part of the cost of maintenance of such building, the rest, if any, being recovered from the occupants concerned.

III. METHOD OF PAYMENT.

Municipal taxes payable by Government on Government buildings should be paid by book adjustment or in cash according as the municipalities concerned do or do not bank with a Government treasury.

IV. CERTIFICATE TO ACCOMPANY PAYMENT.

(1) Charges for municipal taxes in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate from the Public Works Divisional Officer concerned in which he states either that he accepts the assessment or, if he considers any assessment to be excessive, that all means have been or are being taken to secure its reduction. In respect of other Government buildings, the certificate should be given by the departmental officer concerned.

(2) If an assessment appears to be excessive, proceedings should be taken to obtain redress under the ordinary Municipal Law.

FORM G. F. R. 3.
[See Para. 89 (3) (i).]

**Slip to accompany claims for money of disbursing officers on treasuries.*

Major Head
Minor Head
Sub-Head

No. of voucher.	Particulars.	Amount.
	Previous expenditure	.
	Expenditure up to date	

Dated _____

Signature _____

Paid _____

Date _____

Designation _____

_____ Treasury.

*To be filled in and returned by the Treasury Officer with the cash or cheque.

FORM G. F. R. 4.

[See Para. 89 (4) (i).]

Register showing expenses by Heads of Account.

Office of _____

Head of Account _____

Month _____

Major Head _____

Minor Head _____

Sub-Head _____

No. of voucher.	Sub-head of Grants.										Deduction if any.	Net amount of the bill.
Allotment												
Total for the month ...												
Total from 1st April ...												
Balance of the appropriation												

NOTE 1.—Allowances not drawn with pay should be shown as a separate detailed head in the register.

NOTE 2.—If an allotment is changed, the necessary correction of the register should be made in red ink.

NOTE 3.—This account should be despatched on the 3rd of the following month supported by slips (Bills extracts).

Signature _____

Date _____

Designation _____

FORM G. F. R. 5.

[See Para. 89 (4) (iii).]

Broadsheet for watching receipt of account from Disbursing Officers.

Office of _____

Major head _____

Minor head _____

Sub-head _____

Serial No.	Names of Disbursing Officers.	District.	Date of receipt of account.					
			April	May	—	—	—	March

NOTE 1.—Districts are to be arranged according to alphabetical order.

NOTE 2.—Dates of receipts should be noted in monthly columns. Reminder should be sent if not received by the 7th of the month.

FORM G. F. R. 6.

[See Para. 89 (4) (v).]

COMPILATION SHEET.

Major head _____

Minor head _____

Sub-head _____

Month.	Serial No. of the Disbursing Officers.											Total for each officer.	Remarks.	
	Total expenditure cash ...													
	Add Adjustment communicated by A. G. ...													
	Grand Total ...													
	Add Total up to previous month...													
	Progressive total up to date ...													

FORM G. F. R. 7.
[See Para. 89 (4) (vi).]
CONSOLIDATED ACCOUNTS.

Name of Office _____
Year _____

1 Heads of Disbursement.	2		3		4 (monthly columns).					
	Grant sanctioned.		Grant distributed.		April.		May.		Total from April to date	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
Total of all primary units including pay of officers and establishment (temporary and permanent).										

NOTE.—Progressive actuals should be checked against budget appropriation in columns 2 and 3 every month.

FORM G. F. R. 8.
(See Para. 100.)

Application for an Additional Appropriation, year.....for.....District.
Department.

1 Budget Head.	2 Original Appropriation as modified by competent authority.	3 4 Expenditure.		5 Additional appropriation applied for.	6 Expenditure during the past three years.		
		Account up to the month of—.	Necessary for remaining months.		- 19	- 19	- 19
Major and Minor Heads of Account and primary unit of Appropriation.	Amount				19	19	19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

No. _____, dated _____ 19__

Explanation of insufficiency of grant, recommendations and proposals for re-appropriation by—

- (1) Disbursing officer ;
- (2) Controlling officer ;
- (3) Head of department ;
- (4) Secretary to Government in Administrative Department—

No. _____, dated _____ 19__

Order of sanction with details of source of appropriation.

Additional appropriation of R.....sanctioned.
The amount will be met by re-appropriation from.....
Signature.....
Designation.....

FORM G. F. R. 9.

[See Para. 1 of Annexure A to Chapter 5.]

Consolidated statement showing the new Demands.

Year _____

Serial No. in order of priority.	Proposal	Major Head of A/c.	Total cost.	Amount required in					Remarks.
				19 -	19 -	19 -	19 -	19 -	
				19 -	19 -	19 -	19 -	19 -	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Total							

- N.B.—1. A separate statement should be prepared for (1) categories (i) and (ii) : (2) category (iii) (1) and (3) category (iii) (2) mentioned in paragraph 77 : .
2. The total amount of statement (2) should be entered at the end of Statement (3) also.

FORM G. F. R. 10.

(See Para. 1 of Annexure B to Chapter 5.)

*Detailed Statement of Cash payments.
Adjustments.*

Month of _____ (show figures in whole rupees only).

Date of payment.	Details	Pay of officers.		Pay of Estab- lishment.	Allowances, Honoraria, etc.		Contin- gencies.	Grants-in-aid, Contributions etc.		Total of each voucher.	Remarks.
		Non- voted.	Voted.		Non- voted	Voted.		Non- voted.	voted.		
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		

FORM G. F. R. 11.

(See Para. 3 of Annexure B to Chapter 5.)

** Expenditure Control Form.*

Sub-head.	Original Appro- priation.	April.	May.	To end of May.	And so on.
	Rs.	Rs.	Rs.	Rs.	

Pay of officers—Non-voted, cash

Do.	Do.	adjustments
		Total
Do	Voted	Cash
Do	Do.	adjustments
		Total

Pay of Establishments, cash			
Do.	adjustments		
	Total		
Allowances and Honoraria, Non-voted, cash			
Do.	Do.	adjustments	
		Total	
Do.	Voted cash		
Do.	Do.	adjustments	
		Total	
Contingencies	Cash		
Do.	adjustments		
	Total		
Grants-in-aid, Contributions, etc., Non-voted, cash			
Do.	Do.	adjustments	
		Total	
Do.	Voted, cash		
Do.	Do.	adjustments	
		Total	
Total Non-voted			
Total Voted			

*Figures in whole rupees only.

FORM G. F. R. 12.

(See Para. 111).

Statement of Proposition for Revision of Establishment.

NATURE OF CHARGES.					PROPOSITION.				Orders of sanctioning Authority.							
PRESENT SCALE.					PROPOSED SCALE.					PERMANENT.	TEMPORARY.					
Number.	Designation.	Pay.			Average cost.	Number.	Designation.	Pay.			Increase per month.	Decrease per month.	Period.	Increase per month.	Decrease per month.	
		Minimum.	Increment.	Maximum.				Minimum.		Increment.						Maximum.
		*	*	*		*	*	*	*	*	*	*	*	*	*	

*Money columns.

NOTE.—In preparing this statement, particular attention should be paid to the instructions in para. 112.

FORM G. F. R. 13.

(See Para. 118.)

Form for Application for Leave.

NOTE.—Items 1 to 9 must be filled in by all applicants whether gazetted or non-gazetted.

Item 10 applies only in the case of applicants subject to the ordinary leave rules under the F. R. who apply for leave on average pay on medical certificate or an extension of that leave under the proviso to F. R. 81 (b) (ii).

Item 12 applies only in the case of gazetted officers.

Items 13 and 14 apply only in the case of non-gazetted officers.

1. Name of applicant.
2. Leave Rules applicable.
3. Post held.
4. Department or office.
5. Pay.
6. House allowance, conveyance allowance, or other compensatory allowances drawn in the present post.
7. Nature and period of leave applied for and date from which required.
8. Ground on which leave is applied for.
9. Date of return from last leave, and the nature and period of that leave.
10. I undertake to refund the difference between average pay and half average pay for the period of leave on average pay which would not have been admissible had the proviso to F. R. 81 (b) (ii) not been applied in the event of my retirement from service at the end or during the currency of the leave.

Date

Signature of applicant.

11. Remarks and/or recommendation of the Controlling Officer.

Date

Signature.

Designation.

12. Report of the Audit Officer:—

Date.

Signature.

Designation.

13. Statement of leave granted to applicant previous to this application.

Nature of leave.

In current year.

During past year.

Total.

Casual.

Privilege.

On average pay (includes Earned Leave under Revised Leave Rules, 1933).

On average pay on M. C.

On half average pay.

On half average pay on M. C.

On quarter average pay.

On half average pay on Private Affairs.

On quarter average pay on M. C.

Extraordinary leave.

Total

14. Certified that leave on average pay for
Earned Leave months and days from 19 is admissible under _____ 19 to
of the _____
_____ article

Date.

Signature.

Designation:

15. *Orders of the sanctioning authority:—

Date:

Signature.

Designation.

*If the applicant is drawing any compensatory allowance the sanctioning authority should state whether on the expiry of leave he is likely to return to the same post or to another post carrying a similar allowance.

FORM G. F. R. 14.

(See Para. 213 (6).)

Store Account of Articles.

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

FORM G. F. R. 15.

(See Para. 248.)

Statement of Loans and Advances sanctioned by the Central Government other than Loans to Indian State.

Year—

Name of person receiving the Loan.	Amount of Loan sanctioned.	Rate of Interest.	No. & date of Orders authorising the Loan.	Balance from last year.	Amount advanced this year.	Total.	Amount re-paid during the year.	Balance of Loans at close of the year.	Amount of Interest received and credited to Revenue.	Balance of Interest unpaid.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. a.			Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	

FORM G. F. R. 16.

(See Para. 258).

FORM OF AGREEMENT TO BE EXECUTED AT THE TIME OF DRAWING AN ADVANCE FOR THE PURCHASE OF A MOTOR VEHICLE.

AN AGREEMENT made— day of— one thousand nine hundred and— BETWEEN— of (hereinafter called the Borrower), which expression shall include his legal representatives and assignees, of the one part and THE GOVERNOR GENERAL IN COUNCIL (hereinafter called the Governor General; of the other part WHEREAS the Borrower has under the provisions of the General Financial Rules (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) applied to the Governor General for a loan of Rs.....for the purchase of a motor vehicle and the Governor General has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs.— paid by the Governor General to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agreed with the Governor General (1) to pay the Governor General the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorises the Governor General to make such deduction and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of a motor vehicle or if the actual price paid is less than the loan to repay the difference to the Governor General forthwith and (3) to execute a document hypothecating the said motor vehicle to the Governor General as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the motor vehicle has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

Signed by the said
in the presence of

FORM G. F. R. 17.

(See Para. 258.)

FORM OF MORTGAGE BOND FOR MOTOR VEHICLE ADVANCE.

THIS INDENTURE made this.....day of.....one thousand nine hundred and.....BETWEEN.....(hereinafter called "The Borrower") of the one part and the GOVERNOR GENERAL IN COUNCIL (hereinafter called "the Governor General") of the other part.

WHEREAS the Borrower has applied/applied for and has been granted an advance of Rupees.....to purchase a Motor vehicle on the terms of Paragraph 256 or 262 of the General Financial Rules of the Central Government (hereinafter referred to as "the said Rules" which expression shall include any amendment thereof or addition thereto for the time being in force) AND WHEREAS one of the conditions upon which the said advance has been/was granted to the Borrower is/was that the Borrower will/would hypothecate the said Motor vehicle to the Governor General as security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the Motor vehicle particulars whereof are set out in the Schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the Governor General the sum of Rs.....aforesaid or the balance thereof remaining unpaid at the date of these presents by equal payments of Rs.....each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said Rules and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules, and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor General the Motor vehicle the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules.

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor vehicle and that the same is his absolute property and that he has not pledged and so long as any money remain payable to the Governor General in respect of the said advance will not sell, pledge or part with the property in or possession of the said Motor Vehicle. PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same or due or if the Borrower shall die or at any time cease to be in Government service or if the Borrower shall sell or pledge or part with the property in or possession of the said Motor vehicle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgment against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the Governor General may on the happening of any of the events hereinbefore mentioned seize and take possession of the said Motor vehicle and either remain in possession thereof without removing the same or else may remove and sell the said Motor vehicle either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining defending or realising his rights hereunder and shall pay over the surplus, if any, to the Borrower, his executors, administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor vehicle shall not prejudice the right of the Governor General, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor vehicle being sold the amount by which the net sale proceeds fall short of the amount owing AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor General, he, the Borrower, will insure and keep insured the said Motor vehicle against loss or damage by fire, theft, or accident with an Insurance Company to be approved by the Accountant General concerned and will produce evidence to the satisfaction of the Accountant General that the Motor Insurance Company with whom the said Motor vehicle is insured have received notice that the Governor General is interested in the Policy AND the Borrower hereby further agrees that he will not permit or suffer the said Motor vehicle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor vehicle the Borrower will forthwith have the same repaired and made good.

IN WITNESS whereof the said.....(Borrower) hath hereunto set his hand the day and the year first above written.

THE SCHEDULE.

Description of Motor vehicle.
 Maker's Name.
 Description.
 No. of Cylinders.
 Engine Number.
 Chassis No.
 Cost price.
 SIGNED by the Borrower.
 in the presence of.....

FORM G. F. R. 18.

[See Para. 260 (3).]

LETTER INTIMATING TO THE INSURANCE COMPANY, GOVERNMENT'S INTEREST IN INSURANCE POLICIES OF MOTOR CARS, ETC.

From

To

(Through the Accountant General/Comptroller)

DEAR SIR,

I beg to inform you that the Governor General in Council is interested in the Motor Car/Boat/Cycle Insurance Policy No. _____ secured in your Company and to request that you will kindly make a note of the fact in the records of the Company.

Place

Yours faithfully,

Date

Forwarded. The receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever any claim is paid under the policy and also if the premium is not paid periodically for renewal.

Place

Date

Signature

Designation

FORM G. F. R. 19.

(See Para. 1 of Appendix 7.)

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

Year _____

Name of office _____

1	2	3	4	5	6	7	8	9	10
Orders of competent authority creating the post.	Date of appointment of present incumbent to post with indication of nature of appointment (e.g. officiating, provisional or permanent).	Name of section and post.	Date of incumbent's birth by Christian era (as near as possible).	Serial numbers of posts in each class.	Name of incumbent.	Pay of post.	Pay of present incumbent and total of each section.	Date of last increment.	Remarks (including note of efficiency bar where applicable).

Compared with service books and found correct.

Signature of the Head of office.

FORM G. F. R. 20.

(See Para. 10 of Appendix 7.)

Statement of new names, leave, etc., in an establishment.

1	2	3	4	5	6
New names.	From what office and on what date transferred, or (in the case of new entrants) with what bill the health and age certificates were furnished.	Names which were in Form 19 of the previous year but are now omitted.	From what date ceased to be borne on the establishment, and why.	Names of Government servants who were on leave or under suspension during the previous year.	Description and period of leave or suspension (from and to what date). Whether it has been expressly declared that the suspension period will count towards pension.

Compared with service books and found correct.

Signature of the Head of Office.

FORM G. F. R. 21.

(See Para. 10 of Appendix 13.)

AGREEMENT FORM FOR PASSAGE ADVANCES.

Memorandum of Agreement made _____ the _____ day
of _____ 19 _____ Between _____ of _____ (here-
inafter called the Borrower) of the one part and the Governor General in Council/
Crown Representative (hereinafter called the Lender) of the other part.

WHEREAS the Borrower ('s family) is proceeding to/returning from on leave/expiry of leave with his family, and has in accordance with Appendix 13 to the General Financial Rules of the Central Government (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force), requested the Lender to lend him Rs. _____ towards defraying the cost of his/their journey(s) to _____ (and back) which the Lender has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSETH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself his heirs executors and administrators covenants with the Lender to repay the said loan (with interest calculated according to the said Rules) by monthly instalments as specified in the said Rules and hereby authorizes the Lender to deduct the amount of such monthly instalments from the pay of the Borrower provided always and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan (and interest) is repaid or if does not produce receipts for the said journey or does not comply with any of the conditions on which the loan is made, as specified in clause (4) of Rule 8 of the said Rules, the loan (and interest calculated in accordance with the said Rules) is to become immediately due and payable.

In WITNESS whereof the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (Borrower) in the presence of:—

Witness

Address

Occupation

FORM G. F. R. 22.

(See Para. 3 of Appendix 14.)

FORM OF INTIMATION FOR SENDING ON PATIENTS TO PASTEUR
INSTITUTE.

(a) _____ is hereby directed to proceed for anti rabic treatment
to _____ and is allowed to take (b) _____ as his
attendant. He is a (c) _____ The expenses are debitable to the
Central Government.

He has been granted the concessions noted on the reverse—
Nothing

Rs. _____ (as shown on the reverse) for maintenance at the institute and return
journey has been advanced to him.
Station _____

Signature
(Despatching Officer).
Designation.

Dated the _____ 19 .

- (a) Name of the patient.
(b) Name of the attendant (if any sent).
(c) 1. Government servant.
2. Member of the family of No. 1.
3. Indigent person.

(REVERSE)

List of concessions granted to _____ sent for anti-rabic treatment.
Advance of one month's substantive pay .
Road journey allowance to the entraining Railway Station.
_____ class Railway fare (_____ tickets) to
Third class free tickets from _____ to
_____ class steamer or boat hire Re. _____ per head from _____ to
Diet *en route* _____ days at _____ per day
Road journey allowance from _____ to
Mileage Rs. _____
Motor Transport Requisition No. _____
Coolie Rs. _____

NOTE.—Copies of this form may be obtained gratis at the nearest dispensary or
police-station.