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**CENTRAL GOVERNMENT**

**COMPILATION**  
of the  
**TREASURY RULES**

**VOLUME II**

*(Appendices and Forms)*

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# TREASURY RULES OF THE CENTRAL GOVERNMENT

## Volume II

### TABLE OF CONTENTS

#### APPENDICES

No.	Title	PAGE
1	Agreement between the Secretary of State in Council and the Reserve Bank of India . . . . .	1
2	Different Classes of Receipts exempt from Stamp Duty . . . . .	6
4	Rules made by the Auditor General for regulating the preparation of Last Pay Certificates in cases of transfers on duty or of return from leave . . . . .	9
5	Extract from the Rules in the Income-tax Manual regarding Refunds of Income-tax and Super-tax . . . . .	13
6	Rules for the Payment of Compensation for land taken up under the Land Acquisition Act . . . . .	16
7	Instructions for Commissions and Committees . . . . .	29
8	Reserve Bank of India Remittances—Conditions governing issue of Government drafts . . . . .	33
A	List of Offices of the Reserve Bank and Local Head Offices and Branches of the Imperial Bank of India . . . . .	39
B	Instructions to Treasury Officers and Agents of the Imperial Bank of India in charge of Currency Chests . . . . .	42
C	Indian Coinage Rules . . . . .	44
D	List of Persons authorised to cut Coin under Sections 16 and 20 of the Indian Coinage Act . . . . .	46
E	Hints on detecting Counterfeit Coins . . . . .	53
F	Memorandum on the distinguishing features which would constitute the "Fraudulent Defacement" of a Coin . . . . .	60
G	The Reserve Bank of India (Note Refund) Rules, 1935 . . . . .	62

IX  
196-1

(ii)  
LIST OF FORMS

Serial No. of Forms	Description	PAGE
T.R. 1	Certificate of Transfer of Charge . . . . .	68
T.R. 2	Model Form of Security Bond to be taken from Treasurers .	70
T.R. 3	Treasurer's Daily Balance Sheet . . . . .	75
T.R. 4	Cash Book . . . . .	76
T.R. 4-A	Cash Book . . . . .	77
T.R. 5	Receipt Form . . . . .	78
T.R. 6	Chalan Form . . . . .	79
T R. 7	Potdar's Slip to be placed in Each Bag of Coin . . . . .	80
T.R. 8	Potdar's Slip to be placed in Each Bundle of Notes . . . . .	81
T.R. 9	Register showing the Cash Double Lock transactions of treasury .	82
T.R. 10	Cash Balance Report . . . . .	84
T.R. 11	Letters of Credit . . . . .	87
T.R. 12	Cash Order on Sub-treasuries . . . . .	88
T.R. 12-A	Advice of Cash Orders . . . . .	89
T.R. 13	Register of Advice of Cash Orders . . . . .	90
T.R. 14	Bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government servants or pensioners . . . . .	91
T.R. 15	Bond of Indemnity for drawing pay, pensions, annuities, etc. . . . .	94
T.R. 16	Pay Bill of Gazetted Government servants (for payment at Treasuries) . . . . .	97
T.R. 17	Pay Bill of Gazetted Government servants (for payment at an Accountant General's Office) . . . . .	99
T.R. 18	Certificate for House Allowance . . . . .	102
T.R. 19	Application for Payment of Overseas Pay in England . . . . .	103
T.R. 20	Travelling Allowance Bill (Gazetted Government servants) . . . . .	104
T.R. 21	Application for Passages Overseas . . . . .	109
T.R. 22	Detailed Pay Bill of Establishment . . . . .	111
T.R. 23	Absentee Statement . . . . .	116
T.R. 24	Periodical Increment Certificate . . . . .	117
T.R. 25	Travelling Allowance Bill (Non-gazetted Establishment) . . . . .	118
T.R. 26	Travelling Allowance Journal of Public Works Establishment . . . . .	123

(iii)

LIST OF FORMS—*Contd.*

Serial No. of Forms	Description	PAGE
T.R. 27	Abstract Travelling Allowance Bill (For Public Works Establishment)	127
T.R. 28	Acquittance Roll . . . . .	129
T.R. 28-A	Bill Register . . . . .	130
T.R. 29	Register of Contingent Charges . . . . .	131
T.R. 30	Fully-vouched Contingent Bill . . . . .	132
T.R. 31	Abstract Contingent Bill . . . . .	135
T.R. 32	Detailed Countersigned Contingent Bill . . . . .	137
T.R. 33	Detailed Contingent Bills countersigned before payment . . . . .	140
T.R. 34	Contingent Bill for Service Postage Stamps . . . . .	143
T.R. 35	Indent for Service Postage Stamps . . . . .	145
T.R. 36	Register of Pension Payment Orders . . . . .	146
T.R. 37	Pension Bill . . . . .	147
T.R. 37-A	Bill for withdrawing Death-cum-Retirement Gratuity. . . . .	149
T.R. 38	Pension Bill . . . . .	150
T.R. 39	Certificate of non-termination of event determining pensions . . . . .	152
T.R. 40	Yearly Declaration of Female Pensioners whose pensions are Terminable on Marriage or Re-marriage . . . . .	153
T.R. 40-A	Form of Application (Family Pension Scheme for Central Government Employees, 1964) . . . . .	154
T.R. 40-B	Form of intimation regarding death of pensioner who elected the Family pension Scheme for Central Government Employees, 1964 . . . . .	156
T.R. 41	Bill for Refund of Revenue . . . . .	157
T.R. 42	Grant-in-aid Bill . . . . .	158
T.R. 43	Bill for Scholarships, Stipends, etc. . . . .	159
T.R. 44	Statement of transactions on Government Account at the Bank . . . . .	160
T.R. 45	Register of Payments made against Annual Assignments for Military Disbursing Officers . . . . .	161
T.R. 46	Pass Book of Defence Disbursing Officers . . . . .	162
T.R. 47	Pay Certificate of the I. N. S. for Navy Advances . . . . .	163
T.R. 48	Requisition and Receipt for Money for Navy Advances . . . . .	164
T.R. 49	Consolidated receipt of the treasury for the payments made into it by Post Offices . . . . .	165
T.R. 50	Consolidated receipt of the Post Office for the amounts drawn from the treasury by the Post Office . . . . .	166

LIST OF FORMS—*Contd.*

Serial No. of Forms	Description	PAGE
T.R. 51	Pass Book or List of Cheques cashed . . . . .	167
T.R. 52	Consolidated Receipt-cum-Schedule for Forest Cash Remittance .	168
T.R. 52-A	Statement of Revenue Collections and Refunds under Head "II—Union Excise Duties" . . . . .	169
T.R. 53	Consolidated Treasury Receipt for Salt Revenue . . . . .	170
T.R. 54	Check Statement of Salt Receipt Numbers . . . . .	171
T.R. 55	Register/Statement of sums paid by traders and others into treasury for credit of the Bombay Salt Department . . . . .	172
T.R. 56	Schedule of General Provident Fund deductions . . . . .	173
T.R. 56-A	Schedules of Provident Fund Deductions. . . . .	175
T.R. 57	Schedule of deductions on account of subscription to Post Office Insurance Fund . . . . .	177
T.R. 58	Schedule of deductions on account of Family Pension Fund and Indian Widows' and Orphans' Fund . . . . .	178
T.R. 58-A	Bill for drawing G.P.F. Advances/Withdrawals of the Establish- ment . . . . .	179
T.R. 59	Pension Bill—Indian Civil Service Family Pension Fund, etc. .	181
T.R. 60	Pension Bill—Superior Services (India) Family Pension Fund .	182
T.R. 61	Deposit Re-payment Order and Voucher . . . . .	183
T.R. 62	Refund of Lapsed Deposits, Application and voucher . . . . .	184
T.R. 62-A	Schedule of Recoveries of Advances . . . . .	185
T.R. 62-B	Schedule of recoveries of Festival Advance. . . . .	186
T.R. 63	Advance Intimation of Despatch for Remittances . . . . .	187
T.R. 64	Invoice of notes or coins despatched from treasuries . . . . .	188
T.R. 65	Invoice of Uncurrent coins despatched by rail, steamer, etc., under charge of an escort . . . . .	189
T.R. 66	Clerk's Shroff's or Potdar's Certificate . . . . .	190
T.R. 67	Memorandum of Instructions to be given to the Police Officer in charge of a Remittance by Rail . . . . .	191
T.R. 68	Indent for Reserve Bank of India Draft forms and other connected forms . . . . .	193
T.R. 69	Advice List of Military Treasury Remittances . . . . .	194
T.R. 70	Cash account of receipts from estates of deceased Seamen and of expenditure on the relief of distressed Seamen . . . . .	195

LIST OF FORMS—*Concl.*

Serial No. of Forms	Description	PAGE
T.R. 71	Register on Undisbursed Pay and Allowances . . . . .	196
T.R. 72	Letter of Authority to take the payment . . . . .	197
T.E. 1	Currency Chest Book . . . . .	198
T.E. 2	Currency Chest Slip . . . . .	200
T.E. 3	Currency Chest Slip (Mint) . . . . .	203
T.E. 4	Verification Statement of Currency Chest Balance . . . . .	204
T.E. 5	Register of Tenders of sovereigns and half-sovereigns . . . . .	206
T.E. 6	<i>Deleted.</i>	
T.E. 7	Register of uncurrent silver coins at treasuries . . . . .	208
T.F. 8	Register of silver coins cut but not paid for . . . . .	210
T.F. 9	Return showing silver coins cut or broken on account of being reduced in weight . . . . .	211
T.E. 10	Statement of uncurrent silver coins and rupees and half-rupees withdrawn under special instructions from circulation . . . . .	212
T.E. 11	Return showing counterfeit coins received during a quarter . . . . .	214
T.E. 12	Advice of Currency Chest transactions at Sub-treasury . . . . .	215

NOTES.—(1) The following forms which are intended for general use in connection with transactions of the Central Government have been standardised in the "T.R." series to be controlled by the Government:—

Forms T.R. 1, 4, 4-A, 5, 6, 14, 16 to 18, 20 to 35, 37, 37-A, 38, 40-A, 40-B, 41 to 43, 45, 51, 56, 56-A, 57, 58, 58A, 61, 62, 62-A, 63-B and 71

(2) Forms T. R. 2, 3, 7 to 10, 12, 12-A, 13, 36, 39, 40, 59, 60, 63 to 69 and T.E. 7 to 11 which are intended for use in Central treasuries or in connection with special transactions only, will be printed in a separate "Try" series to be controlled by the Accountant General, Central Revenues.

(3) Supplies both in respect of the "T.R." and the "Try" series of forms are obtainable subject to the observance of the procedure prescribed by the Controller of Printing and Stationery from the Manager of the Forms Press, Calcutta.

(4) Forms T. R. 44 and T.E. 1 to 5 and 12 will be printed and supplied by the Reserve Bank.

(5) The remaining forms namely, Forms T. R. 11, 15, 19, 46 to 50, 52, to 55, 70 and 72 will not be printed, typed or manuscript copies being used, when necessary.



## APPENDIX I

[See Note below Rule 3]

### **Agreement between the Secretary of State for India in Council and the Reserve Bank of India and continued in operation by virtue of sub-section (a) of section 177 of the Government of India Act, 1935.**

AN AGREEMENT made this fifth day of April 1935, BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called "the Secretary of State") of the one part and THE RESERVE BANK OF INDIA (hereinafter called "the Bank") of the other part WHEREAS the Bank was constituted and incorporated and is regulated by the Reserve Bank of India, Act, 1934 (being Act No. II of 1934) (hereinafter called "the Act") with and subject to the various powers, provisions and restrictions in and by the Act set forth and it was thereby *inter alia* particularly provided as follows, *viz.* :—

(1) by section 20 of the Act that the Bank should undertake to accept monies for account of the Governor-General in Council and to make payments up to the amount standing to the credit of his account and to carry out his exchange, remittance and other banking operations including the management of the public debt ; and

(2) by section 21 (1) of the Act that the Governor-General in Council should entrust the Bank on such conditions as might be agreed upon with all his money, remittance, exchange and banking transactions in India and in particular should deposit free of interest all his cash balances with the Bank provided that nothing in that sub-section should prevent the Governor-General in Council from carrying on money transactions at places where the Bank has no branches or agencies and that the Governor-General in Council might hold at such places such balances as he may require ; and

(3) by section 21(2) of the Act that the Governor-General in Council should entrust the Bank on such conditions as might be agreed upon with the management of the public debt and with the issue of any new loans.

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say:—

1. This agreement shall come into force on the execution of these presents.

2. The general banking business of the Governor-General in Council (in which business is included the payment, receipt, collection and remittance of money on behalf of the Governor-General in Council and of such Local Governments as may not have the custody and management of their own provincial revenues) shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Act and with and to such orders and directions as may from time to time be given to the Bank by the Governor-General in Council through any Government officer or officers authorised by him in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such

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accounts shall be kept in the books of the Bank and at such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Governor-General in Council shall from time to time direct in the manner aforesaid.

3. The Secretary of State shall employ the Bank as the sole Banker in India of the Governor-General in Council who shall deposit or cause to be deposited with the bank or allow the Bank to receive and hold as banker the whole of his cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time be given by the Governor-General in Council in the manner aforesaid receive and hold for the Governor-General in Council all such monies as may be or become payable to him or on his account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Governor-General in Council regarding the receipt, collection, payment and remittance of money and other matters, as is usually transacted by bankers for their customers. The Bank shall make the said monies at the said offices, branches and agencies available for transfer to such places and at such times as the Governor-General in Council may direct. No interest shall be payable to the Governor-General in Council on any of the monies for the time being held by the Bank.

4. The management of the public debt and the issue of new loans by the Governor-General in Council and the performance of all the duties relating thereto respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Governor-General in Council and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at its offices in Bombay, Calcutta and Madras and at any of its offices, branches or agencies at which respectively the administration of any portion or portions of the public debt is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Governor-General in Council may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Secretary of State and for the Governor-General in Council in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Governor-General in Council.

5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Governor-General in Council other than such advantage as may accrue to it from the holding of his cash balances free of obligation to pay interest thereon.

6. As remuneration to the Bank for the management of the public debt as aforesaid the Bank shall be entitled to charge to the Governor-General in Council half-yearly commission at the rate of Rs. 2,000 per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge the following amounts shall be excluded from the amount of public debt, *viz.* :—

(a) The amounts of loans discharged outstanding after one year from the date of a notice of discharge.

## APPENDIX I

(b) The amount of stock certificates for Rs. 50,000 and upwards held by the Governor-General in Council or by a Local Government or by any officer or officers of the Government of India or of a Local Government authorised in that behalf.

(c) The amount of the Government of India rupee securities held in the issue department of the Bank.

(d) The amount of stock and notes outstanding in the London register.

And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge to the Governor-General in Council a fixed sum of Rs. 2,000 a year on account of the stock certificates referred to in head (b) of this clause and the Bank shall be also entitled to charge the public (but not the Governor-General in Council or a Local Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the Governor-General in Council under the powers conferred upon him by the Indian Securities Act, 1920 (Act No. X of 1920) for duplicate securities and for the renewal, consolidation, division or otherwise of all Government Securities which the Bank issues.

7. The Bank shall maintain currency chests of its issue department at such places as the Governor-General in Council may prescribe and the Governor-General in Council shall provide sufficient accommodation for such chests as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chests, notes and coin. The Bank shall keep the said chest supplied with sufficient notes and coin to provide currency for the transactions of the Governor-General in Council and reasonable remittance facilities to the public at the said places. The Governor-General in Council shall supply the Bank with such information and return as the Bank may from time to time require as to the composition of the balances in the said chest and the amount and nature of the transfers to and from the said chest. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Governor-General in Council shall be responsible to the Bank for the examination and correctness of coin or notes at the time of deposit in or withdrawal from the said chests.

8. The Bank shall not be at liberty to close any of its offices or branches except on Sundays, New Year's Day, Christmas Day, Good Friday and any other day declared to be a public holiday by any notification published in pursuance of the Negotiable Instruments Act (Act XXVI of 1881) subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Governor-General in Council and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing shall be closed except on Sundays and on public holidays authorised by the Local Government within whose jurisdiction such agencies may be respectively situated.

9. The responsibility for all loss or damage to the Secretary of State and the Governor-General in Council which may result from any act or negligence of or omission of the Bank in conducting the business of the public debt aforesaid or the payment of interest or discharge value thereon or the renewal, conversion, consolidation, subdivision or cancellation of any Government

## APPENDIX I

Security shall rest with and be borne by the Bank provided however that it shall not be incumbent on the Bank to verify signatures and endorsements on Government securities which *prima facie* appear to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect thereto PROVIDED ALSO that in regard to the ordinary banking business at the offices, branches and agencies of the Bank of receiving and realising money and securities for money on account of the Governor-General in Council and paying cheques, orders, draft bills and other documents whether negotiable or not in the Bank's capacity of bankers for the Governor-General in Council and whether such business be done by the Bank or by agencies on its behalf the responsibility to the Secretary of State and the Governor-General in Council shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.

10. The Bank shall remit on account of the Governor-General in Council between India and London such amounts as may be required by him from time to time at the market rate of the day for telegraphic transfers, subject to the proviso that if a larger transfer has to be effected in connection with the floatation or repayment of a sterling loan or analogous operations and if it is considered by either party to be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the two parties.

11. This agreement may be determined by either party giving to the other party one year's notice in writing expiring on the 31st Day of March in any year, such notice if given by or on behalf of the Secretary of State to be addressed to the Governor of the Bank and to be served by being left at the Head Office of the Bank and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government of India in the Finance Department and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such termination.

12. Nothing in this agreement shall operate to affect in any way the obligations imposed either on the Governor-General in Council or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.

13. The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agency or agencies as may be prescribed by the Act or any amendment thereof or as may be approved by the Governor-General in Council.

## IN WITNESS WHEREOF

Secretary to the Government of India in the Finance Department by the order and direction of the Governor-General in Council acting for and on behalf of the Secretary of State for India in Council has hereunto set his hand and the common seal of the Reserve Bank of India pursuant

## APPENDIX I

to a Resolution of its Central Board has been hereunto affixed in the presence of its subscribing officials the day and year first above written.

Signed by the said the Hon. Mr. Philip Cubitt Tallents, C.S.I., C.I.E., I.C.S., Secretary to the Government of India in the Finance Department for and on behalf of the Governor-General of India in Council acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

(Sd.) P. C. TALLENTS,  
*Secretary to the Govt. of India,  
Finance Department.*

(Sd.) H. S. STEPHENSON,  
*Additional Under Secretary  
to the Government of India.*

The Common Seal of the Reserve Bank of India was affixed hereto in the presence of Sir Edward Charles Benthall Kt., and Sir Badridas Goenka, Kt., C.I.E., two of its Directors and Sir Osborne Arkell Smith, K.C.I.E., its Governor.

(Sd.) E. C. BENTHALL,  
*BADRIDAS GOENKA,  
Directors.*

(Sd.) OSBORNE A. SMITH  
*Governor.*

**APPENDIX 2**

[See Rule 146]

**Different Classes of Receipts exempt from Stamp Duty**

**NOTE.**—The contents of this appendix have no validity except in so far as they reproduce the exact wording or represent correctly the meaning of the relevant act, rule or order by which the exemptions have been granted. No doubtful case should be decided except by reference to the appropriate act, rule or order, as the case may be, and if necessary, to the Government.

The following items are exempt from stamp duty :—

- (1) Receipt given by or on behalf of or in favour of the Crown.
- (2) Receipt on cheques or bills of exchange payable on demand.

**NOTE.**—Receipts on refund orders in respect of Income-tax, Estate Duty, Wealth-tax, Expenditure-tax or Gift-tax fall within this category.

- (3) Receipt given for payment of interest on Government Promissory Notes.

(4) Receipt for pensions or allowances by persons receiving such pensions or allowances in respect of their service as non-commissioned or petty officers, soldiers, sailors or airmen, and not serving the Crown in any other capacity.

**NOTE.**—The Expression 'soldiers, airmen' used in this appendix includes persons below the rank of non-commissioned officers who are enrolled under the Indian Army Act, 1911 Indian Air Force Act, 1932.

(5) Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.

(6) Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of a short or wrong payment of such an Order.

(7) Receipt endorsed by the holder of a Post Office Cash Certificate at the time of its discharge.

(8) Receipt given by an officer of the Indian Posts and Telegraphs Department in respect of a sum paid to him by the Government as an advance for the purchase of railway or steamer tickets.

(9) Receipt or bill of lading issued by a Railway Company or Administration or an Inland Steamer Company or an Air Transport Company for the fare for the conveyance of passengers or goods or both or animals or for any charges incidental to the conveyance thereof or given to such Company or Administration or Inland Steamer Company for the refund of an overcharge made in respect of such fare or charges.

(10) Receipt given by a Railway or Administration or an Inland Steamer Company, for money received by it from another Railway Company or Administration or Inland Steamer Company or from a Tramway Company or other Carrying Company on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals.

(11) Receipt or bill of lading issued by the Commercial Carrying, Limited for the fare for the conveyance of passengers or goods or both or receipt given by the said Company for the refund of an overcharge made in respect of such fare.

## APPENDIX 2

(12) Receipt for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of His Majesty's military, naval or air forces and those of the irregular corps in Baluchistan and first and second Mahsud Battalions when serving in such capacity, or by mounted police constables.

(13) Receipts given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airman of any of the said forces and serving in such capacity.

(14) Receipt given for interest paid in British India on securities of the Mysore Durbar.

(15) Receipts given for pension or allowances paid by the Central Government to an heir of a deceased non-commissioned officer or petty officer, soldier, sailor or airman of His Majesty's military, naval or air forces.

(16) Receipts for any payment of money without consideration; e.g. grants-in-aid, scholarships, etc. etc.

NOTE.—The receipts for fees paid to Advocates through a briefing or instructing Government Solicitor or Advocate need not also be stamped.

(17) Receipt for any payment of rent by a cultivator on account of land assessed to Government revenue.

(18) Receipt given by a headman or lambardar for land revenue or taxes collected by him.

(19) Receipt given by an opium cultivator or his representative or by a Lambardar or Khattadar for money paid to him by the Government as an advance for the cultivation of opium or as value of the opium supplied by him.

(20) Receipt endorsed on instruments executed by or on behalf of any Society for the time being registered or deemed to be registered under the Co-operative Societies Act, 1912, or instruments, executed by any officer or member of any such Society relating to the business of the Society.

(21) Receipts for payments made by or on behalf of Government in Indian States.

(22) Receipt given by a person for advance exceeding Rs. 20 received by him from the Provincial Government under the Agriculturists' Loan Act, 1884 (XII of 1884).

(23) Receipt given for interest paid in British India on all loans issued by the Travancore Government.

(24) Such other receipts or class of receipts as may be legally exempt from stamp duty.

NOTE 1.—Cash memo-andum issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of section 2(23) of the Indian Stamp Act (Act II of 1899) and need not be stamped even if the amount exceeds Rs. 20 unless they contain an acknowledgement of the receipt of money from the purchasers as named therein of the price of the articles sold.

## APPENDIX 2

NOTE 2.—The following documents do not come under the exemption but are chargeable with stamp duty under the general rule :—

- (a) Receipts other than those mentioned in items (9) and (10) above given by a Railway Company, including a Company to which a State Railway has been leased, or by a Municipality; but receipts given by Railway Companies in respect of transactions which relate to Government-owned Railways, or which can be identified as pertaining to Government-owned portions are exempt from stamp duty.

This rule applies also to receipts drawn for claims the adjustment of which may be made through the accounts.

- (b) Receipts given by State Railways for terminal tax collected by them on behalf of local bodies, unless exemption is granted for such receipts in any Province under Section 9 of the Indian Stamp Act or by any other law.
- (c) Receipts signed by a Government officer as Chairman of a Municipality.
- (d) Receipts other than those mentioned in item (16) above drawn on account of Cantonment and other Local Funds.
- (e) Receipts for advances taken by Government servants other than those of the Posts and Telegraphs Department in respect of sums paid to them by the Government as advance for the purchase of railway tickets.
- (f) Receipts for amounts of emigrants' money orders.
- (g) Receipts for refund or repayment of deposits, other than those covered by item (20) above.
- (h) Receipts on acquittance rolls of establishments.
- (i) Receipts drawn by the Accountant-General or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

NOTE 3.—The Stamp Act (Act II of 1899) does not extend to tribal areas outside British India.

## APPENDIX 3

—DELETED—

## APPENDIX 4

[See Note 2 below Rule 230]

**Rules made by the Auditor General for regulating the preparation of Last Pay Certificates in cases of transfers on duty or of return from leave**

(1) Transfers on duty may be of two kinds :—

(i) A Government servant may proceed on duty from one province or circle of audit to another.

(ii) A Government servant may proceed on duty from one place to another in the same province or circle of audit.

(2) In the former case the certificate should be given as follows :—

(a) If the Government servant is employed at the station of the Accountant General of his province, the certificate should be given by that officer, provided that the system of payment after pre-audit is followed in the audit office, otherwise the procedure laid down in clause (b) below should be adopted

(b) If he has to pass through that station on his way to his new province, the certificate should be given by the officer-in-charge of the treasury from which he last drew pay and countersigned by the Accountant General.

(c) If he is not employed at, and has not to pass through the Account General's station, the certificate should be given by the officer-in-charge of the treasury and a duplicate of it should be forwarded by the treasury Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred Government servants' new province.

*Exception*—As an exception to the preceding rules, the last pay certificate of non-gazetted Government servants transferred from one province or circle of audit to another may be given by the head of the office and need not be countersigned by the Accountant General concerned but in the case of transfers out of India, the last pay certificate should be signed by the Accountant General.

(3) In the second case of transfer, the Government servant should obtain a last pay certificate from the officer-in-charge of the treasury from which he last drew pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

(4) A Government servant who has drawn his leave salary in India should, before returning to duty, obtain a last pay certificate from the Accountant General by whom, or within whose jurisdiction, his leave salary was last paid.

(5) The last pay certificate shall be prepared in all cases mentioned above in the form shown in the Annexure. This form provides for detail of the fund deductions although the officer preparing the bills is responsible

## APPENDIX 4

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for their correctness; but the officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any made under an order of attachment of his pay by a Court of Law of which he may have received notice before granting the certificate, but also for passing on any of which he may afterwards receive notice to the treasury or the disbursing office from which the Government servant will in future draw pay.

The officer preparing the last pay certificate should also enter details in regard to any Insurance Policies being financed from a provident fund, indicating the name of the Insurance Company, the Policy number and the amount and the due date for the payment of premium.

(6) In all cases of transfers from one district to another within the same audit circle, the last pay certificate should specify the last regular or monthly payment ; and the entire pay for the month in which transfer has been made, should be paid in new district except where the Treasury or the Financial Rules of a Government provide to the contrary.

(7) In the case of the pay bill of a Government servant of whatever rank required to accompany the headquarters of Government to a hill station or other station which has been declared to be the headquarters of Government for the time being, the signature or countersignature of a gazetted Government servant on the bill may be treated as a last pay certificate for the purpose of these rules.

(8) For the purpose of drawal of transit pay and allowances of a Government servant on his promotion from a non-gazetted to a gazetted post, an extra copy of the last pay certificate should be sent by the head of the office direct to the Audit Officer.

(9) On reversion from the gazetted post, the last pay certificate should be sent by the treasury officer to the Audit officer and the latter should countersign it and send it to the head of the office responsible for drawing the pay of the Government servant as a non-gazetted officer.

ANNEXURE

(Obverse)

**Last Pay Certificate**

Last pay certificate.....  
of the.....  
proceeding on.....  
to.....

2. He has been paid up to.....  
at the following rates :—

	<i>Particulars</i>
Substantive pay.....	
Officiating pay.....	
	<i>Deduction</i>
.....	
.....	
.....	

3. His General Provident Fund Account No.....is maintained by the  
Accountant General.....

4. He made over charge of the office of.....  
on the.....noon of.....

5. Recoveries are to be made from the pay of the Government servant as detailed on  
the reverse.

6. He has been paid leave salary as detailed below. Deductions have been made as  
noted on the reverse.

<i>Period</i>	<i>Rate</i>	<i>Amount</i>
From.....to.....at Rs.....a month.		
From.....to.....at Rs.....a month.		
From.....to.....at Rs.....a month.		

7. He is entitled to draw the following :—

8. He is also entitled to joining time for.....days.

9. He finances the insurance policies detailed below from the provident fund :—

Name of Insurance Company	No. of Policy	Amount of premium	Due date for the payment of premium
------------------------------	---------------	----------------------	--

10. The details of the income-tax recovered from him up to the date from the beginning  
of the current year are noted on the reverse.

(Signature).....  
(Designation).....

Dated.....19 .

**NOTE.**—Against Serial No. 3, the information should be incorporated by the head of  
the office in case of non-gazetted Government servants, and by the Treasury Officers/  
Officer himself in case of gazetted officers. In addition, when a Government servant is transferred  
from one audit circle to another, the name of the Accounts Officer who will maintain  
General Provident Fund Account after transfer, should also be recorded in the case of gazetted  
officer by the Accountant General while countersigning the last pay certificate, and by the  
head of the office in the case of non-gazetted Government servants, if possible.

(Reverse)  
**Last Pay Certificate**  
*Details of recoveries*

Nature of recovery.....

Amount Rs. ....

To be recovered in.....instalment

*Deductions made from the leave salary*

From.....to.....on account of.....Rs.....

From.....to.....on account of.....Rs.....

From.....to.....on account of.....Rs.....

Names of months	Pay	Gratuity, Fee, etc.	Funds and other Deductions	Amount of income-tax recovered	Remarks
April 19 . .					
May 19 . .					
June 19 . .					
July 19 . .					
August 19 . .					
September 19 . .					
October 19 . .					
November 19 . .					
December 19 . .					
January 19 . .					
February 19 . .					
March 19 . .					

## APPENDIX 5

[See Rule 401(2)]

**Procedure regarding Refunds of Income-tax and Super-tax**

1. All refunds will be granted on the special income-tax form of refund.

2. Each order for refund of income-tax contains the following certificates :

- (i) Certified that with reference to the assessment record of..... for the year.....No.....a refund of Rs.....is due to.....
- (ii) Certified that the income-tax concerning which this refund is given has been credited in the treasury.
- (iii) Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

3. The refund voucher forms and advice notes are printed at the India Security Press, Nasik on water marked white paper with the legend "Government of India" printed all over in microprint. The refund voucher forms are in pink colour while the advice notes are in blue colour. The books of refund vouchers and advice notes as also each voucher contained therein are machine numbered serially. Further as a measure of security, single letter prefixes are allotted to the charge of each Commissioner of Income-tax. The prefixes precede the Book No. of both refund vouchers and advice notes. The refund voucher bears the same number as the advice note.

4. The books of refund vouchers will remain in the personal custody of the Income-tax Officer who will intimate to the Treasury Officer, Sub-treasury Officer or to the office of the Bank as the case may be, the book which he is using. In the case of special circles dealing with the salary cases, the number of the book brought into use will be notified to the Accountant General who will publish it in the Gazette. Income-tax Officer will maintain separate refund order books for each treasury or sub-treasury.

There will ordinarily be only one Refund Order Book for treasuries or sub-treasuries in a district or circle but the Commissioners of Income-tax may at their discretion prescribe separate Refund Order Books for each treasury or sub-treasury where they may consider it necessary to do so.

5. A refund voucher will ordinarily be made payable only within the circle in which it is issued, the place of payment being the sub-treasury or the treasury of the district, unless there is an office of the Bank at a station conducting the cash business of the Government in which case the voucher will be made payable there. But if for particular reasons, the voucher has to be sent to another district, the Sub-treasury Officer, Treasury Officer of the district or the Manager or Agent of the Bank where the voucher is made payable will be informed by the Income-tax Officer. In the case of special circles *e.g.*, Salary Circle, Special Investigation Circles, the voucher can be cashed in any sub-treasury, treasury or office of the Bank which falls within the area of the circle.

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6. The encashment of refund vouchers issued as payable in a district within an income-tax circle will be verified by Treasury Officers at fixed intervals of not more than one month as may be arranged with Income-tax Officers. Where a voucher is issued as payable in a district other than that comprised in the circle, the fact of payment will be notified to the Income-tax Officer by the Treasury Officer.

7. An advice note bearing the same number as that of the refund voucher is also prepared, signed and simultaneously issued to the Treasury or the Bank on which the refund order is drawn. The refund voucher will not be encashed unless the Advice Note is received by the Treasury or the Bank. The fact whether a refund order has been crossed or not is mentioned in the Advice Note. All refund vouchers for sums exceeding Rs. 500 may be crossed except in the cases where the assessee so desires in writing that it may not be crossed.

8. Where a refund is paid by money order, the Income-tax Officer will show the amount found to be due for refund in the first certificate of the voucher, but will pass for the payment a sum representing the amount due for refund plus the amount of money order commission. For instance, if the refund were for a sum of Rs. 25, the entry in item 4 of the refund voucher would be "Passed for payment of rupees *twenty-five and forty-five paise* (Rs. 25.45 P.)", that is, Rs.25 as above plus 45 Ps. for money order commission. The money order forms will be duly completed by the Income-tax Officer and sent by him to the Post Office along with a cheque drawn in favour of the Post-master concerned for the amount of the refund plus money order commission. The Post Office will arrange to pay the amount of the refund to the refundee. The postal receipt received by the Income-tax Officer will be pasted on the back of the counter-foil of the refund order and the payee's acknowledgement when received from the Postmaster will be sent to the Accountant General with the paid refund voucher. If in some cases it is not possible to transmit the payee's acknowledgement to the Accountant General along with the paid refund voucher, it will be sent to him later. The Income-tax Officer will also submit monthly to his Accounts Officer a classified account of the refunds made by him by cheques during the month. He will maintain a cash book in Form P.W.A.I., and as soon as cheque is issued the transaction will be recorded in it. He will also furnish to the Accounts Officer concerned with his monthly account a list of cheques issued by him during the month. If in any case the money order is returned by the Post Office undelivered, its amount will at once be taken to the cash book as an item of receipt and remitted to the treasury.

9. If a refund under sec. 237 of the Indian Income-tax Act is due to an assessee who is not resident in India, it will be remitted to him direct by a bank draft or money order at his cost, unless he appoints an agent to receive payment in India.

10. When a duplicate voucher is asked for because the period of the original voucher has expired, the original should be cancelled by the Income-tax Officer and attached to its counter-foil. A new voucher will then be issued, necessary cross references being entered in the counterfoils of both vouchers.

APPENDIX 5

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11. When a duplicate voucher is asked for on the ground that the original has been lost, the duplicate will not be issued until the period of the original voucher has expired and until the Income-tax Officer has satisfied himself that it has not been cashed and has stopped payment of it at the treasury on which it was issued.

12. The whole onus of granting a refund is on the Income-tax Officer alone and it will be a part of the duties of inspecting officers to see that the rules have been properly observed.

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**APPENDIX 6***(See Rule 411)***Rules for the Payment of Compensation for Land taken up under the Land Acquisition Act**

1. Unless there be something repugnant in the subject or context, the rules given in this Appendix of the acquisition of land for the Public Works Department apply *mutatis mutandis* to other departments of the Government also.

2. The term 'Act' used in this Appendix means the Land Acquisition Act, Act I of 1894.

*Land Acquisition Officers*

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

*Procedure of Special Officers appointed under the Act*

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

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

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

## APPENDIX 6

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

8. In giving notice of the award under section 12(2) and tendering payment under section 31(1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as Revenue Deposits payable to the persons to whom they are respectively due, and vouched for in accompanying Form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be accounted for as Public Works expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary Revenue Deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong in order that the number of undischarged sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

9. In making direct payments to the persons interested under the award the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying Form (marked C) containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 5. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

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

## APPENDIX 6

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

12. The Head of the Local Administration may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

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

13. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 10 and 11 above.

*Procedure for Collector or other Civil Officer not specially employed for land Acquisition*

14. When the land is taken up by the Collector or other Civil Officer not specially employed for the work, such Collector or Civil Officer is not a Public Works disbursing officer, but draws money for payment due under his award from the civil treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraphs 5 and 6. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in paragraph 7, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 5. The procedure laid down in paragraph 8 should also be observed by such Collector or Civil Officer.

15. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award an acquittance roll may be substituted for separate receipts as laid down in paragraph 9. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General. For payments into Civil Courts the procedure laid down in paragraphs 10 and 11 should be observed.

16. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the treasury to the payee alternig the words "Paid in my presence in cash" to "Pay--", or he may draw the total amount to be disbursed by him under by cheque

## APPENDIX 6

the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

*Procedure in the office of the Accountant General*

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

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

*Procedure when no money compensation is paid*

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

*Investment of compensation money deposited in Court*

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

*Adjustment and Recovery payments on behalf of bodies financially independent of the Government*

21. In any case in which land is acquired for a municipality or other body financially independent of the Government, the Head of the Local Administration may direct that the payments instead of being made and audited

## APPENDIX 6

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

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\*These sums should be credited in treasury accounts to a special deposit head under Civil Deposits—"Deposits for work done for public bodies or individuals", while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the treasury for credit of the special deposit head any balance of the sum originally credited which is not claimed at the expiration of a year from the date of the award will be paid into a Civil Court by the officer in accordance with paragraph 10.

**FORM A**

No. and Date of Statement.....  
 Date of Award.....  
 Name of work for which land has been acquired.....  
 No. and date of declaration in..... *Gazette*, viz. No..... dated..... page.....  
**Statement showing compensation awarded by..... under Section.....**  
**of..... in State..... No.....**  
**..... on the Revenue Roll of the District of....., Pargannah.....**

1	2	3	4	5	6			7	8	9	10*	
					a	b	c					d
Sl. No.	Names of persons to whom payment is due under the award	Area of land	Abatement of Land Revenue	Valuation of any buildings that may be taken upon the land	Amount due to each person, in connection with the acquisition of the land				Distribution of the amount in column 6 taken from the subsidiary statement A.A.	Number and date of voucher	Date on which possession of land was handed over to the Departmental authorities for whom it is acquired	
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Total (a + b + c)		No.	Date	Reference to the report stating the date

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

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

NOTE 2.—Regarding col. 7, See Note to Form AA.

**FORM AA**

**Particulars regarding the acceptance by the persons concerned of amount entered in award Statement No.....**

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

1	2	3					
Serial No. in the Statement of Award under Section II of the Act	Name of person to whom payment is made under the award	Particulars of amount entered in column 6 of the Award Statement					
		a	b	c		d	
		Amount accepted without protest	Amount accepted under protest	Amount	Court	Reasons for depositing	
		Rs.	P.	Rs.	P.	Rs.	P.

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

**FORM B**

No. and Date of Statement.....  
 Name of work for which land has been acquired.....  
 No. and date of declaration in.....Gazette, viz., No.....dated....., page.....  
**Statement showing the amount of compensation awarded by the Court of....., under Section 26 of Act I of 1894**

1 Serial No. in the Statement of Award under Section II of the Act	2 Names of persons to whom payment is due under the award	3 Amount originally awarded	4 Amount paid by Collector under the original award	5 Amount awarded by the Court			6 Further payments due	7 Remarks	8 No. and date of vou- chers
				a Amount awar- ded for the land, including the valu- ation of any build- ings that may be taken upon the land	b Amount of interest, if any	c Other amounts if any (Purpose to be indicated)			
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.			

## APPENDIX 6

## FORM C

(Obverse)

No. of Vouchers \_\_\_\_\_,  
 Name of work for which the land has been acquired \_\_\_\_\_,  
 No. and date of declaration in—*Gazette, viz.*, No. \_\_\_\_\_, dated \_\_\_\_\_,  
 Serial No. \_\_\_\_\_ in Award Statement No. \_\_\_\_\_, dated \_\_\_\_\_,  
 Name of payee \_\_\_\_\_,  
 I \_\_\_\_\_ of \_\_\_\_\_,  
 pargannah \_\_\_\_\_, zillah \_\_\_\_\_,  
 do hereby acknowledge to have received Rs. \_\_\_\_\_,  
 \_\_\_\_\_ on account of cost of land, etc., taken up by the Government,  
 as detailed on reverse.

Signature of payee \_\_\_\_\_,

Locality \_\_\_\_\_,

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Indian language.

## FORM C

(Obverse)

No. of Vouchers \_\_\_\_\_,  
 Name of work for which the land has been acquired \_\_\_\_\_,  
 No. and date of declaration in—*Gazette, viz.*, No. \_\_\_\_\_, dated \_\_\_\_\_,  
 Serial No. \_\_\_\_\_ in Award Statement No. \_\_\_\_\_, dated \_\_\_\_\_,  
 Name of payee \_\_\_\_\_,  
 I \_\_\_\_\_ of \_\_\_\_\_,  
 pargannah \_\_\_\_\_, zillah \_\_\_\_\_,  
 do hereby acknowledge to have received Rs. \_\_\_\_\_,  
 \_\_\_\_\_ on account of cost of land, etc., taken up by the Government  
 as detailed on reverse.

Signature of payee \_\_\_\_\_,

Locality \_\_\_\_\_,

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Indian language.

**FORM C**

(Reverse)

DETAILS OF LAND, ETC., AND THEIR VALUES

Mouza \_\_\_\_\_, Pergannak \_\_\_\_\_, Zillah \_\_\_\_\_

Land \_\_\_\_\_, Bigha \_\_\_\_\_, Cotla \_\_\_\_\_, Chuttock \_\_\_\_\_

Item \_\_\_\_\_  
Value \_\_\_\_\_  
Rupees Paise

- (a) Land (including buildings, if any)
- (b) Interest, if any.
- (c) Other charges (purpose to be indicated).

Total \_\_\_\_\_

**FORM C**

(Reverse)

DETAILS OF LAND, ETC., AND THEIR VALUES

Mouza \_\_\_\_\_, pargannah \_\_\_\_\_, Zillah \_\_\_\_\_

Land \_\_\_\_\_, Bigha \_\_\_\_\_, Cotla \_\_\_\_\_, Chuttock \_\_\_\_\_

Item \_\_\_\_\_  
Value \_\_\_\_\_  
Rupees Paise

- (a) Land (including buildings, if any)
- (b) Interest, if any
- (c) Other charges (purpose to be indicated).

Total \_\_\_\_\_

**FORM CC**

**Consolidated voucher for payment made during.....19 , in accordance with Award Statement No..... dated..... on account of land acquired for..... in the District of.....Tehsil .....Mouza.....**

1	2	3	4				5	
Serial No. in Award Statement	Name of payee	Area of land	Amount paid for :				Signature of the payee and date of payment	
			a	b	c	d		
			Land, including buildings, if any.	Interest, if any.	Other charges (purpose to be indicated).	Total (a+b+c)		
			Rs. P.	Rs. P.	Rs. P.	Rs. P.		
			TOTAL					

Paid in my presence                      in cash to the above person the total sum of rupees                      only.  
 by cheque                     

Dated                                           in words.                      Signature of Officer.

## FORM D

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

Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each	Remarks

Acres Rs. P.

TOTAL

Land Acquisition Officer.

Dated \_\_\_\_\_ 19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

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

## FORM D

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

Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each	Remarks

Acres Rs. P.

TOTAL

Land Acquisition Officer.

Dated \_\_\_\_\_ 19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

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

## FORM D

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

Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each	Remarks

Acres Rs. P.

TOTAL

Land Acquisition Officer.

Dated \_\_\_\_\_ 19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

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

**FORM E**

Name of work for which land has been acquired \_\_\_\_\_  
 To the Officer in charge of \_\_\_\_\_ Treasury.  
 Please receive for transfer to credit of Revenue Deposits the sum  
 of Rs. \_\_\_\_\_ on account of compensation for land taken  
 up for the above purpose, payable as detailed below :—

Serial No. in Award State-ment No.	Names of persons to whom due	Area of land	Amount payable to each	Remarks
		Acres	Rs. P.	
		TOTAL		

Dated 19 . Land Acquisition Officer.

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

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

**FORM E**

Name of work for which land has been acquired \_\_\_\_\_  
 To the Officer in Charge of \_\_\_\_\_ Treasury.  
 Please receive for transfer to credit of Revenue Deposits the sum  
 of Rs. \_\_\_\_\_ on account of compensation for land taken  
 up for the above purpose, payable as detailed below :—

Serial No. in Award State-ment No.	Names of persons to whom due	Area of land	Amount payable to each	Remarks
		Acres	Rs. P.	
		TOTAL		

Dated 19 . Land Acquisition Officer.

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

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

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**APPENDIX 7**

[See Rule 419]

**Instructions for Commissions and Committees**

1. These orders apply to Commissions and Committees of the Government which do not remain exclusively at the headquarters of the Government. In what follows, the term "Commission(s)" applies also to such Committees. The Secretary will be the officer in charge of the accounts unless a separate officer has been nominated for this purpose.

2. All expenditure will be incurred under the orders of the proper department of the Government and no disbursements may be made except in accordance with authorised rules and orders. The expenditure will unless specific orders to the contrary are issued, be audited and brought to account by the Accountant General, Central Revenues (hereafter referred to as the "Accounts Officer").

*Cheques*

3. The Accounts Officer should be supplied with specimen signature of the Secretary to the Commission and he will arrange for the supply of necessary funds on the application of the Secretary. Applications should ordinarily be made by letter in sufficient time to admit an assignment being granted on the treasury by letter, or when necessary by telegram. The Secretary will draw against such assignments by cheques which may either be made payable to the Secretary when he requires cash or to individuals to whom the Secretary has to make payments. Cheque books will be furnished by the Accounts Officer on requisition to him. Before a cheque book is brought into use, the Secretary should advise the Agent or Manager of the Bank or the Treasury Officer concerned and supply him with the specimen signatures. As far as possible the Secretary should make payments by cheque in order to avoid the risks involved in the custody of cash.

*Bills*

4. Bills should be prepared in the appropriate bill forms prescribed in Part V and attention is directed to the requirements of rule 138 in this connection. A rubber stamp should be used to record on each bill the names of the major and minor heads (if any) concerned and the name of the Commission. No separate bills in respect of contingent charges need be submitted, the payees' receipts being treated as bills in such cases.

Payees' receipts for items not exceeding Rs. 25 need not be furnished to the Accounts Officer but should be retained by the Secretary after cancellation for a year before destruction. Such items should be detailed on the reverse of the abstract submitted to the Accounts Officer under paragraph 5 below. Where payees' receipts cannot be obtained without a disproportionate amount of trouble a certificate from the Secretary to the effect that the expenditure has actually been incurred will be accepted. Vouchers in appropriate forms should accompany the abstract mentioned in paragraph 5. Attention is also directed to the necessity of furnishing an absentee statement or a nil report regarding absentees with vouchers relating to the pay of the establishments.

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*Cash Book and Account*

5. A cash book should be maintained in Form T. R. 4-A, and an abstract of the same in such form as may be prescribed by the Accounts Officer (duly signed by the Secretary) should be submitted to the Accounts Officer each month, so as to reach him not later than the 10th of the following month. The abstract should show (on the receipt side) the opening cash balance and (on the disbursement side) the closing cash balance of the month, the latter being verified by the Secretary by actual count. If he is unable to do this, he should make appropriate modification in the certificate regarding actual count. The following certificates should be recorded by the Secretary on the abstract :—

- “(1) The closing balance has been verified by actual count and found correct.
- (2) Conveyance hire shown in the abstract was unavoidable and was not incurred for a gazetted Government servant.
- (3) Articles of non-expendible stores included in the abstract have been duly accounted for in a stock register maintained by me and that the rates paid are not high as compared with market rates and were received in good order.”

*Receipts*

6. Receipts of Government money should not be acknowledged by letter. Counterfoil machine numbered receipt books (Form T. R. 5) should be used and all receipts should be signed by the officer-in-charge of the accounts and by a clerk. This officer should attest the relevant entry in the cash book when he signs the receipt.

*Verification of Cash*

7. The actual cash balance should be verified during the month by the officer-in-charge of the accounts and he should then record a dated certificate ‘Cash in hand verified and found to be Rupees (in words)——— (Rs.                   )’.

(See also paragraph 5 regarding monthly verification of cash by the Secretary).

*Custody of Cash*

8. A cashier should be appointed to each Commission, who will be responsible for the custody of cash and control of receipts and payments. Wherever possible the cashier should be a person who holds a lien on permanent post under the Government, but if this is not the case he should be required to give adequate security. Money should not be drawn in advance or in excess of immediate requirements or merely to prevent a lapse of funds. A cash box should be provided for holding the cash and it should be deposited in the nearest treasury or sub-treasury for safe custody when an appreciable sum of money has to be kept overnight : such action must in particular be carried out when some days will elapse before the cash is again required. If the cash box is not deposited at the treasury overnight, proper steps should be taken for its safety.

9. Government money should be kept in an entirely separate cash box from private cash and transactions relating to services rendered to the personnel of the Commission should be kept out of the Government accounts. Persons entrusting their private money to the cashier do so at their own risk, but the Secretary should depute some one to verify monthly the cash balances held against such private transactions.

#### *Control of Expenditure*

10. The following general instructions relating to the control of expenditure will be applicable, except to the extent that they are abrogated by specific instructions to the contrary :—

- (1) The Administrative Department concerned will be responsible for the control of expenditure.
- (2) The Secretary will send the controlling authority a monthly statement showing to the nearest rupee the progressive expenditure from the 1st of April of the current year to the end of the past month under the heads :—

Pay of officers (non-voted).

Pay of officers (voted).

Pay of establishment.

Allowances and honoraria.

Contingencies.

- (3) For the purpose of control, the Account Officer will also send to the controlling authority a monthly statement of book adjustments relating to the expenditure of the Commission and will intimate to the Secretary and to the controlling authority any instances of misclassification in the accounts prepared by the Secretary.
- (4) In special cases, sub-heads other than those mentioned in clause (2) may be prescribed.

#### *Purchase of Books and Stationery*

11. The Secretary is authorised to incur expenditure on the following items subject to the cost being met within the sanctioned allotment of the Commission :—

- (1) The purchase of such books and publications as may be required for the Commission's use.
- (2) The local purchase of such articles of stationery as may be urgently required upto Rs. 20 in each case and subject to a maximum limit of Rs. 250 in the year.

#### *Printing*

12. The sanction of the Controller of Stationery and Printing is required before the printing work of Commissions can be undertaken in any Government Press. The question of the desirability of printing the

APPENDIX 7

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evidence before Committees, etc., should be carefully considered in each case and as far as possible the printing of evidence in full should be restricted to the most important Commissions only. Such Commissions as are authorised to have printing work done should ordinarily confine their work to a particular press and should avoid sending it piecemeal. When it is found necessary to send work to other presses, care should be taken to send a sample of that portion which is already in print, so as to serve as a guide in regard to set-up, style and size. All work will be paid for in cash on presentation of the bill by the press concerned. Managers of Presses should submit their bills promptly, as difficulty arises in realising the money once a commission has been dissolved.

## APPENDIX 8

[See Note below Rule 735]

**Reserve Bank of India Remittances—Conditions governing issue of Government drafts**

1. Subject as hereinafter provided, "Government" drafts *at par* will be issued for remittances on behalf of the Central Government and for other *quasi*-public purposes set forth in para 4 below, under the terms and conditions here-inafter specified.

2. Two forms of "Government" drafts will be issued :—

- (i) *Reserve Bank of India Government Drafts*.—To be drawn by or on places where the Reserve Bank is represented by its Treasury Agencies and drafts to be drawn by the Reserve Bank on its own offices and branches of the Imperial Bank of India, and
- (ii) *Imperial Bank of India Government Drafts*.—To be drawn by the Imperial Bank of India on its own officer and branches.

In either case the drafts will be superscribed "On Government account only".

3. (a) Drafts will be issued for a minimum amount of Rs. 25, except in special circumstances, such as sepoy's remittance, or that of a rating of the Indian Navy below the rank of a leading seaman (or its equivalent) or for the remittances of the surplus of the estates of deserters subject to the Indian Army Act or the Indian Navy Discipline Act, or for payments in connection with securities deposited with the Reserve Bank of India for and on behalf of Government. The limit of "Government" draft obtainable for private purposes of a Government officer is in all cases, but that of a sepoy or a rating of the Indian Navy (specified above) proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE.—The term "sepoy" as used here includes non-combatant and class I followers mentioned in Appendix XXVI—Regulations for the Army in India.

(a) The maximum drawing on any one day which may not be exceeded without the express sanction of the Currency Officer, will be as follows :—

	Rs.
At or on a sub-treasury . . . . .	5,000
At or on a treasury (not being a sub-Treasury) except on the Reserve Bank .	25,000
At a treasury on the Reserve Bank . . . . .	Without limit.
By and on offices of the Reserve Bank and offices and branches of the Imperial Bank of India having currency chest facilities . . . . .	Without limit.

4. The issue of "Government" drafts *at par* is authorised in the following cases :—

(1) *General*.—To a Government officer, for a remittance to be made by him in his official capacity in payment of any service rendered or in pursuance of his official duties. The purpose for which the drafts are required must be clearly stated in the application.

**NOTE.**—The facility of remittance by “Government” drafts *at par* is also permitted to the Local Funds named in Schedule A to this Appendix, and to such additional funds as may be determined from time to time by the Government in consultation with the Reserve Bank subject to the condition that the remittances are for *bona-fide* public purposes.

(2) *Public Works.*—To Executive Engineers, District Surveyors and to all Sub-Divisional Officers in the Public Works Department, whether they have drawing account or not, for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done by one division on account of another, the adjustment will be made by book transfer.

(3) *Railways.*—To disbursing officers, on the conditions specified in ‘(2) Public Works’ above ; also for payments to be made on account of through traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways.

(4) *Telegraphs.*—To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.

(5) *Pay and allowances of Civil Officers.*—The remittance of pay and allowances is not ordinarily a *bona-fide* public purpose, but a Government draft may be obtained for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn. Government drafts may also be obtained for remittances covered by rule 235.

Officers of the Public Works Department may, when presenting bills for pay and travelling allowance of their establishments, obtain Government draft on other district treasuries for amounts which may have to be disbursed outside the district but within own jurisdiction.

(6) *Payment of passages of Civil Officers.*—To Accountant General, for the payment of passage booked by Shipping Company and agents.

(7) *For remittance of pensions to widow and orphan incumbents on the Indian Civil Service and the Superior Civil Services (India) Family Pension Funds not drawn in Delhi or New Delhi.*—To the incumbents or their agents.

(8) *Pilgrims’ remittances.*—(a) To Commissioner of Police, Bombay, for remittance of proceeds of the estates of deceased pilgrims in the Hedjaz to their heirs and for refunds of cost of unused passage tickets to pilgrims or their heirs.

(b) To the Collector of Karachi, for remittance of refund of pilgrim deposits and of proceeds of the estates of deceased pilgrims.

(c) To Collectors, for monthly remittance to Messrs. Thomas Cook and Son at Bombay, of amounts realised by sale of tickets to pilgrims from India to Jeddah and back.

(9) *Emigrants’ remittances.*—For remittances of the estates of deceased emigrants to their heirs and of deposits of returned emigrants.

(10) *Workmen’s Compensation.*—To a Commissioner for Workmen’s Compensation, in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit of any party to any

proceedings pending before him but transferred to another Commissioner in accordance with section 21(2) of the Workmen's Compensation Act (VIII of 1923).

(11) *Assam or Bengal Military Police*.—For remittance to Nepal in respect of the property of deceased members of the Assam or Bengal Military Police.

(12) *Burma Military Police*.—For transmission to Nepal of (1) arrears of pay of Gurkha sepoy discharged, (2) estates of Gurkha sepoy whether living or dead, and (3) other miscellaneous moneys of a like nature payable to such sepoy whether serving or discharged, or to their relations, if dead.

(13) *Salt Refunds*.—For remittance by—

- (i) the Collector of Salt Revenue, Bombay, of refunds on account of Baragora Salt to salt merchants in other Provinces ;
- (ii) the following officers, of the Central Excise and Salt Department on account of refund of Salt revenue to trades—
  - (a) the General Manager, Sambhar,
  - (b) the Administrative Officer, Khewra,
  - (c) the Superintendent in charge at Pachbadra, Warcha and Kalabagh ;
- (iii) the following officers of the Central Excise and Salt Department for the refund of duty to the concessionaries of industrial salt—
  - (a) the General Manager, Sambhar,
  - (b) the Assistant Collector, North-West Preventive Division, Delhi Western Division, Delhi and Eastern Division, Calcutta.

(14) *Refunds of Electoral deposits*.—For the remittance of electoral deposits refunded to candidates for the Legislative bodies, who are residing in districts which are different from those where the deposits were originally lodged.

(15) *Officers of the Defence Department*—

- (a) *Men on leave in India*.—For remittances by Commanding Officers under rule 491 to men on leave.
- (b) *Estates of deceased persons and deserters subject to the Indian Army Act of 1911 or the Indian Navy (Discipline) Act*.—For remittance of surplus of the estates to the Accountant General, Central Revenues, New Delhi.
- (c) *For Private remittance of British Warrant and Non-Commissioned Officers and men (Departmental and Regimental)*.—To the extent of monthly pay and allowances in part payment of cheques of Regimental Paymasters or other disbursing officers.

- (d) *For private remittances of Indian Officers and men of Indian Corps.*—To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.
- (e) *For purchase of Government Promissory Notes out of Funds in trust.*—To Military Officers in Military employ in favour of Reserve Bank at Calcutta, Madras or Bombay.
- (16) *Regimental cheques.*—In the case of British Regiments of Infantry and Cavalry and Batteries or Companies of Royal Artillery and Indian Corps in part payment of any of the regimental cheques.
- (17) *Trust Funds.*—To Government officers, in favour of the Reserve Bank, Calcutta, Bombay and Madras, for the purchase of Government Promissory Notes out of funds held in trust, including Indian States' transactions.
- (18) *For Family Remittances in the following cases :—*
- (i) *Police.*—To Indian officers and men of the Police Constabulary, for remitting money to their families in their form and on the terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case.
- (ii) *Indian States Prisoners.*—For remittance to families of certain Indian States Prisoners in Central India.
- (19) *Subscriptions for a public or quasi-public purpose.*—The Head of a Local Administration or any Department of the Central Government desiring to facilitate the collection of subscriptions for any public or quasi-public purpose may allow the issue of one draft a month, from any district treasury to the local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the Central body.
- (20) *Indian Council of Agricultural Research.*—To the Indian Council of Agricultural Research, and its constituent units, for payments to be made in respect of the funds at their disposal.
- (21) Deleted.
- (22) *Tea Cess Fund.*—To Collectors of Customs and the Resident in Madras States for remittances to the Chairman of the Tea Cess Committee at the office of the Reserve Bank of the net proceeds of the Tea Cess.
- (23) *Coffee Cess Fund.*—By Collectors of Customs and the Resident in Madras States for remittances to the Imperial Bank of India, Bangalore, of the net proceeds of the Cess Fund.
- (24) *Lac Cess Fund.*—By Collectors of Customs for remittance to the Imperial Bank of India, Ranchi, of the net proceeds of the Lac Cess.
- (25) *Coconut Cess Fund.*—By the District Collectors in Sind and Collectors of Central Excise in Bombay and Madras for remittance to the Imperial Bank of India, Cochin, of the net proceeds of the Coconut Cess.
- (26) *Allowances paid by Indian States.*—For remittance of allowances paid by the Indian States through Political Officers under Government guarantee or under the special sanction of the Government.

(27) *Sawantvadi State*.—To the Political Superintendent, Sawantvadi for purposes of the State by the Ratnagiri treasury, provided the sum to be remitted exceeds Rs. 150.

(28) *Remittances of tributes payable to the Baroda Durbar*.—For remittances to the Baroda Durbar of tributes payable to it by certain Indian States.

(29) *Local Funds in Central Areas*.—(i) To any Local Boards for investment of their surplus funds in an office of the Reserve Bank or a branch of the Imperial Bank of India or in any Co-operative Bank authorised by the Government for this purpose.

(ii) To Co-operative Banks in which these surplus funds have been invested for remittances of interest or investments realised for payment to the Local Boards or Municipalities.

(iii) To Municipalities and School Boards for remittance of their surplus funds for investment to any Co-operative Bank.

(30) *For remittance by Public Debt Office of interest on Government Promissory Notes*.—For remittance by the Public Debt Office (i) of interest over due on Government Promissory Notes which are transmitted to it for renewal by a treasury other than that on which they are enfaced for payment of interest; (ii) of broken interest on allotment certificates; (iii) of broken interest on notes converted or transferred into stock under the rules in the Government Securities Manual.

(31) *General Public*.—(i) At Treasury Agencies for remittance to the office of the Reserve Bank at Calcutta, Madras or Bombay for purchase of Government Promissory Notes. The minimum amount of a draft in such cases is Rs. 5,000.

NOTE.—In order to ensure that "Government" drafts are used for the purpose for which they are taken, they should be issued payable to the office of the Reserve Bank at Calcutta, Bombay or Madras and marked "for investment in Government Securities".

(ii) In the Andamans for Rs. 300 and upwards.

(32) Deleted.

(33) Deleted.

(34) Deleted.

(35) *For remittance on behalf of the Employees Provident Fund*.—For transfers of cash for credit to the Fund, where there are no banking facilities afforded by the Reserve Bank or the Imperial Bank of India.

(36) Deleted.

(37) *Pay and allowances of the staff of the Survey of India and of the Dhanbad Central P. W. Division*.—For remittances of pay and allowances of the staff of the Survey of India and of the Dhanbad Central P.W.D. under the Executive Engineer, Dhanbad Central Division stationed in Nepal.

(38) *Khadi and Village Industries Commission*.—To the Khadi and Village Industries Commission for remittance of money for *bona-fide* public purposes

(39) *For remittance of Commission payable to the Agent Organisations/Agent Branches appointed under the erstwhile Womens' Savings Campaign and Social Service Organisations appointed under the Standardised Agency System*.—By the paying authorities nominated by the State Governments/Union Administrations.

(40) *Refund of Earnest money Deposits.*—For refund of earnest money deposits by an Accountant General at a place outside his own jurisdiction.

(41) *Central Social Welfare Board and State Welfare Advisory Boards.*— To the Central Social Welfare Board and the State Social Welfare Advisory Boards, under its control for remittances of money for *bona-fide* public purposes.

#### Schedule A

1. District Funds (including District and Local Boards' Funds) Ajmer-Merwara and Coorg.
2. Pound or Cattle Pound Cess Funds, Ajmer-Merwara.
3. Dispensary Fund, Ajmer-Merwara.
4. Police Funds.
5. Imperial Service Local Charges Fund.
6. Northern India Salt Revenue Badge Fund.
7. Customs Badge Fund, United Provinces.
8. Jharia and Asansol Mines Board of Health.
9. Tuticorin Port Fund.
10. Bombay Port Trust.
11. Commissioners for the Port of Calcutta.
12. Madras Port Trust.
13. Cochin Port Trust.
14. Kandla Port Trust.
15. Vishakhapatnam Port Trust.
16. Mormugao Port Trust.
17. Paradeep Port Trust.
18. Minor Pilotage Fund.
19. Landing and Shipping Dues Fund.
20. Orissa Port Fund.
21. Chaukidari Uniform Fund.
22. Bombay Presidency War and Relief Fund.
23. Indian Council of Medical Research.
24. Employees State Insurance Corporation Fund.
25. Coal Mines Provident Fund.
26. Coal Mines Labour Welfare Fund.
27. Rehabilitation Finance Administration.
28. Treasurer Charitable Endowments Funds.
29. Central Silk Board, constituted under Sec. 4 of the Central Silk Board Act, 1948 (No. LXI of 1948).
30. Central Warehousing Corporation.
31. National Cooperative Development Corporation.
32. Central Schools Organisation.

## APPENDIX A

## APPENDIX A

[See Part XIV, Chapter I, Note below Paragraph 3]

**List of Offices of the Reserve Bank and Local Head Offices and Branches of the Imperial Bank of India**

## 1. Reserve Bank of India—

Calcutta.  
Bombay.  
Madras.  
Rangoon.  
Cawnpore.  
Delhi.  
Lahore.  
Karachi.

## 2. Imperial Bank of India—

<i>Calcutta (Local Head Office).</i>	<i>Bombay (Local Head Office).</i>	<i>Madras (Local Head Office).</i>	<i>Burma</i>
Abbottabad.			
Abohar.	Ahmedabad.	Adoni.	Akyab.
Agra.	Ahmedabad City	Alleppey.	Bassein.
Aligarh.	Ahmednagar.	Anantapur (Treasury Pay Office).	Henzada. (Treasury Pay Office).
Alipore (Treasury Pay Office).	Ajmer.		
Allahabad.	Akola.	Bangalore.	
Alwar.	Amravati.	Bellary.	Mandalay.
Ambala Cantt.	Belgaum.	Bezwada.	Moulmein.
Ambala City.	Bhopal.	Bhimavaram.	Myingvan.
Amritsar.	Bilaspur (Treasury Pay Office).	Calicut.	Rangoon.
Arrah (Treasury Pay Office).	Broach.	Cannanore.	
Asansol.	Byculla.	Chittoor (Treasury Pay Office).	
Azamgarh (Treasury Pay Office).	Chanda (Treasury Pay Office).	Cocanada.	
Bahraich (Treasury Pay Office).	Dadar.	Cochin.	
Bareilly.	Dhulia.	Coimbatore.	
Banaras.		Cuddalore.	
Berhampore.	Gadag (Treasury Pay Office).	Cuddapah.	
Bettiah (Treasury Pay Office).	Godhra.		
Bhagalpur.	Gwalior.	Ellore.	
Bulandshahr.		Erode.	
Burdwan (Treasury Pay Office).	Hubli.	Guntur.	
Burra Bazaar.	Hyderabad (Dn.)	Kumbakonam.	
	Hyderabad (Sd.)		
Cawnpore.	Indore.	Kurnol (Treasury Pay Office).	
Chandausi.			
Chandpur.	Jaipur.	Madura.	
Chapra.	Jalgaon.	Mangalore.	
Chittagong.			
Clive Street.	Jodhpur.	Masulipatam.	
Cuttack.	Jubbulpore.		
		Mount Road.	
Dacca.			
Darbhanga.			
Darjeeling.	Karachi.		
Dehra Dun.			
Delhi.	Katni.	Nandyal.	

## APPENDIX A

<i>Calcutta (Local Head Office).</i>	<i>Bombay (Local Head Office).</i>	<i>Madras (Local Head Office).</i>
Dhanbad.	Khamgaon.	Nellore.
Dibrugarh.	Khandwa.	
Etawah.		
Farrukhabad.	Larkana.	Ootacamund.
Fazilka (Treasury Pay Office.)	Mandvi.	Palakol.
Ferozapore.	Mirpurkhas.	Pollachi.
Fyzabad.	Nadiad.	Rajahmundry.
Gaya.	Nagpur.	
Gojra.	Nanded.	Salem.
Gonda (Treasury Pay Office.)	Nasik.	
Gorakhpur.	Poona.	Tanjore (Treasury Pay Office).
Gujranwala.	Poona City.	Tellicherry.
	Porbandat.	
Hapur.		Tirunelveli.
Hathras.	Quetta.	Tirupur.
Hissar.		Trichinopoly.
Hoshiarpur (Treasury Pay Office.)	Raipur.	Trichur.
	Rajkot.	Trivandrum.
Howrah.	Ratlam.	Tuticorin.
Jalpaiguri.		
Jamshedpur.	Sambhar.	Vellore.
Jhang (Treasury Pay Office.)	Sandhurst Road.	Vizagapatam.
Jhansi.	Secunderabad.	Vizianagram.
Jhelum (Treasury Pay Office.)	Sholapur.	
	Sukur.	
Jullundur City.	Surat.	
Kasur.		
Khanewal (Treasury Pay Office.)	Thana (Treasury Pay Office).	
	Ujjain.	
Lahore.		
Lucknow.	Wardha.	
Ludhiana.		
Lyallpur.	Yeotmal.	
Meerut.		
Mianwali (Treasury Pay Office.)		
Monghyr.		
Montgomery.		
Moradabad.		
Multan.		
Murree.		
Mussorie.		
Muttra.		
Muzaffarnagar.		
Muzaffarpur.		
Mymensingh.		
Nainital.		
Narainganj.		
New Delhi.		
Nowshera.		
Okara.		
Pakpattan (Treasury Pay Office).		
Park Street.		

APPENDIX A

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*Calcutta (Local Head  
Office).*

Partabgarh (Treasury  
Pay Office).

Patna.

Peshawar Cantt.

Peshawar City.

Purnia.

Qila Shekhupura (Trea-  
sury Pay Office).

Rampur.

Ranchi.

Rawalpindi.

Rohtak (Treasury Pay  
Office).

Roorkee (Treasury Pay  
Office).

Saharanpur.

Sargodha.

Shillong.

Sialkot.

Simla.

Sitapur.

Srinagar.

Toba Tek Singh (Trea-  
sury Pay Office).

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## APPENDIX B

[See Part XIV, Chapter II, Note 3 below Paragraph 14]

**Instructions to Treasury Officers and Agents of the Imperial  
Bank of India in charge of Currency Chests**

The accounts of all currency chests are maintained at the Issue Department of the Reserve Bank which is the head office of the circle. As that office has not only to bring all transactions to book but also to watch that each transaction is adjusted by an opposite transfer of an equivalent amount and that the balance shown in the accounts agrees with the balances reported in the verification statement, it is essential that opposite transfers should be correctly made and that all transactions should be reported promptly and accurately. The following instructions have been framed with this object and failure to observe them will in each instance be noted as a treasury irregularity.

2. Currency chest transactions come under the following categories :—

A. Not involving opposite transactions—

(1) actual remittances of treasure from one chest to another within the circle to or from the head office of the circle, or between one chest in the home circle and another within a foreign circle;

B. Involving opposite transactions within the district—

(2) *local exchanges, i.e.*, deposits into (or withdrawal from) chest at the treasury or the Bank immediately adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) the chest at the treasury or the Bank at the same place. These transactions should not be confused with local transfers.

(3) *intra-district or local transfers, i.e.*, deposits into (or withdrawal from) one currency chest in the district adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) another currency chest situated at the headquarters of the district or *within the same district*, where there is no branch of the Bank in charge of a currency chest either at the headquarters of the district or in any of the sub-divisions thereof; and

C. Involving opposite transactions at the place where the head office of the circle is situated—

(4) *extra-district transfers or treasury bank transfers requiring adjustment outside the district, i.e.*, deposits into (or withdrawal from) treasury Bank balance either at the district headquarters or in any of the sub-divisions of the district, adjusted not within the district but by the withdrawal (or deposit) of an equivalent amount from (or into) the currency chest maintained at the Bank at the place where the head office of the circle is situated.

3. All currency transactions must be reported on currency slips as described in clause (v) of paragraph 14 of Part XIV. These slips should be numbered serially for each financial year to facilitate reference. Each transaction should be classified in one of the categories described in Instruction No. 2. Transactions of the same class taking place on the same day may be entered in one slip but transactions of different kinds must always be recorded in separate chest slips. The following instructions should also be carefully noted in preparing slips:—

(i) The name of the office to or from which a remittance is sent or received, should be stated.

## APPENDIX B

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- (ii) Local exchanges must not be confused with the local or treasury (or Bank) transfers and must be promptly reported.
  - (iii) In the case of a local or intra-district transfer, the place where the opposite transfer takes place should be stated.
  - (iv) To enable the treasury (or the Bank) *i.e.*, extra-district transfers, to be effected at the Issue Department without delay, separate intimations are sent to the Currency Officer or the Bank, as the case may be, either by letter or by telegram. These intimations should show separately the value of notes and coin transferred and as these details are entered in the Issue Department accounts at the time, it is essential that there should be no discrepancy between the amounts shown in the intimations and in the slips advising the transactions. Delay must also be avoided in carrying out all transfers at the chest or in sending slips to the Currency Officer.

4. (1) Slips for actual remittances of treasure, local transfers, local exchanges and treasury (or the Bank) transfers should be sent by the Treasury Officer or the Bank direct to the Currency Officer. In the case of sub-treasuries copies of such slips except those relating to local transfer should, however, be sent simultaneously to the district Treasury Officer in order to enable the latter to incorporate them in the accounts of the district.

(2) Slips for local transfers should always be sent by sub-treasuries in duplicate to the district Treasury Officer, who, after making the necessary opposite transfer, should retain one copy of the sub-treasury chest slip and forward the other copy to the Currency Officer along with the district chest slip reporting the corresponding transfer. The number and date of the district chest slip should be noted on the accompanying sub-treasury chest slip or slips, as the case may be. In such cases, however, the Sub-treasury Officer will intimate the transfer by letter to the Currency Officer in Form T.E. 12 or any other form prescribed by the Currency Officer concerned in order to advise him of the change in the balance and also to enable him to watch the adjustment at the district treasury.

5. Transactions of any kind should be avoided as far as possible after the last day for transactions in each month fixed by the Treasury Officer for each chest within the district so as to ensure that the last currency slip reaches the Currency Officer by the fourth at the latest of the following months. In order to avoid differences arising between the balances of the chest as worked out in the head office and those reported in the monthly verification statement, great care should be taken to avoid any delay in the despatch of slips. The provisions of paragraph 15 of Part XIV regarding the submission of verification certificates should be strictly observed.

6. Amended slips are occasionally received without being called for and without any indication that they are 'amended'. The word "Revised" should always be prominently written in red ink, on such slips, the serial number of the slip remaining unchanged.

## APPENDIX C

[See Part XIV, Chapter III, Paragraph 30]

**Indian Coinage Rules**

1. These rules may be called the Indian Coinage Rules.
2. In these rules unless there is anything repugnant in the subject or context,—
  - (a) the “Act” means the Indian Coinage Act, 1906.
  - (b) “the Reserve Bank” means the Reserve Bank of India constituted under the Reserve Bank of India Act (II of 1934).
3. A loss of  $6\frac{1}{2}$  per cent below standard weight in the case of the rupee and of  $12\frac{1}{2}$  per cent in the case of the half-rupee, quarter-rupee and eighth of a rupee shall be the limit of reasonable wear ; and a loss of 25 per cent below standard weight shall be the further percentage referred to in section 17 of the Act, in the case of all silver coins.
4. Where a rupee or a half rupee which has been diminished in weight so as to be more than 2 per cent, but not more than  $6\frac{1}{2}$  per cent or  $12\frac{1}{2}$  per cent, respectively, below standard weight, and which has not been fraudulently defaced, is tendered to any person authorised to act under section 16 of the Act, such person shall accept the coin at its nominal value, and the coin shall thereupon be withdrawn from circulation at the cost of the Central Government.
5. Where a rupee or half rupee which has been diminished in weight so as to be more than  $6\frac{1}{2}$  per cent or  $12\frac{1}{2}$  per cent respectively, but not more than 25 per cent below standard weight, and which has not been fraudulently defaced, is tendered to any person authorised to act under section 16 of the Act, such person shall, if the tenderer so requests, instead of returning the cut coin, accept it at the following rates, namely :—
  - (a) rupees weighing between  $15/16$ ths and  $7/8$ ths of their proper weight, at the rate of 14 annas ;
  - (b) rupees weighing between  $7/8$ ths and  $13/16$ ths of their proper weight, at the rate of 13 annas ;
  - (c) rupees weighing between  $13/16$ ths and  $3/4$ ths of their proper weight, at the rate of 12 annas ;
  - (d) half-rupees at the rate of 6 annas.
6. Where a quarter-rupee or an eighth of a rupee which has been diminished in weight so as to be more than  $12\frac{1}{2}$  per cent but not more than 25 per cent below standard weight and which has not been fraudulently defaced, is tendered to any person authorised to act under section 16 of the Act, such person shall, if the tenderer so requests instead of returning the cut coin, accept it at its nominal value, and it shall thereupon be withdrawn from circulation at the cost of the Central Government.
7. Silver coin received by Government officers under these rules and withdrawn from circulation shall, whether or not it has been cut or broken under these rules, be sent by the first convenient opportunity to the Mint at Alipore (Calcutta) or Bombay or to any principal treasury appointed by the Reserve

## APPENDIX C

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Bank to receive such coin for remittance to the Mint. Such coin will be credited in the officer's cash balance as 'uncurrent coin' at the actual value at which it has been received and no transfer to the Mint will be credited at the rates prescribed in these rules, any loss incurred in re-coinage being taken as a charge of the Mint.

8. Silver coin received by a person other than a Government office under these rules and withdrawn from circulation shall, whether or not it has been cut or broken under these rules, be sent to the nearest treasury, where it will be paid for at the rates respectively prescribed in these rules, and thereafter it will be dealt with in manner prescribed in Rule 7 above.

9. In cutting or breaking any diminished, defaced or counterfeit coin, Government officers and other persons authorised in this behalf shall not, unless specially empowered by the Central Government so to do, completely divide the coin.

10. Persons authorised under section 20 of the Act to cut or break counterfeit silver coins should not receive and pay for the coin according to the value of the silver bullion contained therein as permitted under that section, save wherefrom the excellence of the execution or for any other cause it seems desirable that the coin should be acquired as a specimen. The cost of paying for the coin will be charged to the Government. The broken pieces of coin so paid for should be forwarded to the Mint at Alipore (Calcutta) or Bombay<sup>s</sup>

11. In determining the loss of weight in the case of silver coins, to which solder or other metal has been attached, the weight of such solder or other metal shall not be taken into account.

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**NOTE.**—In exercise of the powers conferred by the above Rules, the Central Government have authorised the Mint Masters, Alipore (Calcutta) and Bombay to cut or break any diminished, defaced or counterfeit coin completely so as to divide the coin.

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**APPENDIX D**

(See Part XIV, Chapter III, Paragraph 32)

**NOTE**—In exercise of the powers conferred by section 20 of the Indian coinage Act, 1906 (3 of 1906) and in supersession of all previous notifications issued under the said section in this behalf, the Central Government hereby authorises the officials specified in Part I of the Schedule appended hereto, and the Manager, Agents, Secretary or other principal officer of the banks and firms specified in Parts II and III of the said Schedule to cut or break counterfeit or fraudulently defaced coins.

## THE SCHEDULE

### PART I

#### Government Departments

1. Every Officer-in-charge of a District Treasury, Sub-Treasury or Military Treasure Chest.
2. The Masters, India Government Mints, Bombay, Alipore (Calcutta) and Hyderabad.
3. The Collectors of Customs at Calcutta, Bombay, Madras, Cochin, Kandla and Visakhapatnam. The Taxation Officer, Manipur.
4. The Collectors of Central Excise, Bombay and Calcutta ; the Collector of Central Excise, Madras (in respect of the departmental Treasury at Sivakasi).
5. The Collector of Customs and Central Excise and the Revenue Officer, Pondicherry, the Perceptors, Bahour/ Villanur Oulgaret ; the Prepose due Treasor, Karikal/Mahe/Yanam.
6. The Customs Manager at Castle Rock, Bombay ; the Chief Accounts Officer, Salt Department, Bombay and every officer-in-charge of a Salt Treasury in Madras.
7. The Presidency Post Masters at Bombay, Calcutta and Madras. The Post Masters of the Head Offices at Delhi, New Delhi, Bangalore, Shillong, Cuttack, Jaipur, Hyderabad, Ambala, Nagpur, Patna and Lucknow.
8. The Treasurer, Commissioners for the Port of Calcutta ; the Cashier, Chief Accountants' Department/Docks Manager's Department/Railway Department/Estate Department of the Bombay Port Trust ; the Cashier, Madras Port Trust ; the Financial Adviser and Chief Accounts Officer, Kandla Port Project ; the Chairman, Trustees of the Port of Tuticorin ; and the Chief Accountants, Visakhapatnam and Cochin Ports.

## APPENDIX D

9. The Judges of the Court of Small Causes at Bombay, Calcutta and Sealdah. The Judges, the Cashier and the Appraiser of the Court of Small Causes, Bombay. The Judges of the City Small Causes Court, Hyderabad.

10. The Judges-in-charge of accounts at District Headquarters and outside in West Bengal. The Judges-in-charge of accounts in judgships having no Registrars in Orissa.

11. The Registrar, City Civil and Sessions Courts, Calcutta. All Session Judges in Mysore. Judges of the City Civil Courts, Madras and Hyderabad. The Chief Judge and Judges of the City Civil and Sessions Court, Calcutta. Judges of Judicial Courts in Rajasthan. Registrars of Civil Courts in the headquarters of all Judgships in Orissa. Judges of the City Criminal Court, Hyderabad. All District Judges in Madras. The Registrar, Judicial Commissioner's Court, Manipur. All sub-judges, Manipur.

12. The Commissioner of Police, the Deputy Commissioners of Police and the Chief Presidency Magistrate, Calcutta. The Commissioners of Police, and the Chief Presidency Magistrate, Madras. The Commissioners of Police, Bombay and Ahmedabad. The Commissioner of City Police, Hyderabad. The Police Magistrates at Sealdah and Alipore. The Deputy Inspectors General of Police of ranges, Bangalore, Mysore and Belgaum ; the Deputy Inspectors General of Police, Criminal Investigation Department and Railways Bangalore ; the Superintendents of Police in charge of all Districts in Mysore State and Superintendents of Police of Bangalore North, Bangalore South, Kolar Gold Fields ; the Superintendent of Police, Government Railway Police, Bangalore. The Superintendent of Police, Manipur.

13. The Chief Executive Officer, the Deputy Chief Executive Officer and the Secretary of the Municipal Corporation of Calcutta ; the Commissioner and Chief Accountant of the Municipal Corporation of the City of Bombay. The Commissioners of the Municipal Corporations of Madras, Hyderabad and Secunderabad ; the Secretary and Assistant Secretaries of the New Delhi Municipal Committee ; the Commissioner, Deputy Commissioners and Chief Accountant of the Municipal Corporation of Delhi ; the Municipal Commissioner, Ahmedabad ; the Administrative and Treasury Officer, Corporation of the City of Bangalore, Bangalore ; the Executive Officer, Imphal Municipality ; the Executive Officer, Cuttack Municipality and the Estate Officer, New Capital, Bhubaneswar.

14. The District Magistrates in Andhra Pradesh and Mysore ; the District Magistrates in the Districts of Orissa where separation has taken place between the Executive and the Judiciary and the Additional District Magistrates in other Districts ; the Additional District Magistrate, the Sub-Divisional Officers and the Extra Assistant Commissioners in Manipur.

15. The Chief Accounts Officer, the Deputy Chief Accounts Officer, the Accounts Officer, or the Assistant Accounts Officer in charge of the Cash office or when the Chief Cashier is a Gazetted Officer, the Chief Cashier of the Railways.

## APPENDIX D

16. The Accounts Officers, Madras State Transport Department and the Delhi Transport Undertaking ; the State Motor Transport Controller, Delhi ; the Chief Accounts Officer, Andhra Pradesh State Road Transport Corporation ; the Accounts Officer, Assistant Accounts Officers and the Divisional Auditors of the Mysore Government Road Transport Department ; the Accounts Officer, Rajasthan Government Transport Directorate ; the General Manager, Manipur State Transport ; and the Chief Accounts Officer (I), Orissa State Transport Department. The Chief Accounts Officer, Director of Operation, Director-in-charge, Lake Depot, Depot Managers, Belghoria Depot, Howrah Depot and Paikpara Depot of the Calcutta State Transport Corporation.

17. The Chief Controller of Accounts, the Accounts Officers, and the Chief Accountants to the systems and circles of the Madras State Electricity Board of Madras, the Accounts Officer and Chief Accountant, Andhra Pradesh, State Electricity Board/Government Electricity Department. The Accounts Officer, Electricity Board, Rajasthan Government.

18. The Chief Superintendents of the Central Telegraphs Offices at Calcutta, Bombay, Madras and New Delhi.

19. The District Managers, Telephone District, New Delhi and Madras.

20. The General Manager, Telephones, Bombay and Calcutta.

21. The Director Public Vehicles Department, West Bengal.

22. The Collector of Calcutta, District Collectors in Andhra Pradesh.

## PART II

**Banks**

1. Every Officer in charge of an office of the Reserve Bank of India or any branch thereof.

2. The Secretary and Treasurer of each of the Local Head Offices of the State Bank of India, every Agent or sub-agent in charge of a branch or sub-branch and every employee in charge of a Treasury Pay Office and a Pay Office of the said Bank.

3. The Managers, Agents or other Principal Officers of all banks included in the Second Schedule to the Reserve Bank of India Act, 1934.

4. The Managers, Agents or other Principal Officers of the following Cooperative Banks :—

## STATE COOPERATIVE BANKS

1. Andhra State Cooperative Bank Ltd.

2. Assam Cooperative Apex Bank Ltd.

## APPENDIX 'D'

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3. Bihar State Cooperative Bank Ltd.
  4. Delhi State Cooperative Bank Ltd.
  5. Gujarat State Cooperative Bank Ltd.
  6. Himachal Pradesh State Cooperative Bank Ltd.
  7. Hyderabad Cooperative Apex Bank Ltd.
  8. Jammu & Kashmir State Cooperative Bank Ltd.
  9. Kerala State Cooperative Bank Ltd.
  10. Madhya Pradesh State Cooperative Bank Ltd.
  11. Madras State Cooperative Bank Ltd.
  12. Maharashtra State Cooperative Bank Ltd.  
(incorporating the Vidarbha Cooperative Bank Ltd.)
  13. Manipur State Cooperative Bank Ltd.
  14. Mysore State Cooperative Apex Bank Ltd.
  15. Orissa State Cooperative Bank Ltd.
  16. Pondicherry State Cooperative Bank Ltd.
  17. Punjab State Cooperative Bank Ltd.
  18. Rajasthan State Cooperative Bank Ltd.
  19. Tripura State Cooperative Bank Ltd.
  20. Uttar Pradesh Cooperative Bank Ltd.
  21. West Bengal Provincial Cooperative Bank Ltd.

## CENTRAL COOPERATIVE BANKS

## ANDHRA PRADESH

1. Cooperative Central Bank Ltd., Vizianagaram.
2. Krishna Cooperative Central Bank Ltd., Masulipatnam.

## ASSAM

3. Goalpara District Central Cooperative Bank Ltd., Dhubri.
4. Kamrup District Central Cooperative Bank Ltd., Gauhati.
5. Sibsagar Central Cooperative Banking Union Ltd., Sibsagar.
6. Tezpur Central Cooperative Bank Ltd., P. O. Tezpur.

**BIHAR**

7. Arrah-Buxar Central Cooperative Bank Ltd., Arrah.
8. Bettiah National Central Cooperative Bank Ltd., Bettiah.
9. Bihar-Barh-Fatwah Central Cooperative Bank Ltd., Biharsarif (Patna).
10. Chaibasa Central Cooperative Bank Ltd., Chaibasa (Singhbhum).
11. Daltonganj Central Cooperative Bank Ltd., Daltonganj.
12. Deoghar-Jamtara Central Cooperative Bank Ltd., Deoghar.
13. Dhanbad Central Cooperative Bank Ltd., Dhanbad.
14. Dinapur-Massaurhi Central Cooperative Bank Ltd., Dinapur (Patna).
15. Dumka Central Cooperative Bank Ltd., Dumka.
16. Gaya Sadar Central Cooperative Bank Ltd., Gaya.
17. Giridih Central Cooperative Bank Ltd., Giridih.
18. Gopalganj Central Cooperative Bank Ltd., Gopalganj.
19. Hazaribagh Central Cooperative Bank Ltd., Hazaribagh.
20. Laheriasarai Central Cooperative Bank Ltd., Laheriasarai (Darbhanga).
21. Monghyr-Jamui Central Cooperative Bank Ltd., Monghyr.
22. Nawadah Central Cooperative Bank Ltd., Nawadah (Gaya).
23. Purnea-Kishanganj-Araria Central Cooperative Bank Ltd., Purnea.
24. Rohika Central Cooperative Bank Ltd., Madhubani, (Darbhanga).
25. Sitamarhi Central Cooperative Bank Ltd., Sitamarhi, Muzaffarpur.

**GUJARAT**

26. Ahmedabad Central Cooperative Bank Ltd., Ahmedabad.
27. Baroda District Central Cooperative Bank Ltd., Baroda.
28. Broach District Central Cooperative Bank Ltd., Broach.
29. Panchmahals District Central Cooperative Bank Ltd., Godhra.
30. Surat District Central Cooperative Bank Ltd., Surat.

## APPENDIX D

**KERALA**

31. Malabar Cooperative Central Bank Ltd., Kozhikode.

**MADHYA PRADESH**

32. Central Cooperative Bank Ltd., Barwani.
33. Central Cooperative Bank Ltd., Mandsaur.
34. Central Cooperative Bank Ltd., Narasinghpur.
35. Central Cooperative Bank Ltd., Raigarh.
36. Central Cooperative Bank Ltd., Surguja.
37. Vindhya Pradesh Cooperative Central Bank Ltd., Rewa.

**MADRAS**

38. Cooperative Central Bank Ltd., Coimbatore.
39. Cooperative Central Bank Ltd., South Arcot, Cuddalore N.T.
40. Cooperative Central Bank Ltd., Kancheepuram.
41. Cooperative Central Bank Ltd., Madurai.
42. Cooperative Central Bank Ltd., Salem.
43. Cooperative Central Bank Ltd., Tiruchirapalli.
44. Cooperative Central Bank Ltd., Vellore.

**MAHARASHTRA**

45. Akola Central Cooperative Bank Ltd., Akola.
46. Bhandara Cooperative Central Bank Ltd., Bhandara.
47. East Khandesh Central Cooperative Bank Ltd., Jalgaon.
48. Nagpur Cooperative Central Bank Ltd., Nagpur.
49. Nasik District Central Cooperative Bank Ltd., Nasik.
50. North Satara District Central Cooperative Bank Ltd., Satara.
51. Poona Central Cooperative Bank Ltd., Poona.
52. Sholapur District Central Cooperative Bank Ltd., Sholapur.
53. West Khandesh District Central Cooperative Bank Ltd., Dhulia.

**MYSORE**

54. Bijapur District Cooperative Central Bank Ltd., Bijapur.
55. Hassan District Cooperative Central Bank Ltd., Hassan.
56. Kolar District Cooperative Central Bank Ltd., Kolar.
57. Mysore District Cooperative Central Bank Ltd., Mysore.

**ORISSA**

58. Berhampur Central Cooperative Bank Ltd., Berhampur, Ganjam.

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**PUNJAB**

59. Amritsar Central Cooperative Bank Ltd., Amritsar.
60. Gurdaspur Central Cooperative Bank Ltd., Gurdaspur.
61. Gurgaon Central Cooperative Bank Ltd., Gurgaon.
62. Hoshiarpur Central Cooperative Bank Ltd., Hoshiarpur.
63. Hissar Central Cooperative Bank Ltd., Hissar.
64. Jullundur Central Cooperative Bank Ltd., Jullundur.
65. Kapurthala Central Cooperative Bank Ltd., Kapurthala.
66. Ludhiana Central Cooperative Bank Ltd., Ludhiana.
67. Mohindergarh Central Cooperative Bank Ltd., Mohindergarh.
68. Patiala Central Cooperative Bank Ltd., Patiala.
69. Rohtak Central Cooperative Bank Ltd., Rohtak.
70. Sangrur Central Cooperative Bank Ltd., Sangrur.

**RAJASTHAN**

71. Kota Central Co-operative Bank Ltd., Kota.

**PART III****Firms and others**

1. Calcutta Electric Supply Corporation Ltd., Calcutta.
2. Calcutta Tramway Company Ltd., Calcutta.
3. Dehri Rohtas Light Railway Company, Dalmianagar.
4. District Board, Patna.
5. Martin Burn Ltd., Calcutta.
6. Mcleod and Company Ltd., Calcutta.

## APPENDIX E

[See Part XIV, Chapter III, Paragraph 32]

**Hints on detecting Counterfeit Coins**

## PART I

1. Two kinds of counterfeits are met with namely, struck (or cast and struck) counterfeits and cast counterfeits. Casting is the easiest method of making counterfeits and is much the most frequently employed.

2. Struck counterfeits are made by striking or pressing blanks between dies of steel or other hard metal which bears the impressions of the coin. The blanks thus struck may have been cast in suitable moulds to the approximate dimensions of the coin, or they may have been cut from sheet metal or otherwise made by hand.

3. The moulds for casting counterfeits are usually made of fine sand, clay, or similar material, the required impressions being taken from genuine coin. The mould has a small hole, or "gate", cut in the rim, through which the molten metal for casting the piece is poured. The metal which fills this gate, and solidifies, with the rest of the casting, thus forms a projection on the rim of the cast counterfeits, and has to be cut off to enable the rim at this point to be finished by hand, smooth or milled as the case may be. Signs of this finishing can usually be detected on the rim of the counterfeit.

4. It is generally much easier to see faults in a counterfeit if it is compared with one or more genuine coins of the same description. A suspected piece should therefore be compared in this way if possible, preferably with a magnifying glass. It may also be weighed against genuine coins showing the same amount of wear, as the majority of counterfeits not containing much lead are lighter than the genuine coins.

5. When rung on stone slab or similar hard surface genuine coins should give a high clear note ; counterfeits do not as a rule ring well. This, however, is not a conclusive test, as counterfeits occasionally ring well while genuine coins sometimes are "dumb" owing to small cracks or flaws in the metal, these cracks are often visible on the periphery, and indicate that the coins are genuine.

6. The colour of a coin should be scrutinised. With a silver coin, the appearance, whether dull, or bright, should be silvery, and a brassy or leaden appearance, would generally point to the coin being counterfeit. Some counterfeits have a peculiar glazed appearance. Counterfeits of nickel coins often have a yellowish appearance not unlike that of a genuine nickel coin which has been in use for a considerable time, but the genuine coin when polished with a cloth will at once become whiter and brighter while the counterfeit usually will not do so.

7. The thickness of a genuine coin is uniform, while counterfeits are sometimes thicker at one side than at the other, and are often slightly bent or distorted, so that they will not lie evenly between two other coins.

8. The rims of genuine rupees, half-rupees and silver quarter-rupees are regularly milled all round with straight indentations at right angles to the faces. In counterfeits of these coins, the milling is often at a slant, the spaces

between the indentations irregular and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good ones of the same description, when defects can readily be detected. A coin showing good milling is seldom counterfeit, but genuine coins occur of which the milling has become much worn, or which have been much used as ornaments or fraudulently dealt with and filed or otherwise touched up, so that a coin should not ordinarily be classed as a counterfeit solely on account of bad milling.

9. The beading on the inner side of the rim of silver coins should be even and regular all round, the pearls being uniform in size and shape and equidistant from each other. On counterfeits, the pearls are often badly shaped and uneven in size ; the enclosed spaces of letters and figures such as O, P, A, R, D, 8, 6, 9, 4, in cast counterfeits are sometime filled with metal. In struck counterfeits, the pearls are often spaced at irregular intervals, and are sometimes very small and far apart.

10. The devices, on the obverse and reverse should be clear cut and well defined, especially in outline. Blurred lines or edges and an imperfect impression (unless plainly due to wear and tear) are suspicious. Letters and figures of the inscription should be clear, well defined and sharp edged. Blurred, irregular, or double lines are to be regarded with suspicion. In some counterfeits the letters are much thinner than on genuine coins.

11. The table or plain surface of the coin (*i.e.*, the portion not occupied by device or inscription) should be smooth, even and free from blemish. An uneven spotted, or rough surface is suspicious.

12. All cast coins are counterfeit. In a cast coin the surface is usually rough or pitted with minute holes. The rim is usually defective, particularly at the "gate", or point where the metal was poured into the mould. The letters and figures of cast coins nearly always present a rounded appearance instead of having square sharp edges.

13. With struck counterfeits, it is not unusual to find several counterfeits bearing identical marks or defects due to the pieces having been struck from the same dies. While the cast counterfeits of silver coins the milling is often evenly spaced (though defective) except at the "gate", the milling of a struck counterfeit is usually very irregular.

14. Genuine coins which have suffered by the action of chemicals or fire may have rough and discoloured surfaces though they are generally distinguishable from cast coins. In some cases, however, such coins are difficult to distinguish from counterfeits, and when this is the case, or sweating is suspected they should be sent to one of the Mints for examination.

15. Counterfeits made from the tin or a mixture of tin and lead are soft and easily bent and will sometimes emit cracking noise when bent between the fingers close to the ear.

16. Coins, the obverse and reverse of which are anachronistic, *e.g.*, when the former bears the inscription "Victoria Empress" and the latter the date 1862 or "Victoria Queen" with the date 1877, are counterfeits.

17. A counterfeit will usually be found to exhibit at least two of the foregoing faults. A coin should not ordinarily be condemned for only one fault unless it is very marked.

## APPENDIX E

18. The instructions in Part II deal specifically with coins with security edge.

## PART II

1. Two kinds of counterfeits are found cast and struck, or a combination of the two.

2. Cast counterfeits are most easily made, and therefore more usually found. The mould into which the molten metal is poured, may be made of sand, clay, powdered burnt brick, plaster of paris or similar material, and the impression on the mould is taken from a genuine coin. The mould has a small hole or 'gate' cut in the rim through which the molten metal is poured. The metal which fills this hole, and solidifies with the rest of the casting, forms a projection on the rim of the cast coin, which must be cut off to enable the rim at this point to be finished and milled by hand, and the security groove put in. Signs of this hand finishing can usually be detected on the rim of cast counterfeits.

3. Struck counterfeits are made by striking or pressing blanks between dies of hard metal, the designs of which are engraved by hand, or from dies of softer metal on which the impressions can be transferred from a genuine coin. The blanks, thus struck, may have been first cast or cut from sheet metal.

4. Counterfeits are more easily detected if compared with one or more genuine coins of the same design, using a magnifying glass if necessary. A suspicious coin may also be weighed against a genuine coin showing the same amount of wear, since most counterfeits which do not contain much lead are lighter than genuine coins.

5. When rung on a hard surface genuine coins should give a clear sound. Counterfeits, as a rule, do not produce a clear ring if made of base metal. Others may contain more silver than the genuine coin which contains 50 per cent silver, and in this case the ring may be clear, but will give a lower tone than the genuine alloy.

This, however, is not a conclusive test, as counterfeits occasionally ring well, while genuine coins are sometimes 'dumb' owing to small cracks or flaws in the metal. The presence of such cracks, if visible on the edge of the coin, would indicate that the coin is genuine.

6. The thickness of a genuine coin is uniform while counterfeits are sometimes thicker at one side than at the other, and are often slightly bent or distorted, so that they will not lie evenly between two other coins.

7. The rim of genuine rupees, half-rupees and quarter-rupees are regularly milled all round with straight indentations at right angles to the faces, but rupees of 1940 and onwards, and half-rupees of 1941 onwards have also a security device in the centre of the milled edge. This device consists of a shallow groove containing alternate beads and diagonal lines, in two sections, separated by blank spaces. The blank portions on rupees of 1940 are about twice the length of those on rupees or half-rupees bearing the date 1941. In counterfeits of these coins, the milling is often at a slant, the spaces between the indentations irregular and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good coins of the same description, when defects can readily be detected.

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Coins should not be classed as counterfeits solely on account of bad milling since genuine coins are found with worm milling, with portions soldered for use as ornaments, or with the edges filed or touched up. Coins of which the milling is good, however, are seldom counterfeit.

8. The beading on the face of the rim of genuine coins should be even and regular, the pearls being uniform in size and shape, and evenly spaced. The enclosed spaces of letters and figures such as O, P, A, R, D, 4, 9, 0, in cast counterfeits are sometimes filled with metal. In struck counterfeits the pearls are often spaced at irregular intervals and are sometimes very small and far apart.

9. The beads and diagonal lines which appear alternately in relief, inside the security groove should be clear cut, well defined and uniform in size and shape. The blank portions of the groove should be equal in length. In counterfeits, the beads and diagonal lines are often badly shaped and uneven in size, the intervening spaces being sometimes filled with metal. The blank portions usually show signs of metal having been scooped out by hand, resulting in broken milling on either side of the blank portion, and possibly a wider groove than in genuine coins.

10. The devices on the obverse and reverse should be clear and well defined especially in outline. Blurred lines or edges and in imperfect impression (unless plainly due to wear and tear) are suspicious. Letters and figures of the inscription should be clear, well defined and rounded. Blurred, irregular or double lines are to be regarded with suspicion. In some counterfeit the letters are much thinner than on genuine coins.

11. The table or plain surface of the coin, *i.e.* the portion not occupied by any design or inscription should be smooth, even and free from blemish. An uneven, spotted or rough surface with irregular nodes of metal thereon is suspicious.

12. All cast coins are counterfeit. In a cast coin the surface is usually rough or pitted with minute holes. The rim is usually defective, particularly at the 'gate' or point where the metal was poured into the mould.

13. In the case of struck counterfeits, it is not unusual to find several with identical marks or defects, having been struck from the same dies. The milling is usually very irregular. In the case of cast counterfeits, the milling and the design in the groove are often evenly spaced, except at the 'gate' where the surplus metal has been removed.

14. Genuine coins which have suffered by the action of chemicals or fire may have rough and discoloured surfaces though they are generally distinguishable from cast coins. In doubtful cases suspicious coins should be sent to one of the mints for examination.

15. Counterfeits made from a mixture of tin and lead are soft and easily bent, and will sometimes emit a cracking noise when bent between the fingers while being held close to the ear.

16. Rupees bearing dates 1938 and 1939 and half-rupees bearing dates 1938, 1939 and 1940 which are found with the security grooved edge are definitely counterfeit. Rupees and half-rupees of these issues are regularly

## APPENDIX E

milled all round like earlier issues without a security edge. Similarly rupees of 1940 and onwards and half-rupees of 1941 and onwards which are regularly milled all round like earlier issues are also counterfeit.

17. A counterfeit will usually be found to exhibit at least two or more of the foregoing faults. A coin should not ordinarily be condemned for only one fault unless it is very marked.

18. George VI rupees of 1938 and 1939, half-rupees of 1938 and 1939 and quarter-rupees of 1939 are made of Standard Silver rupees; half-rupees and quarter-rupees of 1940 and onwards are made of quaternary alloy, containing 50 per cent silver. Rupees of 1940 and onwards, and half-rupees of 1941 and onwards are also provided with "Security Edge". The hints on detecting counterfeits of earlier issues given in Part I are equally applicable to these coins, except that the letters and figures are rounded and not sharp edged.

The margin and the devices of Quaternary coins of 1942 have been slightly improved to increase resistance to wear compared with coins of 1940 and 1941. Such coins should not be looked upon with suspicion in determining their genuineness, unless two or more of the faults described in paragraphs 1 to 18 are readily detected.

## PART III

*Hints on detecting counterfeits of pure Nickel coins*

With the introduction of Pure Nickel series of coins in 1946, comprising Rupees, 1/2 Rupees and 1/4 Rupees, the design of these coins was changed; the sizes and standard weights of the coins remaining the same as in previous issues, except in the case of the rupee, which became smaller in diameter and consequently thicker, the weight remaining the same at 180 grains troy—the 1/2 Rupees and 1/4 Rupees weighing 90 grains and 45 grains respectively. Pure Nickel rupees were first issued bearing the date 1947 and 1/2 Rupees and 1/4 Rupees bearing the date 1946. Pure Nickel rupees of 1947 and 1/2 Rupees and 1/4 Rupees of 1946 and 1947 bore on their reverse the Tiger and on the obverse the effigy of King George VI. No coins bearing the date 1948 and 1949 were minted and issued by the Indian Mints. Pure Nickel Rupees, 1/2 Rupees and 1/4 Rupees of 1950 and onwards bear on their obverse the Asoka Pillar and on the reverse the Ears of Corn design. In the Pure Nickel series of coins the rupees are security edged, whilst the 1/2 and 1/4 Rupees bear a plain milling.

Adoption of pure nickel in itself is a safeguard against counterfeiting. One of the chief advantages lies in the difficulties of production. Pure nickel cannot readily be used for the making of small sand castings having a good surface finish. As the chief method of the counterfeiter is to cast individual coins in sand or metal moulds, he must employ some alternative medium which can readily be detected. A distinctive feature of nickel is that it is magnetic and no other metal which might conceivably be considered suitable for coinage has this property. Therefore, a magnet can be used as a test of the genuineness of pure nickel coins. Furthermore pure nickel is particularly free from tarnishing, any dirt or finger marks can be wiped clean with a dry rag.

## APPENDIX E

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Two kinds of counterfeit of pure nickel coins are found, *viz.*, cast and struck, or a combination of the two.

Cast counterfeits are the most easily made and, therefore, are more usually found. The mould into which the molten metal is poured may be made of sand, clay, powdered burnt brick, plaster of Paris or similar material, and the impression on the mould is taken from a genuine coin. The mould has a small hole or 'Gate' cut in the rim, through which the molten metal is poured. The metal which fills this hole, and solidifies with the rest of the casting, forms a projection on the rim of the cast coin, which must be cut off to enable the rim at this point to be finished and milled by hand, and the security groove put in. Signs of this hand finishing can usually be detected on the rim of cast counterfeits.

Struck counterfeits are made by striking or pressing blanks between die of hard metal, the designs of which are engraved by hand, or from die of softer metal on which the impressions can be transferred from a genuine coin. The blanks, thus struck, may have been first cast or cut from sheet metal.

Counterfeits are more easily detected if compared with one or more genuine coins of the same design, using a magnifying glass, if necessary. A suspicious coin may also be weighed against a genuine coin showing the same amount of wear, since most counterfeits which do not contain much lead are lighter than genuine coins.

The only disadvantage of pure nickel coins is that they have no ring, and for centuries Indians have been accustomed to judge the genuineness of the silver coins by listening for the clear ring of high touch silver coins. There is no doubt that the ringing test diminished in importance when quaternary alloy coins with 50% silver were introduced. These coins give a much higher and sharper ring than their high touch predecessors. The dumbness of pure nickel coins however is compensated for by their magnetic properties and any small boy equipped with a cheap magnet can easily distinguish a counterfeit from a genuine coin.

The thickness of a genuine coin is uniform, whilst counterfeits are sometimes thicker at one side than at the other and are often slightly bent or distorted, so that they will not lie evenly between two other coins.

The rim of genuine pure nickel Rupees, 1/2 Rupees and 1/4 Rupees are regularly milled all round with straight indentations at right angles to the faces, but pure nickel rupees have also a security device in the centre of the milled edge. This device consists of a shallow groove with a design consisting of a chain of small beads in relief in two sections separated by blank spaces. In counterfeits of these coins the milling is often at a slant, the spaces between the indentations irregular, and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two goods coins of the same description, when defects can readily be detected.

## APPENDIX E

Coins should not be classed as counterfeits solely on account of bad milling, since genuine coins are found with worn milling, with portions soldered for use as ornaments, or with the edges filled or touched up. Coins of which the milling is good, however, are seldom counterfeits.

The beads which appear in relief, inside the security groove on the Rupee coins, should be clear cut, well defined, and uniform in size and shape. The blank portions of the groove should be equal in length. In counterfeits, the beads are often badly shaped and uneven in size, the intervening spaces being sometimes filled with metal. The blank portions usually show signs of metal having been scooped out by hand, resulting in broken milling on either side of the blank portion, and possibly a wider groove in genuine coins.

The devices on the obverse and reverse should be clear and well defined especially in outline. Blurred lines or edges and an imperfect impression (unless plainly due to wear and tear) are suspicious. Letters and figures of the inscription should be clear, well defined and rounded. Blurred, irregular, or double lines are to be regarded with suspicion. In some counterfeits the letters are much thinner than on genuine coins.

The table or plain surface of the coin (*i.e.*, the portion not occupied by any design or inscription) should be smooth, even, and free from blemish. An uneven, spotted or rough surface with irregular modes of metal thereon is suspicious.

All cast coins are counterfeits. In a cast coin the surface is usually rough or pitted with minute holes. The rim is usually defective, particularly at the 'gate' or point where the metal was poured into the mould.

In the case of struck counterfeits, it is not unusual to find several with identical marks or defects, having been struck from the same dies. The milling is usually very irregular. In the case of cast counterfeits, the milling and the design in the groove are often evenly spaced, except at the 'gate' where the surplus metal has been removed.

Genuine coins which have suffered by the action of chemicals or fire may have rough and discoloured surfaces though they are generally distinguishable from cast coins. In doubtful cases suspicious coins should be sent to one of the Mints for examination.

Counterfeits made from a mixture of tin and lead are soft and easily bent and will sometimes emit a crackling noise when bent between the fingers while being held close to the ear.

The above hints are also helpful in detecting counterfeits of cupro-nickel coins and bronze coins of the years 1946 and onwards, except that these coins are non-magnetic and their designs were altered in the year 1950.

The two anna, one anna, and half anna cupro-nickel coins of 1950 and onwards bear the Asoka Pillar on the obverse and the Asoka Bull on the reverse. Their weights, sizes and shapes remaining the same as that of their predecessors. The bronze single pice of 1950 bears the Asoka Pillar on the obverse and the Asoka Horse on the reverse. It is circular in shape and weighs 60 grains. From 1951 onwards the bronze single pice weighs 45 grains, all other features remaining the same as for 1950 except that the coins of 1951 and onwards are thinner than those of 1950, due to the reduction in weight.

## APPENDIX F

[See Part XIV, Chapter III, Paragraph 33]

**Memorandum on the Distinguishing Features which would constitute the "Fraudulent Defacement" of a Coin.**

*Sweated Coins.*—These coins are invariably reduced in weight and bear signs of having suffered from the action of chemicals.

The surface is generally rough and discoloured and, if seen through a magnifying glass, small pittings can be discerned.

The letters and figures are sharp in appearance and in some instances slightly doubled. Care should, however, be taken not to mistake burnt coins for the above. These coins are not rejected as fraudulently defaced unless the signs of sweating are clear enough to be obvious to the Public.

Coins weighing below 157·5 grains, *i.e.*,  $\frac{7}{8}$  of a tola, should invariably be examined for signs of fraudulent defacement.

*Defaced Coins.*—Defaced coins bearing clear signs (*i.e.*, such as must be obvious to the public) of defacing with fraudulent intent are rejected as fraudulently defaced.

Coins from which silver has been deliberately removed by filing, clipping, scooping or punching are rejected as fraudulently defaced.

Coins on which any part of the effigy or design has been obviously re-engraved by hand are rejected as fraudulently defaced.

*Remilled Coins.*—Coins which have been remilled are rejected as fraudulently defaced, but coins used as ornaments of which a section only has been remilled to restore the milling unevenly filed in the process of removing the solder should not necessarily be regarded as fraudulently defaced.

*Drilled Coins.*—Coins which appear to have been used as ornaments and which bear no other signs of reduction are not fraudulently defaced, but are accepted as defaced. If tendered in large numbers, however, a fraud should be suspected.

*Striated Coins.*—These coins have striations radiating from the centre of either side of the coin towards the edges, commonly on the obverse, the side bearing the Royal Effigy.

Coins bearing numerous striations, though not reduced in weight, are rejected as fraudulently defaced.

Coins with slight scratches are not fraudulently defaced.

*Light Weight Coins.*—Coins which have lost in weight over quarter of a tola are always rejected as fraudulently defaced.

*Patched Coins.*—Cut or broken coins that have been patched together with solder are rejected as fraudulently defaced.

## APPENDIX F

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*Soldered Coins.*—Soldered coins are accepted provided that—

- (i) they are in one piece.
- (ii) they retain sufficient impression to admit of identification as genuine British Indian Coin. If unidentifiable, they are returned uncut as unacceptable coin.
- (iii) the solder has been carefully and sufficiently removed by tools or by heat treatment.
- (iv) they have not been reduced by sweating with acid.
- (v) silver has not been scooped or filed from the coin under pretence of removing solder.
- (vi) pieces of the original coin have not been removed and replaced with solder or base metal.

## APPENDIX G

[See Part XIV, Chapter IV, Paragraph 82]

**The Reserve Bank of India (Note Refund) Rules, 1935**

1. These rules may be called the Reserve Bank of India (Note Refund) Rules, 1935.

2. In these rules, unless there is anything repugnant in the subject or context,—

- (a) 'alter note' means a note in which an alteration has been made in the number, date, signature or value or in any other respect;
- (b) 'the Bank' means the Reserve Bank of India constituted by the Reserve Bank of India Act, 1934;
- (c) 'half note' means a half of a note which has been divided vertically through or near the centre;
- (d) 'mismatched note' means an imperfect note formed by joining a half note of one note to a half note of another note;
- (e) 'mutilated note' means a note of which a portion is missing :

Provided that the portion presented is clearly more than a half note and that if the portion presented consists of parts of a note joined together each part of such portion is identifiable as part of the same note ;

- (f) 'note' means a note of the Reserve Bank of India, including a currency note of the Government issued either by the Central Government or by the Bank ;
- (g) 'number' includes the letters of the series to which the note belongs ;
- (h) 'obliterated note' means a note, not being a mutilated or altered note, of which a portion has become or has rendered undecipherable ;
- (i) 'office of issue' means the office of the Issue Department of the Bank at Bombay, Calcutta, Madras or Rangoon or the Branch of the Issue Department of the Bank at Kanpur, Karachi or Lahore ;
- (j) 'prescribed officer' means the officer-in-charge of an office of issue.

3. *Presentation of claims.*—(1) A claim in respect of a note of which the denomination does not exceed ten rupees may be presented at any office of issue and may be dealt with by the prescribed officer at any such office.

(2) A claim in respect of a note of which the denomination exceeds ten rupees shall be presented to the prescribed officer in charge of the office of issue to which such note appears to belong, and such prescribed officer shall alone be authorised to entertain it.

(3) When a claim has been presented to a prescribed officer who is not authorised to entertain it under sub-rule (2), such officer shall return the note to the presenter and refer him to the officer to whom it should be presented under sub-rule (2).

## APPENDIX G

4. *Time-limit to claims.*—If it appears to the prescribed officer authorised to entertain the claim that any claim was not made by the claimant within 12 months of the time when it might first have been made by him, the prescribed officer shall not entertain the claim.

5. *Value limit to claims.*—(1) No claim in respect of a note alleged to have been lost, stolen or wholly destroyed, or of which the portion presented is neither a half note nor a mutilated note, shall be entertained unless the denomination of the note exceeds ten rupees.

(2) No claim in respect of a half note or a mismatched note shall be entertained unless such half note or one of the half notes comprising the mismatched note is part of a note of which the denomination exceeds ten rupees.

6. *Enquiry into claims.*—(1) Where any claim is made under these rules the prescribed officer authorised to entertain the claim shall hold an inquiry unless the claim relates to a note alleged to have been stolen, in which case he may reject the claim without holding any inquiry.

(2) If in the course of the inquiry referred to in sub-rule (1) the claimant fails without reasonable cause in the opinion of the prescribed officer to furnish within three months any information called for by the prescribed officer, the prescribed officer may reject the claim.

7. *Rejection of claim concerning half note.*—A claim for the value of a half note shall be rejected unless the number of the note is identified by the prescribed officer on the half note and the half note is entire, and has not been divided and rejoined.

8. *Rejection of claim concerning mutilated note of less than ten rupees.*—A claim for the value of a mutilated note of a denomination not exceeding ten rupees shall be rejected unless in the opinion of the prescribed officer the portion presented clearly forms part of genuine note and the missing portion is too small to be used in support of any other claim under these rules.

9. *Rejection of claim concerning mutilated note of more than ten rupees.*—(1) A claim for the value of a mutilated note of a denomination exceeding ten rupees shall be rejected unless the number of the note on examination is identified with certainty by the prescribed officer as one of not more than six numbers :

Provided that, if the number of the note though not capable of such identification is declared by the claimant, the claim shall be dealt with under rules 13 and 15 as a claim to the value of a wholly destroyed note ;

Provided further that, where the claimant is unable to declare the number, if the prescribed officer is of opinion that the number may be identified with certainty within a reasonable period he may permit the claimant to leave the note in deposit with a view to future identification.

(2) Where a claim is rejected under sub-rule (i) the note shall be stamped by the prescribed officer and returned to the claimant.

## APPENDIX G

(3) If a mutilated note of a denomination exceeding ten rupees has been identified with certainty by the prescribed officer as one of not more than six numbers he may order the claim to be paid at once.

10. *Deposit of mutilated notes.*—(1) The prescribed officer shall enter the particulars of any mutilated note placed in deposit under the second proviso to sub-rule (1) of rule 9 in a register to be maintained in this behalf and shall give a receipt to the claimant for such note.

(2) Where the number of a note so placed in deposit is not identified within a period of three years to the extent specified in sub-rule (1) of rule 9 the claim shall be rejected and the note shall be stamped and returned to the claimant or, if the claimant cannot be found, shall be destroyed.

11. *Disposal of claim concerning half notes.*—(1) A claim for half the value of a note of which a half note only is presented by the claimant shall be dealt with as follows :—

(a) If a counter-claim for the full value of the note has not been received at the office of issue before the presentation of the claim or within a period of fourteen working days thereafter, half the value of the note may be paid to the claimant on the expiration of such period.

(b) If the full value of the note has already been paid on a claim under rule 14, the claim shall be rejected.

(c) If a counter-claim for the full value of the note has been received before the presentation of the claim or is received before payment of half the value of the note is made under clause (a), the prescribed officer may order that one claimant be paid forthwith the full value of the note or that one or both claimants be paid forthwith half the value of the note or that both claims be rejected.

(2) Claims in respect of a mismatched note shall be deemed to be separate claims in respect of each half note thereof and shall be dealt with as provided in sub-rule (1).

12. *Obliterated and altered notes.*—A claim in respect of an obliterated or altered note or half note shall be rejected unless the prescribed officer is satisfied as to the identity of such note or half note and that the note or half note has not been fraudulently altered so as to appear to be of a higher denomination.

13. *Method of presenting certain claims.*—(1) A claim for the full value of a note :—

(a) where a half note only is presented by the claimant, or

(b) where the note is alleged to have been lost or wholly destroyed, or where the portion of the note presented is neither a half note nor a mutilated note,

shall be accompanied by a signed statement (or if the prescribed officer so requires, an affidavit) asserting that the claimant was the last lawful holder

## APPENDIX G

of the entire note and detailing the circumstances attending the loss or destruction of the missing half note or note, as the case may be, and by a statement obtained from the police or postal authorities of the result of the enquiry, if any, held by them.

(2) The prescribed officer shall consider the statements furnished and the affidavit, if any, and shall make such further enquiry, if any, as he may consider necessary.

14. *Disposal of claims under Rules 13 (1) (a).*—(1) Where a claim is made under clause (a) of sub-rule (1) of rule 13 and a counter-claim has been presented in respect of the counterpart of the half note—

- (a) if the full value of the note has been paid, the claim shall be rejected ;
  - (b) if half the value of the note has been paid, the prescribed officer may order half the value of the note to be paid to the claimant forthwith ;
  - (c) if the counter-claim is pending, the prescribed officer may order that one claimant be paid forthwith the full value of the note or that each claimant be paid forthwith half the value of the note or that both claims be rejected.
- (2) Where a claim is made under clause (a) of sub-rule (1) of rule 13 and the counterpart of the half note has not been presented—
- (a) if the prescribed officer is not satisfied that the counterpart of the half note has been lost or destroyed in such circumstances that there is no probability of its being presented at some future date, he may order payment of half the value of the note forthwith ;
  - (b) if he is so satisfied and is also satisfied that the claimant was the last lawful holder of the whole note, he shall cause to be published in the Gazette of India and in three successive issues of the local Official Gazette a notification setting forth the particulars of the note of which one-half is alleged to have been lost or destroyed and the name of the claimant and calling upon any person having any claim in respect of such note to submit the claim forthwith ;
  - (c) if on the expiration of two years from the date of the first publication under clause (b), the counterpart of the half note has not been presented, he may invest in Government securities or deposit in the Post Office Savings Bank an amount equivalent to the full value of the note ;
  - (d) if on the expiration of a period which shall be determined by him but which unless the Central Board otherwise directs shall not be less than five years from the date of the first publication referred to in clause (b), the counterpart of the half note has not been presented, he shall deliver the securities or deposit referred to in clause (c), with any interest which has in the meantime accumulated thereon to the claimant or if the claimant is dead, to his legal representative, on such claimant or representative, executing a bond with or without sureties in the form set forth in \*Schedule I or II ;

## APPENDIX G

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(e) if before the expiration of such period the counterpart is presented with a claim for the full value or for half the value of the note, the proceedings under clauses (b), (c) and (d) shall be cancelled and the two claims shall be dealt with under sub-rule (1).

15. *Disposal of claims under Rule 13 (1) (b).*—Where a claim is made under clause (b) of sub-rule (1) of rule (13)—

(a) if the prescribed officer is not satisfied that the note or the unrepresented portion of the note has been wholly destroyed or lost in such circumstances that there is no probability of its being presented at some future date, he shall reject the claim ;

(b) if he is so satisfied and is also satisfied that the claimant was the last lawful holder of the note, he shall cause to be published in the Gazette of India and in three successive issues of the local Official Gazette a notification setting forth the particulars of the note alleged to have been lost or destroyed and the name of the claimant and calling upon any person having any claim in respect of such note to submit the claim forthwith;

(c) if on the expiration of two years from the date of the first publication under clause (b), the note has not been presented, he may invest in Government securities or deposit in the Post Office Savings Bank an amount equivalent to the value of the note ;

(d) if on the expiration of a period which shall be determined by him but which, unless the Central Board otherwise directs, shall be not less than five years from the first publication referred to in clause (b), the note has not been presented and no subsequent claim in respect thereto has been substantiated, he shall deliver the securities or deposit referred to in clause (c) with any interest which has in the meantime accumulated thereon to the claimant or if the claimant is dead to his legal representative, on such claimant or representative executing a bond with or without sureties in the form set forth in \*Schedule III or IV ;

(e) if before the expiration of such period a subsequent claim in respect of the note is substantiated, the securities or deposit referred to in clause (d) shall be delivered in the manner provided in that clause to the person making such subsequent claim, or if such person is dead, to his legal representative ;

(f) if before the expiration of such period the note alleged to have been lost or destroyed is produced by the claimant or any other person, the proceedings under this rule in respect of such note shall be cancelled.

16. *Bonds.*—Printed forms, to be supplied by the Bank, shall be used in the execution of any bond required in pursuance of clause (d) of rule 14 or clause (d) of rule 15 and the value of the stamp on any such bond shall be recovered from the person executing the bond.

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## APPENDIX G

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17. *Retention of notes by the Bank.*—Save as otherwise provided in rule 9 and rule 10, any note presented in prosecution of a claim shall be retained by the Bank whatever be the decision on the claim.

18. *Procedure when payee is untraced.*—Where as the result of a claim under these rules, the value or part of the value of a note is payable to a claimant, and such claimant, or if he is dead his legal representative, cannot be found or fails within a period of three months from the communication to him of the decision to take steps to receive payment, the amount payable shall be paid by the Issue Department of the Bank in the case of a currency note of the Government to the Central Government and in the case of a Bank note to the Banking Department of the Bank.

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\*Not Printed.

## FORM T. R. 1

[See Rule 44]

(Obverse)

## Certificate of Transfer of Charge

Certified that we have in the  $\frac{\text{fore}}{\text{after}}$  noon of this day respectively made over and received charge of the office of \_\_\_\_\_ in pursuance @ of order No. \_\_\_\_\_ dated \_\_\_\_\_

(For use in Audit Office only)

Noted in A/R at Page \_\_\_\_\_

Relieved Officer Signature

Noted in Leave A/C at Page \_\_\_\_\_

(Name in Block letters)

.....

Leave salary certificate/Service Statement issued on \_\_\_\_\_

Designation \_\_\_\_\_

Proceeding on transfer/leave/retirement

A. A. G.

Auditor Supdt. \_\_\_\_\_

A. A. O.

Noted in A/R at Page \_\_\_\_\_

Relieving Officer

Noted in leave A/C at Page \_\_\_\_\_

Signature \_\_\_\_\_

(Name in Block Letters)

.....

Pay Slip issued on \_\_\_\_\_

Designation \_\_\_\_\_

Auditor Supdt. A.A. G.

Station \_\_\_\_\_

A. A. O.

Date \_\_\_\_\_

Memo of the balances for which responsibility is accepted by the Officer receiving charge.

\* Treasury balances—

Cash—

Opium—

Stamps and Match Excise Banderols—

Permanent Advance—

@Where transfer of charge precedes the issue of formal orders by the competent authority, a surtable indication to that effect may be given.

\*For details see overleaf.

Relieved Officer \_\_\_\_\_

Relieving Officer \_\_\_\_\_

Forwarded to \_\_\_\_\_

## FORM T. R. 1—Concl'd.

(Reverse)

*Details of Treasury Balances*

Description	Under double locks	With treasurer	*In sub-treasuries	TOTAL
Government securities held in safe custody .				
Balance at credit of Depositor, Rs. .				
Notes . . . . .	{ At Rs. 10,000 " 1,000 " 500 " 100 " 50 " 10 " 5 " 2½ " 1			
Silver . . . . .	{ Whole Rupees . Half " . Quarter " . Eighth " . Uncurrent Coins .			
Nickel . . . . .	{ Half Rupees . Quarter " . Eighth " . One anna pieces .			
Copper and Bronze . . . . .	{ Double pice . Single " . Half " . Pie pieces .			
Stamps and Match Excise Banderols				
Opium maunds . . . . .				
Reserve Bank Draft Forms, etc. (Number) .				
Cheque Forms (Do.) . . . . .				

\*The total of the cash balance reported in the latest daily sheets received from sub-treasuries without any details of notes or coin, etc., need only be shown in this column.

Station

Date

19

Relieved Officer.

Relieving Officer.

**FORM T. R. 2**

[See Rule 56]

**Model Form of Security Bond to be taken from Treasurers**

NOTE.—Heads of Local Administrations have power to fix the precise terms of the bond without reference to the Government.

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

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

purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint; AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of the Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit ; AND WHEREAS the bulk of the said property remains as well in the care, charge and custody of the Treasury Officer for the time being as of the said but as between himself

and at said the Governor General of India in Council he, the said is alone responsible and answerable therefor and for every part thereof; AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the Collector of or other the person exercising his functions for the time being under the sanction of the Government may direct; AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with and endorsed over to as such Collector aforesaid Government securities to the extent of Rs.

of which the numbers, amount and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Governor General in Council, his successors and assigns against loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied, or otherwise dishonestly, negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise, or by any sub-treasurers, servants, clerks, sircars, cash-keepers, potdars, mazdoors or other persons serving under him the said or any person acting for him in his said office as aforesaid or any other person or persons whomsoever whether in the service of the Government or otherwise; AND WHEREAS the said hereby acknowledges that he is bound by all the conditions, rules and regulations of the Government for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and specially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of such rules, regulations and orders as aforesaid and all or any alterations made from time to time therein; AND WHEREAS

(principal) and the said (1st surety)

and (2nd surety)

as his the said sureties in that behalf have entered into the above bond in the penal sum of conditional for the due performance by him the said and of any person acting for him in his said office during his absence of

otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity of the said Governor General in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the person and persons aforesaid ;

Now the condition of the above written bond is such that if the said and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said and every person acting for him in his said office as aforesaid shall whilst they respectively shall hold or exercise the duties of the said office always duly performed and fulfil all and every the duties thereof aforesaid, and perform and observe all and every the conditions rules and regulations of the Government and the said departmental rules and orders, and further if the said and do and shall indemnify and save harmless the said Governor General in Council, his successors and assigns and all and every person or persons who from time to time has or have held or shall hold or exercise the same office of Collector and all other servants of the said Governor General in Council from and against all and every loss and damage which during the time the said or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter happen to or be sustained by the said Governor General in Council, his successors, or assigns, or the said Collector for the time being or any such servant as aforesaid by, from or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency of the said , of any person acting for him in his said office as aforesaid or of any of the sub-treasurers, servants, clerks, sircars, cash-keepers, potdars, mazdoors or other persons nominated, accepted by or serving under him the said or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from, or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office;

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

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the Collector for the time being of the Government six calendar months' notice in writing of his or their intention so to do and the liability under the bond by the event of any such notice being given, of the surety by whom it shall

be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months PROVIDED ALWAYS and it is hereby declared and agreed by the said

and and with the said Governor General in Council that the Government Promissory Notes for Rs. so deposited as aforesaid or such other

Government security or securities to the same amount as the Collector for the time being of the may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said Collector for the time being of the as and for part and additional security (over and above the above written bond), to the said Governor General in Council, his successors and assigns for the indemnity and other purposes aforesaid with full power to the said Governor General in Council, his successors or assigns, for his officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of such Government securities in and towards the indemnity as aforesaid of the said Governor General in Council, his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said Collector for the time being or the Governor General in Council if they shall think fit to the said . PROVIDED ALWAYS and it is hereby expressly agreed

and declared between and by the said and and and the Governor General in Council that it shall be lawful for the said with the consent of the said Collector or of other the person exercising his functions for the time being under the sanction of the Governor General in Council first had and obtained to change and substitute for the said Government Promissory notes for Rs. so deposited as

aforesaid or any part thereof or for any notes substituted therefor under the present provision from time to time other notes of the same other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said and as such securities as aforesaid.

PROVIDED FURTHER and it is expressly agreed and declared between and by the said and and and the Governor General in Council that notwithstanding the provisions of Section 133 of the Indian Contract Act or any other rule of law or equity in that behalf any variance of the contract or terms of service of the Principal shall not operate as a discharge of the sureties : AND PROVIDED LASTLY and it is expressly agreed and declared between and by the said and and and the Governor General in Council that though as between the principal and sureties the latter are only sureties for the principal, as between the Governor General in Council and the sureties the said sureties shall be

jointly and severally liable for any moneys payable hereunder equally with the principal and the sureties waive all rights which otherwise, they might as sureties be entitled to claim and enforce.

AND it is hereby lastly agreed and declared by and between the said (principal) and the said (one surety) and (other surety) as his the said (principal's) sureties and the said Governor General that in the event of the death of the said (principal) or the vacation by him of his said office of Treasurer the above mentioned Government Promissory Note for Rs. or any notes that may be substituted therefor as aforesaid shall be retained and remain with the said Collector for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said Governor general in Council, his successor and assigns and in respect of which the said (principal) and his heirs, executors, administrators and representatives after his death is and are or shall or may be liable to indemnify the Governor General in Council, his successors and assigns and all such persons as aforesaid. PROVIDED ALWAYS that the return at any time of the said Government Promissory Notes shall not be deemed to affect the right of the said Governor General in Council to take proceedings upon or under the said bond against the said (principal) and (1st surety) and (2nd surety) or any of them in case any breach of the condition of the said bond shall be discovered after the return of the said Government Promissory Notes but the responsibility of the said (principal) and of the said (1st surety) and of the said (2nd surety) shall at all times continues and the said Governor General in Council shall be fully indemnified against all such loss or damage as afore said of any time.



**FORM T. R. 4**  
 [See Rule 77(1)]  
**Cash book**

Office of.....

Month of.....

*Receipts*

*Payments*

Date		No. of receipt where necessary	
Particulars			
Rs.	P.	Rs.	P.
Pay			
Rs.	P.	Rs.	P.
Allowances			
Rs.	P.	Rs.	P.
In recoupment of permanent advance		Contingencies	
Rs.	P.		
Advance payment			
Rs.	P.	Rs.	P.
Miscellaneous			
Rs.	P.	Rs.	P.
Total			
Classification			
Date		Sub-vouchers Nos.	
Particulars			
Rs.	P.	Rs.	P.
Pay			
Rs.	P.	Rs.	P.
Allowances			
Rs.	P.	Rs.	P.
Out of permanent advance		Contingencies	
Rs.	P.		
Out of money drawn in anticipation of payments			
Rs.	P.	Rs.	P.
Miscellaneous			
Rs.	P.	Rs.	P.
Total			
Classification			



**FORM T. R. 5**

[See Rule 83]

**Receipt Form**

<p>No.</p> <p>Received from</p> <p>with letter No.</p> <p>the sum of rupees</p> <p>in cash</p> <p>by cheque</p> <p>in</p> <p>Rs.</p>	<p>counterfoil</p> <p>19 .</p> <p>No.</p> <p>19 .</p>
<p>dated</p> <p>on account of</p> <p>payment of</p> <p>Initials</p> <p>Designation</p>	<p>Received from</p> <p>with letter No.</p> <p>dated</p> <p>the sum of rupees</p> <p>in cash</p> <p>by cheque</p> <p>in</p> <p>Rs.</p>
<p>on account of</p> <p>payment of</p> <p>Initials</p> <p>Designation</p>	<p>on account of</p> <p>payment of</p> <p>Initials</p> <p>Designation</p>

**FORM T. R. 6**

[See Rule 92]

(Obverse)

**Chalan No.**

Chalan of cash paid into the \_\_\_\_\_ Treasury/Sub-treasury at \_\_\_\_\_

Imperial  
Reserve bank of India

To be filled in by the remitter				To be filled in by the departmental officer or the treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and or authority (if any)	Amount		Head of Account	Accounts Officer by whom adjustable	Order to the Bank†
Name			Rs.	P.			Date _____
Signature		Total *					Correct.— Receive and grant Re- ceipt.  Signature and full designa- tion of the officer order- ing the money to be paid in.
*(In words) Rupees					†To be used only in the case of remittances to the Bank through departmental officer or the Treasury officer.		

Received payment (in words) Rupees.

*Treasurer.**Accountant.*Treasury Officer.Agent or Manager.

NOTE 1.—In the case of payments at the treasury, receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer. Receipts for cash and cheques paid for service postage stamps should be given in Form T. R. 5.

NOTE 2.—Particulars of money tendered should be given on the reverse.

NOTE 3.—In cases where direct credits at the Bank are permissible, the column "Head of Account" will be filled in by the Treasury Officer or the Accountant General, as the case may be, on receipt of the Bank's Daily Sheet.

(Reverse)

Particulars	Amount	
	Rs.	P.
Coin	.	.
Notes (with details)	.	.
Cheques (with details)	.	.
Total Rs.	.	.

**FORM T. R. 7**

[See Rule 115(1)(i)]

**Potdar's Slip to be placed in Each Bag of Coin**

Name of Treasury	.	.	.	.	.	.	.
Description of coin	.	.	.	.	.	.	.
Number of pieces	.	.	.	.	.	.	.
Counted by	.	.	.	.	.	.	.
Examined by	.	.	.	.	.	.	.
Date	.	.	.	.	.	.	.

*Signature*


---

NOTE 1.—The slip should be written in English.

NOTE 2.—The signature at foot should be that of the Treasurer or other Officer to whom the coin testers and examiners are subordinate.

**FORM T. R. 8**

[See Rule 115(i)(ii)]

**Portar's Slip to be placed in each Bundle of Notes**

Packet No .....of Rs. ....note..

Containing.....pieces.

Counted by.....

Examined by .....

Date.....

(Full Name)

FORM

(See

## Register showing the Cash Double Lock

Nature of transactions	Currency and Bank Notes										Other Notes	Gold
	Rs. 10,000 Value in Rupees	Rs. 1,000 Value in Rupees	Rs. 500 Value in Rupees	Rs. 100 Value in Rupees	Rs. 50 Value in Rupees	Rs. 20 Value in Rupees	Rs. 10 Value in Rupees	Rs. 5 Value in Rupees	Rs. 2½ Value in Rupees	Rs. 1 Value in Rupees	Total Value in Rupees	
Balance brought forward												
Receipts												
Total including balance												
Issues to the Treasurer												
Total issued												
Balance carried over												



**FORM**

(See

**Cash Balance Report of the**

*N.B.—To be despatched without fail by post on the*

1 NAMES OF TREASURIES	CURRENT																				
	2 Notes	3 Gold Mohurs	4 Whole rupees		5 Half rupees		6 Quarter-rupees (Silver)		7 Four-anna pieces (Nickel)		8 Two-anna pieces (Nickel)		9 One-anna pieces (Nickel)		10 Single pice		11 Half pice		12 Pic pieces		
	Rs.	Rs.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
District Treasury at																					
Sub-treasuries at																					
OR TOTAL SUB-TREASURIES																					
REMITTANCES IN TRANSIT.																					
GRAND TOTAL																					

Grand total (in words).

DETAILS OF NOTES Denominations	TALE	VALUE	Transactions with the public in nickels and in bronze and copper.			
	Rs.	Rs.	Nickel.		Rs.	P.
Currency and Bank Notes—						
10,000 . . . . .			Net issued to the public			
1,000 . . . . .			or			
500 . . . . .			Net received from the public.			
100 . . . . .						
50 . . . . .						
20 . . . . .						
10 . . . . .						
5 . . . . .						
2½ . . . . .			Bronze and copper.			
Other Notes—			Net issued to the public			
1 . . . . .			or			
			Net received from the public.			
TOTAL						

(1) Cash balance not verified by Collector owing to  
 (2) Cash balance verified by Collector on

**T. R. 10**

Rule 124.]

**Treasury on the \_\_\_\_\_ of \_\_\_\_\_ 19 .**  
*first working day of each month to the Head of the Local Administration.*

Total Current	*UNCURRENT AND WITHDRAWN																							
	Silver																					Total uncurrent and withdrawn		
	Gold	Light wh	Other Classes	1835	1840	1862 to 1901	1911	Nickel	Copper															
13	14	15	16	17	18	19	20	21	22	23	24													
P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	

I hereby certify that I have personally ascertained by counting that the balance in the district treasury for which I am responsible, amounted on the \_\_\_\_\_ to the amounts shown in column 24 above. I further certify that the bulk of the treasury is kept under double locks, the key of one of which is in the exclusive custody of the Treasury Officer, and that of the other with the Treasurer. I further certify that the balance under single lock with the Treasurer amounted on the above date to Rs. \_\_\_\_\_ and that at no time did the Treasurer hold in his separate custody a sum larger than necessary for the convenient transaction of Government business or larger than the security given by him.\* The balance at sub-treasuries amounted on dates specified to the sums shown against them and I have received from Sub-treasury Officers certificates of the actual verification of those balances.

The balance of the currency chest amounted on the \_\_\_\_\_ Rs. \_\_\_\_\_

District Treasury balance { Amount under double lock Rs. \_\_\_\_\_  
 { Amount under Treasurer's single lock Rs. \_\_\_\_\_

The balance in the small coin depot at \_\_\_\_\_ amounted on the \_\_\_\_\_ 19 \_\_\_\_\_  
 to Rs. \_\_\_\_\_

Dated \_\_\_\_\_ 19 \_\_\_\_\_ Collector \_\_\_\_\_

\*In districts where the cash business of the treasury is conducted by the Bank, the following should be substituted for the first portion of the certificate :—

"I hereby certify that the net amount  $\frac{\text{debited}}{\text{credited}}$  under the head "Reserve Bank Deposits—Central" in the

accounts of the month of \_\_\_\_\_ agrees with the net  $\frac{\text{disbursements}}{\text{receipts}}$  shown in the daily statement of receipts and

disbursements received from the bank during the month, the totals of which were checked and agreed with the totals shown in the copies, received in this treasury, of the daily schedule rendered by the Bank to its Head Office."



**FORM T. R. 11**

[See Rule 168 (1)]

**Letters of Credit**

—————DEPARTMENT

LETTER OF CREDIT NO.

*Dated the.....19*

COLLECTOR  
THE \_\_\_\_\_ OF  
DEPUTY COMMISSIONER

I have the honour to request that you will cash the cheques drawn by  
the.....

.....

to the extent of rupees.....

(This letter of credit has effect from the.....)

*Signature and Designation of the Departmental  
Accountant or Audit Officer.*







**FORM T. R. 14**

[See Clause (b) of Rule 234(1)]

**Form of Bond of Indemnity for drawing arrears of Pay and Allowances or Pensions of deceased Government Servants or Pensioners**

KNOW ALL MEN BY THESE PRESENTS that I,

(a) \_\_\_\_\_, widow/husband/son/daughter  
of Shri/Shrimati \_\_\_\_\_ (b) \_\_\_\_\_ residing at  
(c) \_\_\_\_\_ (hereinafter called "the Obligor")

which expression shall unless excluded by or repugnant to the context include his/her heirs, executors, administrators and legal representatives and I/We (1) \_\_\_\_\_ (d)

son of \_\_\_\_\_ resident of \_\_\_\_\_ and (2)  
(e) \_\_\_\_\_ son of \_\_\_\_\_ resident of \_\_\_\_\_

\_\_\_\_\_, Surety/Sureties on behalf of the Obligor (hereinafter called "the Surety"/"the Sureties" which expression shall unless excluded by or repugnant to the context include his/their heirs, executors administrators and legal representatives) bind ourselves jointly and severally to pay to the President of India (hereinafter called "the Government" which expression shall unless excluded by or repugnant to the context include his successors and assigns) on demand and without a demur a sum of Rs.

(f) \_\_\_\_\_ (Rupees \_\_\_\_\_) for which payment well and truly to be made we bind ourselves firmly by these presents.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_ .

WHEREAS the aforesaid Shri/Shrimati

(b) \_\_\_\_\_ was at the time of his/her death in the employment of/receiving a pension of Rs. \_\_\_\_\_ from the Government.

AND WHEREAS the said Shri/Shrimati \_\_\_\_\_ (b)

\_\_\_\_\_ died on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_ and there was due to him/her the sum of Rs. \_\_\_\_\_ (f)

(Rupees \_\_\_\_\_) for pay and allowances in respect of his/her said employment/in respect of his/her said pension.

AND WHEREAS the above bounden Obligor

(a) claims to be entitled to the said sum as heir of her/his husband/wife/father, the said Shri/Shrimati

(b) , but has not obtained letters of administration of or a succession certificate to the property and effects of Shri/Shrimati  
(b)

AND WHEREAS the Obligor has satisfied the Government that she/he is entitled to the aforesaid sum and that it would cause undue delay and hardship if she/he were required to produce letters of administration of or a succession certificate to the property and effects of the said Shri/Shrimati  
(b)

AND WHEREAS the Government desire to pay the said sum to the Obligor but under Government rules and orders it is necessary that she/he should first execute a bond with one surety/two sureties to indemnify against all claims to the amount so due to the said shri/Shrimati

(b) before the said sum can be paid to the Obligor.

NOW THE CONDITION of this bond is such that if after payment has been made to the Obligor, the Obligor or the Surety/Sureties shall in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Rs. (f)

(Rupees ) refund to the Government, the sum of Rs. (f)

(Rupees ) and shall otherwise indemnify and save Government harmless from all liability in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the said bond shall remain in full force effect and virtue.

IN WITNESS WHEREOF the parties hereto have hereunto set their respective hands the day and the year first above written.

\*

\_\_\_\_\_

Signed by the above named  
Surety/Sureties in the presence  
of—

Signed by the above named  
Obligor in the presence of—

(1) \*\* Witness (1)

(2) \*\*\* (2)

Accepted for and on behalf of the President of India by  
in the presence of @@

@

**NOTE:—**

- (a) Full name of the claimant.
- (b) Name of the deceased Government Servant/Pensioner.
- (c) Full address and place of residence of the claimant.
- (d) First Surety.
- (e) Second Surety.
- (f) Amount of the claim.

\* Signature of the Obligor.

\*\* Signature of the First Surety.

\*\*\* Signature of the Second Surety.

@ Name and designation of the officer directed or authorised, in pursuance of Article 299(1) of the Constitution, to accept the bond for and on behalf of the President.

@@ Name and designation of witness.

**NOTE.**—The Obligor as well as the Sureties should have attained majority so that the bond may have legal effect or force.

## FORM T. R. 15

[See Rule 247(1)]

**Form of Bond of Indemnity for drawing Pay, Pensions, Annuities, etc.**

THIS INDENTURE made the \_\_\_\_\_ day of \_\_\_\_\_ one thousand  
 nine hundred and \_\_\_\_\_ between

(1)

(2)

(3)

carrying on business in partnership under the style or firm of or  
 \_\_\_\_\_ incorporated under the \_\_\_\_\_ Companies Act  
 and having their registered office at \_\_\_\_\_ (hereinafter  
 referred to as the firm  
company) which expression shall where the context  
 admits be deemed to include *their executors and administrators or representatives*  
*and their successors in business under the same or any other style or name)*  
 of the one part and the Governor General in Council  
Crown Representative (hereinafter referred to as the  
Governor General  
Crown Representative) of the other part.

WHEREAS the firm  
company have been in the habit of receiving on  
 account of their customers pay, pensions, annuities, allowances or other  
 payments from funds administered by or on behalf of the Governor General  
Crown Representative  
 including pensions payable on the behalf of other Governments from the  
 various officials whose duty it is to disburse such payments \_\_\_\_\_ upon the  
 Accountant General of.....  
 production at the time of such payment of a certificate to the effect that  
 the person on whose behalf such payment was claimed was then alive and  
 in the case of a pensioner also of a certificate of non-employment according  
 to prescribed rules.

AND WHEREAS in order to save time and expense in obtaining payment  
 of such sums the Governor General  
Crown Representative has agreed to allow such payments  
 to be from time to time made as they fall due without requiring the pro-  
 duction of the said certificates save a certificate of non-employment according  
 to prescribed rules signed by a representative of the firm  
company upon being  
 indemnified by the firm  
company against any loss by reason of such pay-  
 ments as aforesaid on account of any person who may at the date of such  
 payment be deceased and upon the firm  
company entering into such an agree-  
 ment as is hereinafter contained which the firm  
company has agreed to do

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the firm company for themselves and their successors hereby covenant with the Governor General Crown Representative and his successors that so long as the Governor General Crown Representative shall allow such payments as aforesaid to be made without requiring the production of the certificate hereinbefore referred to subject nevertheless as hereinafter provided the firm company will within seven days from the time when they shall have received notice of the death of any customer for the receipt of or on whose behalf the firm company may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased person and further that the firm company will immediately after the expiration of the said period of seven days repay and refund to Governor General Crown Representative such disbursing official Accountant General so much of any money which may have been received from such disbursing official Accountant General as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity, allowance or other payments as the case may be to which such deceased customer was entitled up to the date of his decease.

*AND ALSO that if and whenever any change in the constitution of the firm shall happen whether by the death or retirement of any member thereof or the introduction or accession of a new member or members thereof or otherwise howsoever the firm will on every such occasion within 7 days after the change shall have occurred give notice in writing to the Governor General Crown Representative of the same having happened with full particulars hereof including the full name or names of any new member or members so introduced as aforesaid in every case where any such introduction has taken place will as soon as may be hereafter on being so required by the Governor General Crown Representative procure the new member or members introduced to enter into a fresh Bond in the same form as these presents either alone or jointly with all the original or remaining members of the firm;*

PROVIDED ALWAYS AND IT IS HEREBY AGREED AND declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided. PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the firm company or the Governor General Crown Representative shall be entitled to determine the arrangement hereby made on giving to the other 14 days' notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the firm company under the covenant herein contained shall cease in respect of

any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate to release the firm from company their liability under the covenant herein contained in respect of any such payments as aforesaid made prior to that date PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the firm company will according to prescribed rules once in every year furnish to the Governor General Crown representative or the officials responsible for the payment of such pensions Accountant General..... a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself AND FURTHER that nothing herein contained shall be deemed to preclude.

the Governor General any of the said official whose duty it is to make such payments as aforesaid Crown Representative the Accountant General..... from requiring the production of certificates in proof of the life of any particular person or persons entitle to receive such payments as aforesaid if the Governor General such official Crown Representative or the Accountant General shall deem it necessary nor shall the firm company's arrangement made by these presents be deemed to be thereby terminated. In witness whereof the said parties have hereunto set their respective hands and seals the day and year first above written.

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*N.B.*—An incorporated firm executing the Bond may delete the words in italics.

**FORM T. R. 16**

[See Rule 249(1)]

(Obverse)

**Pay Bill (for payment at treasuries)**

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

Name of Gazetted Government Servant

District Audit No.	Head of Account*	Voucher No. of List of payments for 19 .			
		Monthly rate		Amount	
		Rs.	P.	Rs.	P.
Received for the month of	19 .				
My substantive pay as					
<b>GROSS CLAIM</b>					
<i>Less Fund Deductions as follows (Separate Schedules attached) :—</i>					
I.C.S. Provident Fund . . . . .					
Post Office Insurance Fund . . . . .					
Uncovenanted Service Family Pension Fund . . . . .					
Bengal and Madras Service Family Pension Fund . . . . .					
General Family Pension Fund . . . . .					
Hindu Family Annuity Fund . . . . .					
Bengal Christian Family Pension Fund . . . . .					
General Provident Fund . . . . .					
I.C.S.					
—Family Pension Regulations . . . . .					
I.M.S.					
Superior Services (India) Family Pension Fund . . . . .					
Indian Military Widows' and Orphans' Fund . . . . .					
Other Funds (with details) . . . . .					
<b>NET CLAIM</b>					
<i>Deduct—Income tax . . . . .</i>					
Super-tax . . . . .					
<i>Less abatement on Rs.</i> . . . . .					
<i>Deductions on account of Advances and Recoveries as detailed below:—</i>					
Advance of pay . . . . .					
House rent . . . . .					
.... overdrawn . . . . .					
<b>NET AMOUNT PAYABLE</b>					

Net amount to be written in words Rupees

Please pay to \_\_\_\_\_  
 Dated \_\_\_\_\_ 19 .  
 For use in the Accountant General's Office  
 Admitted Rs.  
 Objected Rs.  
 Auditor \_\_\_\_\_ Superintendent Gazetted Officer \_\_\_\_\_

Signature	Signature
For use in the Treasury	
Pay Rupees ( )	
Treasury Officer.	
Incorporated in Treasury Account.	
Accountant.	

\*To be entered by drawing officer and checked in the Accountant General's office.

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**FORM 16—concl.**

(Reverse)

**DIRECTIONS FOR NOTE**

1. A pay bill may be presented at a district treasury two days before the last working day of the month by the labour of which the pay is earned; but *see* Rule 217.

2. A pay bill may, if desired, be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent; this will obviate the necessity of the Government servant's attendance in person or by messenger, as payment may then be made direct to the Banker or Agent.

3. The period for which a subscription to a Fund is due should be specified when it differs from the period for which pay is drawn.

4. In the case of Government servants entitled to Sterling Overseas Pay, fund deductions are based on the Rupee Pay *plus* the rupee equivalent of the Sterling Overseas Pay.

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NOTE 1.—Treasury Officers should see that all compulsory deductions, including those for Indian Civil Service Provident Fund, are duly made and that the schedules showing particulars of Fund deductions are attached to the pay bills.

NOTE 2.—Subscribers to the Sterling Branch of a Provident Fund should note on the form and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

**FORM T. R. 17**

[See Rule 249(1)]

(Obverse)

**Pay Bill (for payment at an Accountant General's Office)**

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

Name of Gazetted Government Servant \_\_\_\_\_

Token No.	Head of account*	No. of Voucher	
Audit No.			
Received for the month of _____ 19 .		Monthly rate	
My substantive pay as _____		Amount	
		Rs.	P.
		Rs.	P.
<b>GROSS CLAIM</b>			
Less Fund Deductions as follows (Separate Schedules attached) :—			
I.C.S. Provident Fund . . . . .			
Post Office Insurance Fund . . . . .			
Uncovenanted Service Family Pension Fund . . . . .			
Bengal and Madras Service Family Pension Fund . . . . .			
General Family Pension Fund . . . . .			
Hindu Family Annuity Fund . . . . .			
Bengal Christian Family Pension Fund . . . . .			
General Provident Fund . . . . .			
I.C.S. Family Pension Regulations . . . . .			
I.M.S. Indian Military Widows' and Orphans' Fund . . . . .			
Superior Services (India) Family Pension Fund . . . . .			
Other fund deductions (with details) . . . . .			
<b>NET CLAIM</b>			
Deduct—Income tax . . . . .			
Super-tax . . . . .			
Less abatement on Rs. . . . .			
Deductions on account of Advances and Recoveries as detailed below :—			
Advance of pay . . . . .			
House rent . . . . .			
..... overdrawn . . . . .			
<b>NET AMOUNT PAYABLE</b>			
Net amount to be written in words Rupees _____			

Crossed cheque through post, messenger or in person

Payment desired by \_\_\_\_\_

Open cheque in person or through messenger.

(Please score out according to requirements—see para. 6 on reverse.)

Date 19 .

Signature.

\*To be entered by drawing officer and checked in the Accountant General's Office.

## FORM T. R. 17—contd.

FOR USE IN ACCOUNTANT GENERAL'S OFFICE		To be filled up and signed if the bill is made payable to a banker or agent— See Para. 4 on the reverse.
Pay (Rs. _____)	) Rupees _____	
Cheque No. _____	Gazetted Officer _____	Cheques to be made payable in the order of _____
Auditor Dated the _____ 19 _____	For Final Post Audit in the Audit Section. Checked.	_____
	Auditor _____	Signature _____

(Reverse)

## DIRECTIONS FOR NOTE

1. A pay bill may generally be submitted to the Accountant General three days before the last working day of the month by the labour of which the pay is earned; but see Rule 217.

2. Bills are liable to be delayed in reaching the Accountant General's office if sent by post or forwarded in a closed cover. They should, therefore, so far as possible, be presented by hand or in an open cover at the receiving counter of the Accountant General's office.

3. In exchange for each bill so presented a metal token will be issued, which should be produced when payment is called for.

4. A pay bill may, if desired, be enfaced for payment to a banker or agent and submitted for collection through such banker or agent; this will obviate the necessity of the Government Servant's attendance in person or by messenger, as payment may then be made direct to the banker or agent.

5. All pay bills are paid by cheques issued on the Bank, if the amount exceeds Rs. 20, or in cash if the amount is not more than Rs. 20. In New Delhi, however, bills are enfaced for payment at the Imperial Bank of India, New Delhi.

6. When payment is to be made by crossed cheque sent by post, the cheque will be sent by the Accountant General's office without further action on the part of the payee. He must, however, acknowledge its receipt by return of post. Failure or delay to do this will render the drawer liable to forfeit this privilege. When payment is to be received in person or through messenger, an intimation will be given as soon as possible after the Bill is passed. It is not necessary that an intimation should have been received by the payee before he can be paid. The payee can send his messenger with the receipt (and token and intimation if issued) in the following form:—

"Received by  $\frac{\text{cash}}{\text{cheque}}$  Rs. \_\_\_\_\_ from the Accountant General.

$\frac{\text{Imperial}}{\text{Reserve}}$  Bank of India—

in payment of my bill No. \_\_\_\_\_, dated \_\_\_\_\_ 19 \_\_\_\_\_, for \_\_\_\_\_ 19 \_\_\_\_\_.

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**FORM T. R. 17—concl'd.**

7. The period for which a subscription to a Fund is due should be specified when it differs from the period for which pay is drawn.

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**NOTE 1.**—Audit Officer will see that all compulsory deductions, including those for the Indian Civil Service Provident Fund, are duly made and that the schedules showing particulars of all Fund deductions are attached to the pay bills.

**NOTE 2.**—Subscribers to the Sterling Branch of a Provident Fund should note on the bill and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

**FORM T. R. 18**

[See Rule 251]

**Certificate for House Allowance**

Certified that the rent paid by me for unfurnished accommodation for the month of \_\_\_\_\_ 19\_\_\_\_ is Rs. ( \_\_\_\_\_ ) \_\_\_\_\_ and that none of the accommodation is sublet or occupied normally by adults other than my family.\*

Signature \_\_\_\_\_

Designation \_\_\_\_\_

---

**NOTE\*.**—A Government servant's family shall be deemed to include his wife, dependents and servants, if one or more other adults normally occupy the accommodation in addition reduction of 2/5ths of the rent will be assumed, *see* para. 2. (iii) Government of India, Finance Department Resolution No. D-5067-C.S.R., dated the 10th October, 1924.

**FORM T. R. 19**

[See Rule 252(1)]

**Application for the Payment of Overseas Pay in England***(To be filled in by the applicant)*

- (1) Name of the Government Servant.
- (2) Service.
- (3) Appointment.
- (4) To whom payment should be made.
  - (a) *Nominee*
  - (b) *Address*

*Station* \_\_\_\_\_*Signature of the applicant* \_\_\_\_\_*Dated* \_\_\_\_\_*(To be filled in by the Accountant General)*

- (5) Month from which the payment in England should commence.
- (6) Amount of the Overseas Pay in Sterling.
- (7) Head of Account.

**FORM T. R. 20**

[See Treasury Rule 254]

**Travelling Allowance Bill (Gazetted Government Servants)***Instructions for Preparing Travelling Allowance Bills*

1. Journeys of different kinds and journeys and halts should not be entered on the same line.
2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in travelling allowance bills.
3. Fractions of a kilometer in the total of a bill for any one journey should not be claimed.
4. When the first item of a travelling allowance bill is a halt the date of commencement of this halt should be stated in the "Remarks" column.
5. Against each entry in column 13 there should be a corresponding entry in column 14.
6. In respect of claims for daily allowance for the journey to the place of temporary duty other than the normal place of duty, the distance between the residence and the normal place of duty should invariably be indicated in the 'Remarks' column of the bills.
7. A certificate of attendance given by the Court or authority should be attached to the bill, if travelling allowance is drawn under Supplementary Rule 154.
8. When travelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.
9. A travelling allowance bill may, if desired, be encased for payment to a Banker or Agent and submitted for collection through such Banker or Agent; this will obviate the necessity of the Government servant's attendance in person or by messenger, as payment may then be made direct to the Banker or Agent.

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(Space for pre-audit enforcements in respect of bills submitted for pre-audit)

*For use in Accountant General's Office*

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Head of Account

Admitted for Rs.

Objected to Rs.

Reason for objection—

*Senior Accountant*

*Gazetted Officer.*

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## TRAVELLING

(Gazetted)

DISTRICT						NAME							
HEADQUARTERS							SERVICE & DESIGNATION						
								PAY					
PARTICULARS OF JOURNEYS AND HALTS						Kind of journey, i.e., by rail (mail or passenger), steamer, air or road*	RAILWAY STEAMER		FARE†	DISTANCE TRAVELLED BY ROAD OR TROLLEY			
Departure			Arrival				Class in which actually travelled	No. of fares		Amount	For which mileage is admissible		For which daily allowance is admissible
Station	Date	Hour	Station	Date	Hour	At ordinary rates			At other rates		11	12	
1	2	3	4	5	6	7	8	9	10				
									Rs.	P.			

\* Travelling by road includes travelling by sea or river in a steam launch ticular kind should be specified in the bill).

† In cases where the steamer company has two rates of fare, one "fare exclusive of diet".



No. T. R. 20]

FORMS

Railway, Aeroplane & Steamer fare (col. 10) Road mileage—  Kilometres@ (col. 11)...per K.M. Kilometres@ (col. 12)...per K.M. Daily Allowance Transportation charges of personal effects and conveyances. Actual expenses Total claim  Deductions :— On account of conveyance allowance, Permanent Travelling Allowance etc. Travelling Allowance overdrawn <i>vide</i> Retrenchment slip No. Amount of advance of Travelling allowance on tour/transfer drawn from Treasury in the month of _____, 19 .  Net claim	Rs.	P.	MEMO	
			(a) Appropriation for 19 -19 .	Rs. P.
			Expenditure including this bill	
			Balance	
Rupees				

CERTIFICATES

- 1.
  - 2.
  - 3.
  - 4.
  - 5.
- Date \_\_\_\_\_

Signature of the Government servant who travelled

Passed for Rupees \_\_\_\_\_ (Rs. \_\_\_\_\_) only.  
Date \_\_\_\_\_ Controlling Officer.

Contents received

Office \_\_\_\_\_  
Date \_\_\_\_\_  
Please pay to.....  
Signature of the Government servant who travelled.

Pay Rs. \_\_\_\_\_ Payment order No. \_\_\_\_\_  
To The Agent, S.B.I., \_\_\_\_\_ Branch  
Please pay Rs. \_\_\_\_\_  
Date \_\_\_\_\_ Treasury Officer  
Date \_\_\_\_\_ Treasury Officer. Received Payment.

(a) If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants, the combined appropriation and expenditure should be shown in this column.

## FORM T. R. 21

[See Rule 261]

## Application for Passages Overseas

From

Service,

To

The Accountant General,

Sir,

I have the honour to inform you that I intend to

{	proceed on $\frac{\text{leave}}{\text{retirement}}$
	$\frac{\text{wife}}{\text{child}}$
	send my $\frac{\text{child}}{\text{children}}$

out of India by (here state line and also the class of accommodation in which the Government servant, or his family proposes to travel) and to request that you will kindly furnish me with the necessary certificate to enable me to engage the following passages from——to——with the (name of  $\frac{\text{Steamship}}{\text{Air transport}}$  Company and of the Agent of that Company or of the passenger Agent if the passages are to be engaged through such Agent).  $\frac{\text{Return}}{\text{Single}}$  passage for—

Self.

Wife (name).

Child (Do.)\*

Child (Do.)\*

\*(Here state age and sex)

---

The information required below is also furnished :—

- (a) Do you intend to retire at the end of your leave ? \_\_\_\_\_
- (b) What is the approximate date of return to India of the members of your family ? \_\_\_\_\_
- (c) Which route has been selected for each person and will the journey be performed wholly or partly by sea, air or land route ? \_\_\_\_\_
- (d) What will be the mode of transport on the land route? \_\_\_\_\_
- (e) What is the amount claimed for each person by land route? \_\_\_\_\_
- (f) Is there any other fact relevant to the claim ? \_\_\_\_\_

*Station**Signature**Date**Designation*


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NOTE.—Application made to the High Commissioner for India for the grant of any passage concession must be supported by a certificate from the Accountant General in India stating the position of the relevant passage account. If, therefore, Government servants when they or their families proceed overseas, have reason to anticipate that further passage concession may have to be obtained, they should obtain from the Accountant General concerned necessary certificates in prescribed forms.







## FORM T. R. 22—contd.

	Total (column 8)	Rs.	P.	
<i>Deduct</i> —Undisbursed Pay as detailed below.				<p>1. Received contents and certified that I have satisfied myself that all emoluments included</p> <p style="text-align: center;">1 month†</p> <p>in bills drawn 2 months previous to this date, with</p> <p style="text-align: center;">3 months</p> <p>the exception of those detailed below (of which the total has been refunded by deductions from this bill) have been disbursed to the proper persons, and that their acquittances have been taken and filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20.</p>
<i>Deduct</i> —General Provident Fund* (column 9).				
<i>Deduct</i> —Post Office Insurance Fund premia and other Fund deductions (column 10).				
<i>Deduct</i> —Income-tax (column 12)				
In adjustment of advances recoverable as detailed in statement (attached)	(Column 13)			<p>2. Certified that no person in superior service has been absent either on other duty or suspension or with or without leave (except on casual leave) during the month of _____</p>
Recoveries on account of house-rent etc., as detailed in statement (attached).				
Total deductions				<p>Note.—When an absentee statement accompanies the bill this certificate should be struck out.</p>
				<p>3. Certified that no leave has been granted until by reference to the applicant's Service Book, leave accounts and to the leave rules applicable to him. I had satisfied myself that it was admissible and that all grants of leave and departures on and returns from leave and all period of suspension and other duty and other event which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my attestation.</p>
				<p>4. Certified that all appointments and substantive promotions and such of the officiating promotions as have to be entered in the Service Books have been entered in the Service Book of the persons concerned under my attestation.</p>
				<p>5. Certified that all Government servants whose names are omitted from, but for whom pay has been drawn in the bill, have actually been entertained during the month, and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy and that the emoluments drawn are according to the relevant rules and orders.</p>
				<p>5A. Certified that all class IV Government servants, Head Constables, Constables etc. for whom increments have been claimed in the bill have rendered the required period of approved service entitling them to the increased pay drawn in the bill.</p>
				<p>5B. Certified that the pay of all Government Servants below the age of 18 years holding posts in the scale of Rs. 30—35 has been drawn correctly in accordance with the provisions of rule 11 of the Central Civil Services (Revision of Pay) Rules, 1947 as amended from 1st July, 1955.</p>
				<p>6. Certified that no person for whom house-rent allowance has been drawn in this bill has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn.</p>
				<p>7. Certified that except in the case of the Government servants whose names appear in the appended list and in whose case the appropriate certificate required under rule 269(2) has been furnished, no leave salary for any Government servant drawn in this bill is equal to his actual pay.</p>
Net amount required for payment in words Rs.				

\*In respect of subscribers to the Sterling Branch, it should be noted on the bill and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

†One line to be used and the other scored out.

**FORM T.R. 22—concl.**

			<p>8. Certified that no leave salary for any Government Servant (except the following in whose Service Books note regarding allocation has been recorded) drawn in this bill for——is debitible to any Government, etc., other than the Central (Civil) Government.</p> <p>9. Certified that the prescribed certificates have been obtained to the effect that the conditions in Supplementary Rules, 6-A, 6-B, 6-C, 6-D, 7 or 7-B, as the case may be have been fulfilled and placed on record in my office.</p> <p>10. Certified that the Government servants for whom the old rates of pay have been drawn do not fall under the categories of persons mentioned in clauses (i) and (iii) of Rule 3 of the revised Rates of Pay Rules.</p> <p>11. Certified that without the sanction of the Head of the Department no person other than an ex-soldier whose age exceeds 25 years was admitted into the inferior pensionable service after the 8th May, 1940.</p> <p>12. Certified that the pay of Military pensioners has been fixed with due regard to the provisions of Article 526(a) Civil Service Regulations and the connected instructions of the Government of India.</p>
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*Details of Pay of Absentees Refunded*

Section of establishment	Name of Incumbent	Period	Amount	
			Rs.	P.

Station \_\_\_\_\_

Signature \_\_\_\_\_

Dated \_\_\_\_\_ 19 .

Designation of the Drawing Officer \_\_\_\_\_

Pay Rs. \_\_\_\_\_ Rupees \_\_\_\_\_  
as follows :—

In cash Rs. \_\_\_\_\_

By transfer credit to —

Personal Deposits Rs. \_\_\_\_\_

IV.—Taxes on Income etc. Rs. \_\_\_\_\_

XXXIX.—Civil Works Rs. \_\_\_\_\_

Examined and entered.

Treasury Accountant

Dated \_\_\_\_\_ 19 .

Treasury Officer.

**FORM T. R. 23**  
 [See Rule 270(1)]  
**Absentee Statement**

Name of absentee	Actual rate of pay	Designation and rate of pay of vacant post	Nature of Absence			Rate of absence allowance per month	Reference to item No. in the establishment bill	Officiating Government servant (if any)				Reference to item No. in the establishment bill		
			Kind	Period	From A.M. or P.M.			To A.M. or P.M.	Name	Substantive post	Substantive pay		Additional pay for Officiating	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	C. S.

Dated.....

19 .

*Signature and designation of Drawing Officer.*

- NOTE.** — 1. In column 4 should be stated "full (half or quarter) average pay", "without pay", "other duty", "officiating", "in transit", "transferred to.....", "suspended", etc., the date for each being specified as far as possible in columns 6 and 7. In case of suspension it should be noted whether or not the period counts for pension.
2. The Statement should be divided off into sections corresponding to sections in the bill, only those arrangements affecting one section being shown together.
3. When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculation involves pay drawn outside the officer's substantive section, references to the vouchers in which such sums were drawn should also be given.
4. All changes in the personnel of the permanent establishment due to retirements, transfers, deaths and consequent new appointments and increases and decreases of cadres or establishment should be shown. The number of posts left unfilled should be noted at the end of each section and if there is no unfilled post in any month the fact should be recorded. Vacancies against which officiating arrangements have been made should be shown individually and in full detail.

**FORM T. R. 24**

(See Rule 272)

**Periodical Increment Certificate**

(1) Certified that the Government servants named below have earned the prescribed periodical increments from the date cited in column 6, having been the incumbents of the posts specified for not less than .....year(s) from the date shown in column 5, after deducting periods of absence from duty not counting for increment ; absence on leave without pay etc. Further certified that during the period or periods of leave taken from ..... to ..... and from .....to ..... which have been counted for increment in the case of officiating government servant/servants named below, he/they would have officiated in the post/posts but for his/their proceeding on leave.

(2) Certified that the government servant/servants named below has/have earned/will earn periodical increments from the date cited for reason stated in the explanatory memo, attached hereto.

Name of incumbent	Whether substantive or officiating	Scale of pay of post	Present pay	Date from which present pay is drawn
1	2	3	4	5

Date of present increment	Future Pay	Absence from duty not counting for increment		Leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave during which he/they would not have continued to officiate in the posts	
		From	To	From	To
		8	9	10	11
6	7				

**NOTE 1.**—When the increment claimed is the first to carry a Government Servant over an efficiency bar columns 5, 6 & 7 should be filled up in red ink.

**NOTE 2.**—The figure (1) or (2) should be placed against each name according as the certificate (1) or (2) applies. The explanatory memorandum should be submitted in any case in which certificate (2) applies.

(Signature and Designation of Drawing Officer)

**FORM T. R. 25**

[See Treasury Rule 277(1)]

Travelling Allowance Bill (Non-Gazetted  
Establishment)  
District

Voucher No.	of
List of payments	
for	19 .

**Instructions for preparing Travelling Allowance Bills**

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

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in Travelling Allowance Bills.

3. Fractions of a kilometer in the total of a bill for any one journey for each person should not be charged for.

4. When the first item of a Travelling Allowance Bill is a halt, the date of commencement of that halt should be stated in the "Remarks" column.

5. If daily allowance is claimed in respect of a road journey, the number of kilometer travelled should be entered in column 14 and the daily allowance in columns 24 to 26.

6. In respect of claims for daily allowance for the journey to the place of temporary duty other than the normal place of duty, the distance between the residence and the normal place of duty should invariably be indicated in the 'Remarks' column of the bill.

7. Journey performed beyond Indian territory should be indicated separately and the distance travelled should be stated in each case.

8. When travelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.

(Space for pre-audit enforcements in respect of bills submitted for pre-audit)

For use in Accountant General Office

Head of Account*	Admitted for Rs. .... Objected to Rs. .... Reason for objection :—  <i>Senio, Accountant</i> <i>Gazetted Officer</i>
------------------	--

\*To be entered by Drawing Officer and checked in Accountant General's Office.





**Certificates**

1. Certified that I have satisfied myself that the amounts included in bills drawn 1 month 2 months\* previous to this date, with the exception of those detailed 3 months below (of which the total amount has been refunded by deduction from this bill), have been disbursed to the Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll.

†2. Also that the journeys for which mileage has been claimed under Supplementary Rule 77 for non-gazetted Government servants were made by public or hired conveyance under my orders.

†3. Also that it was necessary for the Government servants for whom halting allowance at the headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Supplementary Rule 91).

Station

Head of Office.

Date

@Passed for Rs. \_\_\_\_\_ Rupees \_\_\_\_\_  
Controlling Officer.

Received Contents

Head of Office

Pay Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)

Examined and entered.

Accountant

Treasury Officer

Date

Date

Details of undisbursed Travelling Allowance refunded					Details of advance of Travelling Allowance on Tour Transfer adjusted					
Section of Establishment	Name	Period	Name of Treasury and date of drawal	Amount	Section of Establishment	Name	Period	Name of Treasury & date of original drawal	Amount Adjusted	
									on tour	on Transfer
				Rs. P.					Rs. P.	Rs. P.

\*One line to be used and the other scored out.

†Clause 2 should be scored out when no mileage is under Supplementary Rule 77 and clause 3 when there is no claim under Supplementary Rule 91.

@The net amount of the claim in words and figures as will be passed by the Controlling Officer should be shown here.

Under Rs. ....

---

**FORM T. R. 26**

[See Rule 281]

**Travelling Allowance Journal of Public Works Establishment***Certificates*

\*1. Certified that journeys for which mileage has been claimed under Supplementary Rule 77 for non-gazetted ministerial or inferial Government servants, were made by public or hired conveyance under my orders.

\*2. Also that it was necessary for the Government servants for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Supplementary Rule 91.)

*Head of Office*

---

\*Clause 1 should be scored out when no mileage is claimed under Supplementary Rule 77 and clause 2 when there is no claim under Supplementary Rule 91.



26—contd.

\_\_\_\_\_ for the month of \_\_\_\_\_ 19 .

Establishment]

[Not payable at the Treasury]

Daily allowances			Actual expenses			Purpose of journey	Total of each line		Remarks
Number of days	Rate	Amount	Particulars	Amount					
14	15	16		17	18		20		21
		Rs.	P.		Rs.	P.	Rs.	P.	

Signature

Passed for Rupees ( \_\_\_\_\_ )

Dated \_\_\_\_\_ 19 .

Controlling Officer.

---

**FORM T. R. 26—concl.***Instructions for preparing Travelling Allowance claims*

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

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in travelling allowance bills.

3. Fractions of a mile in the total for any one journey should not be charged for.

4. When the first item of a travelling allowance claim is a halt, the date of commencement of that halt should be stated in the "Remarks" column.

5. If daily allowance is claimed in respect of a road journey, the number of miles travelled should be entered in column 11 and the daily allowance in columns 14 to 16.

6. Journey performed beyond British territory should be indicated separately and the distance travelled should be stated in each case.







**FORM T. R. 28-A**  
(See Note 3 below, Rule 283)  
**Bill Register**

1		Bill No. and Date	
2		Particulars of Bills	
3	Rs. P.	Net Amount of Bill	
4		Dated initials of Gazetted Officer signing Bill	
5		Date of presentation at Treasury	
6		Token No.	
7	Rs. P.	Amount passed by Treasury	
8		Date of signing acknowledgement with initials of Officer signing Bill	
9		No. and Date of Treasury Voucher and Date of encashment	
10		No. and Date of Cheque or endorsement	
11		Date of entry in Cash Book	
12		Initials of Gazetted Officer in charge of Cash	
13	Rs. P.	Month of encashment	Amount disbursed in
14	Rs. P.	2nd Month	
15	Rs. P.	3rd Month	
16		No. and Date of Bill in which balance short drawn	
17		Remarks	

**FORM T. R. 29**

[See Rule 299]

**Register of Contingent Charges of the Department of the District 19 .**  
*Left hand page*

DETAILED HEADS OF BUDGET	
<p>To whom paid</p>	<p>No. of { Sub-voucher Contingent abstract</p>
<p>Date</p>	<p>Appropriation for each head</p>

Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily distributed among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents amount column.

--	--	--	--	--	--	--	--	--	--

*Right hand page*

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

**FORM T. R. 30**  
 [See Rule 306]  
**Fully-vouched Contingent Bill**  
 No.

District	Detailed Bill of Contingent charges of for the month of 19 . <hr style="width: 80%; margin: 5px auto;"/> Head of Account—	Voucher No. of—list of payments for the month of—19 .			
Number of Sub- vouchers	Description of charge and number and date of authority for all charges requiring special sanction	Amount			
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;"></td> <td style="width: 5%; text-align: center; border-right: 1px solid black;">Rs</td> <td style="width: 25%; text-align: center;">P.</td> </tr> </table>		Rs	P.
	Rs	P.			
Carried over .					

## FORM T. R. 30—contd.

Number of Sub-vouchers	Description of charge and number and date of authority for all charges requiring special sanction	Amount	
		Rs.	P.
	Brought forward		
	Total Rupees		

(1) I certify that the expenditure included in this bill could not, with due regard to the interest of the public service, be avoided. I certify that to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 100 in amounts are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have as far as possible obtained vouchers for other sums and am responsible that they have been so defaced or mutilated that they cannot be used again. All work bills are annexed.

I also certify that the amounts on account of pay and allowances of the class IV Government Servants drawn 1 month 2 months previous to this date with the exceptions of those 3 months detailed below of which the total amount has been refunded by deduction from this bill have been disbursed to the Government Servants concerned and their receipts taken.

(2) \*Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good and according to specifications, that the rate paid are not in excess of the accepted and the market rates and that suitable notes or payments have been recorded against the indents and invoices concerned to prevent double payments.

(4) Certified that—

- (a) The expenditure on conveyance hire included in this bill was actually incurred was unavoidable and is within the scheduled scale of charges for the conveyance used, and
- (b) The Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and is not granted any compensatory leave and does not and will not receive any special remuneration for the performance of the duty which necessitated the journey.

(5) Certified that the monetary or quantitative limits prescribed by the Government in respect of items of Contingencies included in the bill have not been exceeded.

\*This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.







**FORM T. R. 32**

[See Rule 310]

**Detailed Countersigned Contingent Bill**

No.

NOTE.—Government officers whose bills are *countersigned before payment* by the Controlling Officer should use Form T.R. 33.

[Not payable at the Treasury]

Sent to Controlling Officer on 19 .

Countersigned and sent to Accountant General on 19 .

District	Monthly detailed bill of contingent charges of for the month of 19 .
	Head of Account—

Details of numbers of Sub-vouchers	Description of charge and number and date of authority where special sanction is necessary	Amount	
		Rs.	P.
	Carried over .		

## FORM T. R. 32—contd.

Details of numbers of Sub-vouchers	Description of charge and number and date of authority where special sanction is necessary	Amount	
		Rs.	P.
	Brought forward		
	Total Rs. ( ) Rupees		
<p>I certify that the expenditure included in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 50 in amount, and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so defaced or mutilated that they cannot be used again.</p> <p>I also certify that the amounts on account of pay and allowances of the Class IV Government Servants drawn <u>1 month</u> previous to <u>2 months</u> previous to <u>3 months</u> this date with the exceptions of those detailed below of which the total amount has been refunded by deduction from this bill have been disbursed to the Government servants concerned and their receipts taken.</p> <p>*2. Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.</p> <p>3. Certified that the purchases billed for have been received in good order, that their quantities are correct and that their qualities good and according to specifications, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.</p> <p>4. Certified that :—</p> <p>(a) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used ; and</p> <p>(b) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and he is not granted any compensatory leave and does not and will</p>			
	<p>Drawn on abstract Bill No.                      dated</p> <p>                                  Ditto.</p> <p>                                  Ditto.</p> <p>                                  Ditto.</p> <p>Add—Amount of disallowance refunded.                      <input type="checkbox"/> <input type="checkbox"/></p> <p>Total of this bill</p>		
	<p>Appropriation for</p> <p>Expenditure including this Bill.....</p> <p>Amount of work bills annexed</p>		

**FORM T. R. 32—concl'd.**

not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

5. Certified that the monetary or quantitative limits prescribed by the Government in respect of items of contingencies included in the bill have not been exceeded.

\*This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

Date	Signature of Drawing Officer.	Balance available.

*For use of Controlling Officer.*

Disallowed from Sub-voucher No.....

Ditto.....

Ditto.....

Passed for Rupees

Total of this bill .

I certify that in support of every charge of more than Rs. 50 made in this bill, a receipt or other voucher has been given to me. The receipts and vouchers for items in excess of Rs. 200 are attached to the bill, and I am responsible that the receipt and vouchers for all other items of more than Rs. 50 are in proper form and order and are in my possession and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Date \_\_\_\_\_

Signature of the Countersigning Officer.

**FORM T. R. 33**

[See Rule 314]

No. \_\_\_\_\_

**NOTE.**—This form should be used in the case of bills countersigned by the Controlling officer before payments.

District of	Detailed Bill of Contingent Charges of for the month of... 19	Voucher No.  of List of payments for 19
	Head of Account	
Number of Sub- vouchers	Description of charge and number and date of authority for all charges requiring special sanction	Amount
		Rs.      P.
Carried over		

## FORM T. R. 33—contd.

Number of Sub-vouchers	Description of charge and number and date of authority for all charges requiring special sanction	Amount	
	Brought forward		
	Total (Rs. ) Rupees	Rs.	P.

(1) I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I certify that to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above Rs. 50 in amount and all work bills are attached to this bill save those noted below, which will be forwarded as soon as the amounts have been paid. I have as far as possible obtained vouchers for other sums and am responsible that they have been so defaced or mutilated that they cannot be used again.

I also certify that the amounts on account of pay and allowances of Class IV Government Servants drawn  $\frac{1}{2}$  months previous to this date with the exceptions of those detailed below of  $\frac{3}{3}$  months

which the total amount has been refunded by deduction from this bill have been disbursed to the Government Servants concerned and their receipts taken.

\* (2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good and according to specifications, that the rate paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

(4) Certified that :—

- (a) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and
- (b) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey and 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.

5. Certified that the monetary or quantitative limits prescribed by the Government in respect of items of contingencies included in the bill have not been exceeded.

\*This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

---

**FORM T. R. 33—concl'd.**


---

Received contents	Appropriation for current year
<i>Signature and designation of Drawing Officer</i>	Expenditure including this bill
	Amount of work bills annexed
	Balance available

---

*For use of Controlling Officer*

Passed for Rupees (in words)

I certify that in support of every charge of more than Rs. 50 made in this bill, a receipt or other voucher has been given to me, and is now in my possession. The receipts and vouchers for items in excess of Rs. 200 are attached to the bill with the exception of those above Rs. 200 noted above which will be sent after payment; and I am responsible that the receipts and vouchers for all other items of more than Rs. 50 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Dated.....19 .

*Controlling Officer*

*Designation*

Pay Rupees (        ).....

Examined and entered.

*Accountant*

Treasury

Dated

*Treasury Officer*

---

Space for Pre-audit enforcement in respect of bills submitted for pre-audit.

---

*For use in Accountant General's Office*

Head of Account.....

Admitted for Rs.....

Objected to Rs.....

Reasons of objection—

Auditor Superintendent Gazetted Officer

---

**FORM T. R. 34**

(See Rule 317)

(Obverse)

**Bill for Service Postage Stamps**

Bill No. \_\_\_\_\_

*Not payable in cash but by Book Transfer*

\_\_\_\_\_ District

Voucher No. \_\_\_\_\_ of \_\_\_\_\_ List of payments for

19 .

Bill for service postage stamps of the Office of \_\_\_\_\_ for the month of

\_\_\_\_\_ 19 .

Head of Account \_\_\_\_\_

Department \_\_\_\_\_

Postage stamps required of the following denominations	Value	
	Rs.	P.
1 Rupee Stamps . . . . .		
8 Annas Stamps . . . . .		
6 Annas Stamps . . . . .		
4 Annas Stamps . . . . .		
2 Annas Stamps . . . . .		
1 Anna Stamps . . . . .		
$\frac{1}{2}$ Anna Stamps . . . . .		
$\frac{1}{4}$ Anna Stamps . . . . .		
$\frac{1}{8}$ Anna Stamps . . . . .		
Post Cards . . . . .		
Rupees (in words)		

**FORM T. R. 34—concl'd.**

(Reverse)

		Rs.	P.
ACCOUNT OF CONTINGENT APPROPRIATION AND EXPENDITURE			
Amount of Appropriation . . . . .			
		Amount	
		Rs.	P.
Deduct Expenditure—			
Total of present bill—			
Total of previous bill as shown in bill No.			
Total up-to-date .			
Available Balance			

Received payment in service postage stamps, and certified that the expenditure included in this bill could not with due regard to the interests of public service be avoided and also certified that the stamps will be used on prepaying postage on communications *bona fide* on the public service.

Dated..... 19 . Head of office and designation

Pay Rupees ( ) \_\_\_\_\_  
 \_\_\_\_\_ by transfer credit to Post Office.

Dated\_\_\_\_\_ 19 . Treasury Officer

Space for Pre-audit enforcement in respect of bills submitted for pre-audit.

*For use in Accountant General's Office*

Head of Account—	Audit Register page _____ Admitted Rs. _____ Objected to Rs. _____ Reasons of objection— Auditor Superintendent Gazetted Officer
------------------	--



**FORM T. R. 36**

[See Rule 336]

**Register of Pension Payment Orders on** \_\_\_\_\_ **Treasury**

Number of Pension Payment Order	Name of Pensioner	Monthly Amount		Remarks
		Rs.		

**FORM T. R. 37**

[See Rule 349(1)]

**Pension Bill**

\*NOT EXCEEDING RUPEES

PER ANNUM

Family

Pension Payment Order No. \_\_\_\_\_

Memo.—It is requested that this form may be used for submission of next bill.

District \_\_\_\_\_ Head of account \_\_\_\_\_ Voucher No. of list of payments for \_\_\_\_\_

Received the amount of pension due to me for the month of \_\_\_\_\_ 19 . Rs. P.  
 Less-income-tax \_\_\_\_\_

Net Rs.

Pensioner's residence (In words) \_\_\_\_\_

\*\*\*I declare that I have not received any remuneration for serving in any capacity either in Government establishment or an establishment paid by a State Government or from a Local Fund during the period for which the amount of pension claimed in the bill is due.

OR

I declare that I have been employed/reemployed in the office of \_\_\_\_\_ and was in receipt of the following emoluments during the period for which the amount of pension claimed in the bill is due.

Pay.....  
 Special Pay.....  
 Allowances etc.....

\*\*I further declare that I have accepted commercial employment after obtaining/without obtaining the previous sanction of the Governor General to such acceptance.

OR

I further declare that I have not accepted any commercial employment

Pensioner

Received Payment

Pensioner Identified by me

Station \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Designation or address \_\_\_\_\_

Certificate to be given in case of non-attendance in person (except in case in which such Certificates are not required) under any rule or order.

Certified that I have seen the pensioner \_\_\_\_\_ and that he is alive on this date and that the bill has been signed by him.

Name \_\_\_\_\_

Date \_\_\_\_\_

Designation \_\_\_\_\_  
 Endorsement to be signed by the pensioner.

In the case of pensions drawn at the office of an Accountant General. { If the net amount of the bill exceeds Rs. 250 a month. Please make the cheque payable to \_\_\_\_\_ Pensioner

{ If the net amount of the bill is Rs. 250 or less Please pay to \_\_\_\_\_ Pensioner

In the case of pensions drawn at treasuries or any other office of disbursement. { Please pay to \_\_\_\_\_ Pensioner

\*To be filled in only in the case of Political Pensions.

\*\*This declaration is required to be given by a pensioner who immediately before retirement was a member of an All India Service or a Central Service, Class I, and who, on or after the 1st January 1948, accepts any commercial employment before the expiry of two years from the date of his retirement. "Commercial employment" for this purpose means employment in any capacity, including that of an agent, under a company, firm or individual engaged in commercial business and includes also a directorship of such company, and a partnership of such firm. (See Article 531-B., Civil Service Regulations.)

\*\*\*The inapplicable portion of the certificate may be scored out.

†Here state the name of the Presenter. He should be identified by some one known to the Disbursing Officer.

NOTE.—When exemption of income-tax is claimed in respect of any premium paid to an Insurance Company the receipt of the Company for the amount paid should be attached to the bill.

**FORM T. R. 37—concl'd.**

Pay (Rs. ) Rupees

Incorporated in account

Accountant

Date.....

*Treasury or Sub-treasury*

*Officer-in-charge of* \_\_\_\_\_ *at* \_\_\_\_\_

*Disbursing Officer.*

Received payment.

*Signature of Messenger or Agent*  
*Identified by me*

*Signature*.....

*Designation or Address*

*For use in Accountant General's Office*

*Admitted Rs.* \_\_\_\_\_

*Objected to Rs.* \_\_\_\_\_

**Auditor Superintendent Gazetted  
Officer.**

**FORM T.R. 37-A**

[See Note below Rule 366]

**Bill for withdrawing Death-cum-Retirement Gratuity**

Head of Account..... District.....

..... Voucher No.....of.....

..... List of payments for.....

Name of Gratuitant.....

No. and date of letter of authority

of the A. G.....

	Amount	
	Rs.	P.
Death-cum-Retirement Gratuity (Gross).....		
<i>Less deduction—</i>		
.....		
.....		
.....		
Total deductions.....		
Net amount payable.....		

Net amount required for payment (in words) Rupees.....

.....

Pay Rs.....	Signature.....
(Rs.....	Designation of the Drawing Officer.....
.....)	Station.....
	Dated.....
	Contents received
Treasury Officer	Pay to.....
Examined and entered	Signature of the Drawing Officer....
Treasury accountant	.....

*For use in Accountant General's Office*

Admitted for Rs. ....

Objected to Rs. ....

Nature of objection.....

Auditor

Superintendent

Gazetted Officer



**FORM T. R. 38—concl'd.**

<p>*We further declare that we have accepted commercial employment after obtaining/without obtaining the previous sanction of the Governor-General to such acceptance.</p> <p style="text-align: center;">OR</p> <p>We further declare that we have not accepted any commercial employment.</p>			
		<p style="text-align: center;">Rs.    P.</p>	<p style="text-align: center;">Rs.    P.</p>

\*This declaration is required to be given by a pensioner who immediately before retirement was a member of an All-India Service or a Central Service Class I, and who, on or after the 1st January 1948, accepts any commercial employment before the expiry of two years from the date of his retirement, "Commercial employment" for this purpose means employment in any capacity, including that of an agent, under a company, firm or individual engaged in commercial business and includes also directorship of such company and a partnership of such firm. (See Article 531-B Civil Service Regulations.)

**NOTE 1.**—The non-employment certificate should also be printed in the Indian language commonly used in the place.

**NOTE 2.**—In the case of pensioners who furnish particulars of re-employment in the certificate, the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

**FORM T. R. 39**

[See Rule 352]

**Certificate of Non-termination of event determining Pensions**

Pension Payment Order No \_\_\_\_\_

Certified that the event, namely, \_\_\_\_\_

\_\_\_\_\_

which determines the pension of \_\_\_\_\_

\_\_\_\_\_ has not happened.

Station \_\_\_\_\_ *Signature*

Date \_\_\_\_\_ *Designation.*

**FORM T. R. 40**

[See Rule 353]

**Yearly declaration of Female pensioners whose pensions are terminable on their marriage or re-marriage**

This certificate is to be attached to the pension bills for December.

Pension Payment Order No. \_\_\_\_\_

I hereby declare that I am not married, and that I have not been married during past year.

Dated \_\_\_\_\_

Signature \_\_\_\_\_

Widow  
 Daughter of the late \_\_\_\_\_

To be signed by a  
responsible Officer  
or well-known personI certify to the best of my  
knowledge and belief that the  
above declaration is correct.

Dated \_\_\_\_\_

Signature \_\_\_\_\_

Designation \_\_\_\_\_

**FORM T. R. 40-A**

[See Rule 354-A]

**FORM OF APPLICATION****(Family Pension Scheme for Central Government employees, 1964)**

Application for a family pension for the family of late Shri/  
Smt.....  
(Designation).....in the Office/Department/Ministry  
of.....

1. Name of the applicant
2. Relationship to the deceased Govern-  
ment servant/pensioner.
3. Date of retirement, if the deceased  
was a pensioner.
4. Date of death of Government servant/  
pensioner.
5. Names and ages of surviving kindred  
of the deceased.

Name

(Date of birth by  
christian era)

Widow/Widower

Sons

Unmarried Daughters

6. Names of Treasury/Sub-Treasury at  
which payment is desired.
7. Signature or left-hand thumb impres-  
sion (in the case of those who are  
not literate enough to sign their  
names).
8. Descriptive roll of.....widow/widower/guardian  
of the minor children of late.....
  - (i) Date of birth (by christian era)
  - (ii) Height
  - (iii) Personal marks, if any, on  
hand or face.
  - (iv) Left-hand thumb and finger  
impressions.

Small  
fingerRing  
fingerMiddle  
fingerIndex  
finger

Thumb

---

9. Full address of the applicant.

Attested by—

Witness—

(1).....

(1).....

(2).....

(2).....

**NOTE.**—The descriptive roll (column 8) and signature or left hand thumb and finger impressions accompanying application for family pension should be in duplicate in two separate sheets and attested by two gazetted officers or persons of respectability in the town, village or pargana in which the applicant resides.

**FORM T. R. 40-B**

[See Rule 354-A]

**Intimation regarding death of pensioner who elected the Family Pension Scheme for Central Government employees, 1964.**

From

The Terasury Officer,  
.....

To

The Accountant General,  
.....

Dated, the

Sir,

I am to inform you that Shri/Shrimati.....  
....., holders of Pension Payment Order No.....  
.....who was drawing his/her pension from this Treasury/Sub-  
Treasury, died on.....

2. The first payment of family pension @ Rs.....  
(Rupees.....only) per month has been made  
to.....for the period from.....to  
.....in Treasury Voucher No.....  
dated.....and included in the pension payment schedule for  
.....Before making the said payment, the  
death certificate, the application form and the other documents prescribed  
in Government of..... Office Memorandum/letter  
No.....dated.....have been obtained from the  
claimant and accepted after necessary scrutiny. I have also personally  
satisfied myself about the identity and title of the claimant.

Yours faithfully,

Treasury Officer.

**FORM T. R. 41**  
 [See Rule 401 (1)]  
**Bill for Refund of Revenue**

DISTRICT OF		REFUNDS OF REVENUE					
Head of Account		Deduct—REFUNDS (Name of Revenue head)					
In whose name credited	On what account received	Amount realised	Date of payment into Treasury	Amount in which included and head to which credited	Treasury Officer's signature in token of verification of Treasury credit	Name of payee	Amount to be refunded
1	2	3	4	5	6	7	8
		Rs. P.		Rs. P.			Rs. P.

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.  
 (2) Passed for payment under sanction given in.....  
 (3) Sanctioned and passed for payment.  
 NOTE.—(2) or (3) to be struck out as required.

Received Payment  
 Claimant's signature

Date

Examined \_\_\_\_\_ Pay Rupees \_\_\_\_\_ Magistrate \_\_\_\_\_ or other Officer \_\_\_\_\_  
 Treasury Accountant \_\_\_\_\_ Treasury Officer \_\_\_\_\_

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

For use in Accountant General's Office  
 Admitted \_\_\_\_\_  
 Objected \_\_\_\_\_  
 Auditor \_\_\_\_\_  
 Superintendent \_\_\_\_\_

**FORM T. R. 42**

[See Rule 406]

**Grant-in-aid Bill**

No. \_\_\_\_\_

Head of Account \_\_\_\_\_

Received the sum of Rs. ( )  
 being the grant-in-aid for the period \_\_\_\_\_ sanctioned by \_\_\_\_\_  
 in his letter No. \_\_\_\_\_ dated \_\_\_\_\_ (copy enclosed).

*Signature**Designation*

Dated \_\_\_\_\_

Countersigned for Rs. \_\_\_\_\_

*Signature**Designation*

Dated \_\_\_\_\_

*For Use in Treasury*

Pay Rs. ( )

Examined

*Treasury Officer**Treasury Accountant**For use in Accountant General's office*

Admitted Rs. \_\_\_\_\_

Objected to Rs. \_\_\_\_\_

Reason of objection \_\_\_\_\_

*Auditor**Superintendent**Gazetted Officer*

**FORM T. R. 43**

[See Rule 408]

**Bill for Scholarships tenable at.....College/School, .....during the month of.....19.....**

Serial No.	Year of award	Kind of scholarships or stipends	Name of scholarship or stipend holder	Monthly value of scholarships	No. of days for which drawn	Amount drawn	Remarks
						Rs. P.	

Deduct balance undischursed from last month .  
 Balance due : \_\_\_\_\_  
 (In words) \_\_\_\_\_

I hereby certify that the scholarship or stipend holders, named in this bill, have been regular in attendance, and have conformed to the rules under which their scholarships or stipends are tenable.  
 Certified also that the scholarships or stipends drawn on the last bill, with the exception of those refunded by deduction, have been paid to the proper persons and their receipts taken in acquittance rolls kept in my Office.

*Received Payment.*

Countersigned for Rs. \_\_\_\_\_  
 Signature \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Date \_\_\_\_\_

*Principal/Manager  
 College/School*

*For use in Treasury Office.*  
 Pay Rs. ( \_\_\_\_\_ )

*Treasury Officer.*

Examined  
*Treasury Accountant.*

Head of Account—

*For use in Accountant General's Office.*  
 Admitted Rs. \_\_\_\_\_  
 Objected to Rs. \_\_\_\_\_  
 Reason of objection \_\_\_\_\_  
*Auditor. Superintendent* *Gazetted Officer.*





**FORM T. R. 46**

[See Rule 476]

**Pass Book of Defence Disbursing Officers**

*The \_\_\_\_\_ Treasury or the Bank at \_\_\_\_\_ in account current with A, B, Department*

Dr.								Cr	
Month	Date	Amount	Month	Date	Particulars of cheques cashed		Amount	† Initials of Treasury Officer	
					No. of cheque	No. of Book			
		To balance . . . . .					Rs.	P.	
		To Assignments for . . . . .							
		<b>TOTAL</b> . . . . .				<b>TOTAL .</b>			
		To Balance . . . . .			By balance	<b>Total .</b>			

Each entry should be initialled after comparison with the register of cheques paid.  
† To be balanced monthly and signed in full after being balanced.

**FORM T. R. 47**

[See Rule 486 (1)]

**Pay Certificate of the I. N. S.**

To all Treasury Officers.

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

Office of Controller of Naval Accounts; }  
 Controller of Naval Accounts.

Date \_\_\_\_\_

Date	Amount of advance		For what period	Name of Treasury	Signature of Treasury Officer	Remarks
	Rs.	P.				





**FORM T. R. 50**

[See Rule 526]

**Consolidated Receipt of the Post Office for the amounts drawn from the Treasury by Post Office, as incorporated in the Treasury accounts for the month of \_\_\_\_\_**

To be filled in by Postmaster				To be filled in by Treasury Officer			
Date	Name of Head or Sub-Post Office at which transaction occurred	Amount received		Amount received by transfer	Month of debit in the Treasury Accounts	Initials of Treasury officer	Remarks
		in cash	in cheque				
1	2	3(a)	3(b)	4	5	6	7
	Total .						

Totals of columns 3 and 4 agreed with the corresponding totals of columns 11 and 12 of the Treasury Pass Book and also with the total figures included in the monthly Cash Account.

*Signature of Postmaster*  
(With date)

**Analysis.**

Post Office figures . . . . .

*Deduct* amount included in Post Office accounts (current month) but not in Treasury Accounts . . . . .

*Add* amount included in Treasury Accounts (current month) but not in Post Office accounts . . . . .

Agreed with the figures shown in the Treasury Account.

Total . . . . .

*Signature of Treasury Officer.*

**FORM T. R. 51**

[See Rule 549]

**Pass Book List of Cheques cashed against the Account of Officer-in-charge**

\_\_\_\_\_—Department

Month and date of Payment	Particulars of cheques cashed		Month and date of Payment	Initials of Treasury Officer	Amount of cheques		Initials of Treasury Officer
	No.	Book			Rs.	P.	

\*Each entry should be initialled after comparison with the register of cheques paid.

**FORM T. R. 52**

[See Rule 558]

**Consolidated Receipt-cum-Schedule for Forest Cash Remittance for the month of \_\_\_\_\_**

Treasury					From _____ Forest Division _____
Received from the Officer in charge of _____ Division the sums of Rs. _____ as detailed below for credit to the Forest Department.					Number of Credit item and the date of entry in Forest Account
Date of Remittances to treasury or Sub- treasury	Name of Treasury or Sub- treasury	By whom remitted	Number of each Chalan	Amount Remitted with each Chalan	

Treasury Officer.  
Date

Countersigned  
Forest Officer.  
\_\_\_\_\_ Division.  
Date

**FORM T. R. 52-A**

[See Rule 585]

**Statement showing Treasury/Sub-treasury-wise particulars of Revenue Collections and Refunds under head 'II—Union Excise Duties' in District for the Month 19**

**PART I—RECEIPTS**

**PART II—REFUNDS**

Sl. No.	Name of sub-treasury	Excise Duty on						Misc. Receipts		Misc. Receipts								
		No. of chas-uns	Amount	Classi-fication of pay-ment	No. of refund bills	Amount	No. of refund bills	Amount	Misc. receipt such as Central Excise revenue stamps, rent, fines, overtime fees etc.	No. of refund bills	Amount							
1	2	3	4	5	6	7	8	9	10	11	12	13	16	17	18	19	20	21

Total :

(1) The headings of the columns may be written by the Total according to the heads of account under which Excise duty is actually collected and refunded, separate columns being used for manufactured and unmanufactured tobacco and the Khardasari, Palmyrah and Other Sugar.

(2) Deposits of oil cess and copra cess may also be shown in this statement

Total Receipts  
Total Refunds

Date

Treasury Officer

**FORM T. R. 53**

[ See Rule 586(2) ]

**Consolidated Treasury Receipt for Salt Revenue**

\_\_\_\_\_ Treasury

Date \_\_\_\_\_

Received on account of Central Excises and Salt, Northern India the sum of Rs. \_\_\_\_\_

as detailed below for which credit has been given in the Treasury Account, on \_\_\_\_\_ 19 .

	Rs.	P.	Rs.	P.
From Northern India Salt Revenue Officer—				
Fines and forfeitures (including sale proceeds of articles seized and confiscated). . . . .				
Miscellaneous . . . . .				
From the Public—				
Fees and licences of Saline Works . . . . .				
Price of maunds _____ of salt _____ .				
Excise duty on salt _____ . . . . .				
Cost of despatch of salt _____ . . . . .				
Cost of bags _____ . . . . .				
Sealing of bags (for Jammu and Kashmir State only) .				
Miscellaneous _____ .				
	Total			

**FORM T. R. 54**

[See Rule 586(2)]

**Check Statement of Salt Receipt Numbers**

\_\_\_\_\_ Treasury

Date \_\_\_\_\_

To

THE ASSISTANT COMMISSIONER,

CENTRAL EXCISES AND SALT, NORTHERN INDIA.

The last receipt issued for \_\_\_\_\_ Salt during the month  
of \_\_\_\_\_ 19 .

At District Treasury was No. \_\_\_\_\_,

At \_\_\_\_\_ Sub-treasury was No. \_\_\_\_\_,

At \_\_\_\_\_ Sub-treasury was No. \_\_\_\_\_,

At \_\_\_\_\_ Sub-treasury was No. \_\_\_\_\_

*Treasury Officer*









No. T. R. 56-A]

FORMS

Account No.	Name	Pay or/ and leave salary this month	Monthly subscrip- tion	Refund of withdrawals		Total realised	Remarks
				Amount	No. of Instal- ment		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.		Rs.	

Account Nos.  
may be written  
CY  
trust :- 1200

Do not waste  
space. Use smal-  
ler form if the  
names are f.w.

The total of  
schedule should  
be written both  
in figures and  
words.

Signature of Drawing Officer

Dated

19 .

Designation

For use in the Audit Office :

Voucher.....date of encashment.

1. Certified that the name, amounts of individual deductions and total shown in column 7 have been checked by reference to bill *vide* para. 224 of the Audit Manual.

2. Certified that the rates of pay as shown in column 3 have been verified with the amount actually drawn in the bill.

Dated

19 .

Initials of the Auditor.  
Department, Audit Section.

**FORM T. R. 57**

[See Rule 604]

**Schedule of Deductions on account of Subscription to Post Office  
Insurance Fund for the month of**

Office.

Department.

Number of Policy	Name of subscriber	Designation	Period of pay bill	Amount recovered	Remarks

Date

*Signature  
Designation*

**FORM T. R 58**  
[Sec Rule 604]

**Schedule of Deductions on accounts of the** \_\_\_\_\_ **Family Pension Fund** \_\_\_\_\_ **realised**  
**Indian Widows' and Orphans' Fund** \_\_\_\_\_ **19** \_\_\_\_\_, **through the**  
**during the month of (a)** \_\_\_\_\_

Ledger folio	Office through which Paid †	Subscriber		Wife				Sons		Daughters		Unmarried Subscription	Payments on account of insurance or passage money	Interest on passage money	Total	Remarks			
		Name	Rank	Period of Pay Bill	Promotion Donation	Marriage Donation	Excess age Donation	Disparity Donation	Subscription	Donation	Subscription						Donation	Subscription	
1	2	3	4	5	6	7,	8	9	10	11	12	13	14	15	16	17	18	19	
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

† Accountant General will use this column for entering the names of the treasuries.  
(a) Month of realisation

Station \_\_\_\_\_ Signature \_\_\_\_\_  
Dated \_\_\_\_\_ Designation \_\_\_\_\_

NOTE. — Separate lists should be rendered for deductions on account of Indian Military Service Family Pensions of the old Presidencies.

**FORM T. R. 58-A.**

[See Rule 606 (1)]

Adjustable by .....  
 Voucher No. ....  
 Dated.....

Bill for withdrawing Final payment

Advance

Other withdrawals

From General Provident Fund of Shri.....(G.O.)

the establishment

of the.....for the month of.....

Serial No.	Name of subscriber and pay	General Provident Fund Account No.	No. and Date of sanction	Final Payment	Acquittance
			Letter of Authority	Advance	
	TOTAL				

Net amount required for payment (in words) Rupees.....

Space for classification

Pay Rs.....

(Rupees.....)

Examined and entered. *Treasury Officer.*  
*Treasury Accountant.*

Signature.....

Designation of the Drawing Officer.....

Station.....

Dated.....

Contents received

Pay to.....

Signature of the Drawing Officer.....

**Certificates.**

1. Certified that I have satisfied myself that all sums included in bills in Form T. R. 58-A drawn 1 month/2 months/ 3months previous to this date in favour of M/s .....Accounts No. ....with the exception of those detailed below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons, and that their acquittances have been taken and filled in my office with receipts stamp duly cancelled for every payment in excess of Rs. 20.

2. Certified that the balance at my credit/at the credit of the Subscriber on the date of the withdrawal covers the sum drawn in the bill. Certified also that the amount asked for in this bill is required to meet the yearly premium due on.....in respect of Policy No.\*.....with the.....Co. Ltd., and that the policy in question has been assigned to the President of India and is in the Custody of the Accounts officer .....(or the details of the policy proposed to be taken have been communicated to and accepted by the Accounts officer .....in his letter No.....dated.....).

3. Certified also that the number of Policies financed from the General Provident Fund does not exceed four/the number of Policies financed from General Provident Fund exceeds four as these were accepted prior to 22nd June, 195 .

4. Certified that I have satisfied myself that the amount withdrawn previously on the same account has been utilised by the subscriber for the purpose for which it was intended and that the relevant premium receipt/receipts has/have been duly encased by me.

5. Certified that the presentation of this claim/application for withdrawal of this amount has been/was made within three months from the date of payment to the Life Insurance Corporation.

*Signature* .....

*Designation* .....

\*Give details here if more than one policy has to be cited.

---

*For use in Audit Office*

Admitted Rs. ....

Objected Rs. ....

Auditor .....

Accountant.

**FORM T. R. 59**

[See Rule 611 (1)]

**Pension Bill—Indian Civil Service Family Pension Fund etc.**

Received from the Accountant General, Central Revenues, in advance,  
 the amount of my pension as an incumbent on the Indian Civil Service Family Pension  
Bengal/Bombay/Madras Civil

Fund for the quarter ending \_\_\_\_\_ 19 \_\_\_\_\_, at the rate of £  
 per quarter converted at \_\_\_\_\_ the rupee \_\_\_\_\_ Rs.

*Deduct—Income-Tax Rs.*  
*Net*

Received the sum of Rupees (in words)

*Station**Date**Signature of Claimant.*


---

*(To be filled up in the Office of the Accountant General.)*

Head of Account \_\_\_\_\_

Passed for payment of (Rs. \_\_\_\_\_

) Rupees.

Payable by \_\_\_\_\_

*Date* \_\_\_\_\_*Gazetted Officer.*

**FORM T. R. 60**

[See Rule 611 (1)]

**Pension Bill—Superior Services (India) Family Pension Fund**

Received from the Accountant General, Central Revenues in arrear  
the amount of my pension as an incumbent on the Superior Services (India)  
Family Pension Fund for the quarter ending 19

at the rate of £ per quarter, Rs.

converted at plus a gratuity of £  
the rupee.

	Rs.
Total	Rs.
Deduct—Income-tax	Rs.
Net	Rs.

Received the sum of Rupees (in words).

Station \_\_\_\_\_

Signature of Claimant.

(To be filled up in the Office of the Accountant General.)

Head of Account \_\_\_\_\_

Passed for Payment of (Rs. \_\_\_\_\_) Rupees.

Payment by \_\_\_\_\_

Date \_\_\_\_\_

Gazetted Officer.

## FORM T. R. 6r

[See Rule 629]

## Deposit Repayment Order and Voucher

\_\_\_\_\_ Treasury, month of \_\_\_\_\_ 19 .

Head of Account \_\_\_\_\_ Deposits. Voucher No. \_\_\_\_\_ of \_\_\_\_\_ List of \_\_\_\_\_ Payments.

Original } Number }	Date of } Deposit }	Name of } Depositor }	Amount originally } deposited Rupees }
------------------------	------------------------	--------------------------	---

*In this space a translation of the receipt form into the current Indian language should be given.*

Examined and entered.

Date \_\_\_\_\_

Accountant,

Treasury.

Pay (Rs. ) Rupees \_\_\_\_\_

Treasury Officer.

Date \_\_\_\_\_

Received this \_\_\_\_\_ day of \_\_\_\_\_ 19 ,

the sum of Rupees \_\_\_\_\_

being the amount payable \_\_\_\_\_

on account of the deposit described above.

Claimant's Signature.

Passed for payment to \_\_\_\_\_

Rs. \_\_\_\_\_ Rupees \_\_\_\_\_

Judge, Magistrate or other Officer.

Date \_\_\_\_\_



**FORM T. R. 62-A**

[See Rule 669]

Schedule of recoveries of \_\_\_\_\_ advances for the  
 month of \_\_\_\_\_ 19 .

Name and designation	Month in which original advance was drawn	Amount of original advance	Number of instalments of recovery	Amount deducted in the bill against Principal/Interest**	Total recovered to end of the month	Balance outstanding	Remarks regarding transfer and leave of official, non-recovery of instalments, etc.
1	2	3	4	5	6	7	8

\*Type of Advance.

\*\*Strike out whichever is not applicable.

Signature of the Head of the Office.  
 Designation:

**FORM T. R. 62-B**

[See Rule 669]

**Schedule of recoveries of Festival Advance for the Month of—19 .**  
**Major head of account in which the pay and allowances of the incumbents are adjusted.**

Sl. No.	No. & date of the treasury vouchers in which the advance has been drawn	Designation of the Drawing Officer by whom advance was drawn	Amount of advance	Amount recovered	Remarks
1	2	3	4	5	6

**PART A : Recoveries in respect of advances drawn and disbursed by the Drawing Officer who makes the recoveries.**

**PART B : Recoveries in respect of advances drawn and paid by other Drawing Officers.**

**Total of Part A & B: Rs.**

**CERTIFICATES :** 1. Certified that the total of recoveries shown in Col. 5 above agrees with the amount actually recovered and shown in the body of the bill.

2. Certified that the recoveries effected have been duly posted in the Register of Advances (Form 'A').

*Signature of Drawing Officer.*

**NOTES** 1. The total of column 5 (Parts A & B together) should agree with the total deduction shown in the bill on account of the particular advance.

2. A separate schedule should be prepared for each bill.

3. In respect of persons transferred from one office to another, an indication regarding the office from which they are transferred and the amounts of advance outstanding against them at the time of transfer should be given in the remarks column against Part B.

**FORM T. R. 63**

[See Rule 685(3)]

**Advance Intimation of Despatch for Remittances**

No.

Date \_\_\_\_\_

FROM \_\_\_\_\_

To \_\_\_\_\_

I have the honour to intimate that a remittance of notes coin noted  
uncurrent coin

below will be despatched from this office to \_\_\_\_\_  
and to request you to make arrangements for receiving it on arrival of the  
Train/Steamer.

1. Date of despatch \_\_\_\_\_  
Train No. \_\_\_\_\_

2. By \_\_\_\_\_ leaving \_\_\_\_\_  
station at \_\_\_\_\_ hour. \_\_\_\_\_  
Steamer

3. Date of arrival at \_\_\_\_\_ Station

4. Probable time of arrival at \_\_\_\_\_ Station

5. Number of boxes in the consignment \_\_\_\_\_

6. Value of consignment \_\_\_\_\_

7. Nature of consignment (that is, notes or current or uncurrent silver,  
nickel, bronze or copper coins).

8. Remittance \_\_\_\_\_ accompanied by potdar named \_\_\_\_\_

9. Remittance packed in \_\_\_\_\_ unaccompanied by potdar \_\_\_\_\_ patent boxes

returned to Currency Office  
to be delivered to the Agent or Manager at  
disposed of at the receiving office

*Remitting Officer.*

**NOTE 1.**—If this form is posted too late to reach the mint the day before the arrival of the remittance, a telegram must be sent as well and at the same time advising despatch.

**NOTE 2.**—A remittance should not be sent at such time that it will be in transit at the end of the month or that it will reach its destination on Sunday or other authorised holiday. The attention of the escort officer should be specially drawn to instructions contained in paragraph 3 of Form T. R. 67.





**FORM T. R. 66**

[See Rule 702]

**Clerk's**

**Certificate**

**Shroff's or Potdar's**

Advance made to Clerk Shroff or Potdar by the remitting office	Name of Clerk Shroff or Potdar	Particulars of remittance		No. of boxes	Destination of remittance	Date and hour of discharge from the remitting office	Signature of Clerk Shroff or Potdar	Date and hour of arrival at the receiving office	No. of days employed in examination†	Date and hour of discharge from the receiving office	Recommendation of the receiving officer regarding the grant of day allowance for halts in excess of 10 days‡	Orders of the sanctioning authority	Advance made to Clerks	
		Description coin & notes sent*	Value										Shroffs or Potdars by the receiving office	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	

\*In case of notes the number of pieces of each denomination should be furnished.

†The number of days for which the examination has been in abeyance owing to the absence of the accompanying potdars or other causes should be mentioned.

‡Full reasons should be given for the recommendation on the reverse of the certificate.

Remitting Officer. \_\_\_\_\_

Station \_\_\_\_\_

Remitting Officer. \_\_\_\_\_

Date \_\_\_\_\_

**FORM T. R. 67**

[See Rule 720]

**Memorandum of Instructions to be given to the Police Officer in charge of a Remittance by Rail**

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

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

*Instructions*

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

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

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

4. An officer relieving such a guard will see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature; that the locks are secure; that the seals are unbroken and bear no sign of having been tampered with, and that the locked doors of the van cannot be opened.

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

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

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

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

"Received charge from \_\_\_\_\_, police officer of \_\_\_\_\_ district of Railway wagon No. \_\_\_\_\_ said to contain \_\_\_\_\_ boxes aggregating Rs. \_\_\_\_\_, wagon No. \_\_\_\_\_, said to contain \_\_\_\_\_ boxes aggregating Rs. \_\_\_\_\_ (and so on). The wagons were duly locked and sealed, and one key for each made over; \_\_\_\_\_ Receipts to be given by other re-relieving guards are also acknowledged. The number and contents of each wagon should be detailed in case of a break-down. The receipts should be in English if the Police Officer is acquainted with that language or otherwise in the language ordinarily used by the officer."

**NOTE.**—If the seals on a wagon are broken or bear signs of being tampered with or if wagon has not been sealed it is the duty of the relieving escort officer to insist on the wagon being opened and the number of boxes counted before he gives a receipt to the relieved officer. In such cases the fact of the wagon having been opened and the number of the boxes counted should be endorsed on the receipt.

8. The escort officer will present the command certificate for examination to the remitting treasury or Bank Officer before the remittance is handed over to him. He should also present it for examination to the treasury or Bank Officer taking charge of the treasure. The latter will satisfy himself, that he is taking over the treasure from the officer named in the command certificate and will at the same time check the strength of the escort with that stated in the command certificate, noting any difference that he may find. When all is correct he will merely sign the command certificate.

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

10. When a potdar accompanies a remittance he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The potdar will not interfere in any way in the performance by escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box it is the duty of the potdar to take over any coin that may fall out and to verify the contents and repack the box if repacking become necessary. The escort officer must not permit the potdar to be interfered within the execution of his duties.

**FORM T. R. 68***(See Rule 774)***Indent for Reserve Bank of India Draft forms and other connected forms required for use of the Treasury at \_\_\_\_\_**

Description of Form	Issued in the past twelve months	Spoilt and returned after defacement or otherwise disposed of in the past twelve months	Balance in store	Last number in store	Indented for

**FORM T. R. 69**  
 [See Rule 78: (ii)]  
**Advice list**

To \_\_\_\_\_  
 At \_\_\_\_\_  
**THE OFFICER IN CHARGE OF THE TREASURE CHEST**  
 At \_\_\_\_\_

Sir,  
 I beg to advise having to day issued upon you the under-noted Military Treasurer Remittance amounting to\* \_\_\_\_\_  
 \_\_\_\_\_ *Treasury.*

*Treasury Officer.*

Date \_\_\_\_\_

Serial numbers	Nature of drawing	To whom payable	Amount		Date of last issue within the last three years	Date of payment	Amount paid		Initials of an officer making payment	Remarks
			Rs.	P.			Rs.	P.		

\* Total to be entered in words.

FORM T. R. 70

[See Rule 788 (2)]

Account of deceased, distressed and discharged seamen

Dr. \* \_\_\_\_\_ in Account Current with the Ministry of Shipping for the \_\_\_\_\_ Cr.  
 Issued by the Ministry of Shipping. ending \_\_\_\_\_ 19 .

RECEIPTS	Currency	Sterling	Bills drawn on ship-owners	PAYMENTS	Currency	Sterling	Bills drawn on Ship-owners
WAGES OF LEVING SEAMEN as per Column 5 of Form C. C. 10, and Form C. C. 6 Nos. .... to .....		£		Subsistence, Medical, Clothing and Travelling Expenses, etc., as per Form C. C. 10, column 19.,	£		
Proceeds of sale of effects, etc., of seamen who have died in charge, as per Form C. C. 17, and voucher Nos. .... to .....		s.					
WAGES OF DISTRESSED SEAMEN (including proceeds of effects) where death occurs on the voyage or in port, and for whom no expenses have been incurred by Officer, as per statement C. C. 22 and Form C. C. 15, Nos. .... to .....		d.		WAGES PAID TO seamen, as per column 29, of Form C.C. 10 and Form C.C. 7, Nos. .... to .....			
WAGES and proceeds of effects of SEAMEN 1906.				MISCELLANEOUS PAYMENTS :-			
LART BARRIS (Section 28 M. S. Act, 1906).				† Balance due to the Ministry of Shipping remitted to the Assistant Secretary for Finance, Finance Department, Ministry of Shipping by .....			
Fees received under Section 44, M.S. Act, 1906, MISCELLANEOUS RECEIPTS :-				at the Exchange of ..... per £ 1 Sterling.			
† Balance due by the Ministry of Shipping for which a Bill has been drawn upon the Assistant Secretary for Finance, Finance Department, Ministry of Shipping at three days sight at the Exchange of .....							
..... per £1 Sterling.				TOTAL			

To amount of Bills drawn on the owners of British Merchant Ships

\* Here insert name and title of Officer. I certify that the above account is just and true according to the best of my knowledge and belief.  
 † When the balance is small and carried forward to next Account the words not applicable should be struck through the rate of exchange should always be stated in space provided when the Account is rendered in currency.

Signature and Title of Officer

**FORM T. R. 71**  
**[See Rule 283 (3)]**  
**Register of undisbursed pay and allowances, etc.**

Sl. No.	Bill No. & Date	Net amount of the bill	Date of encashment	Total amount remaining undisbursed	Particulars of the amounts shown in Col. 5		Dated initials of the G. O.	Date of Disbursement	Dated initials of the G.O.	Remarks
					Name	Amount				
1	2	3	4	5	6	7	8	9	10	11
						Rs.				
						P.				

**FORM T. R. 7a**

[See Rules 180(1), 303(2) and 437]

To

THE TREASURY OFFICER.....  
STATE  
BANK OF INDIA.....  
RESERVE

Please Pay Bill No.....dated the .....for  
Rs. .... (in words).....to.....  
.....of the office of the.....  
whose attested specimen signature is given below

*Attested Specimen Signature* .....

*Date* ....., *the*

*Signature of the Drawing Officer/Endorsee*

Received payment.

*Dated* .....

*(Signature of the person  
receiving payment)*

## FORM

(Part XIV, Chapter II, Paragraph 14 (ii) of the Central

## CURRENCY

Date	Balance and particulars of transactions	Details of notes (pieces)								Total of pieces (Total of columns 3 to 10)
		Rs. 5	Rs. 3	Rs. 10	Rs. 100	Rs. 1000	Rs. 5,000	Rs. 10,000	Miscellaneous	
1	2	3	4	5	6	7	8	9	10	11

Miscellaneous column No.

Date	Old Re. 1 notes	Rs. 2½ notes

T. E. 1

## Government Compilation of Treasury Rules)

## CHEST BOOK

Value of notes (Total value of columns 3 to 10)	Details of Rupee coins				Total value of notes and Rupee coins (Total of columns 13 to 16)	Total Value of notes and rupee coins (Total of columns 12 & 17)	Advised Chest slip No.	Signature of Officers holding joint charge of Currency chest	
	Quaternary Rupees	Nickel Rupees	Decimal Rupees	Govt. of India Re. 1 notes				Treasurer	Officer in Charge
12	13	14	15	16	17	18	19	20	21

to comprises the following:-

Rs. 20/- notes	Rs. 50/- notes	Total

## FORM T. E. 2

## (Part XIV, Chapter II, Para 14 (v) of the Central Government Compilation of Treasury Rules)

Currency Chest Slip No. ....

Transactions at ..... Currency Chest on ..... (Date)

(Name of Centre)

Transaction and Balances	DETAILS OF NOTES (PIECES)								Total No. of pieces (Total of Columns 2 to 9)	Value of Notes (Total value of Columns 2 to 9)	DETAILS OF RECEIPTS				Total Value of Rupee coins (Total of Columns 12 to 15) Rs.	Total value of Notes and Re. coins (Total of columns 11 & 16) Rs.
	Rs. 2	Rs. 5	Rs. 10	Rs. 100	Rs. 1000	Rs. 5000	Rs. 10,000	Miscellaneous @			Quarterly Rupees	Nickel Rupees	Decimal Rupees	Govt. of India Re. 1 Notes		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

1. Opening Balance

2. Deposits:

i. Remittance\*

ii. Currency Transfer

3. Total (1+2)

4. With draws:

i. Remittance\*

ii. Currency Transfer

5. Total Withdrawals (4)

6. Balances (3-5)\*\*

\*\*includes non-issuable notes.

\*Indicate the name of Currency Chest/Issue Department.  
@ (As per reverse).

Forwarded to the Currency Officer, Reserve Bank of India, Issue Department.

Treasury Officer/Sub-Treasury Officer/Agent/Manager.

Note:—

- 1 The Chest Slip should be written in ink only.
- 2 The Chest Slips should be numbered serially for each financial year of the Government (beginning from 1st April and ending with 31st March). The name of the Chest, and number and date of the Chest Slip should be prominently indicated in the places provided on the top on the obverse.
- 3 Figures should not be over-written or erased. In case of any error in posting, the figure should be neatly scored through and the correct figure written above it and authenticated by the Officer-in Charge under his signature.
- 4 The Chest Slips are designed to cover all the classes of transactions viz.
  - (i) Remittances between Chests or between a Chest and Issue Department.
  - (ii) Currency transfers.
 There should be *only one Chest Slip for a day*, the transactions being posted clearly against the appropriate item as provided in the slip.
- 5 On days when there are operations on the Chest, the Chest Slip should be prepared at the close of the day and despatched on the same day to the Currency Officer. Sub-treasury Officer should also forward a copy of the Slip to the Sadar E. O. Treasury Officer.
- 6 Non-issuable notes held in the Currency Chest under each denomination should be clearly indicated below item 6 on the obverse.

1            2            3            4            5            6            7            8            9            10           11           12           13           14           15           16           17

7 The Officer-in-Charge should carefully verify the opening balance, transaction(s) and closing balance indicated in the Chest Slip with those recorded in the Currency Chest Book. (T.E.I.)  
 @ Comprises the following :

Old	Rc. 1	Notes	Rs. 2½	Notes	Rs. 20/-	Notes	Rs. 50/-	Notes	Total
Picces									
Value									

**FORM T. E. 3**

(See Part XIV, Chapter II, Note 1 below Paragraph 14)

**Currency Chest (Slip Mint)**

Reserve Bank of India (Issue Department)

<i>Date</i>	<i>Particulars</i>	<i>Gold Bullion</i>
	<i>Balance</i>	<i>Rs.</i>
	<i>Withdrawn</i>	
	<i>Deposited</i>	
<i>The Mint</i>	<i>Balance</i>	
	<i>Bullion Keeper</i>	<i>Bullion Registrar</i>
<i>No.</i>	<i>Date</i>	<i>Master of the Mint</i>

To

The Currency Officer.

**Form**

**(Part XIV, Chapter II, Paragraph 15 (vii) of the  
Verification Statement of Currency Chest Balance for**

Name of Chest	Date of verification	Details of Notes (pieces)								Total No. of pieces (Total of cols. 3 to 10)
		Rs. 2	Rs. 5	Rs. 10	Rs. 100	Rs. 1,000	Rs. 5,000	Rs. 10,000	Miscellaneous	
1	2	3	4	5	6	7	8	9	10	11

Miscellaneous under Column 10 comprises the following:—

Old Re. 1/- notes	Rs. 2½ notes	Rs. 20 notes	Rs. 50 notes	Total
-------------------	--------------	--------------	--------------	-------

Pieces

---

Value

---

(1) I do hereby certify that I have personally ascertained that the balance in the Currency Chest at \_\_\_\_\_ on the \_\_\_\_\_ amounted to Rs. \_\_\_\_\_, and that the whole of the balance has been kept under double locks.

Treasurer

Treasury Officer  
Sub-Treasury

Verifying Officer.

**Note**—Certificate No. 1 is to be signed in all cases except the following:—

For chests in the custody of the Bank no verification report is required. Treasury Officer of such chest has still to send to the Currency Officer reports of balances of Sub-treasury chest under him, and in these reports certificate No. 1 is not required, but only certificate No. 2.

No.

Forwarded to the Treasury Officer/Currency Officer

\_\_\_\_\_(Place)

\_\_\_\_\_(Date)

**T. E. 4****Central Government Compilation of Treasury Rules)**

the month of.....19 .

Value of notes (Total value of cols. 3 to 10)	Details of Rupee Coins				Total Value of notes and Rupee coins (Total of columns 13 to 16)	Total Value of notes and Rupee coins (Total of columns 12 & 17)	Remarks
	Quaternary Rupees	Neckel Rupees	Decimal Rupees	Government of India Re. 1 Notes			
12	13	14	15	16	17	18	19

- (2) I further certify that certificates from Sub-treasury Officers of correctness of the balances of the Sub-treasury chests as noted above have been received by me.

Treasury Officer

NOTE—Certificate No. 2 is to be signed by District Treasury Officers sending reports of balances of chests under them, along with reports of their own balances to the Currency Officers.

Reserve Bank of India, \_\_\_\_\_

Treasury/Sub-Treasury Officer

**FORM**

[See Part XIV, Chapter III,

**Register of Tenders of Sovereigns and half-sovereigns****1934. At the**

Date of Receipt	Register No. of tender	Name of tenderer	Address of tenderer
1	2	3	4

**T. E. 5**

Paragraph 26 (2) ]

**under section 59 of the Reserve Bank of India Act,****Treasury**

No. of coins accepted		Total weight	Amount		Remarks
Sovereigns	Half-sovereigns		Rs.	P.	
5	6	7			8

FORM

[See Part XIV, Chapter  
Register of uncurrent

Date of receipt (or despatch of remittance)		LIGHT WEIGHT i. e., WEIGHING BETWEEN THE FOLLOWING FRACTIONS OF STANDARD WEIGHT											
		I.—Rupees received from the public and cut rupees received in remittances (Appendix C).			II.—Half rupees received from the public and cut half-rupees received in remittances (Appendix C)		III.—Uncut rupees and half-rupees received in remittances (Paragraph 49)		IV.—Silver coin received from Indian States (Paragraph 50)		V.—Small coins silver withdrawn from circulation (Appendix C)*		
Month	Date	Coins received under Paragraph 25 (iii)											
	Tale	49/50 and 15/16	15/16 and 7/8	7/8 and 13/16	13/16 and 1/2	49/50 and 7/8	7/8 and 1/2	Name of remitting treasury or branch of Imperial Bank	49/50 and 15/16 (or 7/8 in the case of the half rupee)	15/16 (or 7/8 in the case of the half rupee)	Name of remitting State	49/50 and 1/2	7/8 and 1/2
	Value @	Value @Re. 1 each	Value @ Re. 7/8 each	Value @Re. 13/16	Value @Re. 1/2 each	Value @Re. 1/2 each	Value @Re. 1 each		Value @ Re. 1 or 1/8 each		Value @ Re. 1 per tola	Value @Re. 1 per tola	Value @Re. 1/2 or 1/8
	Tale												

- NOTE 1.—Tale should be entered in red ink (a half, quarter and eighth rupees being written as 1/2, 1/4 and 1/8).
- 2.—Each class should be kept in separate bag under double locks. The bag should be numbered, of column.
- 3.—When a remittance of cut coins is received from another treasury the amounts as shown in the being entered below the date of receipt. Any corrections that may be found necessary in these by plus and minus entries.
- 4.—When a remittance is despatched a total should be made in each column in red ink across the balance struck. A similar total should be made at the end of each month.
- \*Rupees and half Rupees of the ministages of 1895 and 1911 receivable *at par* should be shown under th

T. E. 7

III, Paragraph 58]

Silver coins at

Treasury

		Shroff-marked but not light-weight rupees and half rupees (Paragraph 40)
Tale	Value @ Re. 1 to ½ each	Soldered but not light-weight rupees and half rupees (Paragraph 40)
Tale	Value Re. 1 or ½ each	Defective but not light-weight rupees and half Rupees (Paragraph 51)
Tale	Value @ Re. 1 or ½ each	*Rupees and half-rupees of 1885, not light-weight more than 6½ per cent. [Paragraph 51 (i)]
Tale	Value @ Re. 1 or ½ each	*George V. Rupees of 1911 not light-weight more than 6½ per cent. [Paragraph 51 (i)]
Tale	Value @ Re. 1 each	Other defaced but not light-weight rupees and half-rupees (Paragraph 40)
Tale	Value @ Re. 1 or ½ each	Shroff-marked but not light-weight quarter and eighth rupees (Paragraph 40)
Tale 1/4 Re.		
Tale 1/8 Re.		
Value ½ and 1/8 Re.		
Tale @ ½ Re.		
Tale 1/8 Re.		
Value ½ and 1/8 Re.		
Tale ½ Re.		
Tale 1/8 Re		
Value ½ and 1/8 Re.		
Tale ½ Re.		
Tale 1/8 Re.		
Value ½ and 1/8 Re.		
Value Rs.		
Daily Total		Other defective but not light-weight quarter and eighth Rupees [Paragraph 51 (i) and (ii)]
Initials of Treasury Officer		
REMARKS		

respectively) and value in black, so that there may be no confusion in making the daily total. The number of the bag in use at the time should be entered in red ink at the head of each pair

invoice of the remitting treasury should be entered in the appropriate column, the name of the treasurer figures after the detailed examination of the remittance has been completed, should be made subsequently

page of the balance and receipts up to that date. The remittance should then then be entered and a

respective columns styled as Rupees etc., of 1835 etc., not light-weight more than 6½ per cent.

## FORM T. E. 8

[See Part XIV, Chapter III, Paragraph 58]

Register of silver coins cut but not paid for at the

Treasury

Month	Date	Rupees and half-rupees that have lost more than 2 but not more than 6 1/4 per cent or 12 1/2 per cent respectively		Rupees and half-rupees that have lost more than 6 1/4 or 12 1/2 per cent respectively but not more than 25 per cent		Rupees and half-rupees that have lost more than 25 per cent*		Quarter & eighth-rupees that have lost more than 12 1/2 per cent but not more than 25 per cent		Quarter & eighth-rupees that have lost more than 25 per cent*		Remarks
		Rupees	1/2 Rupees	Rupees	1/2 Rupees	Rupees	1/2 Rupees	1/4 Rupees	1/8 Rupees	1/4 Rupees	1/8 Rupees	
1	2	3	4	5	6	7	8	9	10	11	12	13

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

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

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

**FORM T. E. 9**

[See Part XIV, Chapter III, Paragraph 58]

**Return showing silver coins cut or broken during the year ending—  
on account of being reduced in weight**

Denomination	NUMBER			Cut and rejected
	Cut and received on payment*			
	Over 2 per cent but not more than 6 1/4 per cent	Over 6 1/4 per cent but not more than 25 per cent	Over 12 1/2 per cent but not more than 25 per cent	
1	2	3	4	5
Rupees . . . . .				
Half-rupees . . . . .				
Quarter-Rupees . . . . .				
Eighth-Rupees . . . . .				

\*Coins returned after cutting to the tenderers because they refuse to receive payment at the rates given in App. C, may be included in these columns.

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

NOTE 2.—The entries in column 5 should represent silver coin cut and rejected as having lost more than 25 per cent in weight and as having been fraudulent/ defaced.

**FORM T. E. 10**  
[See Part XIV, Chapter III, Paragraph 6o]  
(Obverse)

**Statement of uncurrent silver coins and rupees and half-rupees withdrawn under special instructions from circulation in the District of \_\_\_\_\_ for the month of \_\_\_\_\_ 19 .**

(To be submitted along with the monthly cash balance report)

Kinds of Coins	I Opening Balance		II Received from the public (a)		III Received in uncurrent and withdrawn coin remittances from other districts		IV TOTAL		V Issued to the Mint or other treasury as uncurrent and withdrawn coin remittance		VI Closing balance		Remarks
	Tale Value	Value as shown in the accounts	Tale Value	Value as shown in the accounts	Tale value	Value as shown in the accounts	Tale Value	Value as shown in the accounts	Tale Value	Value as shown in the accounts	Tale Value	Value as shown in the accounts	
TOTAL													

Treasury Officer.

*Instructions*

- I. Opening balance should represent the amount of coins held both in district and sub-treasuries and shown in the cash balance report of the previous month, and in the case of treasuries where there is a branch of the Bank, also in the memo. of uncurrent coin held by the branch.
- II. Amount received both at district and sub-treasuries in transactions with the public or Indian States coins detected in good coin remittances from other treasuries should be shown in this column and not in column III. As the coins shown in the statement are not issuable to the public, the amount of this column should ordinarily be the difference between the opening and closing balances after allowing for the remittances received and issued.
- III. This column should show only coins received as "Uncurrent and Withdrawn" coin remittances.
- IV. Represents the totals of columns, I, II and III.
- V. This column should show coins remitted either to the Mint or to the Central Treasury as "Uncurrent and Withdrawn" coin remittance.
- VI. This represents the difference between the amounts shown in columns IV and V and should agree with the figures shown in the cash balance report of the month to which the statement appertains, and, in the case of treasuries where there is a branch of the Bank also in the memo. of uncurrent coin held by the branch.

(a) The different rates at which light-weight silver coins are received should be given on the reverse, the tale and total value of each kind of coins being entered only in the remarks column.





**FORM T. E. 12**

[See Appendix B, Para. 4 (2)]

**Advice of Currency Chest Transaction at the \_\_\_\_\_  
Sub-Treasury.**

The undersigned begs to intimate the  $\frac{\text{deposits}}{\text{withdrawal}}$  of Rs. \_\_\_\_\_  
 in notes  $\frac{\text{and}}{\text{or}}$  coins  $\frac{\text{into}}{\text{from}}$  the Currency Chest maintained at this Sub-  
 treasury which has been included in the Sub-treasury chest slip No. \_\_\_\_\_  
 dated the \_\_\_\_\_ for incorporation into the \_\_\_\_\_  
 treasury chest slip and transmission to the Currency Officer.

*Date* \_\_\_\_\_ *Treasurer,* *Sub-treasury Officer.*

*Sub-treasury.*

To

The Currency Officer.

**List of Agents in India from whom Government of India Publications are available**

**AGRA.—**

English Book Depot, Taj Road.  
Modern Book Depot, 4, Taj Road.  
National Book House, Joonimandi,  
Wadhwa & Co., Rajamandi.  
Laxmi Narayan Agarwal, Hospital Road.

**AHMEDABAD.—**

Chandra Kant Chiman Lal Vora, Gandhi Road  
New Order Book Co., Ellis Bridge.  
Hari Har Book Depot.

**AJMER.—**

Book Land, 663, Madar Gate.  
Rajputana Book House.

**AKOLA.—**

Bakshi M. G.

**ALIGARH.—**

Friend's Book House, M. U. Market.

**ALWAR.—**

Jain Book Stores, Hope Circus.

**ALLAHABAD.—**

Central Book Depot, 44, Johnstanganj.  
Kitabistan, 17A, Kamala Nehru Market.  
Law Book Co., P.B. No. 4, Albert Road.  
Ram Narain Lal, 1, Bank Road.  
Students Friends, 224, Hewett Road.  
\*Supdt., Printing and Stationery, U. P.  
Universal Book Co.  
University Book Agency (of Lahore), P.B. No. 63.  
Wheeler & Co., S/S A. H.

**AMBALA CANTT.—**

English Book Depot.  
Sohan Lal Publications.

**AMRITSAR.—**

The Law Book Agency, G. T. Road, Putlighar.

**ANAND.—**

Charter Book Stall, Station Road.]

**BANARAS.—**

Student Friends, University Gate.  
Banaras Book Corporation University Road,  
P.O. Lanka.  
Chowkharbhha Sanskrit Series Office, K-37/108,  
Gopal Mandir Lane.

**BANGALORE.—**

Book Emporium, S/S S. S., 118, Mount Ja  
Road, Basvangudi P. O.  
\*Curator, Govt. Book Depot, (Director of Ptg.  
Sty. and Publications).  
Standard Book Depot, Avenue Road.  
The Bangalore Press, Lake View, Mysore,  
P.O.B. 7.  
Vichar Sahitya Ltd., Belepet.  
Makkala Pustka Press, Jaychamaraja Road  
(R)  
The Bangalore Legal Practitioners Co-op. Society  
Ltd.

**BARAELLY.—**

Saraswati Sadan 19, Subhas Market.  
Agrawal Brothers Bara Bazar (R)

**BARODA.—**

Good Companions.

**BHAGALPUR.—**

Dealers Welfare Syndicate, 128, Anantam Lane.

**BHOPAL.—**

\*Supdt., State Govt. Press.  
Allied Traders, Motia Park.

**BOMBAY.—**

Charles Lambert & Co. P.B. No. 1032.  
Co-operators Book Depot, 9, Bake House Lane,  
M. G. Road.  
Current Book House, Hornby Road.  
Current Technical Literature Co. Ltd., 133,  
M. G. Road.  
International Book House Ltd., Ash Lane,  
M.G. Road.  
Lakhani Book Depot.  
New Book Co., 188-190, Hornby Road.  
Popular Book Depot, Larnington Road.  
\*Supdt., Ptg. & Sty., Queens Road.  
Sundar Dass Gain Chand, 163, Samuel Street.  
Shreyansh Prakashan, 46/48, Champa Gali (R).  
International Agencies, 193, Hornby Road.  
Taraporwala Sons and Co., S/S D. B.  
Thacker & Co.  
Tripathi & Co., S/S N. M. Princess Street.  
Wheeler & Co. S/S A. H., 249, Hornby Road.  
The Kothari Book Depot, King Edward Road.  
The Book Centre Ltd., Ranale Road, Dadar.  
P.H. Rama Krishna & Sons, Shivaji Park Road  
No. 5 (R).

**CALCUTTA.—**

Chakravarti Chatterjee & Co. Ltd., 15, College  
Square.  
Chatterjee & Co., 3, Bacha Ram Chatterjee  
Lane.  
Dass Gupta & Co., Ltd., 54/3, College Street.  
Hindu Library, 69A, Boloram De Street.  
Lahari & Co. Ltd., S/S K.  
Eastern Trading Co., 64, Dharamtala Street  
(R).  
M. C. Sarkar & Sons Ltd., 14, Bankim Chaterjs  
Street.  
New Man & Co.  
Orient Book Co., 9, Shama Charan Dey Street.  
Oxford Book & Sty. Co., 17, Park Street.  
R. Cambray and Co., Ltd., Kent House, P-39,  
Mission Road, Extn.  
Sarkar & Sons Ltd., S.S.C. 1/1/1C College  
Square.  
Thacker Spink and Co., (1993) Ltd.  
Zoological Society of India, 34, Chittaranjan  
Avenue.  
Firma K. L. Mukhopadhyay, 6/1A, Bechha Ram  
Akrot Lane.

**CALICUT.—**

P. K. Brothers, Huzur Road.

**CHANDIGARH.—**

\*Supdt. Govt. Printing and Sty., Punjab.  
Jain Law Agency, Flat No. 3, Sector No. 22.

**COCHIN.—**

Saraswat Corporation Ltd., Main Bazar Road.

**CUTTAK.—**

Cuttak Law Times.  
Parbha K. Mahapatre, Chandni Chowk.  
\*Press Officers, Orissa Sect.  
Utakal Stores, Balani Bazar.

**DEHRADUN.—**

Jugal Kishore & Co.  
National News Agency, Paltan Bazar.

**DELHI.—**

Atma Ram and Sons, Kashmiri Gate.  
\*Behri Brothers, Lajapat Rai Market.  
Bawa Harkisan Dass Bedi (Vijay General Agen-  
cies), 9-E, Sadar Thana Road, G.P.O.  
Post Box No. 2027.  
Federal Law Book Depot, Kashmiri Gate,  
Bookwell, E4/B, Krishna Nagar.  
Imperial Publishing Co., 3, Faize Bazar, Darya-  
ganj  
Indian Army Book Depot, 9, Daryaganj.

**DELHI.—contd.**

- J. M. Jaina & Brothers, Mori Gate,  
Metropolitan Book Co., Delhi Gate.  
N. C. Kansil & Co., Delhi Gate.  
New Stationery House, Subzimandi.  
Universal Book & Sty. Co., 16, Faiz Bazar (R).  
Youngman & Co., (Regd.) Egerton Road.  
B. Nath & Brothers, 3808, Charkewalan (R).  
† (has a Branch at Khan Market in the name  
Bairi Sons.)
- DHANBAD.—**  
Ismag Co-op. Store Ltd., Indian School of Mi-  
nes and Applied Geology.
- ERNAKULAM.—**  
Bharat Stores.
- FEROZEPURE.—**  
English Book Depot.
- GUNTUR.—**  
Globe Traders.
- GWALIOR.—**  
M. B. Jain & Brothers.  
Saraswati Sadan (Loyal Book Depot).  
\*Supdt., Printing & Stationery (M.P.).
- HOSHIARPUR.—**  
Universal Book Stores.
- HYDERABAD(DN).—**  
\*Director, Govt. Press (Publication Bureau).  
Hyderabad Book Depot.  
Peoples' Book House, Nizamabad Road.  
Swaraj Book Depot, 1368, Lakrika-pul.
- HANAMKONDA.—**  
Deccan Book Stall.
- INDORE.—**  
Rupayama Rampur Walla Buildings.  
Shri Indore Book Depot, 33 Mahatma Gandhi  
Road.  
Wadhwa & Co., 56 Mahatma Gandhi Road
- JAIRUR CITY**  
Garg Book Co., Tripolia Bazaar  
Rajasthan Pustak Mandir, Tripolia Bazar.  
Supdt., Ptg. & Sty. Deptt., Rajasthan.  
Upper India Publishing House.  
Vani Mandir, Sawai Man Singh Highway.
- JAMMU. (TAWI)**  
Krishna General Stores, Raghunath Bazar.  
Students' Stores, Raghunath Bazar.
- JAMSHEDPUR.—**  
Amar Kitab Ghar, Diagonal Road, P.B. 78.
- JAMNAGAR.—**  
Sw. eshi Vastu Bhandar.
- JODHPUR.—**  
Dwarka Dass Rathi.  
Kitab Ghar, Sojati Gate.  
Chopra Brothers, Tripolia Bazar.
- JABBULPORE.—**  
Modern Book House, Jawahraganj.
- JULLUNDUR CITY.—**  
Hazooria & Sons, Mai Hiran Gate.  
Jain General House.  
University Publishers.  
International Book & News Co. G.T. Road(R).
- KANPUR.—**  
Advani & Co.  
Sahitya Niketan.  
Universal Book Stall, The Mall.

- KARNAL.—**  
Malhotra & Co.
- KHANDWA.—**  
The Suresh Trading Co.
- KHURJA.—**  
Bharati Mandir, 31, C, Nai Basti.
- KODARAM.—**  
The Bhagwati Press, P. O. Thumstelaia.
- KOTTAYAM.—**  
The Vidyarthi Mitram Book Depot, P.B. No. 8.
- KUMTA.—**  
S. V. Kamat.
- KURNOOL.—**  
Fineland Agencies (Regd.).
- LUCKNOW.—**  
Balkrishna Book Co. Ltd., Hazratganj.  
British Book Depot, 84, Hazratganj.  
Law Book Agency, 89-A, Kachery Road.  
Ram Advani, Hazratganj.  
Universal Publishers Ltd., Plaza Bldg.,  
Upper India Publishing House, Ltd., Litera-  
ture Palace.
- LUDHIANA.—**  
Lyal Book Depot.
- MADRAS.—**  
Accountant Test Institute. P. O. 760, Egmore.  
C. Subbiah Chetty & Co., Triplicane.  
Higginbothams.  
K. Krishnamurthy, Mount Road.  
Presidency Book Supplies, 8, Pycrofts, Road,  
Triplicane.  
\*Supdt., Govt. Press.  
Vardachary & Co.  
Mount Road.
- MADURAI.—**  
E.M. Gopal Krishna Kone, North Chitra Street.  
Viveka Nanda Press, 48, West Masi Street.
- MANGALORE.—**  
U. R. Shenoy & Sons, Car Street.
- MASULIPATAM.—**  
Triveni Publishers.
- MERUT.—**  
Hind Chitra Press.  
Loyal Book Depot, Chippi Tank.  
Universal Book Depot.
- MYSORE.—**  
H. Venkataramlah & Sons, New Statue Circle.  
J. Nanu Mal & Sons, Lansdown Bldgs.  
Chandra Stores, New Statue Circle (R).
- NAGPUR.—**  
\*Supdt., Govt. Ptg. (Bombay).  
New Book Depot, Modi No. 3 Sitabuldi.  
Western Book Depot.
- NAINTAL.—**  
Consul Book Depot.
- NEW DELHI.—**  
Ajmeri Gate Payer & Sty. Mart., 1/6B Block  
Ajmeri Gate Extn.  
Amrit Book Co., Connaught Circus.  
Bhawani & Sons Connaught Place.  
Central News Agency, Connaught Circus.  
Empire Book Depot, 178, Aliganj, Lodhi Road.  
English Book Stores, 'L' Block, Connaught  
Circus.  
Faqir Chand Marwa & Sons, Khan Market.  
Jain Book Agency, Connaught Place.  
Jayana Book Depot, Bank Street, Karol Bagh.

## NEW DELHI—

Navyug Trading Corporation Ltd., Korai Bagh.,  
Oxford Book Stationery Co., Scindia House.  
Ram Krishna & Soni (of Lahore), 13/19, Connaught Place.

Raj Book Depot, 1 Bengali Mal Market.  
Saraswati Book Depot, 15 Harding Road.  
Sikh Publishing House, Ltd., 701C, Connaught Place.

Mehra Brothers 50-G, Kalkaji.  
Suneja Book Centre, 24/90, Connaught Circus.  
Taneja Book & Stationery Mart, Raisina Road.  
United Book Agency, 47, Amritkaur Market, Paharganj.  
Dharam Raj Singh Sondhi, C/o Panth Weekly (R).

## PANGOLE.—

Shree D. Sreekrishnamurthy, Prop. Abhyudaya Book Circulating Co.

## PATHANKOT.—

Krishna Book Depot.

## PATIALA.—

Jain & Co., Bazar Shah Nashin.  
\*Supdt., Bhupendra State Press.

## PALGHAT.—

Shri V. K. Ramalingam, Vedokkanthra (R).

## PATNA.—

Book Centre, Near B. N. College.  
Pahuja Brothers, Rajendra Path (R).  
\*Supdt., Govt. Printing, Bihar.  
J. N. P. Agarwal & Co., Padri-ki-Haveli.  
Lakshmi Trading Co., Padri-ki-Haveli.  
Moti Lal Banarasi.

## POONA.—

Deccan Book Stall, Ferguson College Square Road.  
Imperial Book Depot, 276, Main Street.  
International Book Service, Deccan Gymkhana.  
N. R. Bhalerao, 602, Shanwar Peth.  
Raka Book Agency.

## PUDUKKOTAI.—

P. N. Swaminath Sivam & Co., East Main Street.

## RAJKOT.—

Mohan Lal Dossabhai Shah.

## RAIPUR.—

Kasimud-Din & Sons., Gole Bazar (R).

## RANCHI.—

Ideal Book Stores, Main Road.

## REWA.—

\*Supdt., Govt. State Emporium, M.P.

## SECUNDERABAD (DN).—

Hindustan Diary Publishers.

## SHILLONG.—

†Supdt., Assam Sectt. Press.

## SIMLA.—

Azad Kitab Mahal, Stall No. 13.  
J. Ray & Sons (India) Ltd.  
Minerva Book Shop, The Mall (R).  
New Book Depot.  
†Supdt., Himachal Pradesh Govt. Press.  
Maria, Brothers, 94, The Mall (R).

## SIROHI.—

Milapchand Balebutmal Haran, Kesar Road.

## SONEPAT.—

United Book Agency.

## SRINAGAR.—

The Kashmir Book Shop, Residency Road.

## SURAT.—

Shree Gajanan Pustakalay, Lower Road.

## TRICHINOPOLY FORT.—

S/S. Krishnaswami & Co., Teppakulam.  
Palanippa Brothers, Teppakulam.

## TRIVANDRUM.—

International Book Depot, Main Road.  
\*Supdt., Govt. Press Kerala.

## VELLORE.—

S. Venkatasubhan, Law Booksellers.

## VIJAYAWADA.—

Hindustan Diary Publishers.

## VIZEGAPTAM.—

Gupta, Brothers, Vizia Buildings.  
M. S. R. Murty & Co.  
Book Centre, 11/97, Main Road.

## WARDHA.—

Swarajaya Bhandar, Bhaji Market.

Govt. of India Kitab Mahal,  
Queensway, Opposite India  
Coffee House, New Delhi.  
Govt. of India Book Depot, 8,  
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