



Government of Bengal

Finance Department

**Treasury Rules, Bengal and
the Subsidiary Rules
made thereunder**

VOL. I

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GOVERNMENT OF BENGAL.

Finance Department.

In exercise of the powers conferred by section 151 of the Government of India Act, 1935, the Governor is pleased to make the following rules.

Section I.—Short title and commencement.

1. These rules may be called the "Treasury Rules, Bengal" and they shall come into force with effect from 1st April 1937.

Section II.—Definitions.

2. In these rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say:—

(a) (i) "Province" and "Government" mean, respectively, the Province and the Government of Bengal.

(ii) "Governor" means the Governor of the Province of Bengal.

(b) "Public Account" means the public account of the province of Bengal, namely, the consolidated fund into which moneys received on account of the revenues of the Province as defined in section 136 of the Government of India Act, 1935, are paid or credited and from which all disbursements of, or on behalf of, the Province are met.

Notes.—"Revenues of the Province" means and includes all moneys received by a government servant on behalf of Government; not only the proceeds of taxation and the yield of ordinary revenue but also capital receipts such as sales of land, the proceeds of borrowing operations; unfunded debt, and such receipts of a banking or deposit nature as, by virtue of any statutory provision, or of any general or special executive order of Government have to be held in the custody of Government.

(c) "Treasury" means any treasury of the Province and includes a sub-treasury.

(d) "The Bank" means the Reserve Bank of India, or any branch or agency of the Reserve Bank of India and includes any branch of the Imperial Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act II of 1934).

(e) "Collector" means the chief officer in charge of the revenue administration of a district.

(f) "Accountant-General" means the head of the office of audit and accounts subordinate to the Auditor-General of India, who keeps the accounts of the Province and exercises audit functions in relation to those accounts on behalf of the Auditor-General of India.

- (g) "Indian Audit Department" means the officers and establishment, being in India and subordinate to the Auditor-General of India, that are employed upon the keeping and audit of the accounts of the Federation and of the Provinces, or upon one or other of these duties.
- (h) "Finance Minister" means that one of the Governor's ministers to whom the business of finance is allocated by the Governor by whatsoever designation such person may be called.
- (i) "The Act" means the Government of India Act, 1935.

Section III.—Location of moneys standing in the Public Account.

3. Save as provided in sub-rule (2) of rule 7, moneys standing in the Public Account must either be held in the treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the Province.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between the Governor and the Bank under section 21 of the Reserve Bank of India Act, 1934 (Act II of 1934).

Section IV.—General system of control over Treasury.

4. *District Treasuries.*—(1) Unless Government after consultation with the Accountant-General otherwise directs in any special case, there shall be a treasury in every district. If moneys standing in the Public Account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments: a department of accounts, under the charge of an Accountant, and a cash department under the charge of a Treasurer.

(2) The treasury shall be under the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the treasury by the Government, the Accountant-General and the Bank.

Subject to the provisions of this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the treasury shall be such as may be defined in accordance with such rules as the Finance Minister may approve after consultation with the Accountant-General.

(3) The duty of verifying and certifying the monthly cash balance, if any, in the treasury in such manner as the Finance Minister after consultation with the Accountant-General may prescribe and of submitting the monthly accounts of such balance in such form and after such verification as the Accountant-General may require, shall be undertaken by the Collector or by such other officer as Government may

specify. It must be performed by the Collector in person at least once in every period of six months.

(4) When a new Collector is appointed to a district he shall at once report his appointment to the Accountant-General and shall certify to the Accountant-General the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Finance Minister may, after consultation with the Accountant-General, prescribe.

(5) No portion of the responsibility for the proper management and working of treasuries shall devolve upon the officers of the Indian Audit Department. The inspection of treasuries by officers of the Indian Audit Department shall not relieve the Collector of his responsibilities for management and inspection.

5. *Sub-treasuries.*—If the requirements of the public business make necessary the establishment of one or more sub-treasuries under a district treasury, the arrangements for the administration thereof and for the proper conduct of business therein, shall be such as may be prescribed by the Finance Minister after consultation with the Accountant-General. The daily accounts of receipts and payments of moneys at a sub-treasury must be included in the accounts of the district treasury.

6. *Office of the Accountant-General.*—The office of the Accountant-General may, with the consent of, and subject to such conditions as may be prescribed by the Auditor-General of India, perform all or any prescribed part of the duties of a treasury in respect of claims against the Government that may fall due for disbursement and moneys that may be tendered for credit to the public account at the headquarters of Government at Calcutta.

Section V.—Payment of revenues of the Province into the Public Account.

7. (1) Save as hereinafter provided in this section all moneys received by or tendered to government servants on account of the revenues of the Province, as defined in section 136 of the Act and all moneys received for deposit in the custody of Government shall without undue delay be paid in full into the treasury or into the Bank and shall be included in the Public Account. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Public Account. No department of Government may require that any moneys received by it on account of the revenues of the Province be kept out of the Public Account. *M*

(2) Notwithstanding anything contained in sub-rule (1) of this rule, direct appropriation of departmental receipts for departmental expenditure is authorised in the following cases:—

(a) In the case of moneys received on account of the service of summonses, diet-money of witnesses and similar purposes, in Civil Revenue and Criminal cases.

1. *Insert* the following as a note under sub-rule (1) of this rule:—

“Note.—Presidents of union boards are deemed to be Government servants in respect of their receipt of the moneys mentioned in item (k) of sub-rule (2) of this rule.”

2. *Insert* the following as an additional clause under sub-rule (2) of this rule:—

“(k) In the case of fees realised by Union Courts and fines realised by Union Benches under the Bengal Village Self-Government Act (Bengal Act V of 1919) and paid into the Union Fund.”

(The above amendments take effect from the 1st of April 1939.)
(Bengal Government, Finance Department, No. 414F., dated the 8th March 1939.)

[The Treasury Rules and Subsidiary Rules made thereunder, No. 33, dated the 22nd June 1939.]

(b) In the case of fees received by government servants appointed Notaries Public, under Act XXVI of 1881, and utilised to defray legal expenses, incurred by them in the discharge of their duties as such Notaries Public.

(c) In the case of cash receipts utilised in accordance with departmental regulations by the Public Works Department to defray expenditure on current works, or utilised by that department under the authorisation of the Accountant-General to defray pay and travelling allowance charges.

(d) In the case of cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by Jail Superintendents under departmental regulations of similar sums due to other prisoners on their release.

(e) In the case of cash received by the Forest Department and utilised in meeting immediate local expenditure.

(f) In non-appealable criminal cases compensation may be paid out of the fines imposed and realised before the parties leave court. The realisation of the compensation fine from the offending party and its disbursement to the injured party should be noted in the proper columns of the fine register, the Magistrate being responsible for the correctness of the entries made.

(g) Receipts of the Khasmahal Department to meet departmental expenditure at the following places:—

1. Chittagong	..	Khasmahal Tahsil Office	..	Patiya.
		Ditto	..	Satkania.
		Ditto	..	Raozan.
		Ditto	..	Kutubdia.
2. Noakhali	..	Khas Tahsil Office	..	Harishpur.
		Ditto	..	Nalchira.
		Ditto	..	Char Alexander.
3. Bakarganj	..	Khasmahal Circle Office	..	Amtali.
		Ditto	..	Char Fasson.
		Khasmahal Office	..	Matbaria.
		Ditto	..	Lalmohan.
4. Bogra	..	Khasmahal Office	..	Khanjanpur.
5. Jalpaiguri	..	Khas Tahsil Office	..	Mainaguri.
		Ditto	..	Falakata.
		Ditto	..	Bhalka.

(h) Receipts of the Registration Department to meet actual expenses connected with registration work in the Chittagong Hill Tracts.

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Insert the following as a note under clause (e) of sub-rule (2) of this rule:—

“Note.—A non-territorial Forest Officer may obtain cash from the departmental receipts with Rangers of the Division in which he is working for the time being in exchange for cheques drawn by him.”

(Bengal Government, Finance Department, No. 908(35)F., dated the 20th April 1939.)

[The Treasury Rules and Subsidiary Rules made thereunder, No. 41, dated the 22nd June 1939.]

(i) Receipts in the Publication Branch of the Bengal Government Press to meet refunds in connection with publications and advertisements :-

Provided that the authority hereby given to appropriate departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom outside the account of the payments into and the withdrawals from the Public Account.

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8. Moneys received by a government servant whether in an official or another capacity which do not relate to or form part of the revenues of the Province shall not be included in the Public Account, and a government servant is not required to pay into the Public Account any such moneys. If any question arises whether moneys are or are not moneys relating to or forming part of the revenues of the Province, the question shall be referred to Government whose decision shall be final.

9. (1) A government servant may not, except with the special permission of Government, deposit in a bank moneys withdrawn from the Public Account under the provisions of section VII of these rules.

(2) With the permission of the Governor his Secretary or Military Secretary may open an account in a bank for the deposit of funds under the personal control of the Governor.

10. The procedure to be adopted by government servants in paying into the Public Account moneys received as revenues of the Province and by the treasury and the Bank in receiving such moneys and granting receipts for them shall be such as may be prescribed by the Finance Minister after consultation with the Accountant-General. The procedure so prescribed shall, among other matters, contain provisions so as to secure that—

- (i) any person paying money into the treasury shall present with it a memorandum (chalan) in such form as may be prescribed, which will show clearly the nature of the payment and the person or government servant on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between governments and departments concerned;
- (ii) at places where the money is to be deposited in the Bank, the memorandum or chalan referred to in clause (i) above shall, except where otherwise provided, be presented to the Treasury Officer who shall enface it with an order to the Bank to receive the money and to grant a receipt;
- (iii) if a cheque on a bank is accepted in payment of Government dues under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the bank on which it is drawn; and
- (iv) at places where the money is to be deposited in the Bank, the advices of receipts which according to any provision made under this rule have to be sent to public officers or departments and consolidated receipts or certificates of receipts

required by any such provision to be given to any public officer or department, shall be given by the treasury and not by the Bank.

Section VI.—Custody of moneys standing in the Public Account.

11. (1) The procedure for the safe custody of moneys in the treasury shall be as prescribed by the Finance Minister after consultation with the Accountant-General.

(2) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

Section VII.—Withdrawal of moneys from the Public Account.

12. In this section "withdrawal" with its cognate expressions refers to the withdrawal of funds from the Public Account for disbursements of or on behalf of the Province other than disbursements in the United Kingdom.

13. Unless the Finance Minister after consultation with the Accountant-General otherwise directs in any case, moneys may not be withdrawn from the Public Account without the written permission of the Treasury Officer or of an officer of the Indian Audit Department authorised in this behalf by the Accountant-General.

14. The Accountant-General may permit withdrawal for any purpose.

15. (a) Subject as hereinafter provided in this section a Treasury Officer may permit withdrawal for all or any of the following purposes, namely:—

- (i) To pay sums due from Government to the drawing officer.
- (ii) To provide the drawing officer with funds to meet claims likely to be presented against Government in the immediate future by—
 - (1) other government servants, or
 - (2) private parties.
- (iii) To enable the drawing officer to supply funds to another government servant from which to meet similar claims.
- (iv) to pay direct from the treasury or from the Bank sums due by Government to a private party.
- (v) In the case of an officer or authority empowered to make investments of moneys standing in the Public Account, for the purpose of such investment.

(b) Unless expressly authorised by the Accountant-General, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this rule.

16. Except as provided in rules 26 and 27 a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks as the Finance Minister after consultation with the Accountant-General may prescribe. The procedure so prescribed shall, among other matters, contain provisions so as to secure—

- (i) that any person having a claim against Government shall present his voucher at the treasury duly receipted, and stamped where necessary, and that unless otherwise specially provided no such claim shall be paid unless the claim is first submitted to, and the payment directed by, the Treasury Officer,
- (ii) that where sub-treasuries are specially permitted by the Government to cash certain classes of bills without reference to the Treasury Officer, the payment of such bills shall not, except under special arrangements and on particular occasions, be allowed at the district treasury also.
- (iii) that all bills and vouchers on which payment is made by the Treasury Officer or which are enfaced by him for payment at the Bank or a sub-treasury shall show to what head or heads of account the payment is to be debited, how the amount of the payment is to be allocated between the different heads and the amount or amounts, if any, to be debited to other Governments (including the Central Government or the Federation).

17. A Treasury Officer has no general authority to make payments on demands presented at the treasury, his authority being strictly limited to the making of payments authorised by or under these rules. If a demand of any kind is presented at a treasury for a payment which is not authorised by or under these rules, or is not covered by a special order received from the Accountant-General, the Treasury Officer shall decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless the order is an express order to *him* to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant-General.

18. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant-General.

19. Except as provided by rules 20 and 21 a payment shall, unless Government by general or special order otherwise directs, be made in the district in which the claim arises.

20. The leave-salary of a gazetted government servant who draws his leave-salary in India may be paid in any district of the Province. The leave-salary of a non-gazetted servant may be paid in that district only in which his pay could be drawn if he were on duty.

21. Pensions payable in India may be paid in any district of the Province.

22. No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted government servant, or a reward or honorarium payable to a gazetted government servant, or any pension until the Accountant-General has intimated to the Treasury Officer the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Accountant-General, waive the provisions of this rule.

23. No withdrawal shall be permitted on a claim for the first of any series of payments in a district of pay or allowances to a government servant other than a person newly appointed to government service unless the claim is supported by a last-pay certificate in such form as may be prescribed by the Auditor-General of India. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a government servant to whom he has granted a last-pay certificate unless the certificate is first surrendered.

24. The Treasury Officer shall be responsible to the Accountant-General for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn.

25. The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a voucher which does not formally present that information unless there are valid reasons, which he shall record in writing, for omitting to require it.

26. A Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.

27. A Collector may, in circumstances of urgency, by an order in writing authorise and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of these rules. In any such case the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment to the Accountant-General.

28. A government servant who is authorised to draw moneys by means of cheques shall notify to the Bank or the treasury upon which he draws the number of each cheque book brought into use and the number of cheques it contains.

29. When a government servant who is authorised to draw or countersign cheques or bills payable at the treasury or the Bank makes over charge of his office to another, he shall send a specimen of the relieving government servant's signature to the Treasury Officer or the Bank, as the case may be.

Section VIII.—Transfer of moneys standing in the Public Account.

30. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed

by such instructions as may be issued in this behalf by the Finance Minister after consultation with the Bank. The transfer of moneys from or to a Small Coin Depot to or from a treasury under the control of the Government of the Province shall be governed by instructions issued by the Governor-General in this behalf.

Section IX.—Responsibility for moneys withdrawn.

31. If a Treasury Officer receives intimation from the Accountant-General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer shall without delay repay the sum in such manner as the Accountant-General may direct.

32. (a) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant-General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(b) If any doubt arises as to the identity of the government servant by whom an account of such funds shall be rendered, it shall be decided by the Government.

Section X.—Inter-Government Transactions.

33. (1) Save as provided hereafter in this *section* no transactions of the Province with another Government shall be adjusted against the balance of the Province except in accordance with such directions as may be given by the Auditor-General of India with the approval of the Governor-General to regulate the procedure for the accounting of transactions between different Governments.

(2) Moneys presented within the jurisdiction of another Government for credit to the Public Account or a payment made by another Government as a withdrawal affecting the balance of the Public Account shall not be credited or debited to the Public Account except under express authority of the Accountant-General or any other Accounting Officer authorised in this behalf by the Auditor-General of India.

(3) All adjustments against the balance of the Province by debit or credit to another Government shall be made through the Central Accounts Office of the Bank.

34. Where such a course is authorised in consequence of a delegation of functions made under sub-section (1) of section 124 of the Act, the Treasury Officer may receive or authorise the Bank to receive moneys tendered on behalf of the Central Government or the

Federation, and may make or authorise the Bank to make disbursements on behalf of the Central Government or the Federation in accordance with such procedure as may be specified in the rules made by or under the authority of the Governor-General. Such receipts and disbursements on behalf of the Central Government or the Federation shall be adjusted, as far as practicable, directly against the balance of the Central Government or the Federation held by the Bank, but where such transactions are temporarily taken into account against the balance of the Public Account, the Accountant-General will on receipt of intimation from the treasury make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Office of the Bank against the balances in the Public Account of the Central Government or the Federation held by the Bank.

35. The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, receive or authorise the Bank to receive moneys tendered on behalf of another Province and may, if so required by the Accountant-General, make or authorise payment of any claim against another Province. The necessary credits or debits in respect of such receipts and payments against the balances of the Province concerned shall be made by the Accountant-General through the Central Accounts Office of the Bank but, until such adjustments are made, the credits and debits shall be entered in the Public Account.

Moneys paid or received in the office of the Accountant-General on behalf of another Province, and book entries made in the Office of the Accountant-General affecting the accounts of another Province shall likewise be adjusted by the Accountant-General through the Central Accounts Office of the Bank against the balances of the Province concerned.

36. The provisions of the preceding rule may be extended with or without modification to payments made or received in the Province on behalf of the Federal Railway Authority or of His Majesty's Representative for the exercise of the functions of the Crown in its relations with Indian States.

Section XI.—Receipts and disbursements of the Province in the United Kingdom.

37. Until other provision is made by the Government in this behalf, moneys received in the United Kingdom on account of the revenues of the Province may be paid into, and funds required for disbursements of or on behalf of the Province in that country may be withdrawn from, the balances in the Public Account of the Central Government or the Federation in that country, in accordance with such procedure as may be prescribed by or under the authority of the Governor-General for the transactions of the Central Government or the Federation in the United Kingdom. These transactions shall be adjusted in India, at the earliest opportunity, against the balances of the Public Account according to such directions as may be given in this behalf by the Auditor-General of India with the approval of the Governor-General.

Section XII.—Supplemental.

38. The Accountant-General in the exercise of any of his functions under these rules shall be subject to the general control of the Auditor-General of India.

39. Nothing in these rules, and nothing prescribed under these rules, shall have effect so as to impede or prejudice the exercise by the Auditor-General of India of the powers vested in him by or under the Act, to make rules, or to give directions regulating the submission to the Indian Audit Department of the accounts kept in treasuries or in departmental offices and to be accompanied by such vouchers for their support as the Auditor-General may require for purposes of audit.

40. The Finance Minister may not exercise any power conferred upon him by these rules so as to impose upon the Bank in connection with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement with the Governor.

D. GLADDING,

Secretary to the Government of Bengal.

The 1st April, 1937.

GOVERNMENT OF BENGAL.

Finance Department.

In exercise of the powers conferred by the Treasury Rules, Bengal, made under section 151 of the Government of India Act, 1935, the Finance Minister, after consultation with the Accountant-General, is pleased to make the following rules.

Subsidiary Rules under Treasury Rule 4(2).

Responsibilities of the Collector.

S. R. 1. The Collector is personally responsible to Government for the due accounting of all moneys received on account of the revenues of the Province as defined in the note under Treasury Rule 2 (b) and credited into the Public Accounts and for the withdrawal of moneys therefrom, the custody of moneys therein (including all cash, notes, stamps, securities and other Government property) and for any other matters connected with or ancillary to the matters aforesaid.

S. R. 2. He shall verify at least once in every quarter the deposit accounts, once in every six months the cash, opium and stock notes and once a year the stock of stamps, securities, bill and money-order forms in the district treasury. He shall invariably inspect sub-treasuries and verify their balances himself during his tour. He should satisfy himself by periodical inspection—

- (i) that the actual stock of cash, stamps and securities is kept under joint lock and key, and corresponds with the book balance, that the treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business, and that this sum together with the value of stamps in his sole custody, is not larger than the security given by him,
- (ii) that the stock of bills and similar forms which are intended for use in monetary transactions are carefully kept under lock and key by the Treasury Officer and periodically tallied with the nominal balance of such forms on the stock books,
- (iii) that the sub-treasury balances are verified once a month by a gazetted Government servant, if possible by a covenanted Government servant, and
- (iv) that the deposit registers are kept up according to rules and that all necessary entries are made and intialled without fail at the time of the transaction.

S. R. 3. (1) The Collector should send, under his signature or with his approval, all replies to important communications from the Accountant-General. Although he may manage his treasury by a Deputy, he must not treat his treasury as a separate and independent office. He should not address the Treasury Officer officially, or forward the Treasury Officer's explanation instead of his own, in reply to question or enquiries touching his treasury work.

(2) Unless unable to perform the duty from physical inability or from absence on tour, he is required to sign the periodical accounts. He is also required to see that implicit obedience is given to the instructions issued from the Audit Office, and to send immediate notice to the Accountant-General of any embezzlement in a office or treasury. This notice must be supplemented, as soon as possible, afterwards, by a detailed report after personal enquiry into the case.

Note.—Whenever a Collector proceeds to the interior of his district on duty for more than a very short time, he must report to the Commissioner the arrangement which he proposes to make for the charge of the treasury and the performance of the current duties of his office.

(3) He should remember that, when an irregularity of any kind is brought to his notice by the Accountant-General, nothing but a report on his own knowledge, after personal investigation, can be considered satisfactory. It is not enough for him to pass on the explanation of a subordinate.

S. R. 4. No officer should be placed in charge of a treasury until he has been thoroughly instructed in the rules issued for the guidance of Treasury Officers, or unless he has passed the departmental examination according to higher standard and has also been not less than three years in the service of Government. Collectors are specially enjoined to satisfy themselves on this point before placing any Deputy Collector in charge of a Treasury. ~~Appointment of very junior officers to the charge of treasuries is objectionable, but if in a temporary emergency such an appointment is made, the departure from the strict rule should be reported to the Accountant-General, and reasons for it should be explained to that officer.~~

Note.—A Collector may by a general order authorise a Subdivisional Officer, during his absence from the headquarters of his subdivision, to place a Sub-Deputy Collector in charge of the sub-treasury. The personal responsibility for the treasury administration of his subdivision will, however, in such a case still remain with the Subdivisional Officer.

Responsibilities of the Treasury Officer.

S. R. 5. (1) As the Collector's delegate and representative, the Treasury Officer is responsible to the Collector primarily for the right discharge of his duties. Just as Government holds the Collector responsible in the first instance and expects from him such general supervision, as is incumbent upon an officer entrusted with collection of the revenues and the payment of Government's dues, so will the Collector look to the Treasury Officer for observance of all prescribed treasury

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S. R. 4.

Put a "comma" for the "fullstop" at the end of the second sentence of this rule and *add* the following in continuation:—

"and as far as possible to confine their selection to Deputy Collectors of at least 5 years' service. In a temporary emergency a Sub-Deputy Collector of not less than 15 years' service may be placed in charge. In all cases in which a Deputy Collector of less than 5 years' service or a Sub-Deputy Collector is placed in charge, a report should be sent to the Accountant-General, explaining the reasons for placing such an officer in charge."

2. *Delete* the last sentence.

(Bengal Government, Finance Department, Nos. 10382-10438 F., dated the 9th August 1938.)

[*The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 19, dated the 9th August 1938.*]

rules and strict attention to all details of the daily routine of the treasury work. The Treasury Officer is responsible to the Collector for the working of the treasury and for the conduct of the subordinate treasury officials, and he must have carefully prepared rules for the guidance in every branch of his duties. This rule applies also to the officer in charge of a subdivisional treasury.

(2) The Treasury Officer is held personally responsible for all sums of money disbursed by him in a public capacity without authority. For the custody of the cash balance he is jointly responsible with the Treasurer.

(3) The Treasury Officer has no general authority to deal with demands presented at a treasury, his authority to make payments being strictly limited by the provisions of Rules 15-27 of the Treasury Rules.

(4) The Treasury Officer may not undertake correspondence for a Government servant making a claim to any special allowance but will request him to address the Accountant-General either direct or through his official superior.

(5) The Treasury Officer should similarly attend to all objections and orders communicated to him or through him by the Accountant-General, by letters, audit memoranda or periodical objections, and return the objection statements or audit memoranda within a fortnight, or send letters explaining the cause of delay.

(6) When the Accountant-General disallows a payment as unauthorised, the Treasury Officer must not only recover the amounts disallowed without listening to any objection or protest, but also refuse to make further payment in future till the Accountant-General authorises the payment to be resumed. That no warning slip has been received by the Government servant retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern.

Note 1.—If a Government servant, from whom a recovery is ordered, has meantime been transferred to another district, the Treasury Officer shall without delay, pass on the order of recovery to the other treasury.

Note 2. Recoveries are not ordinarily made at a rate exceeding one-third of pay, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification. For the purpose of this note "pay" includes sterling overseas pay.

Note 3.—Representations and protests against retrenchments ordered by the Accountant-General will not ordinarily be considered by the administrative authorities if submitted later than three months from after the date of receipt of the intimation by the aggrieved officer. This provision does not remove from the Treasury Officer the duty of enforcing immediately recovery of a retrenchment order under Rule 31 of the Treasury Rules.

Note 4.—A register should be maintained at the treasury for recording all retrenchments ordered by the Accountant-General. It should contain columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the overpayment, and the method by which the overpayment has been adjusted.

Note 5.—If considered desirable, the recovery of a sum retrenched from a pay bill need only be made from the next pay bill, and of a sum retrenched from a travelling allowance bill, from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from pay bill when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

(7) The power of drawing bills on other treasuries shall not be exercised by a treasury officer until his authority to do so has been notified in the Government Gazette under the signature of the Collector.

(8) A Treasury Officer is required on every occasion of assuming or resuming charge of a treasury to send to the Accountant-General a certificate of the number of bill forms received (and a specimen of his signature).

Subsidiary Rules under Treasury Rules 4(3).

S. R. 6. The following detailed rules for the monthly verification of the treasury cash balance and the procedure for such verification, shall be followed:—

(1) The Collector when at headquarters must always verify the district treasury balance in person and sign the accounts to be rendered to the Finance Department, the Currency Officer, Calcutta, and the Accountant-General, when he is absent on tour on the 1st of the month the duties may be entrusted to the senior gazetted subordinate of the district staff present at headquarters, not being officer in charge of the treasury. The Collector should, however, himself perform the duty in person at least once in every six months. The fact of his absence must be distinctly noted in the returns and accounts.

(2) If neither the Collector nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at headquarters when the accounts are ready for signature, the cash balance may be verified and the accounts be signed by the Treasury Officer; but the absence of all other officers as above must be certified on the face of the accounts; and the cash balance should be verified by another officer and reported to the Finance Department, the Currency Officer, Calcutta, and the Accountant-General as soon as any such other officer returns to headquarters.

(3) When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Currency Officer, Calcutta, in the usual form of cash balance report (T. R. Form No. 22).

Verification of cash balance by counting.

S. R. 7. The following is a sufficient and ordinary procedure of a Treasury Officer or a Collector in verifying a cash balance by counting:—

(a) *Silver coin.*—(i) The coin is in bags, each containing a certain fixed amount. First take any bag at random, have Rs. 50 or Rs. 100 counted in detail and used as a weight in

a small scale against which other similar sums are weighed, until the whole contents of the bag are exhausted. Care should be taken that the requisite number of parcels of Rs. 100 or Rs. 50 is made up. The whole amount thus tested should then be taken as a verified weight of Rs. 1,000 or of Rs. 2,000, as the case may be, and be placed in one pan of a large pair of scales.

(ii) The whole number of bags should now be counted, and one in every twenty taken at random, opened, and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. If their weight is less, they should be tested by weighment in sums of Rs. 100 as in paragraph (i); and if, after such examination they are found correct, they should be substituted for those taken before as the verified weight.

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

(iv) With proper arrangements, about ten lakhs of coin can be tested in one hour in the above manner.

(b) *Copper, bronze and nickel coin.*—The Collector may adopt any method of verification which he thinks satisfactory, but he must remember that he is personally responsible for the correctness of the balance stated by him. He should occasionally count the bags and examine their contents, but it is not essential to do so each month.

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

- (i) The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted by clerks or assistants. The officer should then see, in the case of each bundle, whether the addition of the notes folded back to the number already counted and marked makes up the whole alleged number of the bundle.
- (ii) The clerks or assistants should not be persons who are responsible for the correctness of the bundle, and the officer should satisfy himself that the notes in the bundle are all of the alleged value,—i.e., for example that a ten-rupee note is not counted as one of a fifty-rupee bundle.

S. R. 8. The following supplementary rules may be useful. They are of general character, and do not exhaust the means of detailed check which a Collector's experience may lead him to have recourse to, in the discharge of his personal responsibility.

Verification should primarily be directed towards three main points:—

(I) That the treasure which the treasury is stated to contain is what it should contain.

(II) That the treasury contains all the treasure which it is stated to contain.

(III) That the treasury does not contain any treasure which it should not contain. It is not sufficient merely to see that the amount shown by the Treasurer in his account is produced as there is thus no guarantee that he is not keeping money out of account which has been received into the treasury and may still be there.

(a) The processes advised in respect of direction (I), are the checking of the correctness of the Accountant's balance sheet and its comparison with the Treasurer's balance sheet. The Accountant's balance sheet shows the balance which the treasury should contain. This balance sheet is checked by the Treasury Officer with the cash book and subsidiary registers, etc., in detail every day and it is not expected that the Collector should repeat those checks at the time of the monthly verification. He should, however, generally satisfy himself as to its correctness before comparing it with the Treasurer's balance sheet and specially see—

- (i) that the several sub-treasury balances included in the Accountant's balance sheet agree with the sub-treasury balance sheets for the last day of the month, the accounts of which have been incorporated in those of the District Treasury, as certified to, by the Subdivisional Officers;
- (ii) that remittances within the district, shown as in transit, in the Accountant's balance sheet, have been duly advised by telegram, and that satisfactory explanation is forthcoming as to their non-inclusion in the Treasurer's cash book or the sub-treasury daily sheets concerned. Remittances are required to be credited in the Treasurer's cash book, immediately on receipt;
- (iii) having thus satisfied himself as to the general correctness of the Accountant's balance sheet, the Collector should compare the balance as brought out therein with that shown in the Treasurer's balance sheet for the corresponding day, discrepancies, if any, being reconciled or corrected and other suitable action taken. He should then record the result of this comparison in the Accountant's balance sheet over his dated signature.

(b) The next step is the verification of the treasure with the detailed distribution, as shown in the Treasurer's balance sheet, as corrected, where necessary, in the manner indicated below:—

(i) The entire contents of each receptacle should be taken out, examined and counted as required by S. R. 7 and in accordance with such other orders as Government or the

Divisional Commissioner may have issued. The result should be recorded by the Collector under his dated initials in the memorandum of contents kept in each receptacle. Each receptacle should be locked in the presence of the Collector as soon as its contents have been verified by him and before another receptacle is opened.

(ii) When the contents of all receptacles have been verified the Collector should see that the total amounts, thus verified, agree with the corresponding entries in the Treasurer's balance sheet and record the result of the comparison over his dated signature in the Treasurer's balance sheet. Any excess or deficiency which cannot be reconciled should be reported to the Accountant-General on the same day.

(iii) Having ascertained that the treasury contains all that it should contain, the Collector should satisfy himself that the treasury contains no treasure which it should not contain. For this purpose, he should personally and carefully inspect every receptacle in the strong room and in the single lock room, where one exists, even if reported to be empty. A note to this effect should be recorded on the back of the Treasurer's balance sheet for the day. Should any unaccounted for treasure be detected, the Collector should immediately institute an enquiry and report the result to the Accountant-General forthwith. The Collector should also take steps to ensure that there is no possibility of treasure being introduced into or taken out of the strong room or of being moved from one receptacle to another while the verification is in progress.

Subsidiary Rule under Treasury Rule 4(4).

S. R. 9. The Collector shall when assuming or making over charge of a district, see that the stock of cash, stamps, etc., is thoroughly verified and that the certificate of taking over charge in T. R. Form No. 13 in which the state of the cash, stamps and opium balances should be shown, is invariably despatched to the Accountant-General on the same day that the transfer takes place.

Subsidiary Rule under Treasury Rule 7(1).

S. R. 10. No money should be unnecessarily allowed to pass through the hands of the Nazirs of district and sub-divisional courts. Direct payments into the treasury by the persons from whom the money is receivable should be insisted on, and direct payments made whenever this is possible.

S. R. 10A. In exceptional cases when direct payment into the treasury is not possible, the Nazirs of District and Subdivisional Courts may receive money, but they should at once enter it in their cash book and pay all the realisations daily, at the close of business, into the local treasury, accompanied by chalan showing how the amount is to be credited in the treasury accounts.

Subsidiary Rules under Treasury Rule 10.

S. R. 11. The following procedure should be followed :—

1.—Departmental Officers.

Any person paying money into the treasury shall present with it a memorandum (chalan) in (T. R. Form No. 18), which will show clearly the nature of the payment and the person or Government Officer on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper account classification of the credit and its allocation between Governments and departments concerned. Receipts for sums less than Rs. 500. do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer, ~~except receipts for cash and cheques (other than pre-audit cheques issued by the Accountant-General) paid for service stamps, which should always be signed by the Treasury Officer.~~

S. R. 12. Printed chalans (T. R. Form No. 18) should be supplied by the Treasury which may with advantage be bi-lingual. They should be presented in duplicate; ~~one copy~~ will be returned to the tenderer duly signed as a receipt and the other retained in the Treasury for record.

S. R. 13. When money is paid by a private person into a treasury located in the same place as the departmental officer concerned in the payment, the chalans in T. R. Form No. 18 should be initialled by the departmental officer to whose account the money is to be credited. Otherwise, the chalan should be tendered in triplicate, one copy of the chalan being forwarded by the treasury to the departmental officer.

S. R. 14. A Public Works Officer who has frequently to make remittances, will keep a book in T. R. Form No. 14 in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalan to be receipted by the treasury.

S. R. 15. The Public Works and some other departments send a remittance book with their payments to the treasury and in it the treasury receipt should be given.

The usual memorandum (or chalan in T. R. Form No. 18) is required, in addition to the remittance book, for use in the treasury.

Note.—All entries in remittance and Pass Books of the Public Works, Postal and other departments with which money is received in the treasury should, in addition to the signature prescribed, be impressed with the treasury seal. Such attestation will however not be necessary, if a copy of the chalan is returned to the remitting officer properly signed and stamped with treasury seal

No. 9.

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S. R. 11.

Put a full stop after the word "Treasurer" in line 11 and for the rest of the rule, *substitute* the following:—

"Receipts for the price of service postage stamps realised in cash or cheques (other than pre-audit cheques issued by the Accountant-General) should be given only in machine numbered F. R. Form No. 1B, Bengal Financial Rules (see rule 87, Bengal Financial Rules)".

(Bengal Government, Finance Department, Nos. 7985-8039-F., dated the 2nd August 1937.)

[*The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 9, dated the 9th August 1938.*]

S. R. 16. Duplicate chalans are not required when remittances are made to a treasury for obtaining Remittance Transfer Receipts and sub-treasury Cash Orders; or when such remittances are accompanied by Remittance and Pass Books in which the Treasury Officer is required to acknowledge the receipt of the remittance.

S. R. 17. If a Public Works Officer sends a cheque as a remittance to the treasury, the cheque should be drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Public Works Department."

S. R. 18. Remittances made to the Reserve Bank of India or to any branch of the Imperial Bank of India acting as agent of the Reserve Bank of India, of cheques paid in as Public Works receipt should be entered in the remittance book, but in the place for the treasury receipt should be entered "By Bank Cheques" and the book need not be sent with the remittance, provided that the cheques are always endorsed as prescribed in the preceding rule.

S. R. 19. A Treasury Officer will receive Forest Revenue—

- (1) when paid in by a Forest Officer; or,
- (2) when the chalan (in T. R. Form No. 18) is countersigned by a Forest Officer; or,
- (3) when the Treasury Officer is specially authorised to receive it.

In such cases a copy of the chalan will be forwarded by the Treasury Officer direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the latter.

S. R. 20. Remittances by Forest Officers may be in cash or partly in cash and partly by cheque, or wholly by a cheque drawn against the drawing account, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note.

S. R. 21. Forest revenues collected at outlying stations may be remitted to treasuries by means of money orders. In such cases no duplicate chalan is tendered at the treasury, but the money received from the post office is credited without any chalan. The acknowledgment with the coupon of the money order is forwarded by the treasury to the Divisional Forest Officer and also an advice of all the remittances received by money order on each day on which such transaction may occur.

No. 22.

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S. R. 21.

Insert the following as a new rule after S. R. 21 :—

S. R. 21A.—Each registration office shall send on the last day of the month, or, if that be a Sunday or a holiday, on the next working day, to the treasury or sub-treasury a chalan showing the credit of moneys realised during the month in accordance with Article J or K of the Table of Fees in the Registration Manual on account of travelling expenses of the Registering Officer or his peon or a commissioner for attending the residence of a person in connection with any proceedings under proviso to section 31 or section 33 (3) or 38 (2) of the Indian Registration Act XVI of 1908 and the payments made therefrom supported by the payment vouchers.

(Bengal Government, Finance Department, Nos. 12053-12110-F., dated the 3rd December 1937.)

[*The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 22, dated the 9th August 1938.*]

2.—*Treasuries.*

S. R. 22. The memorandum (T. R. Form No. 18) with which money is presented to be paid will be handed first to the Accountant (treasury clerk) or other ministerial officer, who is in charge of the accounts of the department concerned, who, if it is in order in all respects, will sign it. Next, the person making the payment will present it with the cash to the Treasurer, who will count and test the money, enter the amount in his own book, and sign the slip, which will again be taken to the Accountant for entry in his cash book and for the preparation of a formal receipt for his own or the Treasury Officer's signature. Such a receipt only will be a proper acquittance. If the memorandum is in duplicate ~~one copy~~ may be made use of for the receipt given by the treasury.

S. R. 23. All receipt chalans should, in addition to the signature prescribed by the above rule, be impressed with the treasury seal.

S. R. 24. The amounts of chalans should be written both in figures and words.

S. R. 25. All receipts for sums less than Rs. 500 should be signed by the Accountant; and as those for sums received by transfer in account will not be signed by the Treasurer, the District Officer will, by an office order, designate the person who shall attach the second signature in the case of sums under Rs. 500.

S. R. 26. When slips in duplicate are tendered with cash the Accountant may initial both, and receiving both back signed from the Treasurer may complete his signature ~~on one~~ and return it as a receipt to the person who makes the payment first obtaining, in the case of sums of Rs. 500 and upwards, the signature of the Treasury Officer.

S. R. 27. Cash should not be received from officers of Government for supplies of service stamps. No receipts should be granted for such supplies except when payment is made therefor by a cheque drawn by an officer of the indenting department and not by a pre-audit cheque issued by the Accountant-General. Service stamps should be indented for in special contingent bill form containing provision for their acknowledgment of the receipt of the stamps and will be treated in the same way as a contingent bill for drawing cash from the treasury. No sub-voucher in support of the entry in the bill will be required as no cash is paid into the treasury. A receipt should, however be issued when service stamps are sold for cash to the public under Bengal Stamp Manual, Vol. I. ~~Whenever a receipt is granted it should be in printed B. E. R. Form No. 1B filled up by the clerks of the treasury and should always be signed~~

~~by the Treasury Officer whatever the amount may be.~~ The sale of service stamps to officers of Local Funds or to Government officers in capacities connected with such funds, is prohibited, *vide* Civil Account Code, Article 221.

S. R. 28. The Public Works Department has also special printed form of indent for service postage stamps (T. R. Form No. 15), for use when the value of stamps is paid by cheque. This form should be recorded in the treasury and not signed by the Treasury Officer as a receipt.

S. R. 29. All fees tendered by candidates for examination will be received at the treasury. A single receipt only is to be given, that is, a duplicate may on no account be issued.

3.—Banks.

S. R. 30. The rules contained in Articles 302 to 308 of the Civil Account Code, Volume II should be followed by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them.

Subsidiary Rules under Treasury Rule 11(1).

Security of strong-rooms.

S. R. 31. (a) Without the special permission of Government, no place shall be used as a strong-room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer. The inspecting officer in certifying the room, may prescribe any necessary conditions as to the manner of storing the coin, as, e.g., "that it must not be piled on trestles, but must be in boxes: that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room." The inspecting officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

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

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

(c) The District Superintendent of Police shall record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, lurning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the

security of chests and other treasury furniture not being part of the building or fixtures shall remain with the Treasury Officer.

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

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

(f) As an exception to the last rule, the opening of shutters is permitted during office hours, in an aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building, provided that coin or valuables remain securely packed under lock and key.

Responsibilities of the Treasurer.

S. R. 32. (a) The Treasurer is responsible for the handling of the money at a treasury. It is the duty of the Collector to see that he furnishes sufficient security to protect Government against loss due to his negligence or fraud.

(b) A model form for the Treasurer's security bond is given in T. R. Form No. 19. The promissory notes lodged as security may be returned after six months from the date of vacation of office by a Treasurer, but the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer.

S. R. 33. To guard against the risk of uncurrent or counterfeit coin being substituted in a treasury for good coin presented by the public or received in remittance, shroffs and potdars or other officials who handle coin in treasuries should on arrival for the day's work give up to the Treasurer or a responsible subordinate to whom the Treasurer may delegate the duty, all coin carried with them at the time. This coin should be restored when the men are leaving office at the close of the day's work.

Methods of storing coins in strong-rooms.

S. R. 34. Coins should be kept:—

(1) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which has two independent locks, *both* of which must be opened before access is obtained to the contents. One of the keys should remain in charge of the Treasurer, the other in charge of the Treasury Officer.

Separate pages shall be assigned to the headquarter treasury and for each sub-treasury or treasure chest. Each sub-treasury shall also keep a list of its own padlocks and keys in the above form.

(2) Every padlock shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed on or attached to the key belonging to it. No two padlocks in the same district shall bear the same number.

(3) If a padlock becomes unserviceable or ceases to be required, or if the key belonging to it becomes unserviceable or is lost, the circumstances shall be reported to Government in the Finance Department who shall pass orders regarding the disposal of the padlock and key. No padlock of which the key has been lost shall continue to be used. No spare padlocks should be kept at a sub-treasury or except with the permission of Government in the Finance Department at a district treasury.

(4) No local mechanic shall ever be allowed to repair a treasury padlock or to make a new key for one.

(5) All spare padlocks with their keys which are held in the district treasury with the approval of Government in the Finance Department shall be kept in the headquarters strong-room under double locks, the key of one lock being in the hands of the Treasury Officer, and of the other in the hands of the treasurer. The duplicate keys of all padlocks (whether spare or in use) should be destroyed in the presence of the Collector, who is required to give a certificate to this effect in remarks column of the register.

(6) Whenever the charge of a treasury is transferred, or a treasurer is changed, all padlocks belonging to the treasury shall be examined and compared with the register, and a certificate shall be signed in the remarks column of the register that they have been found to be correct.

At every inspection of a treasury under Article 292, Civil Account Code, the inspecting officer shall report whether he had found the padlocks and all keys correct and deposited in accordance with these rules.

Resource.

Normal Balances.

S. R. 38. In January of each year the Finance Department, will intimate to each Treasury Officer the normal balances fixed for his district for each month during the succeeding year. Treasury Officers should watch their balances carefully to see that they do not exceed by any appreciable amount the figure laid down by the Finance Department.

S. R. 39. On learning from the Finance Department the normal balances fixed for his district, the Treasury Officer will fix the normal balances for each of his sub-treasuries during the succeeding year. If during the course of the year the fixed balance at a sub-treasury is exceeded by any appreciable amount, prompt steps should be taken to transfer the excess.

S. R. 40. A report should be submitted by the Treasury Officer to the Finance Department and to the Currency Officer, Calcutta, giving the total treasury balances in the district on the 7th, 14th and 21st of each month without any details as to denomination of notes or kind of coin. If the balance shown in this report or in the Cash Balance Report exceeds by any appreciable amount the normal balance fixed for the district, the reasons for the excess should be stated.

Treasury balance.

S. R. 41. The bulk of the treasury balance remains under double locks, one key being held by the Treasury Officer and the other by the Treasurer. The Treasurer holds in his separate custody a sum sufficient for the convenient transaction of the Government business, and this sum, together with the value of stamps, opium, etc., in his sole custody, must not be larger than the security given by him. The sum so held should be seen and roughly verified by the Treasury Officer every night and locked up in the vaults under double locks.

Note.—In the largest treasury, the cash in the treasurer's possession need never exceed Rs. 3,000, and in a subdivisional treasury the cash in the Treasurer's possession need not exceed Rs. 300.

Rules for receiving money into or giving it out from double locks.

S. R. 42. (1) In receiving coin into double locks, the Treasury Officer should cause the contents of each bag to be emptied into the scales, weighed and poured into another bag which should be tied up in his presence with the slip in T. R. Form No. 28 placed inside it. The bags thus tested should then be counted into the chest.

(2) In receiving notes into double locks, the Treasury Officer should count the notes in each bundle and satisfy himself that the notes are all of the alleged value, i.e., that a note of a lower denomination has not been included in a bundle for a higher denomination, and sign the label in T. R. Form No. 30 on the top as a token of this verification. The bundles thus tested should then be counted into the chest.

In the case of fresh notes of the Rs. 10 and Rs. 5 denominations received in a remittance from the Currency Office, the detailed check may be confined to one bundle in every ten taken at random.

(3) Notes may be given out of double locks by counting the number of bundles.

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

(5) Every amount passed into or passed out of double locks should be registered in T. R. Form No. 20 (Treasurer's Daily Balance Sheet) at the time by the Treasury Officer with his own hand, and a memorandum should be kept in each chest showing its contents.

(6) The lines in T. R. Form No. 20 should be printed wide apart so as to admit of two or three entries against each in the rare cases when the same kind of money is taken out more than once the same day.

(7) Money arriving from a distance too late in the day for examination may be kept in sealed bags under double locks but only until the next working day, the fact being recorded in the register of valuables.

(8) Cash chests or sealed bags belonging to other departments may, however, be lodged in the treasury for safe custody where necessary. When so lodged, they should be presented with a slip or memorandum stating the contents, and a receipt should be obtained from the Treasury Officer for the cash chests or sealed bags said to contain the amount specified in the slips. The keys of the chests or of the treasure boxes in which the sealed bags are kept in the treasury, should be kept by the Depositing Officer and he will be entirely responsible for the contents of the cash chests, or sealed bags deposited.

Note.—The following may be received in the treasury for safe custody :—

(a) Undisbursed pay of the past month of the Police Department and money in the hands of the Police for purposes of investigation, which do not involve the identity of the precise coins or notes.

(b) Sealed bags and cash that may be in the hands of Munsifs when availing themselves of the annual vacation.

(c) Sealed packets containing duplicate keys of strong rooms and chests of treasuries under the control of the Imperial Bank of India acting as agent to the Reserve Bank.

(d) Funds and papers of Co-operative Societies.

(e) Cash chests of other Government Departments and of Co-operative Societies.

(i) The cash chests should be embedded in the floor outside the strong room within view of the sentry.

(ii) The Postal Department is allowed, as a special case, to keep the cash of the Post Office inside the strong room, during the Durga Pooja and Christmas holidays.

(f) Departmental cash chests of all Executive Engineers in Eastern Bengal. The treasury is not responsible for the contents of these chests, which will be kept in charge of the Treasury guard and will always be accessible to the Executive Engineers, or with their authority to any of their subordinates ; but the Executive Engineers will be responsible for acquainting

the Treasury guards with the names of the officials authorized to open the chests. When the chests are closed or returned the Public Works official should, in the presence of the guard, see that they are securely locked, so that they cannot be opened.

(g) Security deposits, security deposit Pass Books and Service Books of Government servants.

(N.B.—Service Books are not, however, valuables within the meaning of the rules and should therefore be kept outside the treasury strong room under single lock.)

(h) Non-treasury padlocks and keys and duplicate keys of such locks shall be received by the Treasury Officer and kept in a special box in the treasury in the custody of that officer. Detailed rules regarding this are contained in T. R. Appendix V.

(i) Sealed boxes containing Government promissory notes and other valuables belonging to cantonment authorities.

(j) Sealed packets containing University question papers.

(9) Bullion, jewellery and other valuables coming in the hands of a government servant in his official capacity may be deposited into the treasury for safe custody.

Note.—The following rules are prescribed for dealing with the valuables so deposited:—

(i) When it is directed that bullion, jewellery or other valuables or any intestate property not being current money received by a Government officer in his official capacity, should be placed in the Treasury for safe custody, the property should be made up in a sealed packet, which should be presented at the Treasury with a memorandum from the government servant sending it, giving a list of the property contained in the packet and a statement of its actual or estimated value.

(ii) The Treasury Officer, after satisfying himself that the seal is intact, will record receipt of the packet, in a register in Financial Rule Form No. 25, which may be kept in manuscript.

(iii) After noting on the packet the number assigned to it according to the entry in the register, the Treasury Officer will endorse a receipt in the following form on the back of the memorandum of contents, giving it the number assigned to the packet, and will return the memorandum to the government servant presenting the packet:—

“Received a sealed packet said to contain property detailed on the reverse.

Sd. A. B.

Treasury Officer.”

(iv) The packet will then be kept in the same way as cash, and should not be returned without a written order from the government servant from whom it was received, who should also be required to surrender the original memorandum of contents receipted by the Treasury Officer.

* *Footnote.*—The rules in the above note do not apply to promissory notes, whose disposal is regulated by the rules in the Government Securities Manual.

(10) For special reasons, the Collector may direct the cash chests of other departments to be lodged in the treasury for safe custody. When the cash chests are so lodged, the

fact should be reported for the information of the Accountant-General, and a register in appropriate form should be kept in the treasury in which the receipt and return of the cash chests should be duly acknowledged. The key or keys of the chests must not be kept by the treasury.

S. R. 43. On the first working day of each month a Cash Balance Report in T. R. Form No. 22 should be forwarded by the Treasury Officer to the Currency Officer, Calcutta. In districts where there is a branch of the Imperial Bank of India the report will show only the details of balances at places where there is no branch of the Bank, but a separate memorandum will be attached showing the value of small coin of each denomination and of uncurrent coin of each class held by the branch, the necessary information being obtained from the Agent on the last day of each month.

S. R. 44. The total balance should be stated in words, and its distribution between the headquarters and sub-treasuries should be exhibited so as to show the amounts held in each in notes, in legal tender gold, in whole rupees, in small silver, in nickel and in bronze and copper. The amount of notes of each denomination should be shown separately. The portion of the headquarters' balance under double locks, and under the Treasurer's single lock, respectively, should also be noted.

S. R. 45. The report provides also for memoranda detailing—

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

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

Currency Chest Balance.

S. R. 46. At places where there is a branch of the Imperial Bank of India, the currency chest is kept in the sole custody of the Bank. The Bank is responsible for the examination and correctness of coin or notes at the time of deposit in or withdrawal from the currency chest, and also for sending the chest slips prescribed in S. R. 48(e).

S. R. 47. At treasuries and sub-treasuries where there is no branch of the Imperial Bank of India, an entirely separate receptacle or receptacles must be set aside for the funds of the currency chest, which should be kept under double locks. One key of this chest should be held by the officer-in-charge of the treasury or sub-treasury and the other key by the treasurer of the treasury or the sub-treasury, or by such other person as may be selected by him for the purpose, subject to the approval of the Collector. The notes and coin held in the chest must be kept quite distinct from the treasury balances and must not be touched except in accordance with the instructions of the Currency Officer. The procedure laid down in S. R. 42 for receiving money into and giving it out of double locks should be followed in making deposits in or withdrawals from the Currency chests:—

S. R. 48. The following rules are applicable to all Currency chests:—

(a) Silver two-anna or four-anna pieces [✓] copper, bronze or nickel should never be deposited in the chest, except in the case mentioned in paragraph 8 of Annexure C to Chapter IV of the Resource Manual.

(b) A currency chest book in T. R. Form 23 should be kept in the chest and the balance proved and signed at every transaction by the officers in charge of the chest.

Note—The chest books should be retained for 3 complete account years.

(c) Transactions should always be in even hundreds of rupees.

(d) Notes may be deposited in a chest in exchange for coin or notes of other denominations or *vice versa* by the officers in charge of the chest. These exchanges should not ordinarily be of small sums and should be avoided as far as possible during the last week of the month. If important exchanges take place during the last three days of the month, the transaction should be telegraphed to the Currency Officer.

(e) On each day on which the chest is opened a slip in T. R. Form 24 serially numbered and signed by the Treasury Officer and the Treasurer in charge of the chest or the Agent of the Imperial Bank, as the case may be, must be sent at the close of the day to the Currency Officer.

Note 1.—In the case of chests at sub-treasuries where there is no branch of the Imperial Bank, the slip should be sent in duplicate to the Treasury Officer who should retain one copy and send one copy to the Currency Officer.

Note 2.—The chest slips may be destroyed three months after the balances have been verified.

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S. R. 48(a).

Insert the words "Silver half-rupees" *after* the words "four-anna pieces" occurring in the first line of this rule.

(Bengal Government, Finance Department, No. 817F., dated the 6th April 1939.)

[The Treasury Rules and Subsidiary Rules made thereunder, No. 34, dated the 22nd June 1939.]

S. R. 49. The rules for the periodical verification of the currency chest balances are as follows:—

(a) Where the currency chest is in the custody of the Imperial Bank of India, the balance should be verified on the 30th September by the officer who signs the monthly accounts under S. R. 6 or by a Gazetted Officer deputed by the Collector for the purpose and a verification certificate should be sent to the Currency Officer. The seals on the receptacles to be left unverified should, however, be scrutinised every month to see that they are intact.

Note.—In the case of sub-treasury chests in the custody of the Imperial Bank of India, this yearly verification of the chest balance should be done by the Sub-Treasury Officer who should send a verification certificate to the Treasury Officer for transmission to the Currency Officer. L

(b) At district treasuries, where there is no branch of the Imperial Bank of India, the balance should be verified at the close of each month by the officer who verifies the treasury balance under S. R. 6 subject to the conditions therein stated.

(c) At sub-treasuries, where there is no branch of the Imperial Bank of India, the balance should be verified by the Sub-Treasury Officer at the close of the last day of the month the accounts of which are incorporated in the district treasury accounts and a verification certificate forwarded to the Treasury Officer.

(d) At every change of incumbency of the immediate charge of a currency chest not in the custody of the Imperial Bank of India, the balance should be verified by the incoming officer.

(e) The currency chest balances at sub-treasuries, where there is no branch of the Imperial Bank of India, should also be verified by inspecting Collectors, who verify the treasury balances. A verification certificate should be forwarded to the Currency Officer through the Collector.

(f) The Treasury Officer should send monthly to the Currency Officer a consolidated verification certificate for the currency chests in his district other than chests in the custody of the Imperial Bank, detailing the balance in each chest separately, certifying that the balance in the district treasury chest is correct and stating that certificates of Sub-Treasury Officers regarding the correctness of the balances in sub-treasury chests have been received by him.

(g) The verification report referred to above will be in T. R. Form 25.

Note.—The verification report should be kept until the next one has been received.

Substitute the following for clause (a) and the note thereunder:—

∫ “(a) In the case of chests in the custody of the Bank, the Reserve Bank of India will conduct through its own officers such verification as it considers desirable.” ∫

(Bengal Government, Finance Department, No. 2581/1(56)-F., dated the 8th September 1939.)

[The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 56, dated the 22nd December 1939.]

S. R. 50. The procedure for the verification of the Currency chest balances is as follows:—

~~(a) In the case of Currency chests not in the custody of the Imperial Bank of India.~~—The balances of notes or coin kept in receptacles which have not been operated on since the last verification and which are under the previous verifying officer's seal need not all be examined at each verification, but the examination should be so arranged that no receptacle is left unverified for over six months. The seal to be affixed should be the private seal of the verifying officer or a special seal kept in the custody of the Collector or a Gazetted Officer of the district staff other than the Treasury Officer.

(1) *Silver coin.*—Silver coin should be verified in the manner laid down in clause (a) of S. R. 7.

(2) *Currency notes.*—The notes should be counted in the manner prescribed in clause (c) of S. R. 7.

~~(b) In the case of Currency chests in the custody of the Imperial Bank of India.~~—

~~(1) *Silver coin.*—Silver coin should be verified as in clause (a) of S. R. 7.~~

~~(2) *Notes.*—All notes of Rs. 500 and over should be counted with the officer's own hand. 15 per cent. of all used notes of Rs. 100 and under should be examined in the manner prescribed in clause (c)(i) of S. R. 7, the remaining used notes being verified by counting the numbers of bundles of each denomination. The inspecting officer should, however, satisfy himself that each bundle contains notes of only one denomination. New notes of Rs. 100 and lower denominations should be verified by counting the bundles and by generally verifying the contents of 5 per cent. of the bundles taken at random.~~

Subsidiary Rules under Treasury Rule 16.

I.—Government servants authorised to draw bills.

S. R. 51. The government servants who can draw bills, the purposes for which and the conditions under which the bills may be drawn, are shown in T. R. Appendix No. I.

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Subsidiary Rule 50.

(i) Omit the words “(a) In the case of currency chests not in the custody of the Imperial Bank of India” occurring in this clause and alter the opening sentence of the rule as follows:—

“The procedure for the verification of balances of currency chests not in the custody of the Bank is as follows:—”

(ii) Omit clause (b).

(Bengal Government, Finance Department, No. 2581/1 (56)-F., dated the 8th September 1939.)

[The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 57, dated the 22nd December 1939.]

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S. R. 50.

After S. R. 50, insert the following:—

“Subsidiary Rules under T. R. 13.

Investment of surplus cash balances of the Provincial Government.

S. R. 50A.—Money may be withdrawn from the Public Account under orders of Government in the Finance Department for the purpose of investment in securities of a Government in India in the name of the Government of Bengal. All orders directing such withdrawal will be signed by the Secretary of the Finance Department.”

(Bengal Government, Finance Department, Nos. 666-67-F., dated the 31st January 1938.)

[The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 26, dated the 9th August 1938.]

II.—Officers who draw money by cheques.

S. R. 52. Government servants of the Public Works Department and Forest Department (including government servants of other departments who are authorised to incur expenditure against the grants of these departments as specified in Subsidiary Rules 131, 134 and 135.)

III.—General Rules.

S. R. 53. When the payee requires payment on a voucher to be made through some messenger, he must endorse an order to pay to that specified person. The proper form of endorsement should be "pay so and so". Re-endorsing a bill is not in order except in the case of contingent bills payable to a firm which may be re-endorsed by the firm in favour of its bankers. The signature of the messenger or his thumb impression, if illiterate, should be taken on the voucher as a proof that the messenger actually received the money on behalf of the payee.

Note 1.—This rule is applicable only in cases in which a Drawing Officer withdraws money from the Treasury for disbursement, that is, when payment is received of establishment pay bills, establishment travelling allowance bills and contingent or other miscellaneous bills. When a gazetted Government servant, or a non-gazetted Government servant who is permitted to draw his pay and allowances in the form provided for gazetted Government servants receives payment of his pay and allowances and when a non-gazetted Government servant who is permitted to draw his pay only in the form provided for gazetted Government servants receives payment of his pay the rule applicable is Bengal Financial Rule 54 (Article 49, Civil Account Code, Volume I). In these cases pay and allowances or pay only, as the case may be, is payable only to the personal receipt of the claiming Government servant (except when the bill is made payable to "some well-known banker or agent"). There is no objection to the Government servant sending a peon or orderly to receive payment and to his name being entered in the bill against some such entry as "Name of messenger to whom payment is to be made....." but there should be no endorsement on the bill to pay to any such person.

~~*Note 2.*—All cheques, bills and vouchers preferable at a Government treasury for payment being non-negotiable instruments can be endorsed only once in favour of the specific person to whom the money is to be paid.~~

S. R. 54. When any kind of bill is prepared in duplicate or triplicate only one copy should be signed or countersigned in full, the other copy or copies being initialled. If the previous audit of the Accountant-General is required only the original copy should be sent to that authority.

S. R. 55. Moneys representing the pay, travelling allowance and other dues payable by Government to gazetted and non-gazetted Government servants stationed at a distance of more than 5 miles from a sadar or subdivisional treasury

should be remitted to them either in notes by registered post insured, or by money order or by both methods combined, whenever in the opinion of the controlling officer, it would conduce to economy, safety or convenience. The insurance and registration fees and the money order commission will be charged to the appropriation for contingencies of the department concerned.

This rule will apply to the Police Department subject to the proviso that the amount to be transmitted at any one time shall not exceed Rs. 600.

Payment at Sub-Treasuries and Banks.

S. R. 56. The following classes of bills may be paid at a sub-treasury without authority of the District Treasury:—

(1) ~~Pay and travelling allowance bills~~ [✓] and bills for service postage stamps of offices permanently stationed at a subdivision.

(2) Contingent bills of the Public Works Department.

(3) Grant-in-aid bills passed by the Circle Inspectors of Schools.

(4) Scholarship bills passed by the Circle Inspectors of Schools.

(5) Cheques drawn by Public Works, Telegraph and Forest Departments who have been authorised to draw on the sub-treasury.

(6) Cheques drawn by local bodies banking with the sub-treasury.

(7) Remittance Transfer Receipts and Supply Bills issued on a sub-treasury.

(8) Repayments of Revenue, Criminal and Civil Courts deposits received at the subdivision.

(9) Refunds of criminal fines and Income Taxes.

(10) Pension bills of Pensioners authorised to take payment at sub-treasuries.

(11) Remuneration bills of copyists.

(12) Bills for loans under Agriculture and Land Improvement Loans Act.

(13) Bills pre-audited by the Accountant-General.

(14) Contingent bills of the Sericultural Nurseries at Kurseong and Vishnupur.

(15) Contingent bills of the Kalimpong Farm.

(16) Contingent bills of the Cinchona Plantations, Munsong.

(17) Contingent bills of the Nawab Bahadur's Institution, Murshidabad.

(18) Contingent bills of sub-jails.

S. R. 57. At places where Government treasury business is conducted by the Bank, all payments with certain exceptions are made at the Bank. Cheques are presented direct at the Bank, but other vouchers or bills should first be presented at the treasury except in Calcutta, where such vouchers are for the most part submitted to the Accountant-General for pre-audit, and are paid, unless there is a special request for cash payment or the sum payable does not exceed Rs. 20, by cheques upon the Bank issued by the Accountant-General in favour of the payee.

Note.—All vouchers and bills passed by Treasury Officers and the local Account Officers for payment at a branch of the Imperial Bank as well as Interest Payment Orders, etc., being non-negotiable instruments, warrant special precaution on the part of the Bank in the matter of identification of payees. No endorsements being permissible, all such vouchers have normally to be presented by the payee personally at the Bank. To facilitate business the Bank has undertaken as a special case to disburse payments of such claims when presented through messengers who can be identified provided the Bank is previously in possession of specimen of payee's signature as recorded thereon.

S. R. 58. Payments which have to be made at sub-treasuries may be arranged for by obtaining cash orders issued by the district treasury. Between places where there is an office or branch or an agency of the Reserve Bank of India, demand drafts are issued in lieu of cash orders.

Giving stamps for receipts.

S. R. 59. (1) Receipts for all sums exceeding Rs. 20 must be stamped but the following are exempt from stamp duty:—

(a) Receipts given by or on behalf of Government.

(b) Receipts on cheques.

(c) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, crantage, haulage, wharfage, demurrage, etc.

(d) Receipts for payment of money without consideration, such as receipts for grants-in-aid bills and for fees paid to Barristers-at-law and scholarships.

(e) Receipts for advances made by Government under the Agriculturists Loans Act, 1884 (Act XII of 1884).

(f) Receipts granted for adjustments between Provincial and Local Funds.

(g) Receipts for payments of free grants made by Government from provincial revenues to Municipalities, District Boards and other local bodies for objects of the nature noted below :—

- (i) Augmenting the resources of the local bodies.
- (ii) Establishing an equilibrium between receipts and expenditure.
- (iii) Contribution towards the maintenance or equipment of schools and hospitals.
- (iv) Contributions towards improvement of roads or water-supply.
- (v) Contributions towards gratuitous relief in famine-stricken areas.

(h) All other grants for educational, charitable and religious purposes.

(i) Receipts given by or on behalf of any society registered under the Co-operative Societies Act or by any officer or member of any such society and relating to the business of the society.

(j) Receipts for pay and allowances of non-commissioned officers, and soldiers of His Majesty's or the Indian Army when serving in such capacity or for their pensions in respect of service as such non-commissioned officers or soldiers when they are not serving the Government in any other capacity.

(2) See also the list of exemptions in Schedule I of the Stamp Act.

Note.—Cash memorandum 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 (II of 1899) and need not be stamped even if the amount exceeds Rs. 20, unless they contain an acknowledgment of the receipt of money from the purchaser as named therein of the price of the articles sold.

S. R. 60. The following documents do not come under any of the exemptions mentioned above, but are chargeable with the stamp duty under the general rules:—

(a) Receipts [other than receipts mentioned in S. R. 59 (1) (c) above] drawn by a Railway Company, including a

Company to which a State Railway has been leased or by a Municipality.

Notes.—This rule applies also to receipts drawn for claims the adjustment of which may be made through account current.

(b) Receipts signed by a Government servant as Chairman of a Municipality.

(c) Receipts [other than those mentioned in S. R. 59 (1) (d)] drawn on account of cantonment and other Local Funds.

(d) Receipts for advances taken by Government servants.

(e) Receipts on Acquittance Rolls of Establishments.

S. R. 61. When a loan is given as a whole to the whole body of borrowers it will be sufficient to affix a single one-anna stamp thereon. When the loan is divided by the Deputy Collector and a certain portion is assigned to each of the loanees, then in every instance when such portion exceeds Rs. 20, a one-anna stamp is required.

Preparation and form of vouchers.

S. R. 62. Printed forms of vouchers in English should be adopted as much as possible; but when from any circumstance, a vernacular voucher is unavoidably necessary, a bilingual form should be used. A specimen which will serve as a general guide is T. R. Form No. 33 for deposit vouchers.

S. R. 63. When the use of a purely vernacular account of voucher is unavoidable a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee and the nature of the payment.

S. R. 64. All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of annas and pies may always, however, be written in figures after the words stating the number of rupees, but in case of there being no annas or pies the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples:—"Rupees twenty-six only", "Rupees twenty-five, 4—11."

S. R. 65. All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; any corrections or alterations in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payment of such vouchers should be refused

by the Treasury Officer and a fresh voucher called for. Corrections and alterations in orders of payment drawn by Treasury Officers on an office, or branch or an agency of the Reserve Bank of India should be attested by their full signature.

S. R. 66. The correct head of classification should be recorded on each voucher by the Drawing Officer, the classification in the budget being taken as a guide. This classification should also show whether the expenditure is voted or charged to revenue and Central or Provincial.

Pay and allowances debitable to more than one major head should be drawn in separate bills, but in such cases a single stamped receipt will suffice for each officer on each occasion.

S. R. 67. Unless Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters *for* him. Nor may any moneys be paid on a voucher or order signed with a rubber or *facsimile* stamp. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. Vernacular signatures must always be transliterated.

Note 1.—The head of an office may authorise any gazetted Government servant serving under him to sign a bill or order for him, communicating the name and the specimen signature of the Government servant to the treasury. This will not, however, relieve the head of the office in any way of his responsibility for the accuracy of the bills or for the disposal of the money received in payment.

Note 2.—The following Government servants are authorised to sign certain bills for the Government servants noted against each :—

(i) The Superintendents of the Dacca, Chinsurah (Hooghly) and Rajshahi Farms and the Rangpur Cattle Farm, "for" the Deputy Directors of Agriculture, their own pay bills and those of the farm subordinates on the understanding that the responsibility will continue with the Deputy Directors.

Chief Superintendent, Dacca Farm, "for" the Deputy Director of Agriculture, Eastern Circle, during the absence on tour from headquarters, of the latter officer, contingent bills on the understanding that the responsibility for any irregularity will continue with the Deputy Director of Agriculture.

~~(ii) The Head Masters of the Agricultural Vernacular Schools at Dacca and Chinsurah "for" the Deputy Director of Agriculture, their own pay bills and those of their respective subordinate school staffs on the understanding that the responsibility for any irregularity will continue with the Deputy Directors~~

(iii) All District Agricultural Officers "for" the Deputy Director of Agriculture their own pay bills and those of their subordinates including the Demonstrators on the understanding that the responsibility will continue with the Deputy Director.

(iv) The District Inspectors of Schools at Jalpaiguri, Comilla and Dacca "for" the Assistant Inspectresses of Schools respectively at Jalpaiguri, Comilla and Dacca during their absence on leave.

(v) The Superintendent of the Burghat (Rangpur) Tobacco Farm "for" the Assistant Director of Agriculture, his own pay bills and those of his subordinates on the understanding that the responsibility for any irregularity will continue with the Assistant Director of Agriculture.

Note 3.—Note 1 provides for the authorisation of a gazetted officer by the head of an office to draw bills, subject to the head of the office's ultimate responsibility. There is no rule authorising a non-gazetted officer to draw bills. Government consider that the necessity of such authorisation can arise on very rare occasions when the gazetted staff of an institution is not greater than two. Government have accordingly decided that the head of an office may authorise a non-gazetted officer to draw bills only when such authorisation is absolutely necessary subject to the following conditions :—

(1) The delegation to a non-gazetted officer shall be confined only to the case of the senior non-gazetted officer of the establishment and shall be under the previous authority of the head of the department in each instance.

(2) The head of the office shall accept previously in writing full responsibility for all financial transactions which take place in his office during the period.

(3) The delegated power shall be confined to such transactions only as cannot without inconvenience to Government business or hardship await the return of the head of the office.

S. R. 68. Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.

S. R. 69. When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.

S. R. 70. The authority under which deductions are made in a bill should be quoted.

S. R. 71. Dates of payment should when possible be noted by the payees in their acknowledgments in sub-vouchers acquittance-rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

S. R. 72. In cases in which the endorsement on a bill is unauthorised, incomplete, or otherwise irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

S. R. 73. The following transactions of Government will be taken to the nearest anna, six pies and over being treated as one whole anna and amounts less than six pies being omitted :

(1) Payments to or recoveries from Government servants and pensioners, except as specified below :—

(a) In the case of emoluments fixed by statute, the payment may be to the next higher anna

- (b) In the case of pies occurring in life insurance premia under the Postal Life Insurance scheme, and in subscriptions to uncovenanted pension funds, such as the Bengal and Madras Service Family Pension Fund, the Bombay and the Bengal Uncovenanted Family Pension Funds, which are deducted from pay bills, the total sum for twelve months is bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last month; thus, a man who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per month for eleven months and Rs. 3-1-0 in the twelfth month. In the case of the General Provident Fund and the Indian Civil Service Pension Fund deductions will, however, be made in whole rupees.

Note 1.—Each individual item in a pay and allowance, pension or travelling allowance bill will be taken to the nearest anna.

Note 2.—These instructions are intended primarily for bills and vouchers payable at treasuries but, as far as possible, they should also be observed in preparing vouchers for payment made departmentally.

- (2) Accounts rendered by one Government or Department to another.

Note.—Pies need not be eliminated in accounts between one Government or Department and another if it is not possible to remove them from the original transactions.

- (3) Amounts converted into Indian currency from sterling and other foreign currencies.

The same rule should be applied ordinarily to receipts on account of Remittance Transfer Receipts, deposits and to all receipts other than receipts of revenue which are fixed by or under any law. In some cases, however, it is not possible to prohibit absolutely the receiving of pies into Government Treasuries, e.g., remittances included under Article 170 (7) of Civil Account Code, deposits on account of local funds, etc. But every endeavour should be made by local authorities to eliminate pies in their accounts.

- (4) Payments for claims in respect of contingent and other charges in the totals provided the claimants have no objection.

S. R. 74. When payment is desired wholly or partly in Remittance Transfer Receipt, a formal application for Remittance Transfer Receipt should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

S. R. 75. When it is desired that either the whole or a part of the amount of a bill should be remitted to a person or persons by Postal money order the bill should be accompanied by properly prepared money order form or forms as the case may be. The amount of the money order as well as the amount of commission due thereon should be shown as

deduction in the bill. The Treasury Officer will pass the bill for the net amount, credit the deductions by transfer to the post office and send the money order forms to the post office together with a certificate to the effect that the amount of the money orders with the fees due thereon has been credited to the post office by book transfer. ~~On obtaining the money order receipt the Treasury Officer will check it with the amount deducted from the bills and then transmit it for record to the drawing officer.~~

S. R. 76. Erasures and over-writings in vouchers or bills are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the head of the office setting his dated initials against each.

IV.—Cheques.

S. R. 77. Cheques should be drawn on forms in cheque books supplied by the Treasury Officers to the disbursing officers authorised to draw moneys from the treasuries with which they are placed in account.

Before a cheque book is brought into use, all the cheque forms in it should be marked by a distinguishing letter. Cheques drawn by a disbursing officer on any treasury should be distinguished by a different letter from those drawn by himself or other disbursing officers of the division on that or any other treasury.

S. R. 78. All cheques should have written across them in words at right angles to the type, a sum a little in excess of that for which they are granted; thus "under thirty, rupees" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30; and similarly "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700. No abbreviation such as "eleven hundred" for "one thousand one hundred" should be used. The amount should be written in the manner prescribed for vouchers in S. R. 64. In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word *one* into *four* by prefixing an *f* and changing the *e* into an *r*, the figure being easily altered to correspond. The word *twenty*, if written carelessly, has also sometimes been changed into *seventy*. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

Note 1.—The cross entry is not necessary if the amount in words is type perforated by a special cheque writing machine.

Note 2.—All cheques should be written in Calcutta Stationery Office Registration ink obtainable from the Controller of Stationery and Printing.

Note 3.—S. R. 65 applies *mutatis mutandis* to corrections and alterations in cheques.

S. R. 79. (a) Cheques drawn in favour of Government officers and departments in settlement of Government dues should always be crossed "A/c payee only—not negotiable"

(b) In the absence of a specific request to the contrary from the payee cheques drawn in favour of corporate bodies, firms or private persons should always be crossed. Subject to any instructions received from the payee, a cheque should be crossed ".....& Co." with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a banking account further precautions should be adopted where possible by crossing the cheque "specially" (instead of by the "general" crossing, ".....& Co.") by quoting the name of the bank through which the payee will receive payment and by adding the words "A/c payee only, not negotiable." These instructions regarding the method of crossing of cheques are applicable in all cases where the use of crossed cheques is prescribed.

Note.—The instructions in this rule apply *mutatis mutandis* to Indian Postal Orders issued for remittance of money on Government account.

S. R. 80. (a) Every cheque in favour of a Government servant must be made payable to order only; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer. Treasury Officers will therefore cash cheques payable to "A, B, or bearer," except when A, B, is a Government servant. If a cheque payable to a person not in Government employ "or bearer" or payable to such person or to such persons "or order" is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment, or, in the case of a cheque payable to order, of the completeness of the chain of endorsement, if any, by which such person has become the holder of the cheque.

(b) Ordinarily a cheque payable to order is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule would cause inconvenience, he may especially authorise in writing a subordinate gazetted Government servant to endorse for him cheques drawn in his favour by his official designation.

Note 1.—Pre-audit cheques in respect of establishment and contingent bills (including travelling allowance bills of non-gazetted establishment) of offices located in Calcutta, should be issued in favour of the Heads of Offices themselves and not in favour of non-Gazetted Government servants except in cases of inconvenience to touring heads of offices.

Note 2.—When a public officer sends a cheque to a treasury not for cash payment, but for credit of its amount in the treasury accounts, he must before endorsing the same, add the words "Received payment by transfer credit to.....". Omission to do this facilitates fraudulent appropriation of money.

V.—Gazetted Government Servants.

S. R. 81. For the fixed allowances of a gazetted Government servant bills in T. R. Form No. 1 or (in the case of Presidency Payment) Form No. 1A should be used in which the whole of the fixed allowances claimable by a Government servant in respect of the same post should be set forth. A Government servant who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than general revenues.

Note 1.—If a Government servant proceeding on transfer does not draw the emoluments up to the date of transfer before he proceeds on transfer, emoluments for the whole month may be drawn in the new appointment, the allocation of the charge to the old and new appointment being clearly specified on the bill.

Note 2.—In the case of gazetted Government servants whose last pay certificates are prepared by Treasury Officers, the responsibility for showing the correct allocation in bills rests with the Government servants themselves.

S. R. 82. If delays occur in the issue of letters from the Audit Office notifying alterations in the rate of pay, especially if the change is made near the end of a month, or if the change takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills at the old rate or send their bills for pre-audit to the Accountant-General, if they do not first receive his letter of authority. (See also Treasury Rule 22.)

S. R. 83. In the case of time-scales of pay with efficiency bars at certain stages, an Audit Officer will not authorise any Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

S. R. 84. The pay of Sub-Registrars, Sub-Assistant Surgeons, Assistant Analysts of the Bengal Public Health and the Bengal Excise Laboratories and Inspectors of Calcutta Police who are not ranked as gazetted Government servants, as well as the pay of Inspectors of the Bengal Police who are ranked as gazetted Government servants except for purposes of audit, should be drawn separately in the form provided for gazetted Government servants, a certificate being furnished thereon similar to certificate 6 in T. R. Form No. 3. Certificates similar to certificates 3 and 4 in T. R. Form No. 3 should be furnished with the absentee statement or the statement of transfers, postings and leave, as the case may be by

the authority responsible to furnish such statement. When such a statement is not furnished, a certificate similar to certificate 2 in T. R. Form No. 3 should be furnished.

S. R. 85. A Government servant who is newly appointed to a permanent post should attach to his first pay bill the health certificate required under Fundamental Rule 10.

S. R. 86. The form of bill for travelling allowance of a gazetted Government servant depends upon the rules under which it is due. For mileage, halting allowance, or daily rate, T. R. Form No. 2 should be used as setting forth in a convenient form the necessary details. When a circuitous route is taken, the reason for travelling along that route should be stated on the bill. When a Government servant is entitled to draw actual expenses they should, in the absence of orders to the contrary, be set forth in detail.

VI.—Establishments.

S. R. 87. For the purposes of the preparation of bills, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as district establishments—*e.g.*, a District Officer's Excise establishment is to be treated as distinct and separate from his Land Revenue establishment.

S. R. 88. In the bills presented at the treasury, the establishments should be distributed into sections as given in T. R. Appendix I and fixed by the Government in consultation with the Accountant-General.

S. R. 89. Pay bills in T. R. Form No. 3 (Bengal Forms Nos. 2432, 2434 and 2435) should be prepared separately for permanent and temporary establishments and also for those classes of establishment for whom no establishment returns are submitted and no service books are maintained, the instructions printed on the form of the pay bill being carefully observed. Against each post should be shown [except in cases covered by clause (2) below] the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. When pay is drawn for a portion of a month only the rate at which it is claimed should be stated either against the name of the Government servant in the body of the bill or in a note at the foot of the page.

(1) The pay of the following establishments which is treated as a contingent charge should not be included in pay bills:—

(a) Hot weather establishment.

(b) Coolies engaged in the Civil Department on manual labour and paid daily or monthly wages.

(c) Temporary Field Establishments on Surveys and Settlements.

(d) The different classes of menials (whole-time servants or not) declared as ineligible for pension, as well as those who may in future be declared to be non-pensionable.

(2) The names of all temporary incumbents whose pay is less than Rs. 50 a month and who do not hold substantive appointment under Government, and also the names of all servants in inferior service and all Assistant Sub-Inspectors of Police, Head Constables and Constables, and of Forest Guards may be omitted from the pay bills, provided that a certificate in the following form is endorsed on the bills:—

Certified that all officers whose names are omitted from, but whose pay has been drawn in, this bill have actually been entertained during the month.

Note.—The disbursement certificate should be given in the main establishment bill, it is unnecessary to repeat it in the supplementary bills.

(3) The claims of Government servants, whose names are omitted from the bills under clause (2) should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations. *

(4) In the case of Public Works Department establishment bills, drawing officers are responsible that (1) the name of the circle of superintendence and (2) the major head and other particulars necessary for determining the accounts classification are recorded on each bill.

Note.—The cost of any special establishment for acquisition of land entertained under orders of Government by a civil officer acting as a Public Works disburser is chargeable as the cost of the works concerned and not as general establishment charges.

(5) The rule under Subsidiary Rule 81 regarding the drawal of emoluments in cases of transfer and the allocations of the charge applies also to non-gazettel Government servants. In their case the last-pay certificate should give all the necessary information so that the allocations may be correctly noted by the drawing officer in the bill of the new office.

(6) When leave salary based on average pay is drawn in a bill, in which the leave salary is first drawn it should be accompanied by a statement, attested by the drawing officer, showing the calculations by which the amounts drawn on account of leave salary have been deduced. If the calculation is based on pay drawn outside the Government servants' substantive section or office, a reference to the vouchers in, or the office from which such pay was drawn should be given in the statement. If leave salary is based on actual pay and not on average pay, the drawing officer should attach to the bill a certificate that such pay is the pay of a permanent post held substantively by the absentee at the time of taking leave, and that the absentee was in permanent Government service on 11th January, 1928.

(7) If for any reason the leave salary claimed by a Government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty should be entered in the money column of the form concerned which is intended to show leave salary, the amount being left undischarged and shown in red ink in the same column, pending fixation of the amount of his leave salary.

S. R. 90. The duty of noting the proper deduction to be made from pay bills on account of funds and other deductions devolves on the drawers of the bills as such deductions should be recovered by short drawings from the treasury.

Note.—The following deductions may be made from Establishment pay bills :—

(1) ~~Fines imposed on non-gazetted Government servants for neglect of duty.~~

(2) Rents of Government residences.

(3) Fund subscriptions.

(4) Recoveries on account of security deposit of establishment of Public Works Officers, when the local Government decide that such security deposit should be deducted from pay bills.

(5) Amounts retrenched and ordered for recovery by the Accountant-General.

S. R. 91. (a) The monthly bill should ordinarily be supported by an absentee statement in T. R. Form No. 4, if any person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave

(b) In the case, however, of provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant-General. No separate absentee statement need be furnished by heads of offices along with the monthly pay bills, but in the cases in which the power to sanction leave and officiating arrangements within the office has been delegated to heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

(c) When an officer signs an absentee statement accompanying an establishment bill, he should see that a diagonal line is drawn across the blank space, if any, below the last entry.

(d) Officers drawing establishment pay bills in which compensatory allowances, etc., are drawn for absentees, should furnish on the pay bill a certificate in the following form :—

Certified that in cases where compensatory allowances have been claimed during leave/temporary transfer the likelihood

of the officers returning to the same or similar posts was recorded in the original orders sanctioning the leave/temporary transfer.

Note.—In the case of provincial or amalgamated establishments on the time-scale of pay, the arrangement made by heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

S. R. 92. If no person in superior service was absent, during the month, either on deputation or suspension, or with or without leave (except on casual leave) certificate 2 printed on T. R. Form No. 3 should be signed by the head of the office who should see that a diagonal line is drawn across the absentee statement with the word "blank" in brackets, in the middle of the line.

S. R. 93. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous post held by him (which should be supported by a last-pay certificate, showing dates of making over and receiving charge, advances outstanding, etc.) or if he did not previously hold any post or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Fundamental Rule 10, must accompany the bill.

Note 1.—If a pensioner is re-employed the fact should be stated in the bill.

Note 2.—When the head of an office is himself a non-gazetted Government servant, he should not sign his own last pay certificate, but should obtain one from his superior gazetted Government servant.

Note 3.—The last pay certificate should show the rate of subscriptions on account of Service Funds, the General Provident Fund deductions and other particulars.

S. R. 94. To the first bill in which a periodical increment is drawn by any officer, a certificate in T. R. Form No. 5 should be appended.

The form provides for two alternative certificates. The first certificate may be used in any case in which the increment is due to a Government servant for having been the incumbent of the post specified for the prescribed term *from* the date of last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extraordinary leave and, if he has held the post in an officiating capacity, all other kinds of leave, which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases the second alternative form is required, and whenever this form is used the certificate with the explanatory memorandum (which should show briefly, but clearly, the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Accountant-General, who will pass and return it after check, and the increment may be paid only on a certificate so passed. If the certificate be submitted

at the time indicated, the Accountant-General will ordinarily be able to return it, so as to allow the increment being drawn when due in the ordinary Establishment bill; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

S. R. 95. When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant in question is fit to pass the bar.

S. R. 96. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting special pay or a new allowance: such bills can be presented at any time, subject to the conditions laid down in Rule 30 of the Bengal Financial Rules and may include as many items as are necessary.

Note.—When a withheld amount is drawn in a subsequent supplementary bill, the fact with the number and date of the supplementary bill should be noted against the withheld amount in the original bill.

S. R. 97. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill, T. R. Form No. 6. When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of family or the higher maundage allowance a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. The Audit officer is at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the headquarters stations, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

S. R. 98. In the Public Works Department travelling allowance bills can be presented for payment only after the claims have been passed by the Controlling Officer. The subordinates should prepare their travelling allowance journals in T. R. Form No. 7 and after these are duly

countersigned by the proper authority, an abstract showing the totals under each head of claim for each person should be prepared in T. R. Form No. 8 by the Executive Engineer for presentation at the treasury.

Death of Payee.

S. R. 99. (a) Pay and allowances can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

(b) Pay and other allowances claimed on behalf of a deceased Government servant may be paid without the production of the usual legal authority (1) to the extent of Rs. 500 under orders of the Collector or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient; (2) for the excess over Rs. 500 under the orders of Government on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment should be made only to the person producing legal authority.

Note 1.—In making payment of arrears of pay under this rule to legal heirs of deceased Government servants, the procedure laid down in Note 2 under rule 51(c) of the Bengal Financial Rules should be followed.

Note 2.—The form of indemnity bond mentioned in clause (b) of this rule and in S. R. 116(b) is prescribed as F. R. Form No. 27. The sureties accepted as joining in such bonds should be of proved financial ability to meet the obligations undertaken.

Note 3.—This rule applies also in the case of Gazetted Government servants.

VII.—Contingent charges.

S. R. 100. The charges of two major heads may not be included in one bill. But charges on account of joint establishments the cost of which is debitable to two or more major heads in some fixed proportion may be included in one bill.

S. R. 101. Government servants whose contingent bills require no countersignature, and who do not embody in their bills charges of any Government servants dealing separately with the treasury, should draw money from the treasury by bills in T. R. Form No. 9 showing full details of the charges.

Note 1.—The following illustration explains the second condition: A whose bills do not require countersignature, has subordinates, who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure. A need not submit monthly bills. The Bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

Note 2.—In the Public Works Department, contingent bills may be drawn only by the Divisional Officer, or such other Government servant as may have been specially authorised by Government.

Charges Regulated by Scales and Special Contingencies.

S. R. 102. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form with a full description of the charges and accompanied by sub-vouchers. In the case of special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

Note.—Grant in aid to local bodies, religious, charitable or educational institutions, etc., contributions to public exhibitions and fairs, and compensation to Government servants for accidental losses, etc., sanctioned by Government should be disbursed at the treasury only under the authority of the Accountant-General, but when such expenditure is sanctioned by subordinate authorities under the powers delegated to them, the Treasury Officer may make disbursements under the authority of such sanctions.

S. R. 103. In the case of countersigned contingencies the numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill (T. R. Form No. 9) should be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs. 25.

S. R. 104. In the case of work done by a Government factory (such as a jail, mint, workshop) or other authorized transfers, the Government servant served will attach to his contingent bill for the current month a copy of the invoice received from the supplying Government servant noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill.

Note 1.—The Government servant served cannot charge the amount in his contingent bill, as no cash payment is made but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced, and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

Note 2.—The Government servant served should, at the time of countersigning the invoice, see that complete account classification has been given therein, so that there may not be any difficulty in account officers, in allocating the expenditure.

Note 3.—Bills in respect of stores, etc., purchased through the Indian Stores Department are not governed by this rule, but by the special rules framed by Government. In the case of such bills, unless there are instructions to the contrary, the consignee should retain only one copy of the bill for record in his office, the particulars and amounts whereof should be noted in the memorandum of expenditure in his contingent bills, which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in this rule.

VIII.—Loans and Advances.

S. R. 105. The vouchers on which a loan or an advance is drawn must quote the authority sanctioning such loan or advance but no part of such loan or advance can be disbursed from treasury except under the orders of the Accountant-General.

S. R. 106. In repaying a loan or advance, the memorandum presented at the treasury must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment, is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

S. R. 107. The following special procedure is prescribed for the drawing and accounting of revenue advances which include *takavi* advances, advances under the Land Improvement Acts, and any other advances which Revenue Officers are allowed or directed to make in connection with Land Revenue, Agriculture, or Famine under any Act of the Legislature, or under any order of Government.

S. R. 108. Revenue advances will be issued from the treasury upon orders signed or countersigned by the Collector of the district or other duly authorised Government servant.

The Treasury Department and the Accountant-General shall take no further cognizance of these advances, beyond holding them in a separate advance account at the debit of the officer who authorises the advance. For all further accounts and supervision, the Revenue Department shall be responsible.

Notes.—*Takavi* advances may be made either direct to the parties concerned and on their receipts (stamped when necessary) or in lump sums on abstract bills to Government servants disbursing *takavi*.

In the former case, the charges should be supported by the actual payees' receipts or where those are required for the Revenue Officer by a certificate from the Collector or other duly authorised Government servant to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the Revenue Office.

In the latter case the following safeguards should be adopted :—

(1) No Government servant disbursing *takavi* should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.

The disbursing Government servants should be directed to take the receipts of the payees on the spot as soon as the advances have been made, and to certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

Payees' receipts need not be sent with the detailed bill and their names need not be shown in it.

(2) Collectors should prescribe a money-limit for the amount which can be drawn on abstract bills by each Government servant with due regard to the circumstances of each case.

IX.—Land Acquisition Officers.

S. R. 109. Government servants 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, *vide* Rules below.

Note.—The local Government may authorise any Land Acquisition Officer to make all or any of his payments by cheques on the treasury provided no inconvenience is caused to the payee in consequence of the property being situated at a distance from the treasury.

S. R. 110. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Treasury.

S. R. 111. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in T. R. Form No. 35, 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 in T. R. Form No. 36 may be substituted for separate receipts in T. R. Form No. 35. The receipts will be the Treasury Officer's vouchers for the payments.

S. R. 112. 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 Government servant 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 T. R. Form No. 35 and make it payable at the treasury to the payee, altering the words "Paid in my presence in cash/by cheque" to "Pay;" or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in return should send weekly an advice of orders paid.

X.—Pension Payments.

S. R. 113. Payments of pensions are made only upon Pension Payment Orders issued by the Accountant-General, the Treasury Officer's halves of which will be pasted in serial order in separate files, one for each class of pensions, such

as Service, Political, Assignments and Compensations, Colonial Governments, Indian States. These files must be kept in the personal custody of the Treasury Officer.

S. R. 114. The register of Pension Payment Orders (T. R. Form No. 10) which the Treasury Officer has to keep will serve as an index to the files of orders referred to in S. R. 113. After seeing that a new order is correctly entered in his register, he will put his initials in the column of "Name of pensioner," and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned, on account of death of pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials. If the original only be returned on account of non-appearance of a service pensioner, the date will be entered in red ink, and on reclamation this date will simply be struck out.

Note.—The Pension Payment Orders will ordinarily be filed in one series for the whole district, but the Accountant-General may allow filing by sub-treasury series when this course is found more convenient.

S. R. 115. Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash book and list of payments), or on a single bill, T. R. Form No. 11 for all on account of each class of pensions. On the latter plan the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries. If payment is made to another person authorised to receive it, the name of the payee should be entered in the separate receipt.

Note 1.—A life certificate must accompany every pension bill which is not personally presented, except in the case of pensioners mentioned in Note 2 below. When payment is made on a life certificate it should be made only for months completed on or before the date of the certificate.

Note 2.—(a) A pensioner not resident in India may draw his pension at any Treasury in India through a duly authorised agent, who must either produce a certificate by a magistrate, a Notary, a Banker, or a Minister of religion, on each occasion, that the pensioner was alive on the date to which his pension is claimed, or execute a bond to refund overpayments and produce such a certificate as aforesaid at least once a year.

(b) A pensioner of any description resident in India is exempted from personal appearance if he draws his pension through a duly authorised agent approved by Government, who must execute a bond to refund overpayments and produce at least once a year a life certificate signed by any of the persons authorised by Article 946 of the Civil Service Regulations to sign such certificates.

(c) The pension of an officer drawing his pension through an agent who has executed a bond to refund overpayments should not be paid on account of a period of more than a year after the date of the life certificate last received and the Accountant-General and the disbursing officer should be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, should promptly stop further payments.

Note 3.—Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.

Note 4.—A declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June :—

"I hereby declare that I am not married, and that I have not been married during the past half-year.

"_____Widow }
 "_____Daughter } of the late _____

"We certify to the best of our knowledge and belief that the above declaration is correct."

(To be signed by two responsible officers or well-known persons.)

Note 5.—A certificate of non-employment is printed in English and vernacular in T. R. Form No. 11 and should be signed by all pensioners except ex-inferior servants, and ex-policemen who are in receipt of a pension of not more than Rs. 10 a month. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment, or in an establishment paid from the Local Fund, during the period for which pension is claimed he should furnish the necessary particulars therein, and the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

Payment of pensions of deceased pensioners.

S. R. 116. (a) Pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

(b) Pension claimed on behalf of a deceased pensioner may be paid without the production of the usual legal authority (1) to the extent of Rs. 500 under orders of the Collector or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient; (2) for the excess over Rs. 500 under the orders of the local Government on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment should be made only to the person producing legal authority.

(c) Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the Pension Payment Order, or if no Pension Payment Order has been issued the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

S. R. 117. Every payment is to be entered on the reverse of *both* portions of the order and attested by the signature of the disbursing officer; in case of pensions paid at a sub-treasury where will be found only a copy of the order in English or vernacular with the Collector's order thereon, the Sub-Treasury Officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the headquarters treasury will, from the receipt, make the necessary note on his original of the order.

Payment of pensions by postal money order.

S. R. 118. The following instructions should be observed by the Treasury Officers with regard to the payment of pensions by postal money order:—

(1) The payment of pensions not exceeding Rs. 50 a month may be made by postal money order, at the option of the pensioner.

(2) The amount to be remitted should not be paid to the Post Office in cash but by transfer to the credit of the Post Office. The money-order forms should be sent to the Post Office with a certificate by the Treasury Officer that the amounts of the money orders and the fees thereon have been credited to the Post Office in the Treasury Accounts by transfer.

(3) The Treasury Officer will watch for the money order receipts for all remittances shown in the special file and will also compare the signatures in these receipts with the specimen signatures on the Collector's halves of the Pension Payment Orders.

(4) In the next month's schedule, the Treasury Officer will furnish the following certificate:—

“Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and filed them in my office.”

Note.—The procedure authorised in this rule may be applied, *mutatis mutandis*, to pensions the payment of which at a sub-treasury has been authorised under Article 952 of the Civil Service Regulations.

(5) The following procedure should be observed in regard to payments under this system:—

(a) The pensioner who elects to have his pension paid by money order should present in person to the Treasury Officer a declaration to that effect, with his copy of the pension payment order. The Treasury Officer should then identify the pensioner as laid down in Article 328, Civil

Account Code, Volume II. After this has been done, he should place the declaration and both copies of the pension payment order in a register headed "Pensions payable by money order." On or before the 10th of each month, a Treasury Office clerk, deputed for the purpose, should make out a money order form for each pension placed in the register mentioned above, less money order commission and make corresponding payment entries in the table at the back of the pension payment orders. The Treasury Officer should sign the money order forms and initial the entries on the back of the pension payment orders, after carefully comparing the three documents.

(b) In order to minimise the risk of fraud, the Treasury Officer should compare the signature on the money order receipt every month with the pensioner's signature on the pension payment order. The Treasury Officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive. In token of having done so, he should endorse on the schedules of payments for the months of April and October each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

(c) In the case of female pensioners whose pensions are terminable on their marriage or re-marriage, the Treasury Officer should obtain half yearly in advance the declaration prescribed in rule 4 under Article 330, Civil Account Code, Volume II, and certify to this effect in the schedules for January and July each year.

(d) The District Officer should make some village official responsible for reporting promptly the death of any pensioner whose pension is paid by money order.

(e) It will not be necessary to prepare separate pension bills for payments by money order. The payment should be shown in a separate schedule which will serve as voucher. A certificate in the following form in the handwriting of the Treasury Officer should be endorsed on the schedule:—

"Certified that I have satisfied myself that all payments noted in the schedule have actually been remitted by money order."

(f) In the schedule for January and July each year, an additional certificate in the following form should be added:—

"Certified that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity under Government or under a local fund during the past six months and (2) that I have obtained from each female pensioner whose pension is terminable on her marriage or re-marriage, a declaration, in form 41-B, Civil Account Code, that she is not married and that she has not been married during the past half year."

Periodical Identification of Pensioners.

S. R. 119. (1) On the first appearance of a pensioner on or after April 1st of each year, the disbursing officer should, except in the case of pensioners mentioned in clause (2) below, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner should then be identified from the particulars given in the disbursing officer's half of the Pension Payment Order or in the Audit Register as the case may be. Identification should also be made by an examination of the impressions given on the bill with those pasted on the Pension Payment Order or in the Audit Register if the pensioner cannot be identified by other means with absolute certainty.

Note.—The above rule in regard to the taking of the finger impressions and their examination for purposes of identification is, however, subject to any modification that may be made by Government.

(2) Except Indian Princes, European ladies, persons who have been gazetted officers, persons who hold Government titles and persons who have been specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification), all pensioners shall be liable to the operation of these rules.

(3) Pardah ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or, in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.

(4) On the renewal of a Pension Payment Order the Original impression must be cut off from the old, and attached to the new order.

Gratuities.

S. R. 120. (a) Gratuities will be paid by Treasury Officers on authority received from the Accountant-General, to whom, under Article 938(a), Civil Service Regulations, the sanction is communicated by the sanctioning authority or by another Audit Officer. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the Treasury Officer should record the fact of payment having been made on the copy of the order so produced.

(b) Gratuities are payable only to and upon the receipt of the persons legally entitled to receive them and not to or upon the receipt of the Head of the office or department in which the gratuitants formerly served.

Political Pensions.

S. R. 121. With the special sanction of the Accountant-General in each case the following procedure may be employed in the case of groups of political pensioners who are paid by, and are in charge of, a Political Officer:—

1. In lieu of a Pension Payment Order for each pensioner, an order for the payment of the whole group will be issued in T.R. Form No. 10, each entry having a number in this form, 330/1, 330/2, and so on, where 330 is the register number of the whole document.

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

- (1) Number of pensioner.
- (2) Name.
- (3) Monthly pension.
- (4) Amount of arrears drawn :
 - (a) months;
 - (b) amount.
- (5) Amount drawn for current month.
- (6) Income-tax deductions.
- (7) Net amount payable to each pensioner.
- (8) Remarks: this space will be used for acquittance in the Political Officer's own copy of the bill.

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

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

No.	Name.	Amount refunded.	Remarks.

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

	Rs. a. p.
Arrears, as per column 4—b	0 0 0
Current month as per column 5	0 0 0
Total	0 0 0

	Rs.
Less Income-tax
Less undisbursed amounts now refunded
Net amount to be paid

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

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

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

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

7. If there have been no alterations the Political Officer will append to his bill a statement that "there have been no alterations in the list of pensioners under my charge in the past month."

Military Pensions.

S. R. 122. Instructions regarding the payment of Military pensioners will be found in Chapter 27, Articles 483 and 484 of Civil Account Code, Volume II.

XI.—Miscellaneous.

Refunds of Revenue.

S. R. 123. The Government servant who receives the refund should fill in columns 1 to 5 of T. R. Form No. 12 and sign the certificate at foot, while the Treasury Officer or Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

Note 1.—In cases where the value of stamps returned to the treasury is refunded in cash, a note should be made in the voucher indicating the particular treasury *plus* and *minus* memorandum in which the returned stamps have been accounted for.

Note 2.—Payments of refunds of revenue credited or amounts deposited may be made in the following manner, when the amount involved does not exceed Rs. 100. On receipt of a refund order passed by a competent authority the Treasury Officer may issue a notice to the party to receive the payment at the treasury, failing which the amount will be remitted to him by postal money order at his expense. When the person appears personally or by a duly authorised agent to receive payment at the treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee and making the payment. If the person does not appear to take payment, a money order should issue accompanied by a receipt in appropriate form, showing the full amount of the refund and the deduction made on account of money order fee. The Post Office will, at the time of making payment, get the receipts signed by the payee and return it to the Treasury Officer, as a valid receipt for the full amount of the refund.

Refund of Examination Fees.

S. R. 124. If the amount of examination fees or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary, Central Examination Board, or by the Secretary, Public Service Commission, Bengal, specifying the amount to be refunded; and the amount so authorized will be paid on presentation of the original receipt so endorsed at the treasury whence it was issued—the recipient giving his receipt below the endorsement.

S. R. 125. If the original amount was paid into the Reserve Bank at Calcutta the refund will be made (in accordance with above procedure) by the Accountant-General.

Discount on Stamps.

S. R. 126. Discount on stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money.

The discount is passed on a certificate of the Collector to the following effect:—

“Certified that the discounts have been allowed according to the sanctioned rates.”

Departmental Payments.

S. R. 127. Payments, such as purchase of stationery by the Controller of Stationery, are made under some general or special sanction. If not provided for by departmental rules they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

Note.—In the certificate referred to in this rule, it should also be certified that the quantities noted in the vouchers are correct, the quality is good, 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.

Payments to persons not in Government service.

S. R. 128. When a person not in the Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require—

(a) The submission of the claim by the head of the department, or other responsible Government servant under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(b) In the case of monies due to a partnership, the submission of a bill duly receipted by all the partners, or in the event of the death of one of them by the surviving partners and the legal representatives of the deceased partner for the amount due to the partnership during the life time of the deceased partner.

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

(d) And in any event, if a bill be drawn by a person not in the Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(e) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the

matter. When this necessity occurs, however, he should immediately report the fact to the Accountant-General.

Note.—Payments due to contractors may be made to financing banks, instead of direct to contractors, provided that the department concerned obtains (1) an authorisation from the contractor in the form of a legally valid document like the power-of-attorney or transfer deed conferring authority on the bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government in his behalf, before settlement of the account or claim by payment to the bank. While the receipt given by the bank holding a power-of-attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their bankers.

XII.—Forest Department.

S. R. 129. Forest Officers obtain their funds from the treasuries by means of cheques, and no charges on account of the Forest Department will be paid otherwise than on cheques so drawn.

S. R. 130. When Government servants of other Civil Departments are authorised to incur charges on account of the Forest Department, they will do so as Forest Disbursers. They can, therefore, obtain funds from the treasury for such expenditure only under the rules applicable to Government servants of the Forest Department.

S. R. 131. The Treasury Officer will cash, against the drawing account of a Divisional Officer, a cheque drawn by a Government servant holding charge of a Forest Subdivision or Range provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the Government servant personally and may specify the extent to which he may draw. That Government servant must not use the same cheque book as the Divisional Officer.

S. R. 132. Cash may, if required, be obtained by Government servants of the department by cheques drawn on the sub-treasuries subordinate to the district treasuries on which they have drawing accounts. The departmental officer should, in such cases, advise the District Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may, if possible, be duly provided.

XIII.—Public Works Department.

S. R. 133. The rules in this section apply primarily to Government servants of the Public Works Department. They are equally applicable to Special Land Acquisition Officers and other Government servants not belonging to the

Public Works Department, who may be authorised to incur expenditure against the grant for Public Works. They do not apply to charges for construction (petty) and repairs executed by civil officers which are not treated as expenditure of the Public Works Department.

Note 1.—Treasury Officers are prohibited from issuing any money for the disbursements by such Government servants except in accordance with the rules in this section.

S. R. 134. When a Government servant of another Civil Department is authorised to incur charges on account of the Public Works Department against the grant for “Public Works” he will do so as a Public Works Disburser.

S. R. 135. Funds are supplied to Government servants of the Public Works Department in two ways—viz., (1) directly on pay, travelling allowance and contingent bills, and (2) by means of cheques. The two classes of payments will be registered separately in the treasury.

Note.—This rule is not applicable to charges for construction (petty) and repairs, which are adjustable against the budget appropriations of the departments concerned. (*Vide* Bengal Financial Rules 155 and 156.)

S. R. 136. Expenditure on account of pay, travelling allowance and contingencies in the Public Works Department is incurred in the same way as in the other Civil Departments, but the following rules are special to the Public Works Department:—

(a) Treasury Officers will cash such bills of Public Works Officers only if the latter have been placed in account with them specifically for these purposes by a written authority from the Accountant-General.

(b) Non-gazetted Government servants’ bills and contingent bills presented for encashment may, at the option of the drawing officer, be paid wholly in cash or partly in cash and partly by (a) cash orders on sub-treasuries, or (b) remittance transfer receipts on other districts. These bills should be accompanied by a memorandum signed by the drawing officer and specifying separately the amounts required in the several forms referred to in this rule.

S. R. 137. Divisional Officers and other Public Works Officers, who may be so authorised by the Accountant-General may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at treasuries. No letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

Note.—Without making previous arrangements through the Accountant-General no officer is authorised to draw cheques on a treasury situated outside the limits of the province, even though his own jurisdiction may extend beyond those limits.

S. R. 138. A Divisional Officer authorised under Rule 137 to draw cheques on the treasury may empower any of his Subdivisional Officers to draw against his own account. Separate accounts for Subdivisional Officers should not be opened either at the head or at a sub-treasury; the Divisional Officer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. If a Divisional Officer considers it necessary, for the maintenance of efficient control over the disbursements of his division, to set a monthly limit on the drawings of any of his Subdivisional Officers, he may do so, fixing either a standing limit or a fresh limit either every month or whenever necessary. All such limits may be raised or lowered subsequently. Intimation of every limit when fixed or changed should be sent both to the Subdivisional Officer and the Treasury Officers concerned. If a Divisional Officer has intimated any limitation on the drawings of a Subdivisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment, on the reverse of the letter advising the limitation. The entry in the register of cheques paid should, however, appear under the date of actual payment.

Note.—The limit when fixed should be for the account month of the subdivision and the dates of the commencement and termination of the month must be specified in the intimation to the Treasury Officer. Any undrawn balance is not available for drawings in subsequent months.

S. R. 139. When the funds are required for a Subdivisional Officer at a different treasury from that with which the Divisional Officer himself banks, the latter should get himself placed in account with that treasury (*vide* Rule 137) and then empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payment at Sub-Treasuries.

S. R. 140. Funds may also be obtained by the Divisional Officer or his Subdivisional Officers, from sub-treasuries by means of cheques.

XIV.—Procedure to be followed in the Treasury.

General.

S. R. 141. The bill or other voucher presented as a claim for money will be received and examined by the Accountant, and then laid before the Treasury Officer, who, if the claim be admissible, the authority good, the signature true and in order, and the receipt a legal quittance, will sign the order for payment at foot of the voucher, taking care to adopt the precautions prescribed in Rules 62-75. Care should be taken that all bills and vouchers passed for payment are paid

on the same day, and that no payment is made except under the written order of the Treasury Officer.

Note 1.—In the case of—

- (1) Cheques.
- (2) Remittance Transfer Receipts.
- (3) Supply Bills.
- (4) Deposit Repayment Voucher.
- (5) Postal Vouchers.
- (6) Lapsed Deposit Refunded Vouchers.
- (7) Sub-Treasury cash orders including bills enfaced by Sadar Treasuries for payment at sub-treasuries.

When the amount is expressed in words and figures and no alteration is necessary owing to retrenchments the pay order may be confined to the word "Pay."

Note 2.—When a payment is made by transfer to a head of revenue or receipt, the payment order should run—

"Pay Rs. _____ by transfer to credit of _____ (revenue head concerned)" or "Pay Rs. _____ by transfer and credit it as a distinct item in the Cash Book" according as a register of revenue or not is maintained in the treasury.

Note 3.—The Accountant-General will supply all Treasury Officers with a copy of the specimen signature of all gazetted officers serving under him who are authorised to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at treasuries. Before a Treasury Officer pays a bill on the authority of an order purporting to have been issued from the office of the Accountant-General he should verify the signature on the order by comparison with the specimen signature of the signing officer.

S. R. 142. A register should be kept in each treasury showing the names of all gazetted Government servants drawing their pay from that treasury, and as each pay slip is received from the Accountant-General the amount of pay and allowances which it sanctions, should be entered against the name of the Government servant concerned. As each pay bill is presented for payment reference to this register should be made to see that the sanctioned rate is not exceeded.

S. R. 143. The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

Note.—Pay bills of Government servants and other receipts bearing adhesive stamps, when presented for payment at a treasury or sub-treasury, should be rejected as unstamped unless the stamp has been duly cancelled in the manner prescribed in section 12 of the Indian Stamp Act. If any person refuses to cancel the stamp, the document should be impounded for action by the Collector under section 63 of the Act, not otherwise.

S. R. 144. After the voucher has been completely entered in the accounts, and the order to pay signed by the Treasury Officer it should be passed on, together with the payee, to the Treasurer's department, when the Treasurer will make the

payment, punch the stamp, stamp the voucher "Paid," and retain it for delivery to the Accounts Department when the books are compared.

Note 1.—When a payment is made by transfer by entry of the amount under some head of receipt, no payment of cash takes place and the item will not find place in the Treasurer's Cash Book, nor should the voucher be stamped as "paid." This should however be stamped as "Paid by Transfer."

Note 2.—Cheques received in payment of value of service stamps should be entered in the Treasurer's Cash Book on both sides.

Note 3.—Receipt stamps affixed to bills and vouchers should be punched through without destroying the signature after the bills have been paid at the treasury or sub-treasury.

S. R. 145. The procedure in regard to the receipt, custody and payment of money at district treasuries is generally applicable to sub-treasuries also, except where otherwise provided.

S. R. 146. Government servants of certain departments are authorised to obtain funds from sub-treasuries by means of cheques. Any extension of the system will require the sanction of the Collector which sanction will be subject to the veto of the Currency Officer of the Reserve Bank if that officer is of opinion that it will cause extra expense, direct or indirect, by the locking up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depots and not disbursing treasuries.

S. R. 147. (a) When a cheque is presented, care should be taken to ascertain, by examination of its printed number, that it really was taken from the book notified as in use by the Government servant who is said to have signed it. The instructions given in Rules 77-80 should be specially borne in mind.

(b) Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act should be honoured when presented at the treasury.

Note 1.—If the payee is unknown at the treasury the Treasury Officer should make any enquiries he thinks necessary and should specially consider the date, serial number, and amount of the cheque as well as handwriting and, if suspicion arise, he may defer payment until he has referred to the drawer.

Note 2.—Pass books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day.

S. R. 148. Treasury Officers, when cashing bills for Government servants at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered

to him; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bills presented for pay, etc.	..	000
Bills presented for contingencies	..	000
Bills presented for sundries	..	000
		<hr/>
Total	..	000
Paid in cash	..	000
Paid in draft	..	000
		<hr/>
*Deductions (if any)		000
*[Explanation.]		<hr/>

Signature of Messenger.

Treasury Officer.

Subsidiary Rules under Treasury Rule 19.

Place of Payment.

S. R. 149. Pay bills are ordinarily payable only at the treasury of the district in which the claim arises, but gazetted Government servants may, at their option, draw their pay (not leave salary) partly at the headquarters of the district in which they may be serving and partly at Calcutta subject to the following conditions:—

(1) The concession shall be admissible only to gazetted Government servants whose pay is subject to personal audit and is not less than Rs. 500 a month.

(2) Not less than Rs. 100 in any one month shall be drawn outside the district headquarters treasury and all sums drawn in Calcutta must be in multiples of Rs. 100.

(3) The amount required to be drawn at Calcutta shall not be altered at intervals of less than three months.

S. R. 150. Bills for arrear pay, leave salary and travelling allowances of gazetted officers accompanying Government to Darjeeling may be drawn there even though they are not in connection with the move to Darjeeling and the claims do not arise in that district.

S. R. 151. Gazetted Government servants of the Public Works Department, in addition to the concession in S. R. 149, may present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Accountant-General or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

S. R. 152. The bills for pay and allowances of the establishments of the Public Works Department are payable at the nearest district treasury with which they will be placed in account by the Accountant-General.

Note.—To prevent abnormal delays in payments to establishments, in exceptional cases, one or more of the following devices may be adopted :— •

(1) Drawing officers may be permitted to present the bills of their establishment direct at the nearest sub-treasury, but no Government servant should be allowed to draw on more than one treasury or sub-treasury.

(2) Remittance Transfer Receipts obtained by drawing officers in part payment of their bills may, at the time of issue, be made payable at sub-treasuries of other districts within the province.

(3) Cash orders on sub-treasuries within a district may be obtained by drawing officers in part payment of the bills of establishments working in places other than district headquarters.

(4) The pay and allowance of subordinates employed in out-of-the-way places may be remitted to them by postal money order at Government cost.

S.R. 152 A - *H v W 63*.

Inspecting Government Servants.

S. R. 153. A Government servant whose duty requires him to travel on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Accountant-General's jurisdiction to another's, last-pay certificate should be countersigned by both. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates, countersigned by the controlling authority, if any, but he cannot take advance on account of travelling allowances.

Note.—In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Divisional Officer who is obliged to be continuously absent from his headquarters for more than a month at a time.

Inspecting Government Servants' Establishment.

S. R. 154. When part of his establishment moves with an inspecting Government servant the head of the office may grant a last-pay certificate for that portion in order to enable him to draw from another treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters.

Subsidiary Rules under Treasury Rule 22.

S. R. 155. A newly appointed gazetted Government servant drawing pay for the first time from any treasury should present with his bill an order from the Accountant-General intimating the rate at which the payment should be made.

S. R. 156. A gazetted Government servant should draw an increased or a changed rate of pay, leave-salary or fixed allowances on the presentation of a bill either pre-audited by the Accountant-General, or accompanied by a letter of the Accountant-General, authorising the amount to be drawn.

S. R. 157. No payment is to be made without the orders of the Accountant-General to a gazetted Government servant transferred from another Province or from another department or on return from leave out, of India.

S. R. 158. Bills for rewards for Proficiency in Oriental Languages to Civil Officers including Public Works Officers, should be preaudited by the Accountant-General before payment.

Subsidiary Rules under Treasury Rule 30.

Rules regulating the transfer of funds between treasuries and sub-treasuries.

S. R. 159. There are separate rules for treasuries at which there is a branch of the Imperial Bank of India and for treasuries where there is no such branch.

Treasuries where there is a Branch of the Imperial Bank of India acting as Agent of the Reserve Bank.

S. R. 160. The Agent of the Bank is entirely responsible for the provision of funds for meeting Government disbursements at the district treasury. To enable him to make the necessary provision the Treasury Officer should send to him on Saturday each week a statement showing as accurately as possible for the following two weeks separately (i) probable receipts and disbursements on Government account at the district treasury, and (ii) probable receipts from or remittances to sub-treasuries. The Treasury Officer should also inform the Agent at once of any expected payment exceeding Rs. 20,000 in amount as soon as he receives information that the payment will have to be made.

(a) The Agent of the Bank may at any time deposit in or withdraw from the Currency chest notes or coin (rupees or silver half-rupees or gold coin) provided that the amount deposited or withdrawn is not less than Rs. 10,000 and is a multiple of Rs. 1,000. An intimation of the total amount deposited or withdrawn should be sent at once to the Reserve Bank of India by telegram (or by letter in the case of branches close to headquarters).

(b) Every transfer from the currency chest to the Bank or *vice versa* should be reported to the Currency Officer, Calcutta, at the close of the day in a slip in T. R. Form 24 serially numbered and signed by the Agent of the Imperial Bank.

S. R. 161. The Treasury Officer should watch the balances at sub-treasuries carefully and keep them as low as possible in order that money may not be locked up unnecessarily. The Agent of the Bank supplies funds for maintaining the necessary balances at sub-treasuries and surpluses accumulating at sub-treasuries should be remitted to the district treasury, either through currency or by actual remittance of notes or coin, and paid into the Bank.

S. R. 162. At sub-treasuries where there is a currency chest the transfer of funds is made through currency, and Treasury Officers and Sub-Treasury Officers will observe the following procedure in regard to the adjustment of currency transactions by opposite transfers elsewhere:—

(i) If a Sub-Treasury Officer in a district where a branch of the Imperial Bank doing Government business is located at headquarters, requires funds, he should withdraw the required amount from the Currency chest with the previous permission of the Treasury Officer, where necessary and advise the Treasury Officer of the fact forthwith. The Treasury Officer should then either arrange for the opposite payment of an equivalent amount at another sub-treasury of the district, or, if that is not possible, inform the Currency Officer, Calcutta, (by wire, or, by a letter if it can reach its destination within 24 hours) of the amount transferred at the sub-treasury. The latter will then arrange for the necessary opposite payment at the Reserve Bank through his daily memorandum of currency transfers. Similarly when surplus funds accumulate at a sub-treasury, the Sub-Treasury Officer will deposit them into the Currency chest and communicate the fact forthwith to the Currency Officer, Calcutta, (by wire, or, by letter if it can reach its destination within 24 hours) on the day of the transfer, an intimation being sent to the Treasury Officer also by post. The Currency Officer, Calcutta, will arrange for the opposite payment in the manner stated above.

Chest slips in T. R. Form No. 24 should be sent to the Currency Officer concerned as laid down in S. R. 160(b).

(ii) In districts where a branch of the Imperial Bank doing Government business is situated at a place where there is a sub-treasury, the opposite payments in respect of currency transfers at a Sadar Treasury and the other sub-treasuries in the district should be arranged for in the same way as explained in clause (i) above.

S. R. 163. At sub-treasuries where there is no currency chest transfer of funds is made by the remittance of notes or coin from the branch of the Bank to a sub-treasury or *vice versa*. The Agent provides the funds for remittances to sub-treasuries at the request of the Treasury Officer.

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

S. R. 164. The Treasury Officer is responsible for keeping sufficient funds at the district treasury and sub-treasuries to meet all Government disbursements and at the same time for maintaining the balances as low as possible in order that money may not be locked up unnecessarily. Transfer of funds should ordinarily take place through currency, currency chests being maintained at sub-treasuries for this purpose and the actual remittances of coin and notes should be reduced to a minimum.

S. R. 165. The Treasury Officer obtains funds from outside the district and disposes of his surpluses in accordance with the following rules:—

(a) The Treasury Officer may at any time deposit surplus funds into the district currency chest and when owing, either to receipts at the treasury or to transfers from sub-treasuries made in accordance with S. R. 166(a) his treasury balance exceeds by any appreciable amount the normal balance the excess should be deposited into the currency chest.

(b) When the Treasury Officer requires funds either to meet disbursements at the treasury or to supply sub-treasuries with funds in accordance with S. R. 166(b), he should make the necessary transfer from the currency chest to the treasury balance.

(c) Every transfer from the treasury balance to the currency chest or *vice versa* must be reported at once by telegram (or by letter if the treasury is close to headquarters) to ~~the Finance Department~~ and the Currency Officer, Calcutta, in addition to sending slips in T. R. Form No. 24 as prescribed by S. R. 48(e), unless a corresponding transfer is made at a sub-treasury.

S. R. 166. Transfer of funds to and from sub-treasuries where there is a currency chest should be made through currency, the opposite payments being made at the district treasury or at another sub-treasury so as to retain the total balance in the currency chest of the district unchanged. The procedure is as follows:—

(a) When a surplus accumulates at a sub-treasury, the Sub-treasury Officer should deposit the surplus into the currency chest and, in particular, when the sub-treasury balance exceeds by any appreciable amount the normal balance laid down by the Treasury Officer in accordance with S. R. 39, the excess should be transferred to the currency chest, unless heavy payments are expected to absorb it within the next two or three days. On receipt from the Sub-treasury Officer of the slip in T. R. Form No. 24 reporting the transfer, the Treasury Officer should make the corresponding transfer from currency to treasury at the district treasury.

(b) When a Sub-treasury Officer requires funds he should apply to the Treasury Officer for sanction to a transfer from the sub-treasury chest. If the Treasury Officer considers that the transfer is necessary, he should make a transfer of the amount from treasury to currency at the district treasury and order the corresponding transfer from currency to treasury at the sub-treasury. The Sub-treasury Officer should report in accordance with S. R. 48(e), when the transfer has been effected. The Currency Officer, Calcutta, may, however, on the recommendation of a Treasury Officer, permit a Sub-Treasury Officer to transfer funds from the chest without the sanction of the Treasury Officer subject to such conditions as he may impose regarding amounts and the period of such sanction.

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

S. R. 167. Transfer of funds to and from sub-treasuries where there is no currency chest is made by the remittance of notes or coin. Such remittances should not be made except under the instructions of the Treasury Officer.

Remittance.

S. R. 168. Remittances are of the following kinds:—

(1) Currency remittances, i.e., ~~notes, rupees or silver half-rupees~~ are sent from a currency chest or a Currency Office attached to the Reserve Bank to another currency chest or Currency Office. A remittance of this kind does not

affect the treasury balance and involves no locking up of Government funds in transit. ~~Notes, rupees or silver half rupees~~ should, therefore, as far as possible, be sent as currency remittances.

(2) A payment is made to a branch of the Imperial Bank of India acting as Agent to Reserve Bank from the currency chest or Currency Office at one place in consideration of an equal amount being paid from a branch of the Imperial Bank of India to a currency chest or Currency Office at another place.

(3) Money is sent from a Branch of the Imperial Bank of India acting as Agent to the Reserve Bank, to a treasury or small coin depôt or *vice versa*.

(4) Money is sent from the treasury balance at one treasury to the treasury balance at another treasury. This method of remittance should be used only for remittances to or from sub-treasuries where there is no currency chest and for the remittance of small coin, uncurrent coin and foreign notes or coin.

(5) Small coin is sent from a small coin depot or treasury to another small coin depot or treasury, or *vice versa*.

(6) A transfer of money is made between the treasury balance and the currency chest at one place in consideration of opposite transfer of the same amount being made at another place, either between the currency chest and the treasury balance or between the currency chest and the Bank. (*Vide* S. Rs. 162, 165 and 166.)

S. R. 169. For account purposes a remittance of any of the kinds specified in sub-clauses (3) to (6) of the above rule is classed as a "Local cash remittance" if the two treasuries between which a remittance has taken place are under the same Accountant-General, and as a "Foreign cash remittance" if the two treasuries are under different Accountants-General. Remittances of the kind specified in clauses (1) and (2) of the above rule do not affect the ordinary Government accounts, but are dealt with in the accounts of the Currency Department.

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

Despatch of remittances.

S. R. 170. (a) No remittance of cash or notes from a sub-treasury or treasury to a treasury or sub-treasury in another district or to a Currency Office should be made except in accordance with the special or general orders of the Currency Officer, Calcutta. When a surplus of coin or notes accumulates in the district, the Treasury Officer should

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S. R. 168 (1).

For the expression "Notes, rupees or silver half-rupees" wherever it occurs, *substitute* the words "Notes or rupees."

(Bengal Government, Finance Department, Nos. 6249-6304-F., dated the 16th June 1937.)

[*The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 6, dated the 9th August 1938.*]

report the details of the surplus to the Currency Officer, Calcutta, and obtain his orders for remittance to another treasury or a Currency Office. Counterfeit, light-weight and defaced coin and all coin received by Government Officers which have been ordered to be withdrawn from circulation should whether or not it has been cut and broken, be sent at the first convenient opportunity to the Master of the Mint at Calcutta or to any principal treasury appointed by the Currency Officer, Calcutta, to remove such coin for remittance to the Mint. Such coin should be credited in the officer's cash balance as "uncurrent coin" at the actual value at which it has been received. Notes unfit for issue should be dealt with in accordance with rule 177 below.

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

S. R. 171. (a) All remittances despatched by rail, river or road must be escorted by a guard except remittances of nickel, bronze or copper coin during transit by rail (*vide* S. R. 211).

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

(c) The receiving office should be informed in advance in T. R. Form No. 26, of the particulars of the remittance to be despatched in order that necessary arrangements may be made for receiving it. A remittance should not be sent at such a time that it will be in transit at the end of a month or that it will reach its destination on a Sunday or other authorised holiday.

S. R. 172. (a) As soon as a remittance is despatched it should be entered in the cash book if it is a treasury remittance, or in the currency chest register if it is a currency remittance to a place within the same currency circle. If it is a currency remittance to a place outside the circle, the amount should be shewn as in transit in the currency chest register and charged off the account on receipt of advice of arrival at the receiving office.

Note.—For the definition of "Currency Circle" see Resource Manual.

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

Remittances of coin.

S. R. 173. Coin should be packed for remittance in stout bags, tied and sealed after a slip in T. R. Form No. 28 has been placed in each bag. The Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

Note.—In case of a remittance sent without a potdar the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

S. R. 174. For journeys by road the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail or boat, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross. Every box should bear the name of the despatching treasury cut into, or painted on it with a number.

S. R. 175. To each box, designed for river conveyance or to cross any unfordable stream by a ferry, should be fastened a buoy, formed of a piece of unsplit bamboo or other floating material; the rope of the buoy should be at least ten yards long, and the police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel the despatching officer should remove the buoys after the boxes are shipped, and the receiving officer is responsible for attaching buoys when landing the treasure; if he is not the Treasury Officer, he should obtain the buoys from that officer.

Note.—The above precautions are not necessary in cases of remittance covered by insurance.

S. R. 176. Invoices will be prepared in triplicate in T. R. Form No. 29; one copy should be retained, another should be despatched by post on the same day to the receiving

No. 7.

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S. R. 172 (b).

For the words "Currency Department of the Reserve Bank" in the 1st and 2nd lines and the words "Currency Department" in the 5th line, substitute the words "Issue Department of the Reserve Bank"

(Bengal Government, Finance Department, Nos. 6249-6304-F., dated the 16th June 1937.)

[The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 7, dated the 9th August 1938.]

No. 72.

Page 76—S. R. 173.—(a) Add as Note 1 to this Rule:—

Note 1.—For remittances to the Calcutta and Bombay Mints contents of bags should be as below:—

Each denomination of coins must be in separate bags—

Denomination.	Value per bag.		Tale per bag.
		Rs.	Pieces.
Rupees		2,000	2,000
Half rupees		2,000	4,000
Quarter rupees		500	2,000
One eighth rupees		500	4,000
Eight annas	} Nickel ..	250	500
Four annas		250	1,000
Two annas		250	2,000
One anna		200	3,200
Double pice		50	1,600
Single pice		50	3,200
Half pice		30	3,840
Pie pieces		10	1,920

(b) Renumber the existing note as Note 2.

(Bengal Government, Finance Department, No. 998(56)-F., dated the 19th April 1940.)

[The Treasury Rules, Bengal and the Subsidiary Rules thereunder, No. 72, dated 4th September 1940.]

treasury, and the third made over to the escort officer. The weights entered in the invoice shall be those ascertained by weighment in the presence of the escort officer.

Remittances of currency notes.

S. R. 177. All notes unfit for issue which may have accumulated at a treasury should be sent to the Currency Office (or treasury named by the Currency Officer, Calcutta,) on each occasion on which a remittance of notes or coin is sent to or received from the Currency Office. Advice of the remittance giving details of the denominations and value of the notes should be sent by post to the Currency Officer, Calcutta.

S. R. 178. New notes or notes fit for re-issue should never be cut for remittance. When the value of the notes to be remitted does not exceed Rs. 2,000 and the notes cannot conveniently be included in a specie remittance they should be sent by post insured up to their full value. When the value exceeds Rs. 2,000 the notes should be sent in charge of a potdar and police guard.

S. R. 179. The following are the rules for packing parcels of notes:—

(1) Notes of each denomination must be arranged in separate bundles stitched by one edge into books of 100 each, any excess over multiples of 100 being made into one book. To each bundle of books should be attached a slip in T. R. Form No. 30, stating the number of pieces it contains and bearing the full signature of the official who last counted them and made up the bundle before despatch.

(2) For remittances in charge of a potdar and police guard the bundles should be packed in parcels of ten bundles each and the parcels should be placed in strong wooden boxes which should be securely fastened and sealed. The boxes should be weighed in the presence of the escort officer and the weight and contents of each box should be entered in the invoice in T. R. Form No. 29.

Not.—The rules in this article do not apply to the case of remittances of fresh notes of the denominations of Rs. 5 and Rs. 10 from the Currency Offices to the Currency chests. The detailed examination of the packets will be conducted at the Currency Chests. A clerk or a shroff should accompany the remittance to supervise the examination in the cases of the remittances of Rs. 5 and Rs. 10 notes.

S. R. 180. In the case of remittances sent in charge of a police guard an invoice in T. R. Form No. 29 should be prepared in triplicate, one copy being sent by post to the receiving officer, one given to the police in charge of the escort and the third retained by the despatching officer for record. The

escort officer should sign a receipt on each copy of the invoice stating that he has received the boxes of the marks and weights detailed therein.

Escort Officer's duties.

S. R. 181. The escort officer will see the boxes of notes and coin weighed or in the case of chests or tumbrils containing bags of coin will count the number of bags. He will sign the receipt at the foot of each copy of the invoice; the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received in the vernacular on the copy of the invoice to be retained by the Treasury Officer.

S. R. 182. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again en route if any change in the train has been made or if anything has occurred to delay its arrival.

When the escort officer is relieved in the course of the journey, he will obtain a receipt for ".....tumbrils in good order said to contain.....coin to the value of Rs.....in.....bags" or for ".....boxes or for sealed wagons, in good order, said to contain.....coin (or notes) to the value of Rs....." When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for ".....bags said to contain.....coin to the value of Rs.....," or for ".....boxes of marks and weights detailed in the invoice said to contain.....coin (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.

Potdars.

S. R. 183. (a) Treasurers may send in charge of silver coin or note remittances, at the expense of the Reserve Bank of India, potdars who will remain in charge while the treasure is being examined and who will take back the locks, and, if convenient, the bags. If the guard be returning to the station of original despatch, tumbrils or chests should be sent back under his charge; otherwise, they should wait for the potdar.

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

One potdar up to 10 lakhs.

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

(c) For note remittances one potdar is usually sufficient, but the Currency Officer, Calcutta, may sanction the deputation of a second potdar for journeys occupying such a long time that one man cannot be expected to exercise the necessary supervision.

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

S. R. 184. A potdar should, on no account, be sent either to accompany a remittance of nickel, bronze or copper coin, or to watch the examination of such coin at the receiving treasury or Branch of the Imperial Bank.

S. R. 185. When potdars accompany treasury or currency remittances, they should be furnished by the remitting Treasury Officer with a certificate in T. R. Form No. 31 with columns 1 to 7 filled in. The Treasury Officer receiving the remittance should complete the certificate and return it to the potdars. The certificate should be attached to all bills for travelling and other allowances, special or otherwise, admissible to them when accompanying treasure.

Note.—The Reserve Bank of India who bear the charges on account of remittance of treasure, should determine the rates at which daily allowance should be drawn by Potdars, Shroffs and clerks accompanying remittances of treasure, for halts in excess of ten days. Claims in respect of halts not exceeding one month will be dealt with by the Currency Officer in whose jurisdiction the remitting treasury is situated and claims in respect of halts exceeding one month by the Chief Accountant of the Reserve Bank.

S. R. 186. If any chest, tumbrel, or wagon be secured by double locks, one key should be held by the potdar, and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or wagon in his presence. In the case of remittances sent without potdars single locks should be used and the keys should be entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary in the case of a break-down on the road.

S. R. 187. Extra shroffs or potdars may be engaged, whenever necessary, with the special sanction of the Collector to deal with heavy receipts, or to accompany remittances, or to take the place of permanent shroffs or potdars who do so. They will be paid at such rate as may be determined by the Government and will be entitled to the ordinary and special rates of travelling allowance admissible to permanent potdars. Temporary potdars may be engaged from outside the district when it is not possible to procure men locally; they will be

entitled to the ordinary travelling allowance for their journeys between their homes and the places of their appointment.

Receipt of remittances.

S. R. 188. (a) Immediately on the arrival of a remittance credit for the invoiced amount should be given in the cash book or currency chest register, as the case may be, and advice sent to the Currency Officer, Calcutta, stating the name of the treasury or Currency Office from which the remittance has been received and whether it is a currency, treasury or bank remittance. The advice should be telegraphic if a postal advice will not reach the ~~Currency Department of the Reserve Bank~~ within 24 hours.

(b) The remittance must then be examined. The first step in this examination is the weighing of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt should then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

S. R. 189. When the weight of each box is not given in the invoice, the boxes must be opened and the contents examined in the presence of the escort officer. The infraction of the rule requiring the weight to be stated should be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with, it should similarly be opened and its contents examined before the escort is released.

S. R. 190. If coin or notes received in the remittance are required for despatch to another treasury within a few days of its receipt the boxes may be deposited unopened in the strong-room provided they are in good order and that they are in charge of potdar who will be available to accompany them to their final destination.

S. R. 191. In all other cases the boxes should be opened immediately whether the remittance is accompanied by a potdar or not. When a potdar accompanies, the boxes should be opened in his presence. Unless the detailed examination of the whole remittance is immediately proceeded with, the bags of coin or parcels of notes should be deposited in the strong-room under double locks, care being taken as far as practicable to place them apart from other treasure. To guard against abstraction of coin from remittances which may remain unexamined in the strong-room for some time, and which cannot be separately secured in a chest or chests, it should be arranged, when the amount of the remittance does not exceed five lakhs and when the procedure will not cause practical inconvenience, to weigh the entire contents

of each bag by emptying them into the scales before depositing the remittance in the strong-room. This weighment must be supervised by the Treasury Officer. In the case of larger remittances similar care must be exercised, though it will usually be impossible for practical reasons to examine them in the same detail. The Treasury Officer in such cases must satisfy himself that the remittance has not been tampered with by personally picking out a number of boxes and bags from time to time, and having the contents of these weighed under his supervision. In the case of remittances exceeding five lakhs, or when it is not found practicable to weigh out smaller remittances, care should be taken to cover completely all bags forming parts of the remittance with tarpaulins, the notes being secured in a chest or chests or replaced in the original boxes with the lids securely fastened.

S. R. 192. The detailed examination of the remittance should be conducted in the presence of the potdar from the remitting treasury and under the supervision of the Treasurer of the receiving treasury or some other responsible person acting on his behalf. If, however, the remittance is not accompanied by a potdar from the remitting treasury, the detailed examination must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury who should see that the interests of the remitting treasury are adequately safeguarded.

S. R. 193. Every facility must be given to the potdar of the remitting treasury to watch the examination. Any complaints which he may make should be reported at once to the Treasury Officer. If any fraud is suspected, arrangements should be made for the search of the examining potdars in the presence of the potdar of the remitting treasury.

S. R. 194. Only such portion of a remittance should be taken out of the strong-room as can be examined during the course of the day. When any portion remains unexamined, the attending potdar may, if he so wishes, be allowed, at the time of the closing of the office, to place one lock of his own on the chest containing the unexamined portion, or, if this is not possible, on the outside door of the strong-room.

S. R. 195. The notes and the coin composing the remittance should be counted and examined in detail so as to ensure not only that they are all genuine but also that each bundle of notes or bag of coin contained the alleged number. In the case of remittances of fresh notes from the Currency Office sent in bundles of 1,000 pieces, the bundles should be split up into packets of 100 notes each.

S. R. 196. As the examination of each bundle or bag is completed the relative slips, in T. R. Form No. 28 or 30 as the case may be, contained therein should be taken out and replaced by fresh slips prepared by the receiving treasury.

The slips of those bags and bundles the contents of which have been found correct should be made over to the Treasury Officer for immediate destruction, while the rest should be attached to the report to be made to the remitting treasury under S. R. 200.

S. R. 197. The Treasury Officer should supervise the examination of the remittance generally. He should put away the examined notes and coin under double locks of the treasury or of the currency chest as the case may be. On completion of the detailed examination he should send a formal receipt to the remitting officer showing the result of the examination.

S. R. 198. All contingent charges incurred at the receiving station, such as cooly, cart or boat hire, should be paid by the receiving officer and charged as indicated below in his accounts. The remitting treasury should refuse to pay such charges. The travelling allowances, which the men in charge of a remittance are likely to incur in respect of a journey, should be advanced to them by the remitting treasury. If, in any case, the amount proves insufficient, the receiving treasury should, on application, pay them such further advance as may be necessary. This should not be paid out of the Collector's permanent advance but should be drawn from the treasury and should be debited to the head "Charges for the remittance of treasure" subordinate to the deposit head "Account with the Reserve Bank—Transaction on behalf of the Reserve Bank." The amount advanced by the receiving treasury should be reported to the remitting treasury where it should be recovered in full on submission of the officers' travelling allowance bills. An advance of travelling allowance should in no case be granted to a clerk or Potdar of the Reserve Bank accompanying a remittance of treasure.

S. R. 199. No time should be lost in examining a remittance both in order to set the potuar at liberty (and so reduce the cost of remittance), and in order that any deficiency may be recovered from the remitting Treasurer. To deal with heavy remittances additional shroffs may be engaged with the special sanction of the Collector who will be paid at such rates as may be fixed by the Government. The minimum amount of coin and notes of each denomination which one man should examine in a day is as follows:—

	<i>Coin.</i>	<i>Rs.</i>
New rupees	2,00,000
Old rupees	8,000
New $\frac{1}{4}$ rupees of the value of	50,000
Old $\frac{1}{4}$ rupees of the value of	4,000
New $\frac{1}{2}$ rupees of the value of	24,000
Old $\frac{1}{2}$ rupees of the value of	2,000
New $\frac{1}{4}$ rupees of the value of	7,000

	Rs.
Old $\frac{1}{2}$ rupees of the value of	1,000
New 4-anna nickel of the value of	18,000
Old 4-anna nickel of the value of	2,500
New two-anna nickel of the value of	7,000
Old two-anna nickel of the value of	2,000
New one-anna nickel of the value of	3,500
Old one-anna nickel of the value of	1,000
New single pice of the value of	750
Old single pice of the value of	400
New $\frac{1}{2}$ pice of the value of	500
Old $\frac{1}{2}$ pice of the value of	250
New pie-pieces of the value of	200
Old pie-pieces of the value of	150

Notes.

	Pieces.
New notes of all denominations	15,000
Old notes of all denominations	2,500

S. R. 200. (a) If any deficiency is found in the detailed examination, and is not immediately recovered from the potdar in charge, it is to be charged in the cash book as a distinct item with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury.

(b) All excesses above Re. 1 found in a remittance should be returned to the remitting treasury through the attending Potdar or if this is not possible by registered post or by money order, the cost being borne by the remitting treasury. Excess of Re. 1 and under should be credited in the accounts as "receipts of the Reserve Bank."

(c) Every defect or deficiency discovered during examination should be entered on the slip pertaining to the bag of coin (S. R. 173) or bundle of notes (S. R. 179) concerned and must be specially reported to the remitting officer, the slips being attached to the report. If a Potdar of the remitting treasury is present to witness the examination he should be required to attest the entries as they are made, and if he can make good the deficiency, the report and the slips should be delivered to him. Any bad coin or notes which have to be returned to the remitting treasury should be made over to the Potdar, or in his absence remitted by insured post at the cost of the remitting Treasurer. If there is no Potdar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be sent, together with the attached slip, immediately on the close of the examination (or, if it is a prolonged one, at the close of the day) to the remitting officer. The object of this rule is to enable the Treasurer of the remitting treasury, for

his own purposes, to fix responsibility for the deficiency which he is obliged to make good. If any bag or bundle of notes is received without a slip, and is in any way short or deficient, an immediate special report should be sent to the remitting officer.

(d) When new copper coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned. The report should state the number of the box in which the excess or deficiency was found and the condition of the boxes on delivery.

Additional Rules for Remittances by Railway.

Previous Notice to Railway Companies.

S. R. 201. When large remittances are made, notice should be given some time beforehand to the railway authorities at the station of despatch in order that wagons of convenient sizes may be brought together.

Loading.

S. R. 202. When Government treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from the inside, and all doors that can be opened from the outside should be secured by good padlocks.

S. R. 203. Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

S. R. 204. It is the duty of the remitting Treasury Officer to supply the padlocks and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer should take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer should return the padlocks through the officer in charge of the escort; otherwise, a receipt should be given to the police and the locks returned as soon as possible by parcel-post or by rail or through the Potdar.

S. R. 205. The Treasury Officer will superintend, personally or by substitute, the loading of the vans, jointly with the police officer who is to travel in charge, ~~and will hand to him a paper of instructions (T. R. Form No. 32) and as many blank receipts as there will be reliefs, for these documents he will take a receipt.~~

Escort.

S. R. 206. The escort accompanying the treasure to the station, and protecting the loading, should be of the strength which may be fixed by the Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining brake van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also should be fixed by the Government; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train for any reason the station master, or the guard in charge of the train, will warn the police guard in charge of the treasure, in order that the necessary arrangements may be made to guard it.

S. R. 207. As the rules for the guidance of the guard ~~King~~ ~~G. R. Form No. 82)~~ require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

S. R. 208. Arrangements for the relief of the guard will be made by the police department. The officer in charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of Freight.

S. R. 209. The railway fares and freight will be paid in cash or by credit notes where possible for which purpose the police or other officer may obtain from the treasury a sufficient amount as an advance to be accounted for afterwards. A requisition should be made on the railway authorities in the following form:—

To the Station Master, Burdwan.

Conveyance by railway to Dacca is required for treasure to the value of _____ lakhs of rupees loaded for Dacca and contained in _____ wagons.

The station master will give the officer commanding the guard a paper notifying that he is in charge of treasure loaded in so many wagons.

Note 1.—The requisition mentioned above must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided, *vide* rule 201.

Note 2.—Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations.

S. R. 210. On all railways administered by the State and on the Bengal-Nagpur Railway, the undermentioned are rates and conditions for the carriage of treasure, including specie, bullion, etc., the property of the State:—

(i) Treasure, etc.—

	Pics per maund per mile.
Up to 27 maunds ..	2
Above 27 and up to 81 maunds ..	1½
Above 81 and up to 270 maunds ..	1½
Over 270 maunds ..	1

Provided that the charge for any quantity shall not be less than for a smaller quantity according to the above scale.

Escort:—

(a) One man to travel free, both on the outward and return journey, as a 3rd class passenger, when the consignments of treasure are over 54 and under 135 maunds.

(b) Two men, when the consignments are from 135 to under 270 maunds.

(c) Four men, when the consignments are of 270 maunds and over.

(d) When a consignment amounts to 20 lakhs of rupees or more (625 maunds or more), a guard of four men to be allowed, with return passage, free of extra charge.

(ii) The minimum charge for treasure shall be as for one maund, fractions of a maund above one maund being charged as follows:—

Under 10 seers, as 10 seers.

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

Exceeding 20 seers, but not exceeding 30 seers, as 30 seers.

Exceeding 30 seers, but not exceeding 40 seers, as 40 seers.

(iii) Copper, bronze and nickel coin by passenger train in quantities over five maunds is carried at the rate of 1 pie per maund per mile. The minimum charge for consignment of 5 maunds and under is 6 as. and for consignment over 5 maunds and up to 10 maunds as for 10 maunds.

Small Coin Remittances.

S. R. 211. Remittance of nickel, bronze or copper coin should be booked at railway risk.

Note Remittances.

S. R. 212. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.

Additional Rules for Remittances by Steamer.

S. R. 213. Consignments of treasure should be taken delivery of on arrival at a station, otherwise the treasure will be carried on to the next station, at the risk and expense of the consignee.

D. GLADDING,

Secretary to the Government of Bengal.

The 1st April 1937.

Treasury Rules—Appendix I.

TREASURY RULE

[Treasury Rule

Major head.	Minor head.	Sub-head.	Drawing officer.
7—Land Revenue	Charges of Administration.	Land Acquisition Establishment.	Land Acquisition Deputy Collector or Sub-Deputy Collector, as the case may be.
		Certificate Establishment	Collector, Deputy Commissioner or Subdivisional Officer.
		Partition Establishment	Collector, Deputy Commissioner or Partition Deputy Collector.
		Record Room Establishment.	Collector or Deputy Commissioner
		Kanungo Establishment	Collector or Deputy Commissioner
			Subdivisional Officer or Khas Mahal Officer.
		Road Cess, Valuation and Revaluation Establishments.	Collector or Deputy Commissioner
	Management of Government Estates.	Collection of Revenue ..	Khas Mahal Deputy Collector and Collector of Calcutta.
		Outlay on Improvements	Ditto
		Capital expenditure for colonization, etc.	Colonization Officer, Sundarbans
		Survey Settlement and Record operation.	Controlling Office ..	Director of Land Records and Surveys.
Other Headquarters Establishment. Drawing office.			Officer-in-charge, Bengal Drawing Office and Traverse Party.
Land Records ..	Major Settlement Operations.	Settlement Officer	
	Minor Settlement Operations.	Collector or Deputy Commissioner	
	Major and minor Survey operations.	Director of Land Records and Survey	
	Superintendence ..	Director of Land Records' ..	
	District charges ..	Collector or Deputy Commissioner	

APPENDIX I.

16, S. R. 51.]

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingent bills.	•	H Bills drawn by the Land Acquisition Deputy Collector or Sub-Deputy Collector are countersigned by Collector or the Additional Magistrate attached to a district.
Pay bills of self and establishment	•	
Pay and travelling allowance bills of self and establishment and contingent bills.	•	
Ditto	•	N.B.—Senior Deputy Collector, Sadar, signs "for" Collector.
Ditto	Kanungoes and Surveyors, Chairmen and messengers.	
Ditto	•	Countersigned by Collector, Deputy Commissioner, Subdivisional Officer or Senior Deputy Collector at Sadar.
Ditto	•	
Ditto	Tahsil Establishment and Collector's Office Establishment.	The pay bills of Khas mahal Establishments under Sub-Divisional Officers need not be countersigned by Collector.
Ditto	•	
Ditto	•	
Ditto	•	Personal Assistant to the Director of Land Records and Surveys signs "for" him.
Ditto	• ..	Authorised to draw abstract bills. Detailed contingent bills are countersigned by Director of Land Records and Surveys, Bengal.
Ditto	(1) Office (2) Measuring.	Assistant Settlement Officer signs "for" Settlement Officer when the latter is on tour.
Ditto	•	Authorised to draw abstract contingent bills. Detailed countersigned contingent bills are signed by the Settlement Officer.
Ditto	•	•
Ditto	•	Advances are occasionally drawn by the Director of Land Records in abstract bills to meet the tour contingent and other charges. The Personal Assistant to the Director of Land Records signs "for" him.
Ditto	•	

Pages 90-91.

Treasury Rules, Appendix I.

✓ Add the words "Travelling allowance" before the word "Bills", to the remarks in column 7 against the first entry under the major head "7—Land Revenue." ✓

(Bengal Government, Finance Department, No. 1631(54)F., dated the 17th July 1939.) •

[The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 49, dated the 22nd December 1939.]

Major head.	Minor head.	Sub-head.	Drawing officer.
8—Provincial Excise.	(1) Superintendence.	Superintendence ..	<p>Commissioner of Excise and Salt.</p> <p>Deputy Commissioner of Excise and Salt.</p> <p>Personal Assistant to Commissioner.</p> <p>Deputy Commissioner of Excise and Salt, Inspectors of Excise and Salt, Excise Intelligence Bureau.</p> <p>Inspector of Distilleries and Warehouses.</p>
	(2) District charges.	District charges ..	<p>Collector of Excise, Calcutta ..</p> <p>Superintendents of Excise and Salt, Calcutta.</p> <p>Inspectors of Excise and Salt, Calcutta.</p> <p>Collector or Deputy Commissioner</p> <p>Superintendents of Excise and Salt.</p> <p>Inspectors of Excise and Salt, in-charge.</p> <p>Inspectors of Excise and Salt.</p>
9—Stamps	Non-Judicial ..	Superintendence ..	Collector of Calcutta ..
	Judicial ..	Ditto ..	Ditto ..
11—Registration.	Superintendence	....	<p>Inspector-General of Registration.</p> <p>Inspector of Registration Offices</p>
	District charges	....	<p>District Registrar ..</p> <p>District Sub-Registrar and Sub-Registrar.</p>

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and contingent bills.	Personal Assistant signs contingent bills "for" Commissioner when out on tour.
Pay and travelling allowance bills of self.	Travelling allowance bills are countersigned by Commissioner.
Pay and travelling allowance bills of self and establishment subordinate to Commissioner.	Travelling allowance bills of Personal Assistant are countersigned by Commissioner.
Contingent bills, pay and travelling allowance bills of self and of establishment (Sub-Inspectors, petty officers and peons).	All travelling allowance bills are countersigned by Deputy Commissioner, Excise Intelligence Bureau.
Pay and travelling allowance bills of self.	Travelling allowance bills are countersigned by Deputy Commissioner of Excise and Salt, Warehouses.
Pay bills of self and pay and travelling allowance bills of ministerial establishment and contingent bills. Pay bills of Sub-Inspectors, petty officers and peons.	Travelling allowance bills of the Collector of Excise, are countersigned by Commissioner.
Pay and travelling allowance bills of self, travelling allowance bills of Sub-Inspectors, petty officers and peons.	Travelling allowance bills of Superintendents of Excise are countersigned by Collector of Excise, Calcutta.
Pay and travelling allowance bills of self.	Travelling allowance bills are countersigned by Collector of Excise, Calcutta.
Pay and travelling allowance bills of ministerial establishment and contingent bills.	K.W. 27
Pay and travelling allowance bills of self and establishment (Sub-Inspectors, petty officers and peons).	Travelling allowance bills of Superintendents are countersigned by Collector or Deputy Commissioner.
Ditto	Travelling allowance bills of Inspectors and Inspectors-in-charge are countersigned by Collector or Deputy Commissioner.
Pay and travelling allowance bills of self and pay of establishment subordinate to them.	
Pay and travelling allowance bills of self and establishment and contingent bills.	In mufassal districts, the Collector draws contract contingent bills.
Ditto	K.W. 27
Pay and travelling allowance bills of self and establishment and contingent bills.	Personal Assistant signs "for" Inspector-General.
Pay and travelling allowance bills of self and establishment.	Travelling allowance bills are countersigned by Inspector-General of Registration.
Pay and travelling allowance bills of establishment and contingent bills.	District Sub-Registrar signs "for" District Registrar.
Pay and travelling allowance bills of selves and establishment.	Travelling allowance bills are countersigned by District Registrars. N.B.—Sub-Registrars draw their own pay in salary bill form.

K-14 27

Major head.	Minor head.	Sub-head.	Drawing officer.	
18—Other Revenue expenditure financed from Ordinary Revenues.	Irrigation Works	Works for which neither capital nor revenue accounts are kept.	Superintending Engineer, Executive Engineer, Assistant Secretary to the Government of Bengal, Irrigation Department.	
	Navigation, Embankment and Drainage Works.	Miscellaneous expenditure.	Superintending Engineer and Executive Engineer.	
25—General Administration	Ad- Salary of the Governor. Sumptuary allowance of the Governor. Staff and household of Governor.	....	} His Excellency the Governor ..	
			
			Military Secretary ..	Military Secretary
			Surgeon to His Excellency the Governor.	Assistant Surgeon to His Excellency the Governor.
			Band Establishment ..	Military Secretary
			Bodyguard Establishment.	Commandant
			Maintenance of furnishings of official residences.	
			Secretariat staff of Governor	<i>31.</i> Secretary to His Excellency the Governor of Bengal.
			Expenditure from Contract Allowance.	Military Secretary
			Tour expenses ..	Ditto
			Ministers ..	Registrar, Finance Department, Government of Bengal.
			Provincial Legislative Assembly.	<i>11.</i> Secretary, Legislative Assembly
		Provincial Legislative Council	Secretary, Legislative Council	

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingent bills.	Circle Officer, Canal Revenue, Division, draws bills for Midnapore Canal Revenue Division. The charges are adjusted as "Re-funds" under "XIII—Irrigation, etc."
Ditto	<p>List of controlling officers for the purpose of counter-signing travelling allowance bill:—</p> <p>Secretary—Himself, Assistant Secretary and ministerial and menial establishments of the Secretariat section of the Irrigation Department.</p> <p>Chief Engineer—Himself and all gazetted and non-gazetted officers in offices directly under him.</p> <p>Superintending Engineer, South-Western Circle—Himself and all gazetted and Subdivisional Officers in his Circle, the Circle Officer and Zilladars of the Midnapore Canal Revenue Division and the ministerial and menial establishments in his office.</p> <p>Superintending Engineer, Southern Circle—Himself and all gazetted and Subdivisional Officers in his Circle. All Dredger Officers and the ministerial and menial establishment in his office.</p> <p>Executive Engineers—All subordinates in the divisions (except Subdivisional Officers) and ministerial and menial establishments under them.</p> <p>Circle Officer, Canal Revenue Division, Midnapore—Subordinate officers and the ministerial and menial establishments in his division.</p>
Pay and sumptuary allowance bills of self.	
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto	Military Secretary to the Governor countersigns travelling allowance bills of the Assistant Surgeon to His Excellency the Governor and his establishment.
Ditto	
Draws contingent bills	The Commandant, Bengal Body-guard is authorised to issue Railway warrants and credit notes for personnel, animals and stores of the body-guard.
Pay and travelling allowance bills of self and establishment and contingent bills.		
Contingent bills	
Ditto	
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto	
Ditto	

Major head.	Minor head.	Sub-head.	Drawing officer.	
25—General Administration.	Civil Secretariat	....	(1) Registrar, Finance Department, Government of Bengal.
		Legislative Department	(2) Assistant Secretary, Legislative Department, Government of Bengal.	
		Translator's Department	(3) Bengali Translator to the Government of Bengal.	
		Librarian's Department	(4) Librarian, Bengal Library ..	
	Public Service Commission.	....	Secretary Public Service Commission.
	Board of Revenue	Board of Revenue ..	Secretary, Board of Revenue ..	
		Establishment for management of Private estates.	Ditto	
	Local Fund Establishment.	....	Examiner, Local Accounts, Bengal
		....	Examiner, Outside Accounts, Calcutta.
	Commissioners ..	Commissioners ..	Commissioners	
	District Administration.	General Establishment	Collector or Deputy Commissioner, Collector of Calcutta.	
		Subdivisional Establishment.	Subdivisional Officer and Police Magistrate, Sealdah.	
		Wards Estate Establishment.	Collector or Deputy Commissioner	
Other Establishment.	....	....
Discretionary grants of Heads of Provinces, etc.	....	....
27—Administration of Justice.	High Court <i>M. S. Q. B.</i>	Judges	Judges	
		Original Side—		
		(a) Registrar ..	Registrar, Original Side ..	
		(b) Official Receiver	Official Receiver	
		Appellate Side—		
		(a) Registrar ..	Registrar, Appellate Side ..	
		(b) Reporters ..	Chief Law Reporter	
		Law Officers ..	English Law Officers ..	(1) Advocate-General .. (2) Solicitor to the Government of Bengal.
			Legal Remembrancer ..	Superintendent and Remembrancer of Legal Affairs.
			Mufassal establishment	Government Pleader ..

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingent bills.	(1) Upper Division .. (2) Lower Division (3) Menials.	The Under Secretary, Finance Department, is also permitted to draw advances in lump sum in abstract bills on account of contingencies on occasions when the Governor proceeds on tour.
Ditto .. ..	....	Travelling allowance bills of shorthand reporters are countersigned by the Commissioner of Police, Calcutta, and the Deputy Inspector-General of Police, Intelligence Branch, as the case may be.
Ditto .. ..	....	Travelling allowance bills of the Bengali Translator and his establishment are countersigned by Deputy Secretary to the Government of Bengal, Political Department.
Ditto .. ..	....
Ditto	(1) Upper Division .. (2) Lower Division. (3) Menials.	Abstract bills are also drawn when required.
Ditto .. ..	....
Ditto	(1) S. A. S. Establishment (2) Clerical Establishment. (3) Menials.	
Ditto .. ..	....	Personal Assistant signs "for" Commissioners.
Ditto	Upper Division, Lower Division and Menial Establishments for the general management of Wards Estates, Partition Estates and Steam Boat Establishments.	
Ditto	(1) Upper Division. (2) Lower Division. (3) Menials.	
Ditto	Ditto	Countersigned by Collector, Deputy Commissioner, Sub-Divisional Officer or Senior Deputy Collector at Sadar.
Ditto .. ..	....	Grants sanctioned by His Excellency the Governor are drawn by the Military Secretary, otherwise by Commissioner, Collector or Deputy Commissioner.
Pay for self	(1) Upper Division .. (2) Lower Division. (3) Menials.	Abstract contingent bills are also occasionally drawn.
Pay and travelling allowance bills of self and establishment and contingent bills.	Ditto.	
Ditto	Ditto ..	Same as above
Ditto .. ..	....	Bills of allowances are countersigned by the Chief Justice.
Allowances .. ..	....
} Contingent bills .. ..	....
Pay and travelling allowance bills of self and establishment and contingent bills. Pay and travelling allowance bills of self and establishment.	....	The travelling allowance bills of mufassal Government pleaders should be countersigned by Superintendent and Remembrancer of Legal Affairs, Bengal.

Major head.	Minor head.	Sub-head.	Drawing officer.
27—Administration of Justice — <i>concid.</i>	Administrator-General and Official Trustee, Bengal.	....	Administrator-General and Official Trustee or Deputy Administrator-General and Official Trustee.
	Coroner's Court	....	Coroner of Calcutta ..
	Presidency Magistrates' Courts.	Presidency Magistrate ..	(1) Chief Presidency Magistrate. (2) Municipal Magistrate, Calcutta. (3) Presidency Magistrate, Northern Division.
		Juvenile Court and Detention House for Juvenile Offenders.	Deputy Commissioner of Police ..
			Chief Presidency Magistrate ..
	Civil and Sessions Courts.	District and Sessions Judge.	District and Sessions Judge
		Subordinate Judges ..	Subordinate Judge ..
		Munsifs ..	Munsif
		Process-serving Establishment. Record Room Establishment. Court under the Workmen's Compensation Act.	District Judge, Sub-Judge and Munsif. District Judges
	Court of Small Causes.	Presidency Courts ..	Commissioner for Workmen's Compensation, Bengal. Chief Judge, Small Cause Court, Calcutta.
		Mufassal Courts ..	Judge, Small Cause Court, Calcutta.
	Criminal Courts Pleadship and Muktearship Examination charges.	Police Case Hospitals ..	Civil Surgeons
		....	Secretary, Legal Examination Board.
	28—Jails and Convict Settlements	Jails ..	Superintendence ..	Inspector-General of Prisons,^{a} Bengal.
Jails.			Superintendents of Jails, Sub-Jails and Borstal School.
		Charges for Police custody	Magistrate, Deputy Commissioner and Deputy Commissioner of Police, Calcutta.
		Calcutta Police Lock-up	Assistant Commissioner of Police, Calcutta, Headquarters Force.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay bills of self and establishment and other bills.	....
Pay and travelling allowance bills of self and establishment and contingent bills.	....
Ditto .. ..	....	Abstract contingent bills are drawn by the Presidency Magistrate, Calcutta, and the Deputy Commissioner of Police in their capacity of a Justice of Peace.
Contract contingent bills ..	....
Pay and travelling allowance bills of self and establishment and Court bills excluding pay and allowances of probation officers.	....
Pay and allowance of probation officers.	....
Pay and allowance bills of self and establishment and contingent bills.	(1) Upper Division. (2) Lower Division. (3) Menials.	
Ditto	Ditto.	
Ditto	Ditto ..	
Ditto .. ..	....
Pay bills of establishment ..	....
All bills .. ..	....	Countersigns h's own travelling allowance bill.
Pay and travelling allowance bills of self and establishment and contingent bills.	(1) Upper Division. (2) Lower Division. (3) Menials.	
Ditto	(1) Upper Division. (2) Lower Division (3) Process-servers (4) Menials.	
Pay bills of establishment and contingent bills.	....	Countersigned by Magistrates.
Pay and travelling allowance bills of establishment and contingent bills.	....
Pay and travelling allowance bills of self and establishment and contingencies.	(1) Upper Division .. (2) Lower Division. (3) Menials.	Personal Assistant signs "for" Inspector-General of Prisons.
Ditto	(1) Deputy Jailors .. (2) Head Warders, Warders. (3) Hospital Establishment—Ministerial and Menial Establishment. (4) Chief Officer Gate-keeper and petty officers. (5) Educational and Mechanical Establishments.	N B.—Pay and allowances of Sub-Assistant Surgeons to be drawn in separate bills. Contingent charges for the Jail Department may be drawn in abstract contingent bills. Travelling allowance bills of all officers of the Jail Department except warders and petty officers require the countersignature of the Inspector-General of Prisons.
Contingent bills .. ..	....	B.—The Deputy Commissioner of Police, Calcutta, also draws charges for released convicts debitable to charges for moving prisoners.
Pay and travelling allowance bills of self and establishment and contingent bills.	....	The dietary charges in the Calcutta Police Lock-up should be drawn under the head "Charges for Police Custody" all other charges being drawn under the head "Calcutta Police Lock-up."

Major head.	Minor head.	Sub-head.	Drawing officer.
28—Jails and convict Settlements —concl'd.	Jail Manufactures	Jails .. Jail Depot ..	Superintendents of Jails, Sub-jails and Borstal School. Manager, Jail Depot ..
29—Police	Presidency Police <i>4 40 42</i>	Superintendence .. Calcutta Police .. Charge under the Calcutta Hackney Carriage Act of 1919. Port Police ..	(1) Commissioner or Deputy Commissioner of Police, Headquarters. (2) Deputy Commissioner, Special Branch. (3) Deputy Commissioners, North and South Districts, Detective Department, Public Vehicles Department. (4) Assistant Commissioner, Headquarters Force. (5) Other Assistant Commissioners. (1) Commissioner or Deputy Commissioner of Police, Headquarters. (2) Deputy Commissioners, North and South Districts, Detective Department, Special Branch, Public Vehicles Department. (3) Assistant Commissioner, Headquarters Force. (4) Deputy Commissioner, Port Police. <i>4 40</i> (1) Commissioner or Deputy Commissioner of Police, Headquarters. (2) Deputy Commissioner, Public Vehicles Department. (1) Commissioner or Deputy Commissioner of Police, Headquarters. (2) Deputy Commissioner, Port Police.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingent bills.	Contingent bills may be drawn in abstract contingent bills.
Pay bills of the establishment and contingent bills.	Invoices for articles supplied to the Jail Depot may be countersigned by the Manager.
Pay and allowance bills of self and of establishment and contingent bills. <i>1183</i>	(1) Upper Division (2) Lower Division (3) Servants.	Travelling allowance bills of Deputy Commissioners should be countersigned by Commissioner and those of Assistant Commissioners by Deputy Commissioner of Police, Headquarters.
Pay and allowance bills of self and of establishment bill of Special Branch.	
Pay and allowance bills of self <i>1182</i>	
Pay and allowance bills of self and of establishment bill of Commissioner's Chauffeur.	
Pay and allowance bills of self	
Pay and allowance bills of Police Force (establishment) and contingent bills. <i>1183</i>	Contingent charges are drawn partly in abstract bills by the Deputy Commissioner of Police, Headquarters.
Pay and fixed conveyance allowance bills of Police Force (establishment) except Inspectors.	Inspectors of Police draw their pay and travelling allowance in the bill forms prescribed for gazetted officers and their bills are countersigned by Deputy Commissioner of Police, Headquarters.
Pay and fixed conveyance allowance bills of Police Force (both armed and unarmed), Indian Mechanic and Prison Van Drivers except Inspectors.	
Pay and fixed conveyance allowance bills of Howrah Bridge Guard and Howrah Special Traffic Police.	
Pay and allowance bills of Police Force and of establishment and contingent bills. <i>1183</i>	
Pay and allowance bills of self and pay and fixed conveyance allowance bills of Police Force except Inspectors. <i>1182</i>	Inspectors of Police draw their pay and travelling allowance in the bill forms prescribed for gazetted officers and their bills are countersigned by Deputy Commissioner of Police, Headquarters.
Pay and allowance bills of Police Force and of establishment and contingent bills. <i>1183</i>	
Pay and allowance bills of self and pay and fixed conveyance allowance bills of Port Police Force including Manjhils, Dandies and Steam Launch staff except Inspectors. <i>1182</i>	Inspectors of Police draw their pay and travelling allowance in the bill forms prescribed for gazetted officers and their bills are countersigned by Deputy Commissioner of Police, Headquarters.

Major head.	Minor head.	Sub-head.	Drawing officer.
29—Police—contd.	Presidency Police	Charges for Rescue Home for Girls.	Commissioner or Deputy Commissioner of Police, Headquarters.
		Cattle Pound ..	(1) Commissioner or Deputy Commissioner of Police, Headquarters.
			(2) Deputy Commissioners, North and South Districts.
		Police Dead House ..	(1) Commissioner or Deputy Commissioner of Police Headquarters.
			(2) Police Surgeon, Calcutta ..
		Police supplied to private individuals.	(1) Commissioner or Deputy Commissioner of Police, Headquarters.
			(2) Assistant Commissioner of Police, Headquarters Force.
Hospital charges ..	(1) Commissioner or Deputy Commissioner of Police, Headquarters.		
	(2) Police Surgeon, Calcutta ..		
Police Training School.	Calcutta Police ..	(1) Commissioner or Deputy Commissioner of Police, Headquarters.	
		(2) Assistant Commissioner, Police Training School.	
Superintendence ..	(1) Inspector-General of Police. (2) Deputy Inspector-General of Police of the Range concerned.		

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay bills of establishment and contingent bills.	
Pay bills of establishment and contingent bills.	
Pay bills of establishment	
Contingent bills	
Pay bills of establishment	Establishment bills are countersigned by Deputy Commissioner of Police, Headquarters. The Sub-Assistant Surgeon attached to Dead House draws his bills which are countersigned by the Police Surgeon.
Pay and travelling allowance bills of establishment and contingent bills.	
Pay and fixed conveyance allowance bills of establishment.	
Contingent bills	
Pay and allowance bills of self and pay and travelling allowance bills of establishment, pay and travelling allowance bills of the Sub-Assistant Surgeons of the Police Hospital, Calcutta, Bhowanipore and Lal Bazar Police Lock-up.	Pay bills of establishment excepting Assistant and Sub-Assistant Surgeons are countersigned by Deputy Commissioner of Police, Headquarters. The Assistant Surgeon draws his own salary, his travelling allowance bills are countersigned by the Police Surgeon. The Sub-Assistant Surgeons of the Police Hospitals at Calcutta, Bhowanipore and Lal Bazar Police Lock-up draw their pay in bills countersigned by the Police Surgeon.
Pay and allowance bills of Police Force and of establishment and contingent bills.	
Pay and allowance bills of self and of Police Force, except Inspectors.	Salary and travelling allowance bills of Inspectors are countersigned by Deputy Commissioner of Police, Headquarters. <i>Note.</i> —Bills for rewards are drawn by the Commissioner or Deputy Commissioner of Police, Headquarters.
Pay and travelling allowance bills of self and establishment and contingent bills.	(1) Upper Division (2) Lower Division (3) Menials. ..	Assistant Inspector-General of Police signs "for" Inspector-General of Police.

Major head.	Minor head.	Sub-head.	Drawing officer.
29—Police— <i>consld.</i>	District Executive Force.	District Police ..	Superintendent of Police ..
		Other Police ..	Superintendent of Police
		Hospital charges ..	Ditto
			Civil Surgeon ..
		Port Police, Chittagong	Superintendent of Police, Chittagong.
	Special Police ..	Eastern Frontier Rifles (Bengal Battalion).	Commandant, Eastern Frontier Rifles (Bengal Battalion).
		Frontier Police, Chittagong.	Superintendent of Police, Chittagong Hill Tracts.
	Railway Police ..	....	(1) Superintendent of Police, Eastern Bengal Railway, Sealdah. (2) Superintendent of Police, Eastern Bengal and Assam Bengal Railways, Saidpur. (3) Superintendent of Police, East Indian Railway, Howrah.
	Criminal Investigation Department.	....	Deputy Inspector-General of Police, Criminal Investigation Department, Intelligence Branch.
	Criminal Investigation Department (Intelligence Branch).	Ditto ..	
Police Training School (District Police).	District Police ..	Principal, Police Training College, Sardah.	

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingent bills.	All Inspectors (including temporary and Officiating Inspectors) draw their pay and travelling allowance in the bill forms prescribed for gazetted officers. Such bills are countersigned by the authorities specified against the officers noted below :—
Ditto	(1) Inspectors of District Railways and Driver Police—Superintendent of Police. (2) Inspectors employed in the Criminal Investigation Department—Crime Assistant to the Deputy Inspector-General, Criminal Investigation Department. (3) Inspectors employed in the Intelligence Branch—Special Assistant to the Deputy Inspector-General, Intelligence Branch. (4) Inspectors employed in the Police Training College—Principal of the College.
Travelling allowance and contingent bills.	The travelling allowance bills are countersigned by the Civil Surgeons. <i>N. B.</i> —For armed Police allowance of the establishment of the Cantonment, General Hospital, Barrackpore, the Medical Officer, Cantonment Hospital, draws the bill.
Pay bills of Sub-Assistant Surgeons of District Police Hospitals.	The Sub-Assistant Surgeons of Police Hospitals draw their pay in bills countersigned by the Civil Surgeon.
All bills in respect of the Port Police, Chittagong.	<i>N. B.</i> —Bills for Burma Military Police are drawn by Deputy Commissioner of Police and debit passed on to Burma.
Pay and travelling allowance bills of self and establishment and contingent bills.	<i>N. B.</i> —Bills for Burma Military Police are drawn by Deputy Commissioner of Police and debit passed on to Burma.
Ditto	
Ditto	Assistant to the Deputy Inspector-General of Police, Criminal Investigation Department, signs "for" Deputy Inspector-General, Criminal Investigation Department.
Ditto	Special Assistant, Intelligence Branch, signs "for" Deputy Inspector-General, Intelligence Branch. He will also countersign travelling allowance bills of shorthand reporters attached to the Political Department of the Civil Secretariat.
Ditto	

Major head.	Minor head.	Sub-head.	Drawing officer.
80—Ports and Pilotage.	Charges for pooled launches. Purchase of Marine Stores. Ports Establishment. Subsidies to Steam Boat Companies. Miscellaneous.	....	Principal Officer, Mercantile Marine Department, Calcutta District, Calcutta. Engineer-Superintendent, Government Dockyard, Narayanganj. Controlling officers of pooled launches—Chief Inspector of Factories. Collector— (1) Jessore. (2) Khulna. (3) 24-Parganas. (4) Dacca. (5) Faridpur. (6) Bakarganj. (7) Mymensingh. (8) Chittagong. (8A) Tippera. (9) Pabna. (10) Malda. Superintendent of Police, Dacca. Deputy Commissioner, Chittagong Hill Tracts.
36—Scientific Departments.	Grant-in-aid and Donations to Scientific Societies and institutes.	Grants-in-aid, contribution and donation to Asiatic Society. Grants-in-aid, contributions and donations to other societies.	Assistant Secretary, Education Department. District Officer, Dacca. .. District Officer, Rajshahi .. Deputy Commissioner, Darjeeling Chairman, Mining Board, Bengal, (Commissioner, Burdwan Division, ex-officio).
37—Education-General—University	Government Art Colleges.	...	Principals of Colleges .. Principal, Bengal Engineering College, Sibpur.
	Govt Professional Colleges.	Bengal Engineering Colleges.	Principal, Bengal Engineering College, Sibpur.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
<p>Pay and travelling allowance bills of self, the Nautical Surveyor, Calcutta, and the Principal Engineer and Ship Surveyor, pay bills of pooling section staff, the travelling allowance bills of the pooling section peon and contingent bills (e.g., stores for, excepting petty stores, and repairs to pooled launches, uniforms for the crew of pooled launches, mooring hire of the pooled launches in Calcutta and contingencies of the pooling section).</p>	<p>(1) Special pay of the Port Officer; Nautical Surveyor and the Principal Engineer and Ship Surveyor for launch pooling work. (2) Clerical staff. (3) Menials.</p>	<p>The Principal Officer countersigns the travelling allowance bills of the Nautical Surveyor and the Principal Engineer and Ship Surveyor, Calcutta, and ministerial and menial officers; for journeys in connection with launch pooling work and the pooling section peon. The Principal Officer also countersigns the travelling allowance bills of the Principal Engineer and Ship Surveyor and the other Surveyors at Calcutta; for journeys in connection with surveys of inland steam-vessels outside Calcutta.</p>
<p>Pay and travelling allowance bills of self, non-gazetted officers and office, workshop, guard and dockyard launch establishments and contingent bills (e.g., labour and stores for repairs to pooled launches dockyard craft, machinery and engines, running stores including coal and fuel for dockyard craft, wages of contingency menials, upkeep of the yard and other contingencies of the office and the dockyard).</p>	<p>(1) Engineer-Superintendent (2) Foreman. (3) Supervisor and Master Artisans. (4) Clerical Establishment. (5) Menials.</p>	<p>The Engineer-Superintendent countersigns the travelling allowance bills of non-gazetted officers, clerks, peons and durwans.</p>
<p>Pay and travelling allowance bills of crew of pooled launches and contingent bills (e.g., coal and oil fuel, petty running stores and pay of contingency menials of pooled launches).</p>	<p>....</p>	<p>The Nautical Surveyor, Chittagong countersigns the travelling allowance bills of the Engineer and Ship Surveyor, Chittagong, and the ministerial and menial establishment of the office of the Engineer and Ship-Surveyor, Chittagong.</p>
<p>All bills in respect of Asiatic Society</p>	<p>....</p>	
<p>All bills in respect of Dacca Museum</p>	<p>....</p>	
<p>All bills in respect of the Varendra Research Society.</p>	<p>....</p>	
<p>All bills in respect of Darjooling Museum.</p>	<p>...</p>	
<p>All bills relating to the charges of the Mining Board, Bengal.</p>	<p>....</p>	
<p>Pay and travelling allowance bills of self and establishment and contingent bills.</p>	<p>(1) Instructing staff .. (2) Office. (3) Menials.</p>	<p>Contingent charges in the Education Department may be drawn in abstract contingent bill. <i>N.B.</i>—In case of Presidency College, Calcutta, the Bursar draws the bills. The bills of the Eden Hindu Hostel establishment, etc., are drawn by the Bursar, Presidency College.</p>
<p>Ditto</p>	<p>Ditto ..</p>	

Major head.	Minor head.	Sub-head.	Drawing officer.
37—Education-General—University—concl.	Govt. Professional Colleges.	Training Colleges for Teachers.	Principal, Training College ..
Secondary ..	Government Secondary Schools.	Secondary Schools for boys.	Head Masters of Schools ..
		Secondary Schools for girls.	Head Mistress
Primary ..	Government Primary Schools.	Primary Schools for Girls.	Head Mistress of Schools ..
Special ..	Government Special Schools.	Training Schools for Masters.	Superintendents, Normal Schools (Dacca, Rangpur and Chittagong), Head Masters in other cases. Head Master, Training School ..

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingent bills.	(1) Instructing staff .. (2) Office. (3) Menials.	Travelling allowance bills of Principals of Colleges are countersigned by the Assistant Director of Public Instruction while those of officers subordinate to the Principals are countersigned by them.
Ditto	(1) Teachers (2) Menials.	N.B.—Bills of the Hindu and Hare Schools, Calcutta, are drawn by the Bursar, Presidency College. In respect of schools under the control of the Inspector of Schools, bills for contingent charges and travelling allowance are countersigned by the Inspector of Schools, while in respect of schools under the control of the Principals of Colleges and Madrasahs, such bills are countersigned by the Principals.
Ditto .. ..	....	In respect of schools under the control of Inspectress of Schools, bills for contingent charges and travelling allowance are countersigned by the Inspectress of Schools while such bills in respect of Bethune Collegiate School, which is under the control of the Principal, Bethune College, are countersigned by the Principal, Bethune College
Ditto .. ..	....	Bills of Eden High School for Girls, Dacca, are drawn by the Principal, Eden High School, travelling allowance bills of the Principal only requiring the countersignature of the Assistant Director of Public Instruction, Bengal.
Ditto .. ..	....	Bills for contingent charges and travelling allowances of the Sakhawat Memorial High English School for Girls, Calcutta, are countersigned by the Assistant Director of Public Instruction for Muhammadan Education, Bengal.
Ditto .. ..	....	Bills are countersigned by the Assistant Inspectress of Schools of the Circle concerned, the travelling allowance bills requiring the countersignature of the Inspectress.
Ditto .. ..	....	Contingent and travelling allowance bills are countersigned by the Inspector of Schools.
Ditto .. ..	....	*Contingent and travelling allowance bills of the Calcutta Training School are countersigned by the Principal, David Hare Training College, Calcutta.

Major head.	Minor head.	Sub-head.	Drawing officer.
Special ..	Government Special Schools.	Training Schools for Mistresses. <i>H</i> Guru-Training School .. <i>VS No 47.</i> Engineering and Surveying Schools. Madrassas, School of Art and Government Commercial Institute. Reformatory Schools ..	Lady Principal, Hindu Female Training School (Calcutta). Head Mistress. Head Pandits, Guru-Training Schools. Principal, School of Engineering (1) Principal .. (2) Superintendent or Head Master, as the case may be. Superintendent, Reformatory School.
General ..	Direction ..	....	Director of Public Instruction or Assistant Director of Public Instruction.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingent bills.	Contingent and travelling allowance bills are countersigned by the Inspectress of Schools.
Ditto	<p>(1) All bills other than stipend bills (except of the Dacca Guru-Training School) are countersigned by the District Inspectors of Schools, (2) stipend bills of Guru-pupils other than those of the Dacca Guru-Training School are countersigned by District or Subdivisional Inspector of Schools.</p> <p>(3) All bills of the Dacca Guru-Training School including the stipend bills are countersigned by the Superintendent, Dacca Normal School.</p> <p>Travelling allowance bills are countersigned by Inspector or Additional Inspector of Schools.</p>
Ditto	Travelling allowance bills of the Principal require countersignature of the Assistant Director of Public Instruction while travelling allowance bills of other officers are countersigned by the Principal.
Ditto	Bills of the Elliot Madrassa Hostel are drawn by the Principal, Calcutta Madrassa. Travelling allowance bills of the Principals are countersigned by the Assistant Director of Public Instruction while travelling allowance bills of other officers are countersigned by the Principals.
Ditto	Establishment and menials ..	<p>Pay bill of Superintendent and pay and travelling allowance bills of establishment are drawn by the Superintendent.</p> <p>Travelling allowance bills of the Superintendent and contingent bills are countersigned by the Assistant Director of Public Instruction, Bengal.</p>
Ditto	<p>N.B.—Assistant Director of Public Instruction signs for the Director of Public Instruction. Bills of the Text Book Committee are drawn by the Assistant Director of Public Instruction and adjusted under "Direction."</p> <p>Travelling allowance bills of the Director does not require countersignature. Travelling allowance bills of Assistant Director of Public Instruction, the Assistant Director of Public Instruction for Muhammadan Education, the Additional Assistant Director of Public Instruction and the Physical Director are countersigned by the Director of Public Instruction, while the travelling allowance bills of the ministerial and menial establishments of the office of the Director of Public Instruction are countersigned by the Assistant Director of Public Instruction.</p>

Major head.	Minor head.	Sub-head.	Drawing officer.
General ..	Direction ..	...	Director of Public Instruction or Assistant Director of Public Instruction. .
	Inspection ..	....	Inspector, Sub-Inspector, Inspectress and Assistant Inspectress of Schools.
	Scholarships ..	....	Principals of Colleges, Head Masters and Head Mistresses of Schools.
	Miscellaneous ..	Miscellaneous ..	....
37—Education European and Anglo-Indian.	Government Secondary Schools.	Secondary schools for boys.	Head Master, Victoria Boys' school, Kurseong.
		Secondary schools for girls.	Principal, Dow-Hill Training College and School, Kurseong.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingent bills.	....	Travelling allowance bills of the members of the Central Madrasah Examination Board, and of the staff of the Assistant Director of Public Instruction for Muhammadan Education, Bengal, are countersigned by the Assistant Director of Public Instruction for Muhammadan Education, Bengal.
Ditto .. ..	....	<p>The travelling allowance bills of the Inspectors, Additional Inspectors and Inspectresses of Schools are countersigned by the Assistant Director of Public Instruction, while travelling allowance bills of Assistant Inspectors, District and Sub-divisional Inspectors and Sub-Inspectors and of ministerial and menial establishments are countersigned by the Inspectors or Additional Inspectors of Schools and those of the Assistant Inspectresses of Schools are countersigned by the Inspectress of Schools.</p> <p>Bills drawn by Sub-Inspectors should be countersigned by Inspectors.</p>
.....	....	<p>Bills drawn by Principals of Institutions do not require countersignature, whereas those drawn by other Government servants as well as by Head Masters or Secretaries of non-Government Institutions require countersignature by the Inspector or Inspectress of Schools of the Circle concerned.</p> <p>Post-Graduate Scholarship bills should, however, be passed month by month by the Director of Public Instruction if the Scholarships are held in non-Government Institutions.</p>
Contingent bills .. ..	....	Assistant Director of Public Instruction for Muhammadan Education draws bills of Taylor Moslem Hostel.
All bills in respect of the institution	(1) Instructional staff (2) Technical staff (3) Clerical (4) Menials.	The travelling allowance bills of the Head Master and the Principal and of all the establishments (ministerial, menial, domestic and (instructional) are countersigned by the Inspector of European Schools, Bengal.
Ditto	Ditto ..	

Major head.	Minor head.	Sub-head.	Drawing officer.	
38—Medical ..	Medical Estab- lishment.	Superintendence ..	Surgeon-General with the Govern- ment of Bengal.	
		District Medical Estab- lishment.	Civil Surgeon	
		Reserve Medical Subordi- nates.	Ditto	
	Hospitals and Dispensaries.	Presidency Hospitals and Dispensaries.	Superintendent, Medical College Hospitals, Director, School of Tropical Medicine, Surgeon- Superintendent, Presidency General Hospital, Superinten- dent, Campbell Medical School and Hospital, Superintendent, Albert Victor Hospital for Lepers, Gobra and Superinten- dent, Voluntary Venereal Hos- pital, Allpore.	
		Mufassal Hospitals and Dispensaries.	Superintendent	
		Grants for Medical Purposes	Grants to hospitals and dispensaries.	Surgeon-Superintendent in case of Sambhu Nath Pandit Hospital. Dispensary authorities ..
		Grants-in-aid, contribu- tions, etc.	Chairman of the District Board.	
	Medical Colloge and Schools.	Medical Colloge ..	Principal, Medical Colloge ..	
		Medical Schools ..	Superintendent	
	Mental Hospital	....	Superintendent, Lunatic Asylum
	Chemical Exami- nation.	....	Chemical Examiner to the Govern- ment of Bengal.
	39—Public Health).	Public Health Establishment.	Director of Publ- ic Health.	Director of Public Health, Director of Public Health Laboratory, Assistant Directors of Public Health, Chief Engineer, Public Health Department and Execu- tive Engineers, Public Health Department, Publicity Superin- tendent, Inspector of Septic Tank Installations, Entomolog- ist Superintendents, Vaccine Institute, Assistant Surgeon, Public Health Department.
			Chief Engineer, Public Health Department.	Officer-in-charge of the Dacca Branch of Public Health Labo- ratory.
Grants for Public Health purposes.		....	Director of Public Health ..
Expenses in con- nection with epidemic diseases.		....	Ditto

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingent bills	(1) Upper Division .. (2) Lower Division. (3) Menials.	Sub-Assistant Surgeons draw their own pay in salary bill forms. Bills for the fixed grants to dispensaries for the free-supply of medicines to Government servants are countersigned by the Civil Surgeons.
Ditto	
Ditto	
Ditto	
Ditto	The Surgeon-Superintendent, Presidency General Hospital, Calcutta, the Surgeon-Superintendent, Sambhu Nath Pandit Hospital, Bhowanipore, and Superintendent, Mitford Hospital, Dacca, are declared to be controlling officers for the purpose of countersigning travelling allowance bills of the officers of the respective institutions subordinate to them.
Ditto	
Ditto	
Fixed grants (recurring and non-recurring) to other dispensaries.	Bills are countersigned by Civil Surgeon.
Bills for grants to thana and village dispensaries.	Bills are countersigned by Collector or Deputy Commissioners.
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto	Travelling allowance bills of the Director of Public Health Laboratory, Officer-in-charge of the Dacca Branch of the Public Health Laboratory, Assistant Director of Public Health, Publicity Superintendent, Inspector of Septic Tank Installations, Entomologist, Superintendent, Vaccine Institute, Assistant Surgeon, Public Health Department and Assistant Chemical Examiner for Excise are countersigned by the Director of Public Health and those of the Executive Engineers, Public Health Department, by the Chief Engineer, Public Health Department.
Bills for establishment, contingencies and travelling allowances.	All bills are countersigned by the Director of Public Health Laboratory.
Payment of grants	N.B.—Assistant Analysts of the Bengal Public Health and the Bengal Excise Laboratories draw their own pay in salary bill form of Gazetted Government servants.
Ditto	

Major head.	Minor head.	Sub-head.	Drawing officer.
39—Public Health.	Bacteriological Laboratories (under Director of Public Health).	....	Director of Public Health.
	Bacteriological Laboratories (under the Surgeon-General).	....	Bacteriologist to the Government of Bengal.
	Pasteur Institute	....	Superintendent, Pasteur Institute
	Public Health Establishment.	....	Civil Surgeons of Darjeeling and Chittagong Hill Tracts.
39—Public Health (Central).	Port Health Departments of Calcutta and Chittagong.	....	Port Health Officers of Calcutta and Chittagong.
40—Agriculture ..	Agricultural Department.	Superintendence ..	Director of Agriculture, Bengal ..
			Assistant Director of Agriculture, Bengal.
			Personal Assistant
		Other supervising staff	Deputy Directors of Agriculture
			Fibre Expert, Agricultural Chemist, 1st Economic Botanist, 2nd Economic Botanist.
			Agricultural Engineer ..
			Live Stock Expert
			Assistant Fibre Expert, Assistant Agricultural Chemist and Assistant Economic Botanist.
			Superintendents of Agriculture ..
			Inspector of Agricultural Education.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills, establishment and contingent bills.	
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto	
Pay and travelling allowance bills of vaccination staff under each.	
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto	
Pay and travelling allowance bills of self.	Travelling allowance bills are countersigned by the Director of Agriculture.
Pay and travelling allowance bills of self and pay bills of Director of Agriculture's establishment and contingent bills.	Travelling allowance bills are countersigned by the Director of Agriculture. Pay bills of establishment and contingent bills are drawn by him for Director of Agriculture.
Their own pay and travelling allowance bills as well as those of establishment and contingent bills.	Countersigning officers :—Director of Agriculture in respect of travelling allowance bills of Deputy Directors and Deputy Director in respect of those of establishment.
Their own pay and travelling allowance bills as well as those of their respective establishment and also of contingent bills.	Countersigning officers :—Director of Agriculture in respect of travelling allowance bills of officers and the officers in respect of those of their respective establishment.
Pay and travelling allowance bills of self and establishment and contingent bills.	Countersigning officers :—Director of Agriculture in respect of travelling allowance bills of Agricultural Engineer and Agricultural Engineer in respect of those of his establishment.
Ditto	Countersigning officers :—Director of Agriculture in respect of travelling allowance bills of Live Stock Expert and Live Stock Expert in respect of those of his establishment.
Their own pay and travelling allowance bills.	Travelling allowance bills are countersigned by the Director of Agriculture.
Their own pay and travelling allowance bills as well as those of their respective establishment and also contingent bills.	Countersigning officers :—Director of Agriculture in respect of travelling allowance bills of the Superintendent of Agriculture and Agricultural Chemist in respect of those of their establishment.
Pay and travelling allowance bills of self and establishment; contingent bills are drawn by Assistant Director of Agriculture.	Countersigning officer :—Assistant Director of Agriculture in respect of travelling allowance bills of Inspector and those of his establishment.

Major head.	Minor head.	Sub-head.	Drawing officer.
40—Agriculture— <i>contd.</i>	Agricultural Department.	Other supervising staff	District Agricultural Officers ..
	Experimental Farms.	....	District Agricultural Officer in charge of the Farm. Deputy Director of Agriculture .. Live Stock Expert Assistant Director of Agriculture Agricultural Chemist ..
	Agricultural Education and Research.	Agricultural Schools ..	Head Master Assistant Director of Agriculture
	Public Exhibitions and Fairs.	Public Exhibitions and Fairs—Contributions and grants.	Director of Agriculture, Bengal .. Deputy Directors of Agriculture
	Agricultural experiments.	Expenses out of the grant from the Imperial Council of Agricultural Research.	Director of Agriculture, Bengal .. Senior Marketing Officer, Bengal Deputy Directors of Agriculture and other Expert Officers from the allotments under respective budgets.
	Other charges.	Divisional seed stores ..	Deputy Directors of Agriculture
	Botanical and Public gardens.	Botanical and other public gardens.	Superintendent, Royal Botanic Garden. Forest Officer in charge of Birch Hill and Lebong Parks. Curator of the Herbarium, Curator of the Royal Botanic Garden, Assistant Curator of the Royal Botanic Garden and Assistant Curator of the Calcutta Gardens.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Their own pay bills as well as those of their respective establishment, travelling allowance contingent bills are drawn by Deputy Director of Agriculture.	Pay bills are drawn by the District Agricultural Officers from the Deputy Director of Agriculture and responsibility remains with them.
Pay bill of establishment and their own pay bills.	Ditto.
Travelling allowance and contingent bills.	
Travelling allowance bills of establishment and contingent bills in respect of Dairy Section of the Dacca Farm.	
Travelling allowance bills of establishment and contingent bills in respect of the poultry attached to the Dacca Farm and of Rangamati and Kalimpong Farms.	Assistant Director of Agriculture is the controlling officer for countersignature of travelling allowance bills of the Farm Superintendent, Burirhat (Rangpur) Tobacco Farm and the establishment subordinate to him.
Travelling allowance bills of establishment and contingent bills in respect of Rangpur Tobacco Farm.	
Pay and travelling allowance bills of self and establishment.	Countersigning officer:—Assistant Director of Agriculture in respect of travelling allowance bills of the Headmaster and those of his establishment.
Contingent bills	
Ditto	
....	
....	
Pay and travelling allowance bills of self and establishment and contingent bills relating to scheme for marketing of agricultural produce.	Travelling allowance bills of the officer are countersigned by the Director of Agriculture.
....	
Contingent bills	
Pay and travelling allowance bills of self and establishment and contingent bills.	
Pay and travelling allowance bills of establishment and contingent bills.	Contingent bills, etc., are countersigned by the Forest Officer in charge of Birch Hill and Lebong Parks.
Their own pay bill	Travelling allowance bills are countersigned by the Superintendent, Royal Botanic Garden.

Major head.	Minor head.	Sub-head.	Drawing officer.
41—Veterinary.	Superintendence	....	Director, Civil Veterinary Department. Assistant Director, Civil Veterinary Department.
	Veterinary Instruction.	....	Principal, Bengal Veterinary College. Vice-Principal and Lecturers of Bengal Veterinary College.
	Subordinate Establishment.	<i>W 2</i> Glanders and college staff and other establishment.	Principal, Bengal Veterinary College, and Director, Civil Veterinary Department.
	Hospitals and Dispensaries.	<i>M. 24</i> Hospitals and dispensaries Hospitals and dispensaries (Chittagong Hill Tracts.)	Collector, or Deputy Commissioners, Subdivisional Officers. Deputy Commissioner, Chittagong Hill Tracts.
42—Co-operative Credit.	Superintendence.	....	Registrar, Co-operative Societies, and Assistant Registrars of Co-operative Societies.
	Grants-in-aid ..		
	Other charges ..		
43—Industries	Industries ..	Direction ..	Director of Industries .. Deputy Director of Industries and Industrial Engineer; and Industrial Chemist.
		Industrial Education ..	Superintendent, Bengal Tanning Institute.
		Sericulture ..	Deputy Director of Sericulture ..
			Superintendents of Sericulture ..

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingent bills.	
Ditto	Travelling allowance bills are countersigned by the Director, Civil Veterinary Department.
Ditto	
Their own pay bills	Travelling allowance bills are countersigned by the Principal, Bengal Veterinary College.
Pay and travelling allowance bills of establishment and contingent bills.	
Ditto	Travelling allowance bills are countersigned by the Director, Civil Veterinary Department.
Ditto	
Pay and travelling allowance bills of self and establishment and contingent bills.	<p>Travelling allowance bills of Deputy Registrar, Assistant Registrar, Personal Assistant to the Registrar and all other gazetted officers at Headquarters are countersigned by the Registrar, Co-operative Societies.</p> <p>Travelling allowance bills of all non-gazetted officers are countersigned by the the Personal Assistant to the Registrar.</p> <p>Travelling allowance bills of all gazetted and non-gazetted officers employed within their respective jurisdiction are countersigned by Assistant Registrars.</p>
N.B.—Personal Assistant signs "for" Registrar.		
Pay and travelling allowance bills of self and establishment including Demonstration parties, Industrial Research Laboratory and contingent bills.	
Their own pay and travelling allowance bills.	Travelling allowance bills are countersigned by the Director of Industries, Bengal.
Pay and travelling allowance bills of self and establishment including Tanning Demonstration parties and the Boot and Shoe-making Department and contingent bills.	Travelling allowance bills of the Superintendent are countersigned by the Director of Industries, Bengal.
Pay and travelling allowance bills of self and establishment and contingent bills.	<p>Countersigning officers :—Director of Industries in respect of travelling allowance bills of Deputy Director of Sericulture and Superintendents of Sericulture and Deputy Director of Sericulture in respect of establishment under both of them.</p> <p>Detailed contingent bills are countersigned by Deputy Director of Sericulture but responsibility remains with Director of Industries.</p>
Ditto	

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self.	Travelling allowance bills are countersigned by the Director of Industries, Bengal.
Pay and travelling allowance bills of self and establishment and contingent and scholarship bills.	Travelling allowance bills of the Principal, Government Weaving Institute, Serampore, are countersigned by the Director of Industries, Bengal.
Ditto	
Ditto	Bills on account of travelling allowance are countersigned by the Director of Industries, Bengal.
Ditto	Bills on account of contingencies and scholarships are countersigned by the Director of Industries, or the Inspector of Technical and Industrial Institutions, Bengal, "for" Director of Industries, Bengal.
Ditto	
Ditto	
Ditto	
Ditto	Bills on account of travelling allowance are countersigned by the Director of Industries, Bengal, or by the Inspector of Technical and Industrial Institutions "for" the Director of Industries, Bengal.
Ditto	Bills on account of contingencies and scholarships are countersigned by the Director of Industries, or by the Inspector of Technical and Industrial Institutions, Bengal, "for" the Director of Industries, Bengal.
Ditto	All bills including pay and travelling allowance bills are countersigned by the Director of Industries, Bengal, or by the Inspector of Technical and Industrial Institutions "for" the Director of Industries, Bengal.
Grants-in-aid bills	
Special Scholarship bills	
Pay and travelling allowance bills of self and establishment and contingent bills	The travelling allowance and contingent bills of the Vernacular Mining Lecturers should be countersigned by the Secretary, Mining Education Advisory Board. Travelling allowance bills of the Principal, Bengal Engineering College, should be countersigned by the Director of Public Instruction, Bengal, and those of Inspector of Technical and Industrial Institutions, Bengal, by the Director of Industries, Bengal.
Establishment, travelling allowance and contingent bills.	
Contingent bills	
Ditto	

Major head.	Minor head.	Sub-head.	Drawing officer.
48—Industries— <i>concl.</i>	Industries ..	Miscellaneous (Mining Education in coal fields).	Inspector of Technical and Industrial Institutions, Bengal. Principal, Bengal Engineering College, Sibpur.
	Cinchona Plantations.	..... kh	Manager, Cinchona Plantation .. kh
47—Miscellaneous Departments.	Inspector of Factories.	.....	Chief Inspector of Factories, Inspectors of Factories at Barrackpore and Jalpaiguri.
	Electric Inspector	Electrical Adviser ..	Electrical Adviser and Chief Electric Inspector, Bengal.
		Superintendence—Electrical Adviser.	Electric Inspector ..
	Inspector of Steam Boilers.	.....	Chief Inspector of Boilers and Inspectors of Boilers. Inspectors
	Provincial Statistics.	..... H vs No 57	Registrar-General of Births and Deaths and Marriages.
	Examinations ..	.....	Commissioner, Presidency Division, and Secretary, Central Examination Committee.
	Miscellaneous ..	Smoke Nuisances Commission.	Chief Inspector and Secretary to Smoke Nuisances Commission. Inspectors
	Administration of Indian Partnership Act.	.....	Registrar of firms
	Preservation and translation of ancient manuscripts.	.....	Assistant Secretary, Education Department.
47—Miscellaneous (Central)	Registrar, Joint Stock Companies.	.....	Registrar, Joint Stock Companies Assistant Registrar of Joint Stock Companies.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Scholarship bills in respect of both the Government and private schools.	Inspector of Technical and Industrial Institutions, Bengal, will countersign all scholarship bills in respect of both of Government and private schools "for" Director of Industries, Bengal. <i>AK 12/3/1</i>
Bills on account of the industries scholarships sanctioned by Director of Industries.	
Pay and travelling allowance bills of self and establishment and contingent bills.	Countersigned by Superintendent, Royal Botanic Garden, Calcutta, and of Cinchona Cultivation in Bengal.
Ditto	Travelling allowance bills of Chief Inspector are countersigned by the Secretary, Commerce Department (Deputy Secretary, Additional Deputy Secretary and Under-Secretary are authorised to sign for Secretary). Travelling allowance bills of Inspectors are countersigned by Chief Inspector of Factories, Bengal.
Pay and travelling allowance bills of self and establishment and contingent bills.	Travelling allowance bills of the Electrical Adviser and Chief Electric Inspector are countersigned by the Secretary to the Government of Bengal, Commerce Department, (Deputy Secretary, Additional Deputy Secretary, and Under-Secretary are authorised to sign for Secretary).
Pay and travelling allowance bills of self.	Travelling allowance bills are countersigned by the Electrical Adviser and Chief Electric Inspector, Bengal.
Pay and travelling allowance bills of self and establishment and contingent bills.	<i>AK vs no 60</i>
Pay and travelling allowance bills of self.	Travelling allowance bills are countersigned by Chief Inspector of Factories.
Pay bills of self and establishment and contingent bills.	
Pay bills of establishment and contingent bills.	Contingencies are drawn on abstract bills.
Pay and travelling allowance bills of self and establishment and contingent bills.	Travelling allowance bills of Chief Inspector and Secretary are countersigned by Commissioner, Presidency Division, who is the President of the Smoke Nuisances Commission.
Pay and travelling allowance bills of self.	Travelling allowance bills are countersigned by the Chief Inspector and Secretary, Smoke Nuisances Commission.
Pay and travelling allowance bills of self and establishment and contingent bills.	
All bills in respect of Asiatic Society	
Pay and travelling allowance bills of self and establishment and contingent bills.	Travelling allowance bills are countersigned by Government.
Pay and travelling allowance bills of self.	Travelling allowance bills are countersigned by Registrar, Joint Stock Companies.

Major head.	Minor head.	Sub-head.	Drawing officer.
47—Miscellaneous Departments—(central).	Emigration ..	Internal and External ..	Protector of Emigrants ..
50—Civil Works ..	Establishment ..	....	Chief Engineer, Public Works Department (Roads and Buildings). Assistant Secretary, Public Works Department. Personal Assistant to Chief Engineer. Superintending Engineer .. Government Architect Assistant-Architect Executive Engineer .. Assistant Executive Engineer and Assistant Engineer. Superintendent, Governor's Estate
50—Civil Works (Central).	Establishment ..	Executive establishment Pay of officers .. Pay of establishment—Other charges—Contingencies. Other Indian charges—Pay of Establishment—Contingencies.	Political Officer, Sikkim, Public Works Department. Assistant Engineer, Sikkim, Public Works Department. Executive Engineer, C ty Division. Manager of Government of India Press.
54—Famine Relief ..	Famine Relief ..	Salaries and establishment.	Executive Engineer ..

H. V. S. No. 54.

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Pay and travelling allowance bills of self and establishment and contingencies.	
Pay and allowance bills of self	
Pay and allowance bills of self and of ministerial and menial establishments of the Public Works Department Secretariat, also contingent bills of office establishment including those employed under Chief Engineer	The travelling allowance bills are countersigned by Secretary, Public Works Department.
Pay and allowance bills of self and ministerial and menial establishments under Chief Engineer and Personal Assistant to Chief Engineer	The travelling allowance bill is countersigned by Chief Engineer.
Pay and allowance bills of self, subordinates, if any, attached to his office and ministerial and menial establishments under him as well as of Archaeological Overseers and Inspector of Lightning Conductors, also contingent bills of his office.	The travelling allowance bills of Executive Engineers and subordinates in charge of subdivisions are countersigned by Superintending Engineer.
Pay and travelling allowance bills of self and the ministerial and menial establishments under him, also contingent bills.	
Pay and allowance bills of self and the ministerial and menial establishments under him, also contingent bills.	The travelling allowance bill of Assistant Architect is countersigned by Chief Engineer
Pay and allowance bills of self and subordinates in his division as well as ministerial and menial establishments under him, contingent bills, also stipend bills of student engineers and student overseers under practical training in his division	The travelling allowance bills of all subordinates in the division (other than those holding charge of subdivisions) and of ministerial and menial establishments under the Executive Engineer are countersigned by him.
Pay and allowance bills of self	The travelling allowance bills are countersigned by Superintending Engineers.
Pay and allowance bills of self and establishment under him and contingent bills.	The travelling allowance bills of the Superintendent of Governor's Estates are countersigned by Military Secretary
Pay and allowance bills of establishment and contingent bills.	
Pay and allowance bills of self	The travelling allowance bill is countersigned by Political Officer, Sikkim.
Pay bills of Fire Inspector for Central buildings in Calcutta and his staff and contingent bills.	
Pay of Caretaker, Imperial Secretariat Buildings, and the establishments employed thereon and contingent bills	
Pay and travelling allowance bills of self and establishment and contingent bills	

Major head.	minor head.	Sub-head.	Drawing officer.
56—Stationery and Printing.	Government Presses.	....	Superintendent, Government Printing, Bengal. Manager, Press and Forms Department, Bengal.
57—Miscellaneous .. <i>44.44</i>	Charges on account of European and non-Indian vagrants.	Charity ..	Deputy Commissioner of Police and Secretary to the Committee of management of Government Workhouse.
	Rewards for destruction of wild animals.	....	Magistrate
	Petty establishment.	Other petty establishment—Temporary establishment—Contingencies.	Personal Assistant to Chief Engineer, Public Works Department.
	Donations for charitable purposes.	Charges for vagrants (other than European or non-Indian vagrants), ship-wrecked mariners, maintenance of paupers and indigent persons, burial of paupers and passage and diet money of insane persons sent to and released from mental hospitals.	(1) District Magistrates for mufassal districts. (2) Commissioner of Police Calcutta, for Calcutta.
		Maintenance of famine orphans.	Ditto ..
		Other donations for charitable purposes.	Commissioner of Police, Calcutta; Inspectress of Schools, Presidency and Burdwan Divisions.
57—Miscellaneous (Central).	Charges on account of the Orphananj market at Kidderpore.	....	Superintendent of the market ..
68—Construction of irrigation, navigation, embankment and drainage works.	Works .. Establishment: .. Tools and plant Suspense ..	....	Executive Engineer ..

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
All bills relating to pay and allowances of self and establishment and all contingent bills of the Bengal Government Press including the Publication Branch, the Private Secretary's Press and the Darjeeling Branch Press.	Travelling allowance bills of Superintendents and Deputy Superintendents, Government Printing, Bengal, are countersigned by the Secretary to the Government of Bengal, Finance Department.
Pay and travelling allowance bills of establishment and contingent bills.	Authorised to draw contingent charges in abstract contingent bills.
Contingent bills	Bills of Government Workhouse. Charges on account of distressed British seamen are drawn by the Shipping Master, Calcutta, countersigned by the Port Office, Calcutta.
Pay of establishment and contingent bills.	
Pay and contingent bills	
Contingent bills	
Ditto	
Ditto	
Bills for grants to recognised Private Homes.	
Pay of establishment and contingent bills.	Khas Mahal Deputy Collector and the Additional Collector, 24-Parganas, countersign the bills.
Pay and travelling allowance bill of establishment and contingent bills.	Bills of Grand Trunk Canal Project. List of controlling officers for the purpose of countersigning travelling allowance bills. Chief Engineer—Himself and all gazetted and non-gazetted officers in his office and the attached Drawing office. Superintending Engineer—Himself and all gazetted and Subdivisional Officers in his Circle as well as the ministerial and menial establishments of his office. Superintending Engineer, Southern Circle—All Dredger Officers. Executive Engineer—All subordinates in the divisions (except Subdivisional Officers) and ministerial and menial establishments under them. Circle Officer, Canal Revenue Division, Midnapore—Subordinates and menials attached to this division.

Major head.	Minor head.	Sub-head.	Drawing officer.
Loans and advances bearing interest.	Miscellaneous loans and advances.	Loans to ex-students of the Weaving School.	Director of Industries, Bengal ..
	Advances to cultivators.	Loans under the Agriculturists' Act, XII of 1884.	Collector
		Loans under the Land Improvement Act, XIX of 1883.	Ditto <i>M. V. S. N. 5.2</i>
		Loans under the Co-operative Societies Act.	Registrar, Co-operative Societies, Bengal.
	Advances under the Special Loans.	Zamindari Embankment Advances under Act II (B. C.) of 1882.	Collector
		Drainage Advance under Act VI (B. C.) of 1880.	Ditto ..

Pages 130-131.

Treasury Rules, Appendix I.

Insert the following in the column "Drawing Officer" after the word "Collector" under the major head "Loans and advances bearing interest", minor head "Advances to cultivators", sub-heads "Loans under the Agriculturists Act, XII of 1884", and "Loans under the Land Improvement Act, XIX of 1883":—

L "and Subdivisional Officers subject to such money limits as may be prescribed by the Collector in each case." K

(Bengal Government, Finance Department, No. 2177(55)-F., dated the 29th September 1939.)

[The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 52, dated the 22nd December 1939.]

Classes of bills drawn.	Sections, if any, into which each bill should be divided.	Remarks.
Bills on account of Loans and Advances.	
Ditto	

Treasury Rule, Appendix II.

Instructions under Treasury Rule 4(5).

Holidays.

1. Treasuries should be closed on all local holidays, and on the days not declared by the Local Government to be "public holidays," but to be days on which the offices under the Government of Bengal and all revenue and Magisterial courts in the province shall be closed, provided always that these dates do not coincide with *kist* days or other days on which work of the first importance is in hand, and that the stoppage of work on those days does not interfere with the despatch of accounts and returns on due date. The decision whether a treasury is to be closed or not will, subject to the above provisos, be left to the discretion of the Collector of the district, who will be at liberty to close or partly close the treasury having due regard to the work that has to be done, the class of the holiday, Hindu, Muhammadan or Christian and the religious condition of the clerks concerned.

2. With a view to obviate the inconvenience to the money-order branch of the Postal Department by the general cessation of work during Durga Pujah and Christmas holidays for many days in succession at the treasuries in Bengal, the following instructions are laid down for the guidance of the officers concerned:—

Collectors must make the necessary arrangements, in communication with postmasters, for receiving money in the treasury from the money-order branch of the Postal Department once or twice during the Durga Puja and Christmas holidays. The money so received must be deposited by the postmaster in sealed bags, which, for safe custody, will be kept in a box in the strong room of the treasury. The box itself will be under the single lock of the postmaster, and no responsibility for its contents will be taken by the treasury.

Postmasters should be allowed access to the boxes and permitted to remove money on their own responsibility from them. A postmaster may be authorised by the Postmaster-General to draw immediately before the holidays such a sum as may be thought sufficient, and to deposit this in the treasury-room in the same way as he deposits other receipts. As all money deposited in the treasury is kept under double lock, the Treasury Officer and Treasurer must attend at the treasury when any money is received from, or taken out of, deposit by postmaster.

3. The same privilege having been conceded to the Assam-Bengal Railway Company at Chittagong, the same procedure and directions should be followed, and the Collector should always arrange so that both the Postal and

Railway deposits are made, as far as possible, at the same time.

Inspection of Treasuries.

4. Every Collector and every Treasury Officer shall make a systematic inspection of the working of his treasury once a year. Normally a period of four months should intervene between the inspections by the Collector and those by the Treasury Officer. Every Subdivisional Officer shall make a systematic inspection of the working of his sub-treasury once in six months. Collectors are to transmit a copy of their inspection memoranda to Commissioners and Subdivisional and Treasury Officers through the Collectors to the Commissioners. Copies of inspection memoranda and of orders passed thereon of district treasuries (but not of sub-treasuries) by Collectors should be forwarded to the Accountant-General for information. No date of this return can be fixed, as it is not desired that the inspection shall be made on any fixed date.

5. If the inspection is made on the 31st of March, the Collector is authorised to verify the cash balance of the treasury either on that date or on the morning of the 1st of April.

6. For facilitating the work of inspection, memorandum of points requiring attention during the inspection of treasuries and a set of questions to be answered by inspecting officers have been prescribed. The attention of inspecting officers is directed to the importance of satisfying themselves that the personal assurances, which are periodically given by officers-in-charge of money and stamps, are strictly and literally in accordance with fact.

Note.—Where a second Deputy Collector is attached to a subdivision, the Subdivisional Officer is not relieved of the duty of inspection imposed by this rule.

7. The Commissioners will communicate a copy of their orders on the Inspection Reports of district treasuries by Collectors to the Accountant-General.

8. Every Collector shall also inspect every sub-treasury under him once a year.

9. A set of questions to be used in the inspection of sub-treasuries has been framed and printed copies are obtainable from the Press and Forms Manager, Bengal. If Collectors do not receive a supply from the Press and Forms Manager they are to indent for copies, and their replies to the questions are to be submitted to Commissioners. Commissioners will deal with these inspection reports without referring to the Accountant-General, but they should take the opportunity of bringing to the notice of Government any material irregularities which may be brought to light.

**Memorandum of points requiring attention during the
inspection of treasuries.**

10. Every Collector and Treasury Officer should make a systematic inspection of the working of the treasury once a year with the object of ensuring that the procedure actually observed at the treasury is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained.

11. The Strong Room should be first inspected, then the Treasurer's Branch and lastly the Accounts Branch.

12. The cash balance should be verified if not already done in the month preceding that in which the inspection is held.

13. The following are some of the more important points to which personal attention must be devoted at the inspection:—

(1) That the arrangements connected with the Strong Room for the storage and custody of treasure, stamps, opium, padlocks and keys and other valuables are perfect and complete;

(2) that cash, bill forms and cheque forms are handled strictly in accordance with the rules;

(3) that the arrangements for the examination of money received and of claims to be paid are satisfactory;

(4) that the Treasurer and Poddars have given adequate security and that the former has in addition furnished a security bond in proper form;

(5) that the Treasury Officer exercises a proper check over the working of the Treasury;

(6) a general review of the various records, registers, books of reference, etc., to see whether the detailed orders of competent authorities, issued since the date of last inspection relating to such matters as the issue of coins and currency notes, remittances, custody of padlocks and keys, stamps and opium, and maintenance of accounts are readily available for reference and have been properly maintained.

14. A list of questions is appended below outlining in a convenient form the scope of the inspection. It is not exhaustive and the Collectors have full discretion to add other items according to local needs. Neither the use of the memorandum and questionnaire nor the inspection carried out by the officer of the Accounts Department should be taken in any way to diminish the Collector's personal responsibility for the efficient working of the treasury. As the inspection must be made as systematically and thoroughly as possible it is open to the inspecting officer to extend his personal scrutiny to points not mentioned in the memorandum or questionnaire which in his opinion require such scrutiny.

Questions.

1. Does the Treasury Officer himself register in T. R. Forms 20 or 21 every amount passed into out of double locks at the time with his own hand?

2. (a) Are different kinds of coin kept separately?

(b) Is each kind kept in bags of uniform size?

(c) Has each chest a memorandum* of its contents with the balance initialled by the Treasury Officer every time money is put in or taken out?

[S. R. 36 and 42(5).]

3. (a) Are the boxes and safes (including treasure boxes) in good order? Are there two locks to each, as well as on the outer doors, and is the key of one kept by the Treasury Officer and that of the other by the Treasurer? (S. R. 34.)

(b) Are the treasure boxes of uniform size?

(c) Are the locks in use imported ones?

(Rule 8, F. R. Appendix 3, Bengal Financial Rules.)

4. Are the rules for the custody of padlocks and keys of the treasury and sub-treasury strong rooms and chests observed? [S. R. 37.]

5. If the bags are kept on trestles, is the Strong Room so closed as to prevent the insertion of any rod or instrument within the room? [S. R. 34(2).]

6. Is gold coin kept in a separate safe or chest? (S. R. 34—Note.)

7. Are Currency Notes arranged in bundles according to their denominations? [S. R. 42(2).]

8. Are they placed in order of receipt?

9. Does the amount of Cash and Currency Notes in the Currency chest agree with the balance as shown in the last entry in the Currency Chest Book? (S. R. 49.)

10. (a) Is the uncurrent copper so kept apart that it cannot be used by mistake?

(b) Is it returned into store at the nearest depot or sub-depot?

11. Are copies of the Executive Engineer's certificate and of the Police Superintendent's hung up in a conspicuous place and are their orders strictly enforced? (S. R. 31.)

12. (a) What is the date of the Executive Engineer's certificate?

(b) Is it still in force?

[S. R. 31 (b).]

13. Is there any bag or store of coin in the Treasury kept apart from the general balance? (Article 4, Civil Account Code, Volume 1, and Rule 8, Bengal Financial Rules.)

14. Is there any money or valuable placed in the Treasury for safe custody by private persons or other departments? (S. R. 42(8).]

15. (a) Is a register in Financial Form No. 25 maintained for the above purpose? [Note (ii) under S. R. 42(9).]

(b) Are the cash chests of other departments embedded in the floor outside the Strong Room within view of the sentry? [S. R. 42(8) (e).]

(c) Is there any sealed packet containing duplicate keys of strong rooms and chests under the control of the Imperial Bank of India deposited for safe custody? If so, are the rules laid down in F. R. Appendix 1A of the Bengal Financial Rules, followed?

(d) Are there any non-treasury padlocks, keys and duplicate keys deposited in the Treasury for safe custody? If so, are the rules laid down in T. R. Appendix V, followed in such cases? •

Note.—A few items may be examined to see that the valuables are received, kept and returned in accordance with the rules.

16. Is the stock of stamps and opium kept in proper receptacles in the Strong Room? (Rule 24, Section 1, Part III of the Bengal Stamp Manual, and paragraph 820 of the Manual of the Excise and Salt Department, Volume II.)

17. Has the Treasurer got the set of minimum weights and test scales and are the scales in good condition? See whether the ordinary weights and scales are ever tested as required by rule and whether any record is kept of such tests.

18. Are all the registers maintained by the Treasurer and are they properly kept up according to rules? Does the Treasurer maintain any unauthorised register?

Currency.

19. Do the figures in the office copy of the statements of uncurrent silver coins and the annual return showing the silver coin cut or broken submitted to the Controller of the Currency agree with the entries in the respective registers?

Note.—One of any month or year may be selected at random.

20. Is the placard in English and Vernacular regarding encashment of notes exhibited in a conspicuous place when the balances allow of such encashment? (Rule 346, Bengal Financial Rules.)

21. Are the remittance boxes in good order? Are remittances received checked on the day of receipt or on the next working day and in the latter case, are necessary entries made in the Register of Valuables?

Accounts Department.

22. How are vouchers stored between the date of payment and transmission to the Accounts Office? (Article 280, Civil Account Code, Volume II.)

23. Has any payment been made without a formal order of the Treasury Officer? (Article 267, Civil Account Code, Volume II.)

24. Are all payments at once entered in the cash book or subsidiary registers? (Article 269, Civil Account Code, Volume II.)

Note.—Some of the vouchers paid on the dates of inspection may be examined.

25. Are the subsidiary registers maintained in the prescribed forms and in accordance with the rules prescribed?

26. Have the totals of the Cash Book been verified by the Treasury Officer or some subordinate officer other than the Accountant and initialled as correct?

27. Are the schedules to be submitted with the accounts written up daily and the relevant vouchers appertaining to the same major head serially arranged and kept under safe custody for submission with the schedules?

28. Are remittances between sub-treasuries and district treasuries watched by means of the daily balance sheets? (Note under S. R. 169 and Article 282, Civil Account Code, Volume II.)

Sub-Treasury Accounts.

29. Are the daily sheets received from sub-treasuries checked, classified, and filed properly?

30. Is there any unnecessary delay in incorporating the sub-treasury transactions in the District Treasury Accounts?

Note.—Some of the daily sheets may be checked at random.

31. Are the monthly certificates of balances of sub-treasuries received regularly and verified with the balances worked out in the District Treasury Accounts?

Pensions.

32. Are registers kept of the pension payment orders payable at the Treasury? (Article 327, Civil Account Code, Volume II, and S. R. 114.)

33. Are the files of the pension payment orders complete according to that register? (Article 326, Civil Account Code, Volume II, and S. R. 113. Are they in good condition?

34. (a) Has payment been made in the case of any pension which remained undrawn for a period of more than three years in the case of pensions adjustable under "55—Superannuation allowances and pensions" and six years in the case of those adjustable under "33—Payments to Crown Representative". If so, was the previous sanction of the competent authority obtained? [Article 331 A(a), Civil Account Code, Volume II.]

Note.—A small percentage only need be checked in all these cases.

(b) Has the six-monthly statement of cases of failure to draw pensions been properly prepared? (Pick up a few cases of continued non-drawal of pensions from the Pension Payment Order files and trace them into the statement, and see whether immediate enquiry into the cause of non-appearance of any pensioner to draw his pension has been made.) [Articles 330, Rules 7 and 331-A(b) of the Civil Account Code, Volume II.]

(c) Has the pension of any deceased pensioner claimed after one year of his death been paid? Have their Pension Payment Orders (disburser's halves) been returned to the Accountant-General?

[Article 331-A(a) of the Civil Account Code, Volume II.]

35. (a) In the case of pensioners permanently exempt from personal attendance, is proof obtained every year of their continued existence and recorded? [Article 947(a), Civil Service Regulations.]

(b) In the case of pensioners paid by money-order, are their continued existence and non-employment verified as required by the rules? Is there delay in the payment of such pensions?

36. In the case of pensioner whose pensions are payable subject to the fulfilment of certain conditions, are the necessary enquiries made half-yearly or oftener?

Interest.

37. Is a register kept of Government Promissory Notes on which interest has been made payable at the Treasury? [Paragraphs 33(a) and 38(e) of the Government Securities Manual.]

Stock Certificates.

38. Is the Register of Stock Certificates correctly maintained?

(Paragraphs 15 and 24 of Government Securities Manual.)

39. Is the Register of Interest warrants kept up and are the entries duly made and signed by the recipients? (Paragraph 24 of the Government Securities Manual.)

Deposits.

40. Are new Receipt Registers opened every year? (Paragraph 25, T. R. Appendix III.)

41. Does the Treasury Officer satisfy himself of the admissibility of credits as deposits? (Paragraph 2, T. R. Appendix III.)

Note.—A sufficient number of items should be checked.

42. Does the Treasury Officer initial each deposit in the Receipt Register? (Paragraph 25, T. R. Appendix III.)

43. Is each repayment entered in the Receipt Register at the time of payment, and initialled by the Treasury Officer? (Paragraph 7, T. R. Appendix III.)

44. Is there a periodical agreement of the balance at credit of a Personal Ledger Account?

45. Has a formal acknowledgment of the correctness of the balance at the credit of each Local Fund at the end of the previous year as certified by the Accountant-General been obtained from the officer or Committee administering the Fund? (Article 222, Civil Account Code, Volume I.)

Bills.

46. (a) Where are spare stores of bill forms kept? (Article 392, Civil Account Code, Volume II.)

(b) Under whose key? (Article 392, Civil Account Code, Volume II.)

(c) By what precautions maintained in order? (Articles 391 and 392, Civil Account Code, Volume II.) Is a manuscript register prescribed by the Accountant-General maintained for the purpose? (Accountant-General's letter No. T.—M./1298, dated the 27th September 1932, to all Treasury Officers.)

(d) Is the numerical series of each class unbroken? (Article 392, Civil Account Code, Volume II.)

(e) Are the books of forms required for the day's use issued in the morning? (Article 392, Civil Account Code, Volume II.)

(f) And are they checked by the Treasury Officer on return in the evening? (Article 392, Civil Account Code, Volume II.)

47. Are Issue Registers opened before the year begins? (Article 358, Civil Account Code, Volume II.)

48. Is rule and clause, or Accountant-General's letter giving authority for the issue of each bill noted in the Issue Register? (Article 358, Civil Account Code, Volume II.)

49. Does the Treasury Officer satisfy himself of the admissibility of the issue of bills?

Note.—A sufficient number of items should be checked.

50. (a) Are counterfoils of bills issued, initialled by Treasury Officer? (Article 361, Civil Account Code, Volume II.)

(b) Do they agree with entries in the Issue Register on the experience of a few taken at random?

51. Are the issues of duplicates noted in the Issue Register and are otherwise in accordance with the rules? (Article 177, Civil Account Code, Volume I, and Articles 384 to 386, Civil Account Code, Volume II.)

Note.—The counterfoils of duplicates of bills will make it easy to test observance of rule in this matter.

52. Are the cross-checks given in Article 371, Civil Account Code, Volume II, understood and applied?

53. (a) Where are files of original advices of bills drawn, on the Treasury kept? (Article 374, Civil Account Code, Volume II.)

(b) Are those from each Treasury laid together in order of date? (Article 374, Civil Account Code, Volume II.)

54. Is the fact of payment also marked off in the original advice? (Article 380, Civil Account Code, Volume II.)

55. Are paid bills numbered in order of payment and attached to the paid bills schedule for transmission to the Accounts Office? (Article 382, Civil Account Code, Volume II.)

Public Works Department—Chapter 26, Civil Account Code.

56. Is anything credited in the Register of Cheques, paid or in the Public Works pass books? (Articles 448 and 449, Civil Account Code, Volume II.)

57. (a) Is the pass book with the Executive Engineer? (Article 448, Civil Account Code, Volume II.)

(b) How often does he send it to be written up? (Article 448, Civil Account Code, Volume II.)

Stamps and Excise Opium.

58. Is the Store Account of stamps and excise opium kept regularly up to date?

59. What stock is left with the Treasurer or official vendor?

60. What is under the Treasury Officer's charge?

61. (a) When was stock last actually taken?

(b) By whom?

(c) Was it found to agree with the balance in the registers?

Miscellaneous.

62. (a) What record is kept of the Accountant-General's order or retrenchment?

(b) In whose custody is it?

(c) Is it kept up to date?

63. (a) Are the printed chalan forms readily available? Is the stock of these forms sufficient?

(b) Have any manuscript chalans been used?

64. Are the chalans signed by the Treasury Officer or the Accountant? (Rule I under Article 266, Civil Account Code, Volume II.)

65. (a) Is a register kept of all gazetted officers drawing their pay from the Treasury? (Rule 3, Article 267, Civil Account Code, Volume II.)

(b) Have the entries affecting emoluments been duly attested by the Treasury Officer?

66. Are specimen signatures of these officers and of others who draw establishment and other bills and cheques on the Treasury pasted in those registers in pages assigned to the officers?

67. Are the corrections to the Civil Account Code, Resource Manual, Government Securities Manual, Bengal Financial Rules and Bengal Audit Manual pasted up to date?

68. Is the circular file of the Accountant-General, complete?

69. Does the Treasury Officer take pains to see that important new circulars are understood?

70. Are the office registers and records in good order?

Treasurer.

71. (a) What security does the Treasurer give?

(b) Where is the bond kept?

(c) When was it last tested?

72. What amount is ordinarily left in the Treasurer's hands? Are the totals of the cash balance and stamps in the Treasurer's custody within the amount of his security or not? (S. R. 41.)

73. Are the statements of daily balances agreed with the accounts and signed by the Treasury Officer on the evening of the same day?

Note.—The statements of one or two days may be selected at random or the purpose.

73A. Do the statements of daily balances show the correct distribution of treasure under single and double locks?

74. How many poddars are there? Are their counters arranged within view of the Treasurer, so as to enable the latter to exercise proper supervision over their work?

75. What security has each furnished? Are the amounts adequate?

76. Is the shroffing staff sufficient and the shroffing work efficiently done? If not, what steps are proposed to be taken to improve the work in this respect?

Note.—Papers and statistics relating to remittances, check of receipt etc., may be examined for this purpose.

77. Have the irregularities or suggestions noted in the last inspection report of the Treasury by the Treasury Officer, the Collector or Gazetted Officer of the office of the Accountant-General been rectified or carried out?

Supplementary questions for treasuries banking with a branch of the Imperial Bank of India.

78. Is the register of payment orders issued properly maintained? Are the dates of payment noted against entries in that register and the amounts passed for payment by the Treasury Officer? (Articles 309, 322 and 323, Civil Account Code, Volume II.)

79. Are the daily accounts together with the chalans and vouchers sent in a locked box by the Bank? (Article 209, Note 1, Civil Account Code, Volume II.)

80. Are the accounts with the chalans and vouchers received from the Bank on the same day to which they refer?

If received on the morning of the following day, is it done with the concurrence of the Accountant-General? (Note 2, Article 299, Civil Account Code, Volume II.)

81. Are the Treasury accounts agreed and signed by the Treasury Officer on the day of receipt of the accounts from the Bank. [Rule 3, Article 284(e), Civil Account Code, Volume II.]

82. Are the vouchers conspicuously marked by the Bank with the word "paid"?

Note.—Some vouchers may be selected at random for the purpose. (Article 300, Civil Account Code, Volume II.)

83. Is the register of Imperial Bank Deposits properly maintained? (Article 323, Civil Account Code, Volume II.)

84. Is the pass book sent by and returned to the Bank daily? (Article 301, Civil Account Code, Volume II.)

Treasury Officer.

Collector.

Deputy Commissioner.

The 19 .

Memorandum of points requiring special attention during the inspection of sub-treasuries.

Every sub-treasury in a district should be systematically inspected by the Collector once a year and by the Subdivisional Officer once every half-year with the object of ensuring that the procedure actually observed at the sub-treasury is in accordance with the rules and orders in all respects, and that the accounts and other records are properly maintained.

The strong room should be first inspected, then the Treasurer's Branch and lastly the Accountant's Branch.

The cash balance should be verified if not already done in the month preceding that in which the inspection is held.

The following are some of the more important points to which personal attention must be devoted at the inspection:—

(1) That the arrangements connected with the strong room for the storage and custody of treasure, stamps, opium and other valuables are perfect and complete.

(2) That in the strong room there are no valuables, etc., kept for safe custody other than those entered in the registers.

(3) That cash, bill forms and cheque forms are handled strictly in accordance with the rules.

(4) That the arrangements for the examination of money received and of claims to be paid are satisfactory.

(5) That the sub-treasurer and poddars have given adequate security, and that the former has in addition furnished a security bond in proper form.

(6) That the Sub-treasury Officer exercises a proper check over the working of the sub-treasury.

(7) That the books of reference have been kept in good condition and corrected up to date in the Accounts Office.

(8) That the Accountant-General, Bengal's circulars and other detailed orders of competent authorities about any matter are readily available and that they are strictly followed.

(9) That the cash books, subsidiary registers, etc., are kept properly and neatly.

(10) That the defects and mistakes detected at previous inspections no longer exists.

(11) That the Subdivisional Officer takes sufficient interest in the sub-treasury work and sees that the work is properly done as required by rule 57 of the Sub-treasury Rules, Section I.

A list of questions is appended outlining in a convenient form the scope of the inspection. It is not exhaustive and the inspecting officer has full discretion to add other items according to local needs. The use of this memorandum and questionnaire should not be taken in any way to diminish the responsibility of the Collector or of the Subdivisional Officer for the efficient working of the sub-treasury. As the inspection must be made as systematically and thoroughly as possible, it is open to the inspecting officer to extend his personal scrutiny to points not mentioned in the memorandum or questionnaire which in his opinion require such scrutiny.

Question for Subdivisional Treasury Inspections.

_____Subdivisional Treasury.

Inspected on the
Collector of

19 , by Mr.
/Subdivisional Officer.

I. Treasurer's Branch.**1. Cash.**

1. Has the strong room been certified by the Executive Engineer to be secure and is the certificate still in force?

Has the Superintendent of Police recorded any order about the position of the sentries, etc.? (S. R. 31.)

2. Does the Sub-treasury Officer himself register in Resource Manual Form No. 2 or 3 every amount passed into or passed out of double locks at the time with his own hand? (S. R. 42.)

3. (a) Are different kinds of coins kept separately?

(b) Is each kind kept in bags of uniform size?

(c) Has each chest a memorandum of its contents with the balance initialled by the Sub-treasury Officer every time money is put in or taken out?

[S. R. 36 and 42(5).]

(d) Is the currency chest book kept inside the chest?

[S. R. 48 (b).]

(e) Are the slips submitted to the Currency Officer serially numbered?

(f) Are the numbers of the slips recorded in the currency chest book?

[S. R. 48 (g) and (c).]

4. Are the boxes, safes and almirahs strong and in good order? Are there two imported locks to each, as well as on the outer doors and is the key of one kept by the Sub-treasury Officer and the other by the sub-treasurer? S. R. 34 and 41, Sub-treasury Rules 1—53, and Financial Rules, Appendix 3, Rule 8.)

5. Have the duplicate keys of the sub-treasury locks been all destroyed? (S. R. 37.)

6. Is there any money in the treasury kept apart from the general balance without entry in the accounts? (Civil Account Code 1—4, Bengal Financial Rules 8 and Sub-treasury Rules 1—55.)

7. Is there any money or valuables placed in the treasury for safe custody, by private persons or other departments? If so, to what persons or departments do they belong, and under what orders are they kept in the treasury?

Is a register in Financial Form No. 25 maintained and every case entered in it? (Bengal Financial Rule 9).

8. Does the amount of cash in the sub-treasury, including currency notes, agree with the balance as shown in the last entry in the cash balance book? (Civil Account Code—II—284.) What is that amount?

9. Does the cash balance book show correctly its distribution between treasure under single and under double locks? How much under each? (S. R. 41 and 42.)

10. Does the actual amount of cash and currency notes in the currency chest, if any, agree with the balance as shown in the last entry in the Currency Chest Book? (S. R. 49.)

Is the currency chest balance verified monthly by the Sub-divisional Officer and his verification certificate sent to the Sadar Treasury Officer? [S. R. 49(c).]

11. Has each bag and each packet of notes a memorandum of its contents altered and initialled when it is drawn upon or added to?

12. Does the Sub-treasury Officer regularly send a monthly certificate of balances verified by the Sub-divisional Officer? (Sub-treasury Rule 56.)

13. By whom was the sub-treasury balance last verified? Any discrepancy noticed then should be stated here.

14. Do the cash balances of the sub-treasury, taken from the daily extracts received at the Sadar treasury of certain dates, agree with the balances as shown in the daily balance-sheets for those dates? (Sub-treasury Rules 1—45.)

(*Not* .—To make this agreement, it will be necessary for the Inspecting Officer to ascertain by a reference to the Sadar Treasury Officer the balances reported by the Sub-Treasury Officer in the daily extracts for those dates.)

15. Is the supply of small coins in the sub-treasury ample to meet all demands?

If not, the details may be noted.

16. Are small coins received in payments to Government to any amount though they are legal tender for a sum not exceeding Re. 1 only?

17. Are small coins freely issued to all seeking them in exchange for silver or in payment of claims against Government?

18. What scales are there? Are they sufficient and in good order?

19. Has the Sub-treasurer got the set of minimum weights and test scales and are the scales in good condition? See whether the ordinary weights and scales are ever tested as required by rule and whether any record is kept of such tests.

20. Are the prescribed registers kept properly and neatly by the Sub-treasurer?

Does he keep any unauthorised register? (Sub-treasury Rules 1—15 and 42.)

2. *Currency.*

21. Is the placard in English and the vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balances allow such encashment? (Rule 346, Bengal Financial Rules.)

22. Are currency notes arranged according to their denominations in bundles of not more than 100 notes each? [S. R. 42(2).]

23. Are currency notes fit for re-issue placed in order of receipt and re-issued in the same order?

3. Stamps, Opium, etc.

24. Are all adhesive labels kept in air-tight tin boxes within the almirah. Are the stamp almirah lined with tin?

25. Is the store account of stamps kept regularly up-to-date? Is the value of each item of stamps in stock after issue periodically checked to prevent mistakes?

26. What stock is left with the Treasurer or Official Stamp-vendor?

27. What is under the Sub-treasury Officer's charge?

28. When was stock last actually taken and by whom? The details of any discrepancy noticed then should be stated here.

29. Did the details of stamps on being counted at this inspection agree with the entries in the respective registers and the value of each kind added together agree with the total value as recorded?

30. After examining the indents submitted for the last two quarters, did you find them prepared carefully? (Bengal Stamp Manual, Part III, Section I, Rules 9 and 18 to 20.)

31. When stamps are received from any depot, are they at once opened, counted and put away? (Bengal Stamp Manual, Part III, Section I, Rule 21.)

32. Are the stamps in the possession of the Sub-treasurer counted personally by the Sub-treasury Officer when he signs the monthly certificate? (Sub treasury Rules 1—49.)

33. Is the opium kept in a proper receptacle in the strong room? What is the amount in stock? (Bengal Excise and Salt Manual, Volume II, Rule 820.)

34. Is the store-account kept regularly up-to-date? Does it agree with the stock?

35. Is a monthly certificate of the balance regularly furnished to the Sadar Treasury Officer after actual verification of the stock? By whom? Any discrepancy reported may be noted. (Civil Account Code—II—288.)

36. What is the security given by the Sub-treasurer? Where is the bond kept? When was it last tested and by whom? What is the security given by the poddars?

37. Is the cash in the Sub-treasurer's hand in excess of Rs. 50 placed under double locks? (Sub-treasury Rules 1—43.)

II. Accountant's Branch.

1. Bills and cash orders, etc.

38. Are files of original advices of cash orders drawn on the sub-treasury and bills enfaced for payment there kept in the personal custody of the Sub-treasury Officer?

39. Are such cash orders and bills first checked by the advice lists before payment is made? (Sub-treasury Rules 1—27 and 32.)

In paying an enfaced bill is it carefully seen that the enfacement has not lapsed (Sub-treasury, Rules 1—27A), or that the claim is not more than six months' old on the day of payment (Bengal Financial Rule 30).

40. Are the dates of payment entered on the advice list by the Sub-treasury Officer at the very time of passing payment orders? (Sub-treasury Rules 1—27 and 32.)

41. Are payments made otherwise than on cash orders and bills enfaced for payment by the Sadar Treasury? If so, state particulars. (Sub-Treasury Rules 1—26.)

42. Is any payment ever made without a previous formal order from the Sub-treasury Officer? (Civil Account Code—II—267, Subsidiary Rule 139 and Sub-Treasury Rules 1—41.)

N. B.—Some paid vouchers may be examined

43. Are payments to Public Works Department, Postal Department, etc., noted on the back of the advice received from the Sadar Treasury Officer about the extent to which such payments may be made? (Sub-Treasury Rules 1-28.)

2. Deposits.

44. Are new receipt registers opened every year? (Civil Account Code—II—337 and Sub-Treasury Rules 1—4.)

45. Does the Sub-treasury Officer intial each deposit in the Receipt Register? (Civil Account Code—II—337 and Sub-Treasury Rules 1—4.)

46. Does the Sub-treasury Officer ever question the admissibility of a deposit? (Civil Account Code—I—197 and Sub-treasury Rules 1—4.)

Note.—A sufficient number of items may be examined.

47. Is each payment entered in the receipt register at the time of passing the voucher and initialled by the Sub-treasury Officer? (Civil Account Code I—201 and Sub-treasury Rules 1—6 and 33.)

3. *Municipalities, local board, etc.*

48. How many municipalities, etc., with Personal Ledger Account in the sub-treasury are there in the subdivision? Name them.

49. Are all receipts and payments on account of each of these regularly entered in a separate register in Form A.-G. B. No. 109, and each entry therein duly initialled by the Sub-treasury Officer? (Sub-treasury Rules 1—7 and 12.)

50. Have any municipalities, local board, etc., been allowed to overdraw their accounts? If so, the details may be given.

51. Is there a periodical agreement of the balance at credit of a Personal Ledger Account?

52. Are all payments from a Personal Ledger Account made on duly issued cheques? Are pass-books used by the local board, municipalities, etc., and sent regularly to the sub-treasury to be written up under initials of the Sub-treasury Officer?

53. Does the Sub-treasury Officer ascertain the balance at credit of a Personal Ledger Account before passing any cheque for payment?

54. Are receipt at the sub-treasury on account of the local board ever credited in the pass book of the local board? (Bengal Audit Manual 283 and Sub-treasury Rules 1—13.)

55. Are local board cheques for sums exceeding Rs. 100 signed both by the Chairman and Vice-Chairman? (Bengal Audit Manual 285.)

4. *Pensions.*

56. What pensions are payable at the sub-treasury? (Sub-treasury Rules 1—36.)

57. Is there a register kept of the permanent pension payment orders payable at the sub-treasury? (Civil Account Code, II—327, Subsidiary Rule 114 and Sub-treasury Rules 1—36.)

58. Is the file of permanent orders complete according to that register and in good condition? (Civil Account Code II—326 and Subsidiary Rule 113.)

59. Are all payments noted on them? (Civil Account Code II—331, Subsidiary Rule 117 and Sub-treasury Rule 36.)

60. (a) Has payment been made in the case of any pension which remained undrawn for a period of more than three years in the case of pensions adjustable under “45— Super-annuation allowances and pensions” and six years in the case of those adjustable under “44— Territorial and Political Pensions?” [Articles 331-A (a), Civil Account Code, Volume II.]

Note.—A small percentage only need be checked in all these cases.

(b) Has the six monthly statement of cases of failure to draw pensions been properly prepared? (Pick up a few cases of continued non-drawal of pensions from the Pension Payment Order files and trace them into the statement, and see whether immediate enquiry into the cause of non-appearance of any pensioner to draw his pension has been made.) [Articles 331A (b) and 330, Rule 7 of the Civil Account Code, Volume II.]

(c) Has the pension of any deceased pensioner claimed after one year of his death been paid? Have their Pension Payment Orders (disburser's halves) been returned to the Accountant-General? [Article 331-A(a) of the Civil Account Code, Volume II.]

61. Does the Sub-treasury Officer regularly satisfy himself about the identity of the pensioner before paying him? [Civil Account Code, II—328, Bengal Audit Manual 344 and Sub-treasury Rules 1—36.]

62. In case of pensioners permanently exempted from personal attendance, is proof obtained every year of their continued existence and recorded? [Civil Service Regulations 947(a).]

63. In case of pensioners paid by money-orders are their continued existence and non-employment verified as required by the rules? Are the money-orders sent by the 10th latest every month? (Civil Account Code II—331B.)

5. Account Books.

64. Is the cash-book with its subsidiary registers neatly kept? (Sub-treasury Rules 1—2.)

65. Has it been found on the experience of a few days taken at random that the total of each day's entries in the subsidiary registers is correctly carried to the cash-book? (Sub-treasury Rules 1—42.)

66. Are there any erasures in the cash-book and registers? (Sub-treasury Rules 1—43 and Civil Account Code I—30.)

67. Are all alterations in them initialled by the Sub-treasury Officer? (Sub-treasury Rules I and Civil Account Code I—30.)

68. Is the Treasury Department kept entirely distinct from the Accountant's Department? (Civil Account Code II—260.)

69. Are all payments into the sub-treasury accompanied by chalangans in the prescribed printed forms? (Civil Account Code 1—5. Subsidiary Rule 11 and Sub-treasury Rules 1—17.)

70. Do the Munsif, the Post or Telegraph Master, the municipality, and the local board send pass-books with every remittance? (Sub-treasury Rules 1—18.)

71. Do the postmasters send receipts in duplicate with their remittances? [Civil Account Code II—489(*b*) and Sub-treasury Rules 1—22.]

72. Are the entries of chalangans initialled by the Sub-treasury Officer at the time of receipt? (Sub-treasury Rules 1—21.)

73. Are all entries in pass-books regularly compared with the Accountant's books by the Sub-treasury Officer and initialled by him? (Civil Account Code II—487.)

74. Are the books balanced daily on the very day of the transactions? (Sub-treasury Rules 1—42 and 43.)

75. Are the cash-book and balance-sheets examined and signed daily by the Sub-treasury Officer? (Sub-treasury Rules 1—43.)

6. *Returns, Codes, Circulars, etc*

76. In signing the daily extracts from the cash-book for submission to the Sadar Officer, does the Sub-treasury Officer compare the balance with the daily balance sheet and enter the balance in words? (Sub-treasury Rules 1—45.)

77. How many letters received now remain unanswered?

How many of them are pending for over a month? What is the date of receipt of the longest pending letter?

78. Is the file of the Accountant-General's circulars complete and is it indexed?

N.B.—The number and date of the last circular in the file should be noted.

79. What books of reference like the Civil Service Regulations, Civil Account Code I and II, Bengal Audit Manual, Bengal Financial Rules, Resource Manual, Sub-treasury Rules, etc., are there in the Account Office? Are they in satisfactory condition and kept corrected up-to-date?

N.B.—The date and number of the last correction slip and the date of its posting should be noted.

7. *Charge of Sub-treasury, etc.*

80. For how many months of the past year did the Sub-treasury Officer actually hold charge of the sub-treasury?

81. To whom did he make over charge for his absence from duty during the other months?

82. Were the treasure, stamps, opium, etc., actually counted and a formal charge report submitted to the Collector? (Sub-treasury Rules 1—57.)

83. Has any treasure chest of stamp almirah been open in the absence of the Officer-in-charge or head-constable of the guard? (Sub-treasury Rules 1—53.)

8. *Miscellaneous.*

84. When and by whom was the last inspection made?

85. Is a list kept up in A.-G. B. Form 185 of all defects noticed in previous inspection reports and of the orders passed by the Superior Officers?

86. Has this list been examined in the course of the present inspection and have the defects previously noticed been removed?

87. Are the specimen signatures of all drawing officers and counter-signing officers, and also of audit officers who pass pre-audit bills or issue letters of authority for payment properly kept and regularly consulted in passing bills? (Civil Account Code II—267 and also *vide* order 929 in Guide to Laws and Orders in Force in Bengal, Volume VIII.)

88. Has the Sub-treasury Accountant a note book giving substance of and reference to important circulars orders, etc., about the Treasury work?

89. Is there a separate register of Gazetted Officers in which their sanctioned rates of pay are noted? Is this register consulted in passing their salary bills? (Civil Account Code II—267, Note 3.)

90. Is the Sub-treasury staff adequate and competent?

III. Supplementary questions for sub-treasuries banking with a branch of the Imperial Bank of India.

91. Is the Register of Payment Orders issued properly maintained? Are the dates of actual payment by the bank promptly noted in that register, the amount actually paid being compared with the amount passed by the Sub-treasury Officer? (Civil Account Code II—309, 322 and 323.)

92. Are the daily accounts together with the chalans and vouchers received from the bank in a locked box? Are they received on the very day of the transaction or on the morning of the following day? If on the following day, is it done with the concurrence of the Accountant-General, Bengal? (Civil Account Code II—299.)

93. Are the Sub-treasury Accounts agreed and signed by the Sub-treasury Officer on the day of receipt of accounts from the Bank? [Civil Account Code II—284(e), Rule 3.]

94. Is the Register of Imperial Bank Deposits properly maintained? (Civil Account Code II—323.)

95. Is the pass-book sent by and returned to the bank daily? (Civil Account Code II—301.)

Collector/Subdivisional Officer.

Treasury Rule Appendix III.

Instructions regarding deposits under Treasury Rules 10 and 16.

Explanations.

1. (a) Deposits proper are classified according to the department through which they are received. The usual classes are (1) revenue deposits, (2) civil court deposits, and (3) criminal court deposits.

Another important class is personal deposits; the account kept of them in the treasury is of the nature of a banking deposit account.

Other classes may be added under the orders of Government in consultation with the Accountant-General. Accounts of deposits should be maintained in accordance with the instructions contained in paragraphs 25-42 below and deposits when they lapse will be credited to Government.

(b) The following instructions regarding classification are to be observed:—

(i) *Revenue Deposits.*—Earnest money deposits made by intending tenderers are credited to revenue deposits. No previous authority of a departmental officer is necessary, but the depositor must state the designation of the officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the Treasury. These deposits may be received at subdivisional as well as at district treasuries.

(ii) *Personal Deposits.*—(1) Receipts and payments on account of wards' and attached estates and estates under Government management are recorded in the treasury in personal ledgers.

(2) Other personal deposits made by Government servants in their official capacity may not be accepted without the special sanction of Government in consultation with the Accountant-General for the opening of a banking account with the treasury.

Limitations.

2. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority, and also, if the amount could be credited to some known head in the Government account, to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a

No. 45.

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Treasury Rules, Appendix III.

Add the following as a sub-paragraph below paragraph 1 (b) (i) of the instructions:—

✓ “Earnest-money deposits on behalf of departmental officers of other provinces may also be accepted by the Treasury and the credits passed on to those provinces through Inter-Provincial suspense instead of being adjusted in this province under ‘Revenue Deposits’.” ✓

(Bengal Government, Finance Department, Nos. 10434-10558-F., dated the 29th October 1938.)

[The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 45, dated the 22nd December 1939.]

demand not yet due should at once be finally carried to the proper budget head, and may not be placed in deposit.

Note.—Government Promissory Notes or other security deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

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

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

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

(b) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to Government, and refunded, if necessary, on order of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, should be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

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

Rules regarding the refund of revenues credited (other than income-tax) or amounts deposited in cases where the amount involved does not exceed Rs. 100.

4. (1) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (a) inviting the person to whom the refund is to be made to receive payment at the treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense.

(2) When the payee appears in person at the treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent or by money order at his own expense.

(3) When a money order is issued under clause (b) of the notice referred to in sub-rule (1) the purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgment portion of the money order form in continuation of the printed entry there "Received the sum specified above on———," sufficient space being left below

the manuscript entry thus made, for the signature or thumb-impression of the payee. The amount of the money order should not be remitted in cash to the Post Office, but the Treasury Officer should send a money order form duly filled in together with a certificate that the amount of the order and the money order fee thereon have been credited to the Post Office in the treasury accounts by *per contra* transfer. The Post Office will accept the money orders on the authority of the Treasury Officer's certificate.

(4) On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the usual receipt in T. R. Form No. 33 or 37, as the case may be, in which the full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money order acknowledgment as a valid receipt for the full amount of the refund entered therein.

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

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

(1) If unclaimed property be perishable and be sold because it cannot be kept or if it be sold for the benefit of the owner or because its value is less than ten rupees, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated under "Nature of deposit".

(2) Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be paid into the treasury at convenient intervals.

(3) The Police Department should have no deposits except security and earnest money deposits, which should be paid into the treasury as revenue deposits; unclaimed property found by, or delivered up to, a police officer should be made over to the Magistrate; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward or other allowance payable to a police officer should be held undischursed.

6. Money tendered as personal deposits by private individuals or by Government servants acting in other than their official capacity, and funds of quasipublic institutions even though, like certain dispensaries, they are aided by Government, may not be accepted for deposit in a treasury without the special sanction of Government. Nor can any

jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value be stated in money.

Revenue Deposits—Repayments.

7. (a) A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once, under his initials, both in the register of repayments, T. R. Form No. 38, from which a daily total is carried to the cash book and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

(b) Earnest money deposits will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the departmental officer in whose favour the deposit was made. It must be borne in mind that no part payment can ever be made. If, however, the departmental officer desires that the deposit, instead of being refunded, be carried to the credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

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

Form of Voucher.

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

Note.—T. R. Form No. 33 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate.

9. At the end of every quarter a certificate must be recorded on the extract register of receipts by every Collector not in personal charge of the treasury, or by a gazetted

officer of the district staff (not being the Treasury Officer) selected by the District Officer for the purpose, that he has personally carefully examined the register, and that the entries are made with the utmost care and regularity.

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

Clearance Register.

10. In April each year the Treasury Officer should examine the receipt register of the second preceding year, and transfer to a clearance register in T.R. Form No. 34, with suitable change in the headings, all the outstanding balances which are not reported for lapse under paragraph 12. To this clearance register should also be transferred any items in the last preceding clearance register but one, that are for special reasons not allowed to lapse to Government under paragraph 12, while the bulk of the outstandings in it so lapse. It should then be submitted to the Account Office with a view to repayments during the next two years being recorded on it in the columns provided for the purpose.

Old items thus transferred from one clearance register to a second one should be carefully watched by the Collector and must in the ordinary course lapse at the end of the two years for which the latter is current. They cannot be allowed to be carried forward to a third clearance register without the special sanction of the Accountant-General. In the district offices the repayment of items entered in a clearance register submitted to the office of the Accountant-General should continue to be recorded in the original receipt registers. It is not intended that clearance registers should be used in district offices.

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

Lapses—Annual Account.

12. ~~Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing, and all balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant-General's Office.~~ Of deposits or balances thus lapsing, the

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T. R. Appendix III.

Substitute the following for the first sentence of paragraph 12 :—

“ Deposits or balances of deposits not exceeding five rupees unclaimed or partly repaid during two years including the year of deposit, balances of deposits transferred to Clearance Register, which are reduced to rupees five or less by part payments during the third year from the year of deposit and all balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant-General's Office.”

(Bengal Government, Finance Department, No. 844-F., dated the 9th April 1941.)

[The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 80, dated the 20th March 1942.]

Treasury Officer must submit to the Accountant-General, immediately after 31st March, a list in T. R. Form No. 39.

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

Note 2.—In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

13. Deposits credited to Government under paragraph 12 cannot be repaid without the sanction of the Accountant-General, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the cash book as a refund and not debited to deposits. But the payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment.

Note.—If the district register of receipts are destroyed the entry of repayments in those registers will not be possible if repayments are made after the registers have been destroyed. The rule in the last sentence of the above rule is therefore inoperative in such cases.

As neither the Treasury nor the Accountant-General has any means of verifying a claimant's title to a refund in such cases, the responsibility for such verification will devolve on the authority who signs the application for refund in T. R. Form No. 40.

14. The application for sanction will be made in T. R. Form No. 40. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant-General with the list of payments in which it is charged.

Civil and Criminal Courts' Deposits.

15. (a) There are two methods in which the accounts of civil court and of criminal court deposits may be kept.

(b) In the first of these, each deposit is separately paid into and drawn from the treasury, upon documents passed by the

presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case the registers of receipt and repayment are kept and the monthly and annual returns and lapsed lists submitted by the Treasury Officer in the manner prescribed for revenue deposits, although the sets of registers and returns must all be kept separate from those of the revenue deposits. For these no further instructions are necessary.

Note.—This method is not desirable if the Judge or Magistrate is a separate officer from the Collector, and has to keep a separate set of deposit accounts for his own purposes.

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

Note.—The Treasury Officer, in sending as his vouchers the paid orders of the civil court, should attach them to a covering list showing the number and amount of each.

17. The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the details of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form; and be worked on the same principle as above prescribed for the Treasury Officer's accounts of revenue deposits. The civil court or Magistrate in this case is responsible for the monthly detailed returns despatched to the Accountant-General (although the vouchers are sent by the Treasury Officer), for the quarterly certificate, and for the clearance registers and statement of lapses, *vide* paragraphs 9-13.

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

Note 1.—Each transaction of receipt or payment of a civil and criminal court deposit must be initialled by—

- (a) the Judge or Magistrate; or
- (b) in the case of a High Court by any gazetted officer of the court;
- (c) in the case of a small cause court, unless otherwise ordered by Government, by a registrar appointed under section 13 of the Presidency Small Cause Courts Act, 1882 (XV of 1882) or under section 12 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).

Note 2.—The plus and minus memorandum of the balance of the deposits should be stated by the Judge or Magistrate upon the register of receipt transmitted to the Accountant-General.

19. In civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.), the procedure laid down in chapter 29 of the High Court Civil Rules and Orders is followed.

Agreement with Treasury.

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

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

(b) The Treasury Officer will furnish the court with a daily advise list of the sums received and paid, or advise the receipts and payments in a pass book as may be laid down by the Accountant-General.

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

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

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

22. When the list of lapses is made up by the Judge or Magistrate notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Personal Deposits—Repayments.

23. Withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue.

Deposits of Fees.

24. The following are the rules for fees received by Government servants for work done for private bodies:—

(i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government accounts will not be concerned with the transaction.

(ii) In cases where recoveries from the private bodies are divisible between the Government and the Government servant concerned:—

(a) All the fees must in the first instance be paid into the treasury to the credit of Government (as far as possible by the bodies paying the fee) and the amounts due to the Government servants concerned must be drawn on regular bills.

(b) If the exact amount of the fees and the distribution of shares between Government and the Government servant are known beforehand, the share due to Government should be credited as revenue of the department to which the Government servant belongs and the rest should go to the deposit head "Deposits of fees received by Government servants for work done for private bodies" under "Civil deposits" for disbursement to the Government servant on a regular bill.

(c) If the amount of the fees or the shares are known only approximately beforehand, the recoveries should be credited to the head "Deposits of fees received by Government servants for work done for private bodies", pending final settlement, when the recoveries should be disposed of as in (b) above.

(iii) The Government servant himself if a gazetted officer, or the head of office on behalf of a non-gazetted officer, must claim the amount due to him on a bill specifying therein

the authority sanctioning the payment of fees and forward the bill to the Accountant-General through the Treasury Officer concerned who will furnish necessary details of the credit in the treasury accounts. The Accountant-General will, after verifying the credits, authorise the payment and return the bill to the Treasury Officer who will pay it by debit to the deposit head—see clause (ii) (b) above.

In the cases referred to in clause (ij) (c) above the Accountant-General will, when returning the bill, advise the Treasury Officer to credit the State share of the fee to Government as a miscellaneous receipt of the department to which the Government servant belongs.

Note.—These rules intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for private bodies or persons. They are not applicable to cases, e.g., fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties although, in view of the extra work involved and in consideration of the fees realised, he is remunerated by a share out of these receipts. In such cases the fees realised are adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure under "Allowances, honoraria, etc."

Instruction for maintenance of deposit accounts.

1.—Revenue Deposits.

25. Each item of deposit received must at once be entered in a register in T. R. Form No. 41 and numbered; there will be a separate series of numbers for each register, beginning a new each year. The Treasury Officer will carefully check the amount and particulars of each entry (*vide* paragraph 2) and then set his initials in the proper column against each. A daily total only will be carried from each register to the cash book.

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

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

27. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments, and it should be separately credited in the cash book or register. The voucher submitted with the list of repayment will state these facts under the signature of the Treasury Officer.

II.—Personal Deposits.

28 Receipts and payments on personal deposit accounts (*vide* paragraph 1 (b) (ii) of these instructions should be recorded in personal ledgers in T. R. Form No. 42.

29. A sufficient number of sheets of T. R. Form 42 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

30. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly the disbursements, made not from any one particular item, but from the aggregate balance in hand are entered as they are made without further remark.

Note.—If there be a large number of transactions on the same day, e.g., in the case of civil court deposits a balance need not be struck after each transaction but the Treasury Officer, if there be any possibility of an over-drawal, should by totalling the items of receipts and refunds and striking the balance whenever necessary satisfy himself that the balance is not over-drawn. The Treasury Officer, shall invariably, however, strike a total at the end of each day's transactions.

31. The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue, and that the withdrawals never exceed the balance in hand. See paragraph 23.

32. From these ledgers the daily totals of receipt and payment will be carried into the register of personal deposits (T. R. Form No. 43), from which again the aggregate daily total only will be carried to the cash book.

III.—Sub-treasuries.

33. Deposits made at a sub-treasury must be brought, item by item, through the daily sheet upon the district registers and must be numbered in the general series. It will however be sufficient to enter merely the daily totals in the district registers in the case of transactions relating to personal deposits, such as, Wards, Estates, Dispensaries, Municipalities, etc., which take place at sub-treasuries, unless the Accountant-General for special reasons orders otherwise in any case. When the officer in charge has occasion to place in deposit an item which, according to rule,

should be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the district treasury. In this case he would himself keep up a register of such deposits, in addition to that at the head treasury.

34. In making repayment he would clearly indicate the sub-treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off payment correctly in the district account.

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

36. The adjustment of cash orders issued on sub-treasuries may most conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued would bear a serial number, and the amount would be credited in personal ledger account (T. R. Form No. 44), but need not be entered in T. R. Form No. 42. When paid at the sub-treasury, it would be charged in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury would be posted in the personal ledger account as a repayment of deposit.

(1) With reference to the annual certificate prescribed by paragraph 11, the Treasury Officer must certify that the credit balance of each sub-treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

(2) And a similar certificate must be recorded monthly on T. R. Form No. 46 or on the plus and minus memorandum (*vide* paragraphs 40 and 42) to the effect that the balance of orders on sub-treasuries in T. R. Form No. 46 correspond with the totals of the outstanding as shown in detail in T. R. Form No. 44.

IV.—Monthly Returns.

37. An extract register of revenue deposits received will be submitted with the cash account in T. R. Form No. 34, prescribed in paragraph 10, only the first five columns will be filled up by the Treasury Officer, and they should be written up daily from the register of receipts. It is of importance that each deposit should be exactly confined to its own cage, as the Accountant-General has to detail repayments against it.

38. In some cases where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Accountant-General only those not repaid in the month of receipt; the permission should not be extended without clear proof of its necessity. In this case the returns for submission could not be written up till after the close of the month, and there would be breaks in the series of numbers representing the deposits received during the month which had been wholly repaid before its

close. At foot of each extract register, both of receipt and repayment, would be entered a lump sum for "Deposits received and repaid during the month", in order that the extracts might agree with the accounts.

39. An extract register of repayments, during the entire month, with vouchers appended, is submitted with the list of payments: it is in T. R. Form No. 45 and should be written up daily. Although no extract register accompanies the first schedule of payments, entry should be made in it of the total payment on each head made during the first ten days of the month: the entry in the second schedule will be of the total payments made from the 11th to 31st.

40. For personal deposits, however, a special form of monthly return (T. R. Form No. 46) is provided, as in it the totals only of receipts and repayments on each personal ledger have to be entered; the totals of the two columns, receipts of the month and payments of the month, alone, will be traceable in the cash account and list of payments. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of T. R. Form No. 43.

41. The charges exhibited in T. R. Form No. 46 will be supported by the original paid cheques, which should not be given up after payment.

V.—*Plus and Minus Memorandum.*

42. Together with the monthly deposit returns must be submitted a plus and minus memorandum showing the opening balance, receipt; repayment, and closing balance, under each head of deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers it has to be reduced, in the April return by the amount reported for lapse under paragraph 12.

Treasury Rule, Appendix IV.

**(Instructions under Treasury Rules 20, 21, 23, 26, 27, 28
and 32.)**

Instructions under Treasury Rule 20.

1. The leave-salary of a non-gazetted Government servant on leave in India or on leave out of India cannot be drawn in India, except under the signature of the head of the office or of the gazetted Government servant authorised to sign "for" the head of the office.

2. No gazetted Government servant can begin to draw his leave-salary at any office of payment in India, without producing a leave-salary certificate from the Audit Officer who audited his pay before he proceeded on leave.

3. If during leave the gazetted Government servant desires to change the office at which he received payment of his leave-salary, he must obtain a new certificate from the Audit Officer, within whose jurisdiction his leave-salary was last paid.

4. If a gazetted Government servant signs his bill himself he must either appear in person at the place of payment or furnish a life certificate signed by a responsible officer of Government or some other well known and trustworthy person. If he draws his leave-salary through an authorised agent, the agent, whether he has or has not a power-of-attorney, must either furnish a life certificate as aforesaid, or execute a bond to refund overpayments. A life certificate may be given periodically, a bond being given to cover intermediate payments, not supported by life certificate.

Instructions under Treasury Rule 21.

1. The Government or the Accountant-General or any executive authority not lower than that of the Collector to whom power may be delegated by the Government, may on application and on sufficient cause being shown, permit transfer of payment from one treasury in India to another, *vide* Article 950, Civil Service Regulations.

2. A Treasury Officer may authorise payment in any of the outlying treasuries subordinate to his district of a pension payable under proper authority, at his headquarters, and may transfer the payment of a pension from such subordinate treasury to the district treasury or from one subordinate treasury to another in the same district.

Instructions under Treasury Rule 23.

I. Forms of last-pay certificates to be given by the Treasury Officer in the case of gazetted Government servants and by heads of offices or the gazetted Government servant authorised to sign "for" the head of the office, in the case of non-gazetted Government servants, provide for details of the fund deductions, although the Government servant preparing the bills is responsible for their correctness, but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing 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 from which the Government servant will in future draw pay.

Note.—In the case of Government servants mentioned in S. R. 84, heads of offices should ascertain from the Treasury Officer concerned whether there is any demand against the departing Government servant under an order of attachment by a Court of Law.

II. (a) In all cases of transfer 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 the transfer has been made should be paid in the new districts; except when a Government servant is transferred to another Audit Circle, or within in the same Audit Circle (i) to or from the Public Works or Forest Department or (ii) from one Public Works Division to another.

Note.—When men in the additional police force whose pay is debitable to the General Police Fund are transferred from the district to which the additional police is attached to another within the same audit circle, the portion of their pay for the period for which they were attached to the old district may be paid in the old district before the end of the month.

(b) Last-pay certificate should be issued by heads of offices for non-gazetted Government servants, whose pay is drawn on establishment bills, when they are transferred from one office to another within the same district and the entire pay of the month in which the transfer is made should be paid in the new offices.

III. Auditor-General's rules 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:—

- (a) A Government servant may proceed on duty from one province or circle of audit to another.
- (b) 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 Government servants should obtain a certificate in T. R. Form No. 16 or 17.

(3) If he is employed at the station of the Accountant-General or Comptroller of his province, the certificate should be given by that officer.

(4) 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 or Comptroller.

(5) If he is not employed at, and has not to pass through, the Accountant-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 servant's new province.

Exception.—As an exception to rules 3, 4 and 5 above, the last-pay certificates 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 Audit Officer concerned, but in the cases of transfers out of India the last-pay certificate should be signed by the Audit Officer.

(6) In the second case of transfer, the Government servant should obtain a last-pay certificate in the same form 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.

(7) A Government servant who has drawn his leave-salary in India should, before returning to duty, obtain a last-pay certificate in the same form from the Audit Officer by whom or within whose jurisdiction his leave-salary was last paid.

Instructions under Treasury Rule 26.

1. When bills contain doubtful items which can easily be eliminated, the Treasury or the Sub-Treasury Officer should disallow the doubtful items and pay the remainder of the bill.

2. The corrections made and the reasons therefor being intimated to the presenter of the bill and, if necessary, to the Accountant-General (or to the Treasury Officer in the case of payments made at a sub-treasury).

Instructions under Treasury Rule 27.

The following may be regarded as cases of urgent necessity coming under this Treasury Rule when a Collector may authorise a Treasury Officer to make payments reporting the circumstances to the Accountant-General:—

(1) Prevention of loss of life and property, resulting from disasters such as floods, cyclones earthquakes, fires, etc.

(2) Safeguarding against the loss of life and property threatened by the washing away of embankments, collapsing of bridges on rivers, canals, railways, etc.

Page 177—*T. R. Appendix IV.*—*Substitute* the following for paragraphs III (3) and (4) of the Instructions under Treasury Rule 23:—

(3) If the Government servant is employed at the station of the Accountant-General of his province or circle of audit and the system of payment after preaudit is followed in his office, the certificate should be given by that officer and a duplicate of it should be forwarded to the Accountant-General of the transferred Government servant's new province or circle of audit; otherwise the procedure laid down in paragraph (4) below should be adopted.

(4) If he has to pass through that station on his way to his new province or circle of audit, the certificate should be given in duplicate by the officer in charge of the treasury from which he last drew pay and both copies countersigned by the Accountant-General; one copy of the countersigned certificate should be forwarded by the latter to the Accountant-General of the transferred Government servant's new province or circle of audit.

(Bengal Government, Finance Department, No. 980/2(55)-F., dated the 18th April 1940.)

[The Treasury Rules, Bengal and the Subsidiary Rules made thereunder, No. 71, dated the 4th September 1940.]

Instructions under Treasury Rule 28.

In the case of sub-treasuries, the advice of the number of the cheque book to be used should ordinarily be sent through the district treasury, but in cases of urgency it may be sent direct to the sub-treasury, a copy being forwarded simultaneously to the district treasury.

Instructions under Treasury Rule 32.

1. The head of an office is personally responsible for every salary drawn on a bill signed by him or on his behalf, until he has paid to the person entitled to receive it, and obtained his receipt duly stamped where necessary on the office copy of the pay bill. If in any case, owing to the large size of an establishment or because certain of its men are working in out-stations, it is not found feasible or convenient to obtain the receipts of payees on the office copy of the pay bill the head of the office concerned may, at his discretion, maintain a separate acquittance roll in Bengal form No. 2413.

Responsibility for overcharges.

2. (a) A drawer of pay abstracts or bills for pay, allowances or contingent expenses will be held responsible for any overcharge.

(b) The responsibility of countersigning officers will be that which attaches to all controlling officers.

(c) The Treasury Officer who makes payment without preaudit, will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of pay of gazetted Government servants) for passing the new rate with reference to the orders directing the change. He is also required to examine the accuracy of the arithmetical computations in a bill.

(d) The responsibility will thus rest primarily with the drawer of the bill and (failing recovery from him) the overcharge will be recovered from the Treasury Officer, or the countersigning officer, only in the event of culpable negligence on the part of either of them.

4. The padlocks and keys received by the Treasury Officer shall be kept in a special box in the treasury in the custody of that officer.

5. (a) At least once every three months, and whenever the charge of the treasury is transferred, all padlocks with their keys and all duplicate keys in the custody of the Treasury Officer shall be examined by him, and a certificate shall be signed that they have been found to be correct.

N.B.—In this rules for districts in which there is no treasury the word "Nazarat" shall be substituted for the word "Treasury" and the expression "Nazarat Deputy Collector" for the expression "Treasury Officer."

(b) The Collector shall examine and verify the entries once a year during his annual inspection.

6. (a) If any key in use is lost, the lock shall be opened, unless otherwise directed by the head of the office, with a duplicate key obtained from the Treasury Officer, and the lock and the key shall then be withdrawn from use.

(b) A duplicate key shall be issued by the Treasury Officer when the requisition for it is signed by the head of the office concerned.

(c) No local mechanic shall be allowed to repair a padlock except under the personal supervision of the head of the office. Where such local supervision is not possible or where there is doubt as to the safety of the operation of repair, a new lock and key shall be brought into use.

A new key shall in no case be made locally. H

Appendix VI. U @ 21.

Treasury Rules Forms

On the reverse.)

T. R. Form No. 1.

(See T. R. 16, S. R. 81.)

Direction for note.

1. A pay bill may be presented at District Treasury two days before the last working day of the month by the labour of which the pay is earned.

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

3. When exemption is claimed in respect of any amount paid to an Insurance Company, the original receipt of the Company for the amount paid or an attested copy thereof should be attached to the pay bill. The receipt will be returned with the cheque.

4. 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.

5. The Fund deductions of a Covenanted Civil Servant are taken upon his allowances before deductions on account of Civil Service Provident Fund.

6. The Government of India exercises no supervision over the management of the Hindu Family Annuity Fund, the General Family Pension Fund and the Bengal Christian Family Pension Fund and is in no way responsible for their solvency.

7. In the case of officers entitled to Sterling Overseas Pay, fund deductions are based on the Rupee pay *plus* the rupee equivalent of the Sterling Overseas Pay.

8. When the deduction on account of income-tax shown in the bill includes tax calculated on Sterling Overseas Pay, the details of the calculation, on which the deduction is based may be given at the foot of bill or, if there be no space at the foot, in some other suitable place, the total being brought into the body of the bill in the appropriate place and the two entries connected with a letter mark or otherwise. The details should show the sterling amount of the Overseas Pay as also its rupee equivalent.

Note 1.—Treasury and Audit Officers should see that all compulsory deductions including those for I. C. S. Provident Fund are duly made and that Schedules showing particulars of all fund deductions are attached to the pay bills.

Note 2.—Subscribers to the Sterling Branch should note on the bill and the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

T. R. Form No. 1A.

(See T. R. 16, S. R. 81.)

(Obverse.)

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

Name of officer _____

Token No. Pay Bill (for Presidency payments) for the month of 193 .

Audit No. (To be entered by drawing officer.)	Head of service.		No. of voucher.	
	Monthly rate.		Amount.	
	Rs.	a.	Rs.	a.
My substantive pay as _____				

Gross claim ..				
<i>Less Fund deductions as follows :—</i>				
I. C. S. Provident Fund				
Postal Insurance and Life Annuity Fund ..				
Bengal Uncovenanted Service Family Pension Fund ..				
Bombay Family Pension Fund of Government Servants				
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./I. M. S. Family Pension Regulations (as detailed				
in the separate schedule attached)				
Superior Services (India) Family Pension Fund (as				
detailed in the separate schedule attached) ..				
Indian Military Widows' and Orphans' Fund (as detailed				
in the separate schedule attached)				
Net claim				
<i>Deduct</i> —Income-tax at pies in the Rupee on Rs. ..				
<i>Less</i> —Abatement on Rs. paid for Life Insurance				
(Premium receipts or attested copies thereof for				
Rs. attached)				
<i>Deductions</i> on account of Advances and Recoveries as				
detailed below :—				
Advance of pay				
House rent				
.....Overdrawn				
.....				
.....				

Net amount payable

(Net amount to be written in words) Rupees _____

Payment desired by crossed cheque through post, messenger or in person/open cheque in person or through messenger.

(Please score out according to requirements—See paragraph 6 on reverse.)

The _____ 193 .

(Signature of officer.)

For use in Accountant-General's Office.

Pay (Rs. _____) Rupees _____ To be filled up and signed if the bill is
made payable to a Banker or Agent
—See Note 4 on the reverse.

Auditor. _____

Cheque No. _____

Cheques to be made payable to the order of _____

Assistant/Deputy Accountant-General. _____

Dated the _____ 193 .

For Final Post Audit in the Audit Section.

Checked. _____

(Signature.) _____

Auditor. _____

(Reverse.)

Directions for note.

1. A pay bill may be submitted to the Accountant-General five days before the last working day of the month by the labour of which the pay is earned.

2. Bills are liable to be delayed in reaching the Audit 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 Audit 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 officer'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 or enfaced for payment direct at the Reserve or the Imperial Bank of India if the amount exceeds Rs. 20 or paid in cash if the amount is not more than Rs. 20.

6. When payment is to be made by crossed cheque sent by post, the cheque will be sent by the Audit 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 Cash/Cheque Rs.....
 from the.....
 in payment of my pay bill No.
 dated.....193 , for.....
193 .”

7. When exemption is claimed in respect of any amount paid to an Insurance Company, the original receipt of the Company for the amount paid or an attested copy thereof should be attached to the pay bill. The receipt will be returned with the cheque.

8. 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.

9. The fund deductions of a Covenanted Civil Servant are taken upon his allowances before deductions on account of Civil Service Provident Fund.

10. The Government of India exercises no supervision over the management of the Hindu Family Annuity Fund, the General Family Pension Fund and the Bengal Christian Family Pension Fund and is in no way responsible for their solvency.

11. In the case of officers entitled to Sterling Overseas Pay, fund deductions are based on the Rupee pay *plus* the Rupee equivalent of the Sterling Overseas Pay.

12. When the deduction on account of income-tax shown in the bill includes tax calculated on Sterling Overseas Pay, the details of the calculation, on which the deduction is based may be given at the foot of the bill, or, if there be no space at the foot, in some other suitable place ; the total being brought into the body of the bill in the appropriate place and the two entries connected with a letter mark or otherwise. The details should show the sterling amount of the Overseas pay as also its Rupee equivalent.

Note 1.—Audit Officers should see that all compulsory deductions including those for the I. C. S. Provident Fund are duly made and the schedules showing particulars of all fund deductions are attached to the pay bills.

Note 2.—Subscribers to the Sterling Branch should note on the bill and in fund schedule attached to the bill that the recoveries relate to the Sterling Branch.

T. R. Form No. 2.

[See T. R. 16, S. R. 86.]

(On foolscap size, both sides.)

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

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. A certificate of attendance given by the court or authority should be attached to the bill, if travelling allowance is drawn under S. R. 150 of the Fundamental and Subsidiary Rules.

7. 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. *M*

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

For use in Accountant-General's Office.**Head of service chargeable--**

Admitted for Rs.

Objected to Rs.

Reason of objection:—

Auditor-Senior Accountant.

[G. O.]

Travelling Allowance Bill.

(Gazetted Government Servants.)

District— Name Major Head..... Minor Head..... Sub-Head..... Detailed Head.....	Head of Service chargeable :— Major Head..... Minor Head..... Sub-Head..... Detailed Head.....	Month of Voucher No. of List of payments for 19
Designation..... Pay		

Particulars of journeys and halts.			Railway-steamers fares. †		Kind of journey, i.e., by rail (mail or passenger), steamer, road or trolley.*	Distance travelled by road or trolley.			No. of days for which allowance is claimed.	Actual expenses.		Purpose of journey or halt.	Date of last visit.	Remarks.			
			Class.	No. of fares.		Amount.	For which mileage is admissible.	For which allowance is admissible.		At ordinary rates.	At other rates.				Particulars.	Amount.	
Station.	Date.	Hour.	Station.	Date.	Hour.	At ordinary rates.	At other rates.	At ordinary rates.	At other rates.	Particulars.	Amount.	Purpose of journey or halt.	Date of last visit.	Remarks.			
1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19

*Travelling by road includes travelling by sea or river in a steam-launch or in any vessel other than a steamer, and travelling by canal. (The particular kind should be specified in the bill.)

†In cases where the steamer company has two rates of fare, one inclusive and one exclusive of diet the word "Fare" should be held to mean "fare exclusive of diet."

W 4620
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	Rs.	a.	p.	
Railway and steamer fare (column 10)				<p>Contents received.</p> <div style="border: 1px solid black; width: 100px; height: 80px; margin: 0 auto; text-align: center; padding: 5px;">Stamp.</div>
Road mileage—				
Miles at (column 11) ..				Signature of the officer who travelled.
Miles at (column 12) ..				Office _____
days for which daily allowance is claimed (column 14) at				Dated _____ 19 ..
Actual expenses (column 16) ..				MEMO.
Total ..				
<i>Deduct</i> single-double P. T. A. for days—S. R. 72 and 73 under F.R. 44.				
<i>Deduct</i> hire due to Government—S. R. 175 under F. R. 44.				
Other deductions—				
claim ..				
Rupees ..				
				Expenditure including this bill
				Balance ..

Passed for Rupees (Rs. As.)

Dated _____ 19 ..

Controlling Officer.

Pay Rupee (Rs. As.)

Examined.

Dated _____ 19 ..

Accountant.

Treasury Officer.

(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.

T. R. Form No. 3.

(See T. R. 16, S. R. 89.)

Bill No. _____

Detailed Pay Bill of the Permanent/Temporary Establishment of the _____
for the month of _____ 19____ District.

	Voucher for	No. 19 .	of	List																										
<p>Space for classification. Stamp or manuscript entries of classification to be filled in by Disbursing Officer. Names of detailed heads and corresponding amounts should be recorded by him in adjacent columns [Vide S. R. 66.]</p> <p>Major head— Minor head— Sub-head—</p> <p>(See also S. Rs. 87-96.)</p> <p>1. Held over amounts should be entered in red ink in the appropriate columns (3), (4), (5) or (6) as the case may be and ignored in totalling. Leave salary the amount of which is not known should similarly be entered in red ink in column (4) at the same rate as pay if he had remained on duty. (S. R. 89.)</p> <p>2. In the remarks column (15) should be recorded all unusual permanent events such as deaths, retirements, permanent transfers and first appointments which find no place in the increment certificates or absentee statement.</p> <p>3. When an increment claimed operates to carry a Government servant over an efficiency bar it should be supported by a declaration that the Government servant in question is fit to pass the bar. (S. R. 95.)</p> <p>4. Names of Government servants in inferior service may be omitted from pay bills.</p> <p>5. A red line should be drawn right across the sheet after each section of the establishments and under it the totals of columns (4), (5), (6) and (7) for the section should be shown in red ink.</p> <p>6. In cases where the amount of leave salary is based on average pay, a separate statement showing the calculations of average pay duly attested by drawing officer should be attached to this bill. (S. R. 89.)</p> <p>7. The names of men holding posts substantively should be entered in order of seniority as measured by substantive pay drawn and below those will be shown the post left vacant and the men officiating in the vacancies.</p> <p>8. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government servant officiates and transit pay should be recorded in the same section as that in which the duty pay of the Government servant after transfer is recorded.</p> <p>9. The following abbreviations should be used in this and in all other documents submitted with pay bills—</p> <table style="width: 100%; border: none;"> <tr> <td>Leave on average pay</td> <td>LAP</td> </tr> <tr> <td> " on half average pay</td> <td>LHP</td> </tr> <tr> <td> " on quarter average pay</td> <td>LQP</td> </tr> <tr> <td>On other duty</td> <td>OD</td> </tr> <tr> <td>Leave salary</td> <td>LS</td> </tr> <tr> <td>Conveyance allowance</td> <td>CA</td> </tr> <tr> <td>Under suspension</td> <td>SP</td> </tr> <tr> <td>On foreign service</td> <td>FS</td> </tr> <tr> <td>Vacant</td> <td>Vac</td> </tr> <tr> <td>Postal Life Insurance</td> <td>PLI</td> </tr> <tr> <td>Last pay certificate</td> <td>LPC</td> </tr> <tr> <td>Subsistence grant</td> <td>Sub grant</td> </tr> <tr> <td>Transit pay</td> <td>TP</td> </tr> </table> <p>10. In cases where any fund deductions are included in a pay bill, a separate schedule showing the particulars of deductions relating to each fund should accompany that bill. (Article 240, C. A. C.)</p>	Leave on average pay	LAP	" on half average pay	LHP	" on quarter average pay	LQP	On other duty	OD	Leave salary	LS	Conveyance allowance	CA	Under suspension	SP	On foreign service	FS	Vacant	Vac	Postal Life Insurance	PLI	Last pay certificate	LPC	Subsistence grant	Sub grant	Transit pay	TP				
Leave on average pay	LAP																													
" on half average pay	LHP																													
" on quarter average pay	LQP																													
On other duty	OD																													
Leave salary	LS																													
Conveyance allowance	CA																													
Under suspension	SP																													
On foreign service	FS																													
Vacant	Vac																													
Postal Life Insurance	PLI																													
Last pay certificate	LPC																													
Subsistence grant	Sub grant																													
Transit pay	TP																													
		Total ..																												
	Deduct—																													
				General Provident Funds																										
				P. L. I. Fund ..																										
				H. F. A. Fund ..																										
				Fund ..																										
				House-rent ..																										
				Income-tax ..																										
				Recoveries of advances																										
				Total deductions ..																										
		Net Total ..																												

†The deduct entries relating to Provident Funds should be posted separately for the Sterling and Ordinary Branches.

(Space for the use of the Accountant-General's office.)

Admitted Rs.

Objected Rs.

Auditor.

Superintendent.

	Rs.	a
Total (column 7) ..		
Deduct—		
Undisbursed pay as detailed below :—		
General Provident Fund (column 9)		
Postal L I. Premia } H. F. A Fund } Other fund deduc- } tions. } (column 10)		
Income tax (column 12).		
In adjustment of advances re- coverable as detailed in statement— (attached) } Recoveries on account of house-rent, etc, as detailed in statement— (attached) } (column 13)		

Total deductions ..		
Net amount required for payment (in words)		
Rupees -----		

Pay to me -----		

1. Received contents : and certified that I have satisfied myself that all emoluments included in bills drawn *1 month/2 months/ 3 months previous to this date, with 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.

*One line should be used and others scored out.

2 Certified that no person in superior service has been absent either on other duty or suspension with or without leave (except on casual leave) during the month of-----

Note —When an absentee statement accompanies the bill this certificate should be struck out

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, and all period of suspension and other duty and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my attestation

4. Certified that all appointments and substantive promotions and such of the officiating promotions as have to be entered in the Service Books as per columns in the Standard Form No. F. R. 10, have been entered in the Service Books of the persons concerned under my attestation

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 (S. R. 89)

6 Certified that the men for whom pay at a rate exceeding the minimum pay of the time scale has been drawn have rendered the usual period of approved service entitling them to the increased rate of pay drawn. (Para. 53 (24) D. A. Manual.)

Handwritten: K-2370

7. 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.

8. Certified that in cases where compensatory allowances have been claimed during leave/temporary transfer the likelihood of the officers returning to the same or similar posts was recorded in the original order sanctioning the leave/temporary transfer.

9. Certified that the leave salary of the following non-gazetted Government servants is based on the pay of the permanent post held substantively by them at the time of taking leave and that they were in permanent service on 24th August 1927. (Art. 64, Note 2, C. A. O.)/11th January 1928 (S. R. 89.)

Detail of pay of absentees refunded.

Section of establishment.	Name of incumbent.	Period.	Amount.		1	4
			Rs.	a.	2	5
					3	6
					10. Certified that no leave salary for any Government servant (except the following in whose Service Books a note regarding allocation has been recorded) drawn in this bill for.....is debitable to any Government, etc., other than the Government of Bengal.	
					1	4
					2	5
					3	6
					Station_____	
					Dated_____19 .	
					Signature	
					Designation of the Drawing Officer.	
	Total ..					

Pay (Rs. _____) Rupees _____

_____ as follow _____

in cash Rs. _____

Deduct—by transfer credit to personal deposits Rs. _____

II—Taxes on income Rs. _____

XXX—Civil works Rs. _____

Examined and entered.

Treasury Accountant.

Dated _____ 19

Treasury Officer.

T. R. Form No. 4.

Absentee statement.

(See T. R. 16, S. R. 91.)

Name of absentee.	Actual rate of pay.	Designation and rate of pay of vacant post.	Nature of absence.			Rate of absentee allowance per month.	(To be filled up by Audit office.)	Officiating Government servant (if any).				(To be filled up by Audit office.)	
			Kind.	Period.	From a.m. or p.m.			To a.m. or p.m.	Name.	Substantive post.	Substantive pay.		Officiating pay.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
								E. C.					E. C.
													S.

Certified that the following vacancies have been left unfilled during the month of _____ in the grades mentioned against each—

- Grade of—
- No. of vacancies.
- Grade of—
- No. of vacancies.
- Grade of—
- No. of vacancies.

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," "deputation," "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, usually 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 establishment of the permanent establishment due to retirements, transfers, deaths and consequent new appointments and increases and decreases of posts 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 so recorded.

Handwritten signature and date: 18/2/21

T. R. Form No. 5.

Periodical Increment Certificate.

(T. R. 16, S. R. 94.)

(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 in column 5 after deducting periods of suspension for misconduct and absence on leave without pay and, in the case of those holding the posts in officiating capacity, all other kinds of leave.

(2) Certified that the Government servants named below have earned periodical increments from the date cited, for reason stated in the explanatory memorandum attached hereto :—

Name of incumbent.	Whether substantive or officiating.	Scale of pay of post.	Present pay.	Date of last increment (or of appointment to post.)	Date of present increment.	Future pay.	Suspended for misconduct.		Leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave.	
							From—	To—	From—	To—
1	2	3	4	5	6	7	8	9	10	11
				15.12.61						

Note 1.—When the increment claimed is the first to carry an officer over an efficiency bar, columns 5, 6 and 7 should be filled up in red ink.

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

(Signature and designation of Drawing Officer.)

T. R. Form No. 6.

(See T. R. 16, S. R. 97.]

Certificates.

1. Certified that I have satisfied myself that the amounts included in bills drawn 1 month /2 months† /3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the Acquittance Roll.

**2. Also that the journeys for which mileage has been claimed for non-gazetted ministerial or menial 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 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.

(Head of office.)

Passed for Rs. _____

Date _____ 19 .

(Controlling Officer.)

Pay Rupees (in words and figures) _____

‡ From _____ Sub-Treasury.

Examined and entered.

Treasury Officer.

Accountant.

Date _____ 19 .

Sub-Treasury Officer.

Incorporated in the District

Accounts on _____

Accountant.

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

** Clause 2 should be scored out with a pen when no mileage is claimed and clause 3 when there is no such claim.

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

T. R. Form No. 6—continued.

Travelling Allowance Bill of the Establishment of _____ for the month of _____ 19 .

1	2	3	4	5	6	7	8	9				10		11		12	13	
								Mileage by road or boat or actual expenses.		Daily allowance.		Railway and steamer fares.		Total of each line.	Remarks.			
Name.	Designation and Headquarters.	Actual pay.	Dates (and hours when necessary) of journeys and halts.	Route.	Purpose of journey.	Kind of journey, i.e., by road, boat, steamer or rail (mail or ordinary).	No. of Miles.	Rate.	Amount.	No. of days.	Rate.	Amount.	Class, single or double or three-fourth.			Amount.	Total	Rs.	a.
			From	To.	From	To.												Appropriation for 19 19 .
																		Expenditure including this bill.
																		Balance ..

(In words.)

Contents received.

(Head of office.)

_____ 19 .

T. R. Form No. 6—Continued.

*Instruction for preparing Travelling Allowance Bills.**Detail of Actual Expenses.*

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

2. Hours of journey should be mentioned only—

(1) When for an absence from headquarters of not more than two consecutive days, daily allowance is claimed for two days.

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

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

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

4. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servants and not on Travelling Allowance Bills.

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

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

T. R. Form No. 7—concluded.***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. Hours of journey should be mentioned only—
 - (1) When for an absence from headquarters of not more than two consecutive days, daily allowance is claimed for two days.
 - (2) When mileage or actual expenses in lieu thereof are claimed.
 - (3) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by a journey by road or by a halt.

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

 4. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servants and not on Travelling Allowance Bills.

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

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

T. R. Form No. 8.

(See T. R. 16, S. R. 98.)

Certificates.

1. Certified that I have satisfied myself that the amounts included in bills drawn 1 month /2 months† /3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the Acquittance Roll.

2. Certified that in support of each claim for which no voucher accompanies this bill, a duly completed travelling allowance journal countersigned by the proper authority has been placed on record in my office.

(Head of office).

Date _____ 19 . _____

† One period to be used and the others scored out.

Pay Rupees (in words and figures) _____

‡ From _____ Sub-Treasury.

Examined and entered.

Accountant.

Treasury Officer.

Sub-Treasury Officer.

Incorporated in the District

Accounts on _____

Accountant.

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

T. R. Form No. 9.
(See T. R. 16, S. R. 101.)

District of	Detailed bill of contingent charges of for the month of 19 .			
	Head of Service—			
Number of sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.		
		Rs.	a.	p.
	Total (in words) ..			

(1) I certify that the expenditure charged in this bill could not, with due regard to the interests 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. 25 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

*(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, 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.

(4) Certified that all inferior servants whose pay has been charged in this bill were actually entertained in Government service during the period concerned.

(5) Certified that—

(a) the expenditure on conveyance hire charged in this bill in terms of rule 2A of F. R. Appendix 3 to the Bengal Financial Rules, 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.

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

	Appropriation for current year.	Rs.	a.	p.	
Signature and designation of Drawing Officer.	Expenditure including this bill Amount of work bills annexed.	Rs.	a.	p.	Rs. a. p.
		●			●
	Balance available ..				●

Pay Rs. _____
Exd. _____

Accountant. }

(Date.)

Treasury Officer.

T. R. Form No. 10.

(See T. R. 16, S. R. 114.)

*Register of Pension Payment Orders on**Treasury.*

Number of Pension Payment Order.	Name of Pensioner.	Monthly amount.		Remarks.
		Rs.	a.	

T. R. Form No. 11.

(See T. R. 16, S. R. 115.)

[To be printed on ordinary foolscap lengthways.]

Bill for pensions chargeable to _____ paid at the _____ Treasury from _____ to _____ 19 _____ .

Payment.		Signature of pensioner to non-employment certificate. <i>We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or an establishment paid from a Local Fund, during the period for which the amount of pension claimed in this bill is due.</i>	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee with stamp if payment exceed Rs. 20. <i>We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the order quoted in our respective Pension Payment Order.</i>
Date.	No. of pension payment order.						
				Rs. a.		Rs. a.	

Note 1.—The non-employment certificate should also be printed in vernacular.

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.

T. R. Form No. 12.

(See T. R. 16, S. R. 123.)

District of		Refunds of Revenue.					
Head of service chargeable.		Deduct—Refunds (Name of Revenue Head).					
Whose name credited.	On what account received.	Amount realized.	Date of payment into Treasury.	Amount in which included and head to which credited.	Treasury Officer's signature in token of verification of Treasury credited.	Name of Payee.	Amount to be refunded.
1	2	3	4	5	6	7	8
		Rs. a. p.		Rs. a. p.			Rs. a. p.

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

(2) Passed for payment under sanction given in _____.

(3) Sanctioned and passed for payment.

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

Received payment.

Claimant's signature.

Magistrate or other officer.

The _____ 19 ____.

Pay Rupees _____ only.

Examined.

Accountant.

Officer in charge of Treasury.

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

T. R. Form No. 13.

[See T. R. 4(4), S. R. 9.]

(To be printed on foolscap folio.)

(Obverse.)

Certificate of Transfer of Charge.

Certified that we have on the forenoon/afternoon of this day respectively made over and received charge of the office of.....
.....

Signature of relieved Officer.....

Designation.....

Signature of relieving Officer.....

Designation.....

Station.....

Date.....19 .

Memorandum of Balances for which responsibility is accepted by the Government servant receiving charge.

*Treasury balances—

Cash.....

Opium stores.....

Stamp stores.....

Permanent advance.....

Relieved Officer.....

Relieving Officer.....

Forwarded to the Accountant-General, Bengal.

* For details see reverse. Currency chest balances need not be shown.

(Reverse).

Details of Treasury Balances.

Description.		Under double locks.	With treasurer.	In tahsils.*	Total.
Government securities held in safe custody.	Balance at credit of depositors. Rs.				
	at 10,000 ..				
	" 1,000 ..				
	" 500 ..				
Government Currency Notes	" 100 ..				
	" 50 ..				
	" 10 ..				
	" 5 ..				
	" 2½ ..				
	" 1 ..				
	Whole rupees ..				
Silver	Half ..				
	Quarter ..				
	Eighth ..				
	Uncurrent coins ..				
Nickel	Quarter rupees ..				
	Eighth ..				
	One anna pieces ..				
Copper and bronze	Double pice ..				
	Single ..				
	Half ..				
	Pie pieces ..				
	Non-Judicial ..				
	Judicial ..				
Stamps	Stamps for copies ..				
	Other stamps ..				
	Postage—				
	Ordinary ..				
	Service ..				
	Plain paper ..				
Opium	.. (Maunds)				
Remittance Transfer Receipt Forms.	.. (Number)				
Supply Bill Forms	.. (Do.) 4				
Cheque Forms	.. (Do.) 6				
Takavi	..				
Miscellaneous	..				

Station..... Relieved Officer.....

Date.....19 . Relieving Officer.....

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

T R. Form No. 15.

Indent for Service Postage Stamps.

(See T. R. 10, S. R. 28.)

[To be used only in cases in which value of stamps is paid by cheque under Rule 87 of the Bengal Financial Rules.]

No. _____ OFFICE OF THE DIVISIONAL OFFICER.

_____ DIVISION.

Dated _____ the _____ 19 _____.

To
THE TREASURY OFFICER,

Please supply this office with Service postage stamps, etc., of the value of Rs. (_____) as detailed below _____

Number.	Description.	Value.
Service Post Cards—		
1/2	anna Service postage stamps	..
	ditto	..
	ditto	..
	ditto	..
1	ditto	..
1 1/2	ditto	..
2	annas	..
2 1/2	ditto	..
3	ditto	..
4	ditto	..
4	ditto	..
6	ditto	..
8	ditto	..
12	ditto	..
1	Rupee	..
2	Rupees	..
5	ditto	..
10	ditto	..
15	ditto	..
25	ditto	..
	Total Rs. ...	..

Cheque No. _____, dated _____, dated _____
Cash Book Voucher No. _____ dated _____

Divisional Accountant.

Divisional Officer.

T. R. Form No. 15.

Indent for Service Postage Stamps.

(See T. R. 10, S. R. 28.)

[To be used only in cases in which value of stamps is paid by cheque under Rule 87 of the Bengal Financial Rules.]

No. _____ OFFICE OF THE DIVISIONAL OFFICER.

_____ DIVISION.

Dated _____ the _____ 19 _____.

To
THE TREASURY OFFICER,

Please supply this office with Service postage stamps, etc., of the value of Rs. (_____) as detailed below _____

Number.	Description.	Value.
Service Post Cards—		
1/2	anna Service postage stamps	..
	ditto	..
	ditto	..
	ditto	..
1	ditto	..
1 1/2	ditto	..
2	annas	..
2 1/2	ditto	..
3	ditto	..
4	ditto	..
4	ditto	..
6	ditto	..
8	ditto	..
12	ditto	..
1	Rupee	..
2	Rupees	..
5	ditto	..
10	ditto	..
15	ditto	..
25	ditto	..
	Total Rs. ...	..

A receipt for the amount sent herewith by cheque No. _____
dated _____ is requested.

Divisional Accountant.

Divisional Officer.

T. R. Form No. 16.

(See rule 2 of the Rules regulating the preparation of L. P. C. embodied in T. R. Appendix IV.)

Form of Last Pay Certificate for Gazetted Officers proceeding on duty to another Presidency or Province or to another place in the same Province.

Last Pay Certificate of _____ of the _____

proceeding to _____ * { to join the appointment of
to officiate as
on duty

He has drawn substantive pay as _____ at the rate of Rs. _____ a month,
and additional pay as _____ at the rate of Rs. _____ a month, less the
deductions shown below, up to the _____ 19 _____ .

He made over charge of the office of _____ on the _____ noon of
the _____ of _____

No recoveries

The recoveries noted on the reverse

* } are to be made from the pay of
this officer.

* The portions not needed should be cut through with a pen.

Fund deductions.	Period of sub- scriptions.	Amount.		
		Rs.	a.	p.
<i>Covenanted Civil Servants.</i>				
Civil Fund Ordinary at 2½ per cent.				
Additional—				
Wife at 2 per cent.				
Sons at ½ per cent.				
Daughters at ½ per cent.				
Fine under Fund Secretary's letter No. _____, dated _____				
<i>Indian Civil Service Family Pension Regulation.</i>				
Annuity deductions at 4 per cent.				
Bachelor's subscriptions				
Wife—				
Subscriptions				
Donations				
Sons—				
Subscriptions				
Donations				
Daughters—				
Subscriptions				
Donations				
<i>Military.</i>				
Military Fund				
Ditto Orphan Fund				
Ditto Children				
Donation on promotion				
Ditto on marriage				
Ditto on Birth of Child				

Fund deductions.	Period of sub- scriptions.	Amount.		
		Rs.	a.	p.
<i>Indian Military Service Family Pensions.</i>				
Unmarried Subscriptions				
Wife—				
Donations				
Subscriptions				
Interest				
Sons—				
Donations				
Subscriptions				
Daughters—				
Donations				
Subscriptions				
Interest on arrears (except for wife)				
Insurance or passags money and Interest thereon				
<i>Uncovenanted.</i>				
Service Family Pension Fund				
Ditto, Bengal and Madras				
Police Officers' Provident Fund				
Financial Officers' Provident Fund				
Superior Services (India) Family Pension Fund				
<i>General.</i>				
Postal Insurance				
Bengal Christian Family Pension Fund				
Hindu Family Annuity Fund				
General Family Pension Fund				
General Provident Fund (Account No.)				
Instalment of Loan or Advance				
Income-tax at on Rs.				
<i>Total Fund deductions</i>				

Dated at

The

19

Officer in charge of Treasury at

N.B.—To officers paid in Calcutta, the Accountant-General, Bengal, will grant Last Pay Certificates. If an officer be transferred out of Bengal, Lower Provinces, and have to pass through Calcutta, he should bring with him a Last Pay Certificate from the Officer in charge of the Treasury from which he last drew pay, and get this Certificate countersigned by the Accountant-General, Bengal. If he have not to pass through Calcutta, the aforesaid Treasury Officer should prepare a Last Pay Certificate in duplicate; the original he should hand to the officer transferred, and the duplicate he should forward to the Accountant-General, Bengal, for countersignature and transmission to the Accountant-General of the Presidency or Province to which the transferred officer is proceeding. In the case of transfers *within* the Lower Province of Bengal, the Last Pay Certificate will be granted by the Accountant-General or Treasury Officer according as the Officer last drew pay in or out of Calcutta.

DETAILS OF RECOVERIES.

Nature of recovery

Amount Rs.

How to be recovered (in one sum or in what instalments).

T. R. Form No. 18.

(See T. R. 10, S. R. 11.)

Chalan No.

Chalan of cash paid into the Treasury/Sub-Treasury/Imperial Bank of India/Reserve Bank of India at

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 of authority (if any).	Amount.	Head of account.	Order to the Bank.†

Name

Signature

Total*

*(In words) Rupees

†To be used only in the case of remittances to Bank through an officer of the Government.

Received payment.

Date.

Treasurer.

Accountant.

Treasury Officer/Agent.

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, however, for cash and cheques paid for service stamps should always be signed by Treasury Officer (S. R. Under T. R. 10).~~

W 13

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

Note 3.—In cases where direct credits at Bank are permissible the column "Head of account" will be filled in by the Treasury Officer or the Accounts Officer, as the case may be, on receipt of the Bank's Daily sheet.

(Reverse.)

Particulars.

Amount.
Rs. a. p.

Coin.....

Notes (with details).....

Cheques (with details).....

Total.....

No. 13.

Pages 216-17.

T. R. Form No. 18.

Substitute the following for the second sentence of Note 1 below the form:—

“Receipts for cash and cheques paid for service stamps should, however, be given in F. R. Form No. 1B, Bengal Financial Rules (*cf.* S. R. 11 under Treasury Rule 10). These forms should be machine numbered and bound in books of convenient sizes.”

(Bengal Government, Finance Department, Nos. 8292-8347-F., dated the 11th August 1937.)

[*The Treasury Rules, Bengal, and the Subsidiary Rules made thereunder, No. 13, dated the 9th August 1938.*]

T. R. Form No. 19.

[T. R. 11, S. R. 32(b).]

Form of Security Bond.

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

Whereas the above bounden _____ was on the _____ day of _____
 19 _____, appointed to and now holds and exercises the office of Treasurer at
 _____; *and whereas* by virtue of such office the said _____ has amongst
 other duties the care charge and oversight of and responsibility for the safe
 and proper storing and keeping in the place appointed for the custody thereof
 respectively of all money, specie, bullion, coin, jewels, Government Currency
 notes, stamps and Government securities of whatever description, gold,
 silver, copper, lead, goods, stores, chattles 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 pur-
 pose or purposes whatsoever; *and whereas* the said _____ as such Treasurer as
 aforesaid is also responsible that all such moneys, specie, bullion, coin, jewels,
 Government currency notes, stamps and Government securities of what-
 soever description, gold, silver, copper, nickel, bronze, lead, goods, stores,
 chattles 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 Government and also to prepare and submit
 such returns and such accounts as he may from time to time be called upon

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

Now the condition of the above written bond is such that if the said _____ and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said _____ and every person acting for him in his said office as aforesaid shall whilst they respectively shall hold or exercise the duties of the said

office always duly performed and fulfil all and every the duties thereof aforesaid, and perform and observe all and every the conditions rules and regulations of the said Code and the said departmental rules and orders, and further if the said _____ and _____ do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of _____ and all and every person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer and all other servants of the said Secretary of State in Council or the said Government of _____ from and against all and every loss and damage which during the time the said _____ or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or time hereafter happened to or be sustained by the said Secretary of State in Council his successors or assigns the Government of _____ or the said District Officer for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency of the said _____ or of any person acting for him in his said office as aforesaid or of any of the sub-treasurers, servants, clerks, sircars, cash-keepers, potdars, coolies or other persons nominated accepted by or serving under him the said _____ or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from, or through the consuming, wasting, embezzling, stealing, 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 District Officer for the time being of the Government of _____ six calendar months' notice in writing of his or their intention so to do and the liability under this bond. In the event of any such notice being given, of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months. PROVIDED ALWAYS and it is hereby declared and agreed by the said _____ and _____ with the said Secretary of State in Council that the Government promissory notes for Rs. _____ so deposited as aforesaid or such other Government security or securities to the same amount as the District Officer for the time being of the Government of _____ may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of _____, as and for part and additional security (over and above the above written bond) to the said Secretary of State in Council, his successors and assigns for the indemnity and other purposes aforesaid with full power to the said Secretary of State in Council, his successors or assigns, or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof

together with any interest receivable or received in respect of such Government securities in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said District Officer for the time being or the Government of _____ if they shall think fit to the said _____ PROVIDED ALWAYS and it is hereby expressly agreed and declared between and by the said _____ and _____ and _____ and the Secretary of State in Council that it shall be lawful for the said _____ with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of _____ first had and obtained to change and substitute for the said Government promissory notes for 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 or other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said _____ and _____ as such securities as aforesaid _____.

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

The schedule above referred to.

T. R. Form No. 20.

(T. R. 11, S. R. 42.)

Treasurer's Daily Balance Sheet.

Date.....19 ..

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

Particulars of Balance.

Specification.	Under Joint keys of Treasury Officer and Treasurer.												Closing balance in the hands of the Treasurer.	Total.					
	Opening balance.			Taken out.			Placed under joint locks.			Closing balance.									
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.							
	Rs.																		
Government Currency Notes, Home Circle.	@	10,000	..																
	"	1,000	..																
	"	500	..																
	"	100	..																
	"	50	..																
	"	20	..																
	"	10	..																
	"	5	..																
	"	2½	..																
	"	1	..																
	Total Rs.		..																
Government Currency Notes of other circles			..																
Bank Post Bills			..																
Gold Mohurs	Gold.		..																
	Total Rs.		..																
	Silver.																		
Rupees			..																
Half Rupees			..																
Quarter Rupees			..																
	Total Rs.		..																
	Nickel																		
Four-anna pieces			..																
Two "			..																
One "			..																
	Bronze and Copper.																		
Single pice			..																
Half "			..																
Pie pieces			..																
	Total Rs.		..																
	Uncurrent.																		
Silver, Nickel, Copper.	The detail of kind, rate and value, must be given on the reverse—																		
	(1) every day for the amounts received that day:																		
	(2) on the last working day of each month																		
	Total Rs.		..																
	Grand Total Rs.		..																
	Grand Total (in words)		..																

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

Treasurer
Date of Signature.....

Officer in charge of Treasury

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

Treasury Rule Form No. 21.

Register showing the cash double lock transactions

Nature of transactions.	Government Currency Notes, Home Circle.										Gold.	Silver.				
	Rs. 10,000. Value in Rupees.	Rs. 1,000. Value in Rupees.	Rs. 500. Value in Rupees.	Rs. 100. Value in Rupees.	Rs. 50. Value in Rupees.	Rs. 20. Value in Rupees.	Rs. 10. Value in Rupees.	Rs. 5. Value in Rupees.	Rs. 2½. Value in Rupees.	Rs. 1. Value in Rupees.	Total. Value in Rupees.	Gold Mohurs. Value in Rupees.	Rupees.	Half-Rupees. Value in Rupees.	Quarter-rupees. Value in Rupees.	Total. Value in Rupees.
Balance brought forward																
Receipts ..																
Total including balance																
Issues to the Treasurer																
Total issued ..																
Balance carried over ..																

T. R. Form No. 22.

[S. R. 6 (43).]

19 .

of

Treasury

Cash Balance Report of the

N.B.—To be despatched without fail by post on the first working day of each month.

Current.

Names of Treasuries.	Notes.	Gold mohurs.	Whole rupees.	Half rupees.	Quarter rupees (silver).	Four-anna pieces (nickel).	Two-anna pieces (nickel).	One-anna pieces.	Singlet-piece.	Half piec.	Pie-pieces.
	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Treasury	..										
Sub-treasuries at on	..										
Total Sub-Treasuries	..										
Remittances in Transit	..										
Grand Total	..										

Grand total (In words).

Details of Notes.		Tale.	Value.	Transactions with the public in nickel and in bronze and copper.	
Denominations.		Rs.	Rs.	Rs.	a. p.
10,000			
1,000			
500			
100			
50			
20			
10			
5			
2½			
1			
Total			
			Rs.	* Nickel	a. p.
				Net issued to the public	
				or	
				Net received from the public	
				Bronze and copper.	
				Net issued to the public	
				or	
				Net received from the public	

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

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

T. R. Form No. 22 [continua d.]

Cash Balance Report of the Treasury on the 19 of 19
 (N.B.—To be despatched without fail by post on the first working day of each month.)

Names of Treasuries.	Total current.	Silver.							Total uncurrent and withdrawn.	Grand Total.		
		Gold.		Silver.							Copper.	Nickel.
		Light weight.	Other classes.	1840.	1882 and 1874-76.	1911.	1885.	1840.				
13	14	15	16	17	18	19	20	21	22	23	24	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1												
District Treasury	..											
Sub-treasuries at ..												
On ..												
Total Sub-treasuries ..												
Remittances in Transit ..												
Grand Total ..												

*Uncurrent and withdrawn.

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 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 balances at Sub-Treasuries amounted on the dates specified to the sums shown against them, and I have received from Sub-Treasury Officers certificates of the actual verification of those balances.

The balance of the currency chest amounted on the .. to 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 .. to Rs. ..

Dated 19 .. Head of the District.

In Districts where there is a branch of the Imperial Bank of India at the district treasury the following should be substituted for the first portion of the certificate:—
 "I hereby certify that a sum of Rs. .. (in words) has been credited/debited under the head 'Imperial Bank Deposits' in my cash account/list of payments for the month of .. and this amount agrees with the net disbursement/receipt shown in the daily statements received from the Bank during the month."

T. R. Form No. 23.

[T. R. 11, S. R. 48(b).]

Currency Chest Book.

Government Paper Currency

Agency.

Date, etc.	Number of pieces of Currency Notes for Rupees.										Gold bullion and Silver Coin, value rupees.				Total value of notes, gold bullion and silver coins (columns 13 and 17).	Initials of officers holding keys of chest.				
	1	2½	3	4	5	10	20	50	100	500	1,000	10,000	Total number of notes.	Total value of notes.			Gold bullion.	Whole rupees.*	Silver half rupees.	Total value of gold bullion and silver coins.
1													12	13	14	15	16	17	18	19
Balance of (date) Withdrawn Deposited
Balance of (date) Withdrawn Deposited
Balance of (date) Withdrawn Deposited
Balance of (date) Withdrawn Deposited
Balance

*Includes Rs.

representing withdrawn rupees.

T. R. Form No. 24.

[T. R. 11, S.R. 48(e).]

CURRENCY CHEST SLIP.

Government Paper Currency

Agency.

Date, etc.	Number of pieces of currency Notes for Rupees.											Gold bullion and Silver coin in Rupees.				Total value of notes, gold bullion and silver coins (columns 13 and 17).				
	1	2	3	4	5	10	20	50	100	500	1,000	10,000	Total number of notes.	Total value of notes.	Gold bullion.		Whole rupees.	Silver half-rupees.	Total value of gold bullion and silver coins.	
1													12	13	14	15	16	17	18	
Balance of (date) ..																				
Withdrawn ..																				
Deposited ..																				
Balance ..																				
Includes. {	Fresh and issuable notes.																			
	Notes unfit for issue..																			
	Withdrawn rupees ..																			

_____ 19 .

Treasury Officer
or Sub-treasury Officer.

Treasurer or other Officer
in joint charge of chest

T. R. Form No. 25.
[T. R. 11, S. R. 49(g).]

Verification statement of Currency Chest balance for the month of 19 .

Name of chest.	Date of verification.	Number of pieces of currency notes for rupees.										Total number of notes.	Total value of notes.	Gold bullion and silver coin value.			Total value of gold bullion and silver coins.	Total value of notes, gold bullion and silver coins (columns 14 and 18).	Remarks.			
		1	2	3	4	5	10	20	50	100	500			1,000	10,000	Gold bullion.				Whole rupees.	Silver half-rupees.	
1	2												13	14	15	16	17	18	19	20		

(1) I do hereby certify that I have personally ascertained that the balance in the Currency Chest at _____ on the _____, and that the whole amount to Rs. (in words) _____, as noted above have been received by me. of the balance has been kept under double locks.

Treasurer. Treasury officer. Verifying Officer.

Treasury Officer.

Note.—Certificate (1) is to be signed in all cases except the following:—For chests in the custody of the Imperial Bank of India no verification report is required except for September. For the other months the Treasury Officer of such chests has still to send to the Currency Officer reports of balances of sub-treasury chests under him, and in these reports Certificate No. (1) is not required, but only Certificate No. (2).

Note.—Certificate No. (2) is to be signed by Sadar Treasury Officers sending reports of balances of sub-chests under them, along with reports of their own balances to the Currency Officer.

No. _____
Treasury Officer,
Forwarded to the _____
Currency Officer, at _____
Chest;

19 .

The

T. R. Form No. 26.

[S. R. 171(c).]

No. .

Dated the 19 .

From _____

To _____

Sir,

I have the honour to intimate that a remittance of notes/coin/uncurrent coin noted 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 _____
2. By Train No. /Steamer _____ leaving _____ Station at _____ hours on _____
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 or copper coins).
8. Remittance accompanied by potdar named _____ /unaccompanied by potdar.
9. Remittance packed in _____ patent boxes to be returned to Currency Office/delivered to the Agent at _____ /disposed of at the receiving office.

I have the honour to be,
Sir,
Your most obedient servant,

Remitting Officer.

N. B.—A remittance should not be sent at such a time that it will be in transit at the end of the month or that it will reach its destination on a Sunday or other authorised holiday. The attention of the escort officer should be specially drawn to paragraph 3 of T. R. Form No. 32.

T. R. Form No. 28.

[T. R. 11(1), S. R. 36.]

Potdar's slip to be placed in each bag of coin remitted.

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.

T. R. Form No. 31.

[T. R. 30, S. R. 185.]

**Clerk's
Shroff's or Potdar's
certificate.**

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.	Recommendations of the receiving officer regarding the grant of daily allowance for halts in excess of 10 days.†	Orders of the Currency Officer/ Chief Accountant Reserve Bank of India.	Advance made to Clerk/ Shroffs or Potdars by the receiving office.
		Description of coin and note sent.†	Value.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14

*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.

†In case of notes, the number of pieces of each denomination should be furnished.

‡Full reasons should be given for the recommendation on the reverse of the certificate.

Remitting officer.

Station

Date.

Receiving officer.

Station.

Date.

T. R. Form No. 32.

[T. R. 30, S. R. 205.]

37

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

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 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 officer in charge of such a guard should be provided with a lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure-wagon ; if there be several such wagons it will suffice to tell off two men, who may stand, one at each end of the wagons.
- " 6. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.
- " 7. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for '—————' bags said to contain coin to the value of 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 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 relieving guards are also acknowledged, The

No. 37.

Pages 235-36.

T. R. Form No. 32.

Delete this form.

(Bengal Government, Finance Department, Nos. 261-318F., dated the 20th January 1938.)

[The Treasury Rules and Subsidiary Rules, made thereunder, No. 37, dated the 22nd June 1939.]

number and contents of each wagons should be detailed in case of a breakdown. The receipts should be in English if the police officer is acquainted with that language otherwise in the officer's vernacular.'

Note.—If the seals on a wagon are broken or bear signs of being tampered with or if a 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 relieving 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-man 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.”

T. R. Form No. 33.

[T. R. 16 S. R. 62.]

_____ Treasury, month of _____ 19 .

Head of Service } _____ Deposits.
chargeable. } _____

Voucher No. _____ of _____ List of
_____ Payments.

Original } _____
Number. } _____

Name of } _____ Amount origin-
Depositor. } ally deposited. }
_____ Rupees.

Received this _____ day of _____ 19
the sum of Rupees _____

Annas _____ Pies _____
being the amount payable _____
on account of the deposit described above.

In this space a translation of the receipt form into the current vernacular should be given.

Examined and entered.

_____ }
Claimant's }
Signature. }

Stamp if required.

Passed for payment.

Pay Rupees

Treasury.

Rs. _____

Treasury Officer.

Judge, Magistrate or Collector.

T. R. Form No. 35.
 [T. R. 36, S. R. 111.]

Dated _____

No. of Vouchers _____

Name of work for which the land has been acquired _____

No. and date of declaration in *Gazette*, viz., No. _____, date _____

Serial No. _____ in Award Statement No. _____, dated _____

Name of payee _____

I _____ of _____

_____ zillah _____ Station _____

do hereby acknowledge to have received Rs. _____

_____ on account of cost of land taken up by Government,

as detailed on reverse.

†In figures.

Rupees** _____

Signature of Payee _____

_____ the sum _____

_____ Locality _____

_____ pergunnah _____

_____ resident _____

_____ village _____

_____ Paid in my presence in cash by cheque _____

**In words only

†Rs.

Note.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

T. R. Form No. 35.
 [T. R. 36, S. R. 111.]

Dated _____

No. of Vouchers _____

Name of work for which the land has been acquired _____

No. and date of declaration in *Gazette*, viz., No. _____, date _____

Serial No. _____ in Award Statement No. _____, dated _____

Name of payee _____

I _____ of _____

_____ zillah _____ Station _____

do hereby acknowledge to have received Rs. _____

_____ on account of cost of land taken up by Government,

as detailed on reverse.

†In figures.

Rupees** _____

Signature of Payee _____

_____ the sum _____

_____ Locality _____

_____ pergunnah _____

_____ resident _____

_____ village _____

_____ Paid in my presence in cash by cheque _____

**In words only

†Rs.

Note.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

(Reverse of T. R. Form No. 35.)

Details of Land, etc., and their Values.

Details of Land, etc., and their Values.

Mauza....., Pergunnah....., Zillah....., Mauza....., Pergunnah....., Zillah.....

Land..... Bigha..... Cotta..... Chuttock..... Land..... Bigha..... Cotta..... Chuttock.

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

T. R. Form No. 37.

[T. R. Appendix III—Clause 4.]

District of _____		Refunds of revenue.					
Head of service chargeable.		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. a. p.		Rs. a. p.			Rs. a. p.

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

Received Payment.
 Claimant's signature _____ 19____
 Examiner. _____
 Accountant.
 Magistrate or other Officer. _____) only.
 Pay Request

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

For use in Accountant-General's Office
 Refund noted in Fine Statement.
 Admitted.
 Objected.
 Auditor. Supdt.

T. R. Form No. 38.

[T. R. Appendix III—Clause 7(a).]

[To be printed on foolscap breadthways.]

Register of Repayments of _____ *Deposits at* _____ *Treasury.*

Detail of Original Deposit.		Date of present re-payment.	No. of repayment voucher.	To whom repaid.	Amount repaid.		Initials of		Daily total carried to cash book.	Remarks.
Date of receipt.	No. as per register of receipt.				Amount or balance of deposit.	In cash.	By transfer.	Accountant.			Treasury or disbursing officer.
					Rs.	Rs.			Rs.	

T. R. Form No. 40.

[T. R. Appendix III—Clause 14.]

Refund of Lapsed Deposits.

To

THE ACCOUNTANT-GENERAL, _____

SIR,

The following refunds of Lapsed Deposits aggregating Rupees _____ (in words) have been claimed by _____ of whose identity and title to the money I have satisfied myself. I request your sanction to the refund.

Class of Deposits.	Particulars of original Deposit.		Balance credited to Government.			Date of Lapsed Statement.	Amount claimed.			Remarks.
	Year.	No.	Rs.	a.	p.		Rs.	a.	p.	

(Signature.)

The _____ 19

Judge, Magistrate or other Officer.

Reverse of T. R. Form No. 40.

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

Sanctioned.

Accountant-General.

Received payment.



Claimant.

Pay Rupees() _____

_____ only.

The _____ 19 .

Examined. Accountant.

Treasury Officer.

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

For use in the Accountant-General's Office.

Serial No. in Number Book.

Admitted	
Objected to	
Auditor.	Supdt.

Noted in the	
Number Book	
of Orders.	
	Supdt.

