



# The Orissa Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

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CUTTACK, THURSDAY, APRIL 1, 1937.

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*copy*  
*The 1st April 1937.*

The following Royal Message has been received by His Excellency the Governor-General and is published for general information:—

“Today the first part of those constitutional reforms upon which Indians and British alike have bestowed so much thought and work comes into operation. I cannot let the day pass without assuring my Indian subjects that my thoughts and good wishes are with them on this occasion. A new chapter is thus opening and it is my fervent hope and prayer that opportunities now available to them will be used wisely and generously for the lasting benefit of all my Indian people. George R. I.”

J. S. WILCOCK,

*Secretary to the Governor.*



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**HOME DEPARTMENT.**

*The 1st April 1937.*

The following documents are republished for general information :—

1. Letters Patent constituting the office of Governor of Orissa,
2. Instrument of Instructions to the Governor.

**P. T. MANSFIELD,**  
*Chief Secretary to Government.*

**INDIA**

**Letters Patent passed under the Great Seal of the Realm constituting the office of Governor of Orissa.**

*copy*  
*Dated 5th March 1937.*

**GEORGE THE SIXTH** by the Grace of God of Great Britain Ireland and of the British Dominions beyond the Seas King Defender of the Faith Emperor of India :

To all to whom these Presents shall come

**GREETING :**

WHEREAS by sections 46 and 48 of the Government of India Act, 1935, it is enacted that the Governor of Orissa is appointed by Us by a Commission under Our Sign Manual :

AND WHEREAS provision is made in section 304 of the said Act for the appointment by Us of persons to act as the Governor of a Province during the absence of the Governor from India :

AND WHEREAS We are minded to make provision for the office of Our Governor of Orissa :

NOW, THEREFORE, We do declare Our Will and Pleasure to be as follows:—

1. We do hereby constitute, order and declare that there shall be a Governor of Orissa.
2. One of Our Principal Secretaries of State may grant to Our Governor of Orissa once during his term of office leave of absence from India for urgent reasons of health or of private affairs. Such leave of absence shall not exceed four months in duration unless Our Secretary of State shall see fit to extend the period so granted, in which case he shall set forth the reasons for the extension in a minute to be signed by himself and laid before both Houses of Parliament.
3. And We do hereby require and command all Our officers, civil and military, and all other the inhabitants of Orissa to be aiding and assisting unto Our said Governor.
4. And We do hereby reserve to Ourselves, Our heirs and successors, full power and authority from time to time to revoke, alter or amend these Our Letters Patent as to Us or them shall seem meet.

IN WITNESS whereof We have caused these Our Letters to be made Patent. Witness Ourself at Westminster the Fifth day of March in the First year of Our Reign.

BY WARRANT UNDER THE KING'S SIGN MANUAL

SCHUSTER.

INDIA.

Instructions passed under the Royal Sign Manual and Signet to the Governor of Orissa.

Dated 8th March 1937.

GEORGE R. I.

INSTRUCTIONS TO OUR GOVERNOR FOR THE TIME BEING OF ORISSA.

GIVEN at Our Court at Buckingham Palace the Eighth day of March 1937 in the First year of Our Reign.

WHEREAS by Letters Patent bearing date the Fifth day of March Nineteen hundred and thirty-seven We have made permanent provision for the Office of Governor of Orissa :

AND WHEREAS by those Letters Patent and by the Act of Parliament passed on the second day of August, Nineteen hundred and thirty-five and entitled the Government of India Act, 1935 (hereinafter called "the Act"), certain powers, functions and authority for the Government of the Province of Orissa are declared to be vested in the Governor as our Representative :

AND WHEREAS, without prejudice to the provision in the Act that in certain regards therein specified the Governor shall act according to instructions received from time to time from Our Governor-General, and to the duty of Our Governor to give effect to instructions so received, We are minded to make general provision regarding the due manner in which Our said Governor shall execute all things which, according to the Act and the said Letters Patent, belong to his Office, and to the trust which We have reposed in him :

AND WHEREAS a draft of these Instructions has been laid before Parliament in accordance with the provisions of sub-section (1) of section fifty-three of the Act and an Address has been presented to Us by both Houses of Parliament praying that instructions may be issued in the terms of these Instructions :

NOW, THEREFORE, We do by these Our Instructions under Our Sign Manual and Signet declare Our pleasure to be as follows:—

A.—INTRODUCTORY.

I. Under these Our Instructions, unless the context otherwise require, the term "Governor" shall include every person for the time being, acting as Governor according to the provisions of the Act.

II. Our Governor for the time being shall, with all due solemnity, cause Our Commission under Our Sign Manual appointing him to be read and published in the presence of the Chief Justice for the time being, or, in his absence, other Judge, of the High Court of the Province.

III. Our said Governor shall take the oath of allegiance and the oath for the due execution of the Office of Our Governor of Orissa, and for the due and impartial administration of justice, in the form hereto appended, which oaths the Chief Justice for the time being, or in his absence any Judge, of the High Court, shall, and he is hereby required to, tender and administer unto him.

IV. And We do authorise and require Our Governor, by himself or by any other person to be authorised by him in that behalf, to administer to every person appointed by him to hold office as a member of the Council of Ministers the oaths of office and of secrecy hereto appended.

V. And We do further direct that every person who under these Instructions shall be required to take an oath may make an affirmation in place of an oath if he has any objection to making an oath.

VI. And whereas great prejudice may happen to Our services by the absence of Our Governor, he shall not quit India during his term of office without having first obtained leave from Us under Our Sign Manual or through one of Our Principal Secretaries of State.

B.—IN REGARD TO THE EXECUTIVE AUTHORITY OF THE PROVINCE.

VII. In making appointments to his Council of Ministers Our Governor shall use his best endeavours to select his Ministers in the following manner, that is to say, to appoint in consultation with the person who in his judgment is most likely to command a stable majority in the Legislature those persons (including so far as practicable members of important minority communities) who will best be in a position collectively to command the confidence of the Legislature. In so acting, he shall bear constantly in mind the need for fostering a sense of joint responsibility among his Ministers.

VIII. In all matters within the scope of the executive authority of the Province, save in relation to functions which he is required by or under the Act to exercise in his discretion, Our Governor shall in the exercise of the powers conferred upon him be guided by the advice of his Ministers, unless in his opinion so to be guided would be inconsistent with the fulfilment of any of the special responsibilities which are by the Act committed to him, or with the proper discharge of any of the functions which he is otherwise by or under the Act required to exercise in his individual judgment; in any of which cases Our Governor shall, notwithstanding his Ministers' advice, act in exercise of the powers by or under the Act conferred upon him in such manner as to his individual judgment seems requisite for the due discharge of the responsibilities and functions aforesaid. But he shall be studious so to exercise his powers as not to enable his Ministers to rely upon his special responsibilities in order to relieve themselves of responsibilities which are properly their own.

IX. Our Governor shall interpret his special responsibility for the safeguarding of the legitimate interests of minorities as requiring him to secure, in general, that those racial or religious communities for the members of which special representation is accorded in the Legislature, and those classes of the people committed to his charge who, whether on account of the smallness of their number or their primitive condition or their lack of educational or material advantages or from any other cause, cannot as yet fully rely for their welfare upon joint political action in the Legislature, shall not suffer, or have reasonable cause to fear, neglect or oppression. But he shall not regard as entitled to his protection any body of persons by reason only that they share a view on a particular question which has not found favour with the majority.

Further, Our Governor shall interpret the said special responsibility as requiring him to secure a due proportion of appointments in Our Services to the several communities, and, so far as there may be in his Province at the date of the issue of these Our Instructions an accepted policy in this regard, he shall be guided thereby, unless he is fully satisfied that modification of that policy is essential in the interests of the communities affected or of the welfare of the public.

X. In the discharge of his special responsibility for the securing to members of the public services of any rights provided for them by or under the Act and the safeguarding of their legitimate interests Our Governor shall be careful to safeguard the members of Our Services not only in any rights provided for them by or under the Act or any other law for the time being in force, but also against any action which, in his judgment, would be inequitable.

XI. The special responsibility of Our Governor for securing in the sphere of executive action any of the purposes which the provisions of Chapter III of Part V of the Act are designed to secure in relation to legislation shall be construed by him as requiring him to differ from his Ministers if in his individual judgment their advice would have effects of the kind which it is the purpose of the said Chapter to prevent, even though the advice so tendered to him is not in conflict with any specific provision of the Act.

XII. Our Governor shall construe his special responsibility for the protection of the rights of any Indian State as requiring him to see that no action shall be taken by his Ministers which would imperil the economic life of any State, or affect prejudicially any right of any State hitherto or hereafter recognised, whether derived from treaty, grant, usage, sufferance or otherwise: and he shall refer to Our Governor-General any questions which may arise as to the existence of any such right.

XIII. In the framing of rules for the regulation of the business of the Provincial Government Our Governor shall ensure that, amongst other provisions for the effective discharge of that business, due provision is made that the Finance Minister shall be consulted upon any proposal by any other Minister which affects the finances of the Province: and further that no reappropriation within a Grant shall be made by any Department other than the Finance Department, except in accordance with such rules as the Finance Minister may approve; and that in any case in which the Finance Minister does not concur in any such proposal the matter shall be brought for decision before the Council of Ministers.

He shall further in those rules make due provision to secure that prompt attention is paid to any representation received by his Government from any minority.

XIV. Having regard to the powers conferred by the Act upon Our Secretary of State to appoint persons to Our service if, in his opinion, circumstances arise which render it necessary for him so to do in order to secure efficiency in irrigation, Our Governor shall make it his care to see that he is kept constantly supplied with information as to the conduct of irrigation in his Province in order that he may, if need be, place this information at the disposal of Our Governor-General.

XV. In the exercise of the powers by law conferred upon him in relation to the administration of areas declared under the Act to be Excluded or Partially Excluded Areas, or to the discharge of his special responsibility for the safeguarding of the legitimate interests of minorities, Our Governor shall, if he thinks this course would enable him the better to discharge his duties to the inhabitants of those areas or to primitive sections of the population elsewhere, appoint an officer with the duty of bringing their needs to his notice and advising him regarding measures for their welfare.

#### C.—MATTERS AFFECTING THE LEGISLATURE.

XVI. In determining whether he shall in Our name give his assent to, or withhold his assent from, any Bill Our Governor shall, without prejudice to the generality of his power to withhold his assent on any ground which appears to him in his discretion to render such action necessary or expedient, have particular regard to the bearing of the provisions of the Bill upon any of the special responsibilities imposed upon him by the Act.

XVII. Without prejudice to the generality of his powers as to reservation of Bills, Our Governor shall not assent in Our name to, but shall reserve for the consideration of Our Governor-General, any Bill of any of the classes herein specified, that is to say:—

- (a) any Bill the provisions of which would repeal or be repugnant to the provisions of any Act of Parliament extending to British India;
- (b) any Bill which in his opinion would, if it became law, so derogate from the powers of the High Court as to endanger the position which that Court is by the Act designed to fill;
- (c) any Bill regarding which he feels doubt whether it does, or does not, offend against the purposes of Chapter III of Part V or section 299 of the Act;
- (d) any Bill which would alter the character of the Permanent Settlement.

And in view of the provisions in this clause of these Our Instructions, it is Our will and pleasure that if his previous sanction is required under the Act to the introduction of any Bill of the last-mentioned description Our Governor shall not withhold that sanction to the introduction of the Bill.

XVIII. It is Our will that the power vested by the Act in Our Governor to stay his special responsibility for the prevention of grave menace to peace and tranquillity shall not be exercised unless, in his judgment, the public discussion of the Bill, clause or amendment would itself endanger peace and tranquillity.

XIX. It is Our will and pleasure that the seats in the Legislative Council to be filled by the nomination of Our Governor shall be so apportioned as in general to redress, so far as may be, inequalities of representation which may have resulted from election, and in particular to secure representation for women and the Scheduled Castes in that Chamber.

D.—GENERAL.

XX. And generally Our Governor shall do all that in him lies to maintain standards of good administration; to promote all measures making for moral, social and economic welfare and tending to fit all classes of the population to take their due share in the public life and government of the Province; and to secure amongst all classes and creeds co-operation, goodwill and mutual respect for religious beliefs and sentiments; and he shall further have regard to this Instruction in the exercise of the powers by law conferred upon him in relation to matters whether of legislation or of executive government.

XXI. And We do hereby charge Our Governor to communicate these Our Instructions to his Ministers and to publish the same in his Province in such manner as he may think fit.

APPENDIX.

FORM OF OATH OF ALLEGIANCE.

I, \_\_\_\_\_, do swear that I will be faithful and bear true allegiance to His Majesty, King George the Sixth, Emperor of India, His Heirs and Successors, according to law.

So help me God.

FORM OF OATH OF OFFICE.

I, \_\_\_\_\_, do swear that I will well and truly serve Our Sovereign, King George the Sixth, Emperor of India, in the Office of \_\_\_\_\_, and that I will do right to all manner of people after the laws and usages of India, without fear or favour, affection or ill-will.

So help me God.

FORM OF OATH OF SECRECY FOR MINISTERS.

I, \_\_\_\_\_, do swear that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration, or shall become known to me as a Minister in Orissa, except as may be required for the due discharge of my duties as such Minister or as may be specially permitted by the Governor in the case of any matter pertaining to the functions to be exercised by him in his discretion.

So help me God.

NOTIFICATIONS.

*The 1st April 1937.*

**No. 1-Ref.**—His Excellency the Governor of Orissa has been pleased to appoint—

Captain Maharajah Sri Sri Sri Krishna Chandra Gajapati Narayana Deo of Parlakimedi,

Sriman Mandhata Gorachand Patnaik Mahasayo,

and Maulvi Muhammad Latifur Rahman,

to be members of his Council of Ministers; and these gentlemen have taken the oath of office accordingly.

*The 1st April 1937.*

**No. 2-Ref.**—His Excellency the Governor has been pleased to appoint—

The Honourable Captain Maharajah Sri Sri Sri Krishna Chandra Gajapati Narayana Deo of Parlakimedi to be Minister of Finance, Home Affairs, Law and Commerce;

The Honourable Sriman Mandhata Gorachand Patnaik Mahasayo to be Minister of Revenue and Education; and

The Honourable Maulvi Muhammad Latifur Rahman to be Minister of Local Self-Government and Minister of Public Works; and these gentlemen have this day in the forenoon taken upon themselves the execution of their duties as such Ministers.

*The 1st April 1937.*

*copy* **No. 3-Ref.**—In exercise of the power conferred by sub-section (2) of section 59 of the Government of India Act, 1935, the Governor is pleased to make the following rules for the authentication of orders and instruments of the Government of Orissa.

1. All orders or instruments made or executed by order or on behalf of the Government of Orissa shall be expressed to be made by or by order of the Governor of Orissa.

2. Save in cases where an officer has been specially empowered to sign an order or instrument of the Government of Orissa, every such order or instrument shall be signed by either the Secretary, the Additional Secretary, the Joint Secretary, the Deputy Secretary, the Under-Secretary, or the Assistant Secretary to the Government of Orissa, and such signatures shall be deemed to be the proper authentication of such order or instrument.

*The 1st April 1937.*

**No. 4-Ref.**—In exercise of the powers conferred by sub-section (1) of Section 305 of the Government of India Act, 1935 the Governor is pleased to appoint Mr. J. S. Wilcock, I.C.S., to be Secretary to the Governor.

*The 1st April 1937.*

**No. 5-Ref.**—The Governor is pleased to direct that the Secretary to the Governor shall perform the duties of the Military Secretary to the Governor.

*The 1st April 1937.*

**No. 6-Ref.**—In exercise of the powers conferred by sub-section (3) of section 266 of the Government of India Act, 1935, the Governor of Orissa is pleased to make the following regulations:—

1. These regulations may be called the Orissa Public Service Commission (Limitation of Functions) Regulations.

2. In these regulations,

“the Act” means the Government of India Act, 1935,

“the Commission” means the Public Service Commission for Bihar, the Central Provinces and Berar and Orissa, and

“Government servant” means a person in the service of the Crown in India in connection with the affairs of the province of Orissa.

3. It shall not be necessary to consult the Commission on any of the matters specified in clauses (a) to (c) of sub-section (2) of section 266 of the Act,

(a) when the matter is one which, under the rules in force, is disposed of by an authority other than the Provincial Government;

(b) in respect of:—

(i) services and posts to which appointments are made by the Governor in his discretion or in the exercise of his individual judgment and posts held by an officer holding a Commission in His Majesty's forces; or

(ii) the posts of Public Prosecutors and Government Pleaders; or

(iii) a temporary appointment or promotion for a period not exceeding three months to a post which it is necessary to fill urgently.

4. In regard to services and posts to which appointments are made directly by the Provincial Government it shall not be necessary to consult the Commission on any of the following matters:—

- (a) the creation and organisation of services and posts and their designations;
- (b) the classification of services and posts;
- (c) the general methods of recruitment to a service or post including the question whether recruitment should be made solely by (i) examination or (ii) selection or (iii) promotion or transfer, or by a combination of two or more of these methods; and in the latter case, the proportion in which recruitment to any particular service should be made by each method and the relative seniority in the service of candidates recruited by different methods;
- (d) the determination of the number of vacancies to be filled in a service in any particular year;
- (e) the determination of the strength of the cadres of different services;
- (f) questions whether recruitment of candidates for particular posts should be made in India or from abroad;
- (g) the determination of the salaries of government servants on their first appointment and of officiating incumbents of posts;
- (h) the determination of the initial salaries of government servants recruited by promotion;
- (i) transfers of government servants to foreign services; and
- (j) the probation and training of government servants and the conditions of their confirmation in service.

5. It shall not be necessary to consult the Commission—

- (a) before passing any original order—
  - (i) drawing up, or directing the drawing up of, proceedings against any government servant with a view to take disciplinary action against him;
  - (ii) of suspension where a Government servant is suspended pending the investigation of charges against him;
  - (iii) withholding or allowing increments including stoppage at or crossing of an efficiency bar in accordance with the recommendation of the Head of the Department concerned, or
- (b) in any case relating to—
  - (i) the reversion to his permanent post of a government servant officiating in a higher post, or
  - (ii) the termination of the employment of a government servant in accordance with the terms of a contract of employment.

6. It shall not be necessary to consult the Commission on petitions and memorials, not being regular appeals, submitted to the Provincial Government in disciplinary cases unless it is proposed to pass orders accepting the prayer of the petitioner or memorialist in part or in full.

7. Where in accordance with the provisions of section 266 of the Act read with these regulations it is necessary to consult the Commission on a disciplinary matter, such consultation shall not be made until the case is ready for disposal and the order that it is proposed to pass has been formulated.

8. It shall not be necessary to consult the Commission in any case in which the Commission has at any previous stage given advice as to the orders to be passed and no fresh question has thereafter arisen for determination.

By order of the Governor,  
P. T. MANSFIELD,  
Chief Secretary to Government.

## LAW AND COMMERCE DEPARTMENT.

### NOTIFICATIONS.

The 1st April 1937.

No. 7-Ref.—The Governor is pleased to appoint the Secretary and the Assistant Secretary to the Government of Orissa, Law and Commerce Departments, to be the Secretary and Assistant Secretary respectively of the Legislative Assembly of the Province of Orissa.



*The 1st April 1937.*

**No. 8-Ref.**—In exercise of the powers conferred by sub-section (3) of section 84 of the Government of India Act, 1935, the Governor, acting in his discretion, is hereby pleased to make the following rules for the Legislative Assembly of the Province of Orissa, in modification and adaptation of the rules and standing orders of the Legislative Council of the Province of Bihar.

**PRELIMINARY.**

**Definitions.**

\*1. In these rules unless the context otherwise requires—

“the Act” means the Government of India Act, 1935;

“Assembly” means the Legislative Assembly of the Province of Orissa;

“Finance Minister” means “the Minister to whom the business of finance has been allocated by the Governor under section 59 (3) of the Act”;

“Gazette” means the Orissa Gazette;

“member” means a member of the Assembly;

“Minister” means a Minister chosen by the Governor under section 51 (1) of the Act;

“resolution” means a motion for the purpose of discussing a matter of general public interest;

“Secretary” means the Secretary to the Assembly and includes any person for the time being performing the duties of the Secretary.

The words and expressions used in the Act and not defined in these rules shall have the meanings assigned to them in the Act.

**I.—SESSIONS OF THE ASSEMBLY.**

**Summoning of Assembly.**

2. The Secretary shall issue a summons to each member for the date and place appointed by the Governor in his discretion for a session of the Assembly.

**Termination of session.**

3. On the termination of a session by prorogation—

(1) all pending notices shall lapse and fresh notices must be given for the next session;

(2) Bills which have been introduced shall be carried over to the pending list of business of the next session:

Provided that if the member in charge of a Bill makes no motion in regard to the same during two complete sessions, the Bill shall lapse, unless the Assembly, on motion by that member, makes a special order for the continuance of the Bill.

## II.—ASSEMBLY OFFICERS.

Election of Speaker by the  
Assembly.

4. (1) When owing to a general election or the existence of any vacancy in the office of the Speaker of the Assembly, the election of a Speaker is necessary, the Governor shall fix a date for the holding of the election and the Secretary shall send to every member notice of the date so fixed.

(2) At any time before noon on the day preceding the date so fixed, any member may nominate another member for election by delivering to the Secretary a nomination paper signed by himself as proposer and by a third member as seconder and stating—

- (a) the name of the member nominated, and
- (b) that the proposer has ascertained that such member is willing to serve as Speaker, if elected.

(3) On the date fixed for election the outgoing Speaker, or, if the office of Speaker is vacant, the Deputy Speaker or, if the office of the Deputy Speaker is also vacant, such member of the Assembly as may be appointed by the Governor in his discretion to perform the duties of the office of the Speaker shall read out to the Assembly the names of the members who have been duly nominated together with those of their proposers and seconds, and if only one member has been so nominated shall declare that member to be elected. If more than one member has been so nominated, the Assembly shall proceed to elect a Speaker by ballot.

(4) For the purposes of sub-rule (3) a member shall not be deemed to have been duly nominated or be entitled to vote if he and his proposer and seconder have not, before the reading out of the names by the person presiding, made the oath or affirmation as members of the Assembly.

(5) Where more than two candidates have been nominated and at the first ballot no candidate obtains more votes than the aggregate votes obtained by the other candidates, the candidate who has obtained the smallest number of votes shall be excluded from the election and balloting shall proceed, the candidate obtaining the smallest number of votes at each ballot being excluded from the election, until one candidate obtains more votes than the remaining candidate or than the aggregate votes of the remaining candidates, as the case may be.

(6) Where at any ballot any of three or more candidates obtain an equal number of votes and one of them has to be excluded from the election under sub-rule (5), the determination as between the candidates whose votes are equal of the candidate who is to be excluded shall be by drawing of lots.

Election of Deputy Speaker.

5. (1) After the members present have been sworn in at the beginning of the first session of the Assembly after a general election, the Assembly shall proceed to elect a Speaker in the manner provided in rule 4 of these rules. After the Speaker has been so elected or on the occurrence of a vacancy

in the office of Deputy Speaker, the Assembly shall elect one of its members to be Deputy Speaker of the Assembly.

(2) Every member who wishes to propose a member for election as Deputy Speaker must—

(a) ascertain previously that the member is willing to serve if elected, and

(b) hand to the Speaker a note which shall contain (i) the name of the member whom he proposes; (ii) his own signature and that of one other member as seconder; and (iii) a certificate that he has ascertained that the member proposed is willing to serve if elected.

(3) The Speaker shall read out to the Assembly the names of the candidates together with those of their proposers and seconds, and if only one person has been proposed for election, shall declare that person duly elected. If more than one person has been proposed, the Assembly shall then proceed to vote on the question by ballot which shall be held in the manner provided in rule 4 for the election of a Speaker.

(4) For the purposes of sub-rules (2) and (3), a member shall not be deemed to have been duly proposed or be entitled to vote if he and his proposer and seconder have not, before he is proposed for election, made the oath or affirmation as members of the Assembly.

Delegation of powers to Deputy Speaker.

6. The Speaker may by order in writing delegate to the Deputy Speaker all or any of his powers under these rules.

Chairmen.

7. At the commencement of every session the Speaker shall nominate from amongst the members of the Assembly a panel of not more than four Chairmen, any one of whom may preside over the Assembly in the absence of the Speaker and Deputy Speaker, when so requested by the Speaker or, in his absence, by the Deputy Speaker.

Power of persons presiding.

8. The Deputy Speaker or any Chairman of the Assembly or any member of the Assembly as the Governor may in his discretion appoint to perform the duties of the office of Speaker under sub-section (3) of section 65 of the Act or any person as may be determined by the Assembly to act as Speaker thereunder shall, when presiding over the Assembly, have the same powers as the Speaker when so presiding, and all references to the Speaker in these rules, shall, in these circumstances, be deemed to be references to any such person so presiding.

Sittings of Assembly.

### III.—SITTINGS OF THE ASSEMBLY, ARRANGEMENT OF BUSINESS AND GIVING OF NOTICES.

9. After the commencement of a session, the Assembly shall sit on such days as the Governor having regard to the state of business of the Assembly may from time to time direct.

Time of Meeting.

10. The meetings of the Assembly shall (subject to the direction of the Speaker) ordinarily commence at 11 A.M. and ordinarily terminate at 4 P.M.

Allotment of time for non-official business and precedence of business.

11. The Governor after considering the state of business of the Assembly shall allot so many days as may in his opinion be possible, compatibly with the public interests, for the business of non-official members of the Assembly, and may allot different days for the disposal of different classes of such business; and on days so allotted for any particular class of business, business of that class shall have precedence. On other days no business other than Government business shall be transacted except with the consent of the Governor or of such Minister as he may appoint in that behalf.

Governor's power to give precedence to special business.

\*12. The Governor acting in his discretion may—

(a) at the commencement of a session of the Assembly, allot a day or days for business relating to any matter which, in the opinion of the Governor, affects the discharge of his functions in so far as he is required by or under the Act to act in his discretion or to exercise his individual judgment, and on such day or days such business shall have precedence;

(b) at any time during a session, require that any business of the nature referred to in clause (a) shall be taken up on any day or days specified in such requisition, and on such day or days such business shall have precedence.

Arrangement of business.

13. (1) On the days made available for the transaction of Government business the Secretary shall arrange that business in such order as the Governor may direct, and that order shall not be varied save with the consent of the Governor or of such Minister as he may appoint in that behalf.

(2) On the days made available for the introduction of non-official Bills the relative precedence of each such Bill shall be determined by ballot.

(3) (a) On the days made available for the disposal of non-official Bills, Bills introduced by non-official members shall be arranged in such order as to give priority to the Bills most advanced, that is to say, in the following order, namely:—

- (i) Bills which have reached a stage at which the next motion is a motion that the Bill be passed;
- (ii) Bills in respect of which a motion has been carried that the Bill be taken into consideration;
- (iii) Bills which have reached a stage at which the next motion is a motion that the Bill be taken into consideration;
- (iv) Bills in regard to which the next stage is the presentation of the report of the Select Committee;
- (v) Bills which have been circulated for the purpose of eliciting opinion thereon; and
- (vi) Other Bills:

Provided that any notice required by the rules has been given.

(b) The relative precedence of Bills falling under the same sub-clause of clause (a) shall be determined by ballot:

Provided that Bills falling under sub-clause (vi) of clause (a) of this sub-rule remaining over from the last session shall have priority in the order of the date of their introduction.

(4) On the days made available for the discussion of non-official resolutions the relative precedence of notices of such resolutions shall be determined by ballot.

(5) Ballots required to be held under this rule shall be held in such manner and at such time as the Speaker may from time to time direct.

List of business.

14. (1) A list of business for the day shall be prepared by the Secretary, and a copy thereof shall be made available for the use of every member:

Provided that if motions of amendment are numerous, they or any of them may be entered in an appendix to the said list.

(2) Save as otherwise provided in the rules, no business not included in the list of business for the day shall be transacted at any meeting without the leave of the Speaker.

(3) No business requiring notice shall be set down for a day earlier than the day after that on which the period of the notice necessary for that class of business expires.

Business outstanding at end of day.

15. All business appointed for any day and not disposed of on that day shall stand over until the next day of the session available for business of the class to which it belongs, or until such other day in the session so available as the member in charge may desire, but non-official business so standing over shall have no priority on such day unless it has been commenced in which case it shall only have priority over non-official business fixed for that day.

Time for questions.

16. The first half hour of every meeting shall be available for the asking of and answering of questions.

Giving of notice by members.

17. (1) Every notice required by these rules shall be given in writing addressed to the Secretary at the Assembly Office which shall be open for this purpose between the hours of 11 A.M. and 3 P.M. on all days except Sundays and public holidays.

(2) Notices arriving when the office is not open for this purpose shall be treated as given on the next open day.

Giving of notice to members.

18. (1) The Secretary shall make every effort to send to each member a copy of every notice or other paper which is, by the rules required, to be made available for the use of members.

(2) A notice or other paper shall be deemed to have been made available for the use of every member if a copy thereof is deposited in such manner and in such place as the Speaker may, from time to time, direct, or, until the date when the first speaker is elected or during any vacancy in the office of the speaker, in such place as the Governor in his discretion may direct.

## IV.—GENERAL RULES OF PROCEDURE.

## Seating of members.

19. The members shall sit in such order as the Speaker may appoint.

## Members to rise when speaking.

20. A member desiring to make any observation on any matter before the Assembly shall speak from his place, shall rise when he speaks, and shall address the Speaker. At any time, if the Speaker rises, a member speaking shall resume his seat.

## Explanations.

21. When, for the purposes of explanation during discussion or for any other sufficient reason, any member has occasion to ask a question of another member on any matter then under the consideration of the Assembly, he shall ask the question through the Speaker.

## Limitations of debate.

22. (1) The matter of every speech must be strictly relevant to the matter before the Assembly.

(2) A member while speaking shall not—

- (i) refer to any matter of fact on which a judicial decision is pending;
- (ii) make a personal charge against a member;
- (iii) use offensive expressions regarding the conduct of any other legislature in India;
- (iv) reflect upon the conduct of His Majesty the King or the Governor-General or His Majesty's Representative for the exercise of the functions of the Crown in its relations with Indian States or any Governor (as distinct from the Governments of which they are respectively the heads) or any Court of Law in the exercise of its judicial functions;
- (v) utter treasonable, seditious or defamatory words; and
- (vi) use his right of speech for the purpose of wilfully and persistently obstructing the business of the Assembly.

## Language of the Assembly.

23. Any member who is unacquainted, or not sufficiently acquainted with the English language may, with the permission of the Speaker, address the Assembly in Oriya.

## Motions.

24. (1) A matter requiring the decision of the Assembly shall be brought forward by means of a question put by the Speaker on a motion proposed by a member.

(2) A member who wishes to move a motion (other than a motion for which a specified period is otherwise prescribed) shall give notice of his intention to the Secretary ten days before the meeting at which he intends to move the motion:

Provided that the Speaker may, in his discretion, admit at any time any motion at shorter notice than that prescribed by any order, or may admit a motion without notice.

(3) Votes may be taken by voices, or by division, and shall always be taken by division if any member so desires. The Speaker shall determine, as occasion arises, the method of taking votes by division.

(4) The result of a division shall be announced by the Speaker and shall not be challenged.

Repetition of motions.

25. A motion must not raise a question substantially identical with one on which the Assembly has given a decision in the same session :

Provided that nothing herein contained shall, unless the Speaker in any case otherwise directs, be deemed to prevent the making of any of the following motions, namely—

(a) a motion for taking into consideration or reference to Select Committee of a Bill where an amendment has been carried to a previous motion of the same kind to the effect that the Bill be circulated for the purpose of eliciting opinion thereon ;

(b) any motion for the amendment of a Bill which has been re-committed to a Select Committee or re-circulated for the purpose of eliciting opinion thereon ;

(c) any motion for the amendment of a Bill made after the return of the Bill by the Governor for reconsideration by the Assembly ;

(d) any motion for the amendment of a Bill which is consequential on or designed merely to alter the drafting of another amendment which has been carried ; and

(e) any motion which has to be made within a period determined by or under the rules.

Order of speeches and right of reply.

26. (1) After the member who moves has spoken, other members may speak to the motion in the order in which the Speaker may call upon them :

Provided that if the matter before the Assembly be an amendment of a Bill, the member in charge of the Bill shall be entitled to speak next after the mover of the amendment.

If any member who is called upon does not speak, he shall not be entitled, except by the permission of the Speaker, to speak to the motion at any later stage of the debate.

(2) Except in the exercise of a right of reply or as otherwise provided, no member shall speak more than once to any motion except with the permission of the Speaker for the purpose of making a personal explanation, but in that case no debatable matter may be brought forward.

(3) A member who has moved a motion may speak again by way of reply, and if the motion is moved by a non-official member the Minister to whose department the matter relates shall have the

right of speaking (whether he has previously spoken in the debate or not) after the mover has replied.

(4) A member who has spoken upon a motion may speak again upon any amendment thereof afterwards moved.

Before a member who has made a motion speaks by way of reply, any member who has moved an amendment to such motion may speak by way of reply.

Rules as to amendments.

27. (1) An amendment must be relevant to, and within the scope of the question to which it is proposed.

(2) An amendment may not be moved which has merely the effect of a negative vote.

(3) After a decision has been given on an amendment to any part of a question, an earlier part shall not be amended.

(4) No amendment may be proposed which is inconsistent with a previous decision on the same subject matter given at the same stage of any Bill or motion.

(5) The Speaker may refuse to put an amendment which is, in his opinion, frivolous.

Closure.

28. When any motion is under discussion any member may move "That the question be now put" and, unless it appears to the Speaker that the request is an abuse of the rules of the Assembly or an infringement of the right of reasonable debate, the question "That the question be now put" shall be put forthwith. There shall be no debate on such motion. If such motion be carried by the votes of at least two-thirds of the members present and voting, the question shall be put accordingly:

Provided that the Speaker may allow any member any right of reply which he may have under these rules.

Select Committees.

29. A Select Committee may be appointed by the Assembly for any purpose connected with the business of the Assembly.

Decision on point of order.

30. (1) The Speaker shall decide all points of order which may arise, and his decision shall be final.

(2) Any member may at any time submit a point of order for the decision of the Speaker but in doing so shall confine himself to stating the point.

Irrelevance or repetition.

31. The Speaker after having called the attention of the Assembly to the conduct of a member who persists in irrelevance or in tedious repetition either of his own arguments, or the arguments used by other members in debate, may direct him to discontinue his speech.

Power to order withdrawal of member.

32. (1) The Speaker shall preserve order and have all powers necessary for the purpose of enforcing his decisions on all points of order.

(2) He may direct any member whose conduct is in his opinion grossly disorderly to withdraw immediately from the Assembly, and any member so ordered to withdraw shall do so forthwith and shall



absent himself during the remainder of the day's meeting. If any member is ordered to withdraw a second time in the same session, the Speaker may direct the member to absent himself from the meetings of the Assembly for any period not longer than the remainder of the session and the member so directed shall absent himself accordingly. The member so directed to be absent shall not be deemed to be absent for the purposes of sub-section (4) of section 68 of the Act.

(3) The Speaker may in the case of grave disorder arising in the Assembly suspend any sitting for a time to be named by him.

(4) The Speaker shall prevent any member from taking his seat in the Assembly before making and subscribing the oath prescribed under section 67 of the Act and, if any member refuses or persists in his refusal to make and subscribe any such oath before taking his seat, he shall direct him to withdraw immediately from the Assembly. Any member so ordered to withdraw shall do so forthwith. The member so directed to withdraw shall be deemed to be absent without permission of the Chamber for the purposes of sub-section (4) of section 68 of the Act.

Vacation of seat of a member on account of absence for 60 days.

33. (1) If a member finds that at any time he is unable to attend the meetings of the Assembly for a period of sixty consecutive days computed in the manner provided in section 68 of the Act, he shall apply for permission of the Assembly to be so absent.

(2) Such application shall as soon as may be after receipt be read out by the Speaker to the Assembly. The Speaker shall decide the manner in which the decision of the Assembly shall be taken on such application.

(3) The Secretary shall inform the member, as soon as possible, of the decision of the Assembly on his application.

(4) If a member is absent without permission from all meetings of the Assembly for a period of sixty consecutive days or more, computed in the manner provided in section 68 of the Act, the Speaker shall bring that fact to the notice of the Assembly and shall decide the manner in which the decision of the Assembly shall be taken in the matter.

(5) If the Assembly declares the seat of the member to be vacant, the Secretary shall communicate such declaration to the Governor and to the member.

(6) The Secretary shall keep a list showing the attendance of each member and such list shall be made available for inspection by members.

34. Admittance to the Assembly Chamber shall be regulated by the Speaker by order to be approved by the Governor.

35. The Speaker, whenever he thinks fit, may order the Visitors' Gallery or the Press Gallery to be cleared.

Strangers.

Power to order withdrawal of strangers.

## V.—QUESTIONS.

## Notice of questions.

36. A member who desires to ask a question shall give notice thereof not later than on the eleventh day before the meeting at which he desires to put the question and shall submit a copy of question with the notice :

Provided that the Speaker may, with the consent of the Minister in charge of the department concerned, allow a question to be put of which shorter notice has been given.

## Power to disallow questions.

37. The Speaker may within the period of notice disallow any question or any part of a question on the ground that it relates to a matter which is not primarily the concern of the Provincial Government, and, if he does so, the question or part of the question shall not be placed on the list of questions.

## Questions.

\*38. The Governor acting in his discretion may at any time before a question is asked inform the Speaker that he disallows the question or any part of the question on the ground that it affects the discharge by him of his functions in so far as he is required by or under the Act to act in his discretion or to exercise his individual judgment and if he does so the question or part of the question shall not be entered in the List of Business or, if it has been so entered, the Speaker shall decline to allow the question to be put.

\*93. (1) No question shall be asked, save with the consent of the Governor acting in his discretion, in regard to any of the following subjects, namely :—

- (i) any matter connected with relations between His Majesty or the Governor General and any foreign State or Prince;
- (ii) the personal conduct of the Ruler of any Indian State or of a member of the ruling family thereof;
- (iii) any matter connected with tribal areas or arising out of or affecting the administration of an excluded area.

(2) No question shall be asked on any matter connected with any Indian State unless the Governor acting in his discretion—

- (i) is satisfied that the matter affects the interests of the Provincial Government or of a British subject ordinarily resident in the province, and
- (ii) has given his consent to the question being asked.

(3) If the Speaker is of opinion that a question is or may be one which cannot be asked save with the consent of the Governor, he shall, as soon as may be after the receipt of the notice of the question, forward to the Governor a copy thereof

and unless the Governor (whose decision in the matter shall be final) decides in his discretion that the question may be put, it shall not be entered in the List of Business.

(4) Notwithstanding the fact that the Speaker has made no reference under sub-rule (3), if the Governor acting in his discretion considers that any question or part of a question is one which cannot be asked without his consent he may withhold his consent to the asking of the question and, on communication to the Speaker of his decision which shall be final the question shall not be entered in the List of Business or, if it has been so entered, the Speaker shall decline to allow the question to be put.

(5) The Speaker shall disallow any supplementary question if in his opinion it infringes the foregoing rules.

Matters to which questions must relate.

40. (1) A question addressed to a Minister must relate to the public affairs with which he is officially connected or to a matter of administration for which he is responsible.

(2) A question addressed to a non-official member must relate to some Bill, resolution or other matter connected with the business of the Assembly for which that member is responsible.

Form and contents of questions.

41. In order that a question may be admissible it must satisfy the following conditions, namely:—

- (1) it shall not bring in any name or state ment not strictly necessary to make the question intelligible;
- (2) if it contains a statement by the member himself, he shall make himself responsible for the accuracy of the statement;
- (3) it shall not contain arguments, inferences, ironical expressions, or defamatory statements;
- (4) it shall not ask for an expression of opinion or the solution of a hypothetical proposition;
- (5) it may not be asked as to the character or conduct of any person except in his official or public capacity;
- (6) it shall not be of excessive length; and
- (7) it shall not deal with several subjects having no close connection with one another

Speaker to decide admissibility of questions.

42. The Speaker shall admit all questions which, in his opinion, comply with the provisions of rules 38, 39, 40 and 41, unless he considers that any question is an abuse of the right of questioning or is calculated to obstruct or prejudicially affect the procedure of the Assembly.

\*43. The Speaker shall cause copies of all questions admitted by him to be sent forthwith to the Governor's Secretary.

44. On the admission of a question by the Speaker, he shall at once cause a copy of it to be

forwarded to the administrative department concerned. If more than one administrative department is concerned, a copy of the question shall be sent to each, and the departments concerned shall arrange between themselves by which the answer shall be given.

45. (1) Questions which have not been disallowed shall be entered in the list of questions for the day.

(2) During the time available for questions and answers, questions shall be put in the order in which they stand on the list and oral replies shall be given to them.

Questions how put.

46. Subject to the rule next preceding, questions shall be put and answers given in such manner as the Speaker may, in his discretion, determine.

Answers to questions.

47. The Speaker, at the request of any member, may direct that an answer to a question may be given even though the question is not put or the member in whose name it stands is absent.

Supplementary questions.

48. Any member may put a supplementary question for the purpose of further elucidating any matter of fact regarding which an answer has been given :

Provided that the Speaker shall disallow any supplementary question, if, in his opinion, it infringes the rules as to the subject-matter of questions.

Prohibition of discussions on questions or answers.

49. No discussion shall be permitted in respect of any question or of any answer given to a question.

#### VI.—STATEMENT OF MEMBER RESIGNING OFFICE OF MINISTER.

50. (1) A member who has resigned the office of Minister may, with the consent of the Speaker, make a personal statement in explanation of his resignation.

(2) Such statement shall be made after questions and before the list of business for the day is entered upon.

(3) On such statement no debate shall be allowed: Provided that a Minister shall be entitled after the member has made his statement to make a statement pertinent thereto.

#### VII.—RESOLUTIONS.

Notice of resolutions.

51. A member, who wishes to move a resolution, shall give notice in writing to the Secretary not later than the sixteenth day before the meeting at which he desires to move the same and shall together with the notice, submit a copy of the resolution which he wishes to move.

Provided that the Speaker with the consent of the Governor may allow a resolution to be entered on the list of business of which shorter notice has been given.

Resolutions.

\*52. The Governor acting in his discretion may at any time before the resolution is moved inform the Speaker that he disallows any resolution or any part of a resolution on the ground that it relates to or affects the discharge of any of the functions of the Governor in so far as he is by or under the Act required to act in his discretion or

exercise his individual judgment, and if he does so, the resolution or part of the resolution shall not be placed on the list of business, or if it has been placed on the list of business, it shall not be moved.

\*53. (1) No resolution shall be moved save with the consent of the Governor acting in his discretion in regard to any of the following subjects, namely:—

- (i) any matter connected with the relations between His Majesty or the Governor-General and any foreign State or Prince;
- (ii) the personal conduct of the Ruler of any Indian State or of a member of the ruling family thereof;
- (iii) any matter connected with tribal areas or arising out of or affecting the administration of an excluded area.

(2) No resolution shall be moved on any matter connected with any Indian State unless the Governor acting in his discretion—

- (i) is satisfied that the matter affects the interests of the Provincial Government or of a British subject ordinarily resident in the Province, and
- (ii) has given his consent to the resolution being moved.

(3) If the Speaker is of opinion that a resolution is or may be one which cannot be moved save with the consent of the Governor, he shall, as soon as may be after the receipt of the notice of the resolution, forward to the Governor a copy thereof and, unless the Governor (whose decision in the matter shall be final) decides in his discretion that the resolution may be moved, it shall not be entered in the List of Business.

(4) Notwithstanding the fact that the Speaker has made no reference under sub-rule (3), if the Governor acting in his discretion considers that any resolution or part of the resolution is one which cannot be asked without his consent he may withhold his consent to the moving of the resolution and, on communication to the Speaker of his decision which shall be final, the resolution shall not be entered in the List of Business or, if it has been so entered, the Speaker shall decline to allow the resolution to be moved.

Form and contents of resolutions.

54. No resolution shall be admissible which does not comply with the following conditions, namely—

- (a) it shall be clearly and precisely expressed and shall raise a definite issue,
- (b) it shall not contain arguments, inferences, ironical expressions or defamatory statements, nor shall it refer to the conduct or character of persons except in their official public capacity,

- (c) it shall not be in respect of any matter which is under adjudication by a court of law having jurisdiction in any part of His Majesty's Dominions,
- (d) it shall not be in respect of any matter which is not primarily the concern of the provincial Government, and
- (e) it shall relate to a matter of general public interest.

## Admissibility of resolutions.

55. The Speaker shall cause copies of all resolutions admitted by him to be sent forthwith to the Governor's Secretary.

56. On the admission of a resolution by the Speaker, he shall at once cause a copy of it to be forwarded to the administrative department concerned.

## Moving and withdrawal of resolutions.

57. (1) A member in whose name a resolution appears on the list of business shall, when called on, either—

(a) withdraw the resolution in which case he shall confine himself to a mere statement to that effect but may make such brief statement of his reasons for withdrawal as he may consider necessary; or

(b) move the resolution in which case he shall commence his speech by a formal motion in the terms appearing on the list of business: Provided that the member may, with the permission of the Speaker, authorise any other member, in whose name the same resolution stands lower in the list of business to move it on his behalf and the member so authorised may move accordingly.

(2) If the member when called on is absent, any other member authorised by him in writing in this behalf may, with the permission of the Speaker, move resolution standing in his name. But if no member has been so authorised or such permission is not granted the resolution shall be deemed to have been withdrawn.

## Duration of speeches.

58. No speech on a resolution except with the permission of the Speaker shall exceed fifteen minutes in duration:

Provided that the mover of a resolution when moving the same, and the Minister to whose department the resolution relates when speaking for the first time, may speak for thirty minutes or for such longer time as the Speaker may permit.

## Amendments.

59. After a resolution has been moved, any member may, subject to the rules relating to resolutions, move an amendment to the resolution.

## Notice of amendments.

60. (1) If a copy of such amendment has not been received by the Secretary on or before the third day before the day fixed for the discussion of the resolution, any member may object to the moving of the amendment, and such objection shall

prevail unless the Speaker in the exercise of his power to suspend this rule allows the amendment to be moved.

(2) The Secretary shall, if time permits, cause every amendment to be printed and a copy thereof to be made available for the use of each member and shall also forward a copy to the Governor's Secretary.

Withdrawal of resolutions.

61. (1) A member who has moved a resolution or an amendment to a resolution shall not withdraw the same except by leave of the Assembly.

(2) There shall be no discussion on a motion for leave to withdraw except with the permission of the Speaker.

Order of amendments.

62. (1) When an amendment to any resolution is moved, or when two or more such amendments are moved, the Speaker shall, before taking the sense of the Assembly thereon, state or read to the Assembly the terms of the original motion and of the amendment or amendments proposed.

(2) It shall be in the discretion of the Speaker to put first to the vote either the original motion or any of the amendments which may have been brought forward.

Division of resolutions.

63. When any resolution involving several points has been discussed, it shall be in the discretion of the Speaker to divide the resolution and put each or any point separately to the vote as he may think fit.

Resolutions not discussed.

64. If a resolution which has been admitted is not discussed during the session it shall be deemed to have been withdrawn.

Effect of motion and disallowance.

65. (1) When a resolution has been moved no resolution or amendment raising substantially the same question shall be moved within one year.

(2) When a resolution has been disallowed under the rules or has been withdrawn with the leave of the Assembly no resolution raising substantially the same question shall be moved during the same session.

Copy to Government.

66. A copy of every resolution which has been passed by the Assembly shall be forwarded to the department of the Government concerned, but any such resolution shall have effect only as a recommendation to the Governor.

Discussion of Governor's ordinances.

\*67. As soon as possible after the Governor has promulgated an ordinance under section 88 (1) of the Act, printed copies of such ordinance shall be made available to the members of the Assembly. Within six weeks from the reassembly of the Assembly, any member may, after giving three clear days' notice to the Secretary, move a resolution disapproving the ordinance.

VIII.—MOTIONS FOR ADJOURNMENT FOR PURPOSES OF DEBATE.

Motions for adjournment.

68. A motion for an adjournment of the business of the Assembly for the purpose of discussing a definite matter of urgent public importance may be made with the consent of the Speaker.

Restrictions on power to make motion.

69. The right to move adjournment of the Assembly for the purpose of discussing a definite matter of urgent public importance shall be subject to the following restrictions, namely—

- (i) not more than one such motion shall be made at the same meeting;
- (ii) not more than one matter can be discussed on the same motion, and the motion must be restricted to a specific matter of recent occurrence;
- (iii) the motion must not revive discussion on a matter which has been discussed in the same session;
- (iv) the motion must not anticipate a matter which has been previously appointed for consideration, or with reference to which a notice of motion has been previously given; and
- (v) the motion must not deal with a matter on which a resolution could not be moved.

Time for asking leave for motion for adjournment.

70. Leave to make a motion for an adjournment of the business of the Assembly for the purpose of discussing a definite matter of urgent public importance must be asked for after questions and before the list of business for the day is entered upon.

Method of asking leave.

71. The member asking for leave must, before the commencement of the sitting of the day, leave with the Secretary a written statement of the matter proposed to be discussed.

Procedure to be followed.

72. If the Speaker is of opinion that the matter proposed to be discussed is in order, he shall read the statement to the Assembly and ask whether the member has the leave of the Assembly to move the adjournment. If objection is taken, the Speaker shall request the members who are in favour of leave being granted to rise in their places, and if at least twenty members rise accordingly, the Speaker shall intimate that leave is granted, and that the motion will be taken at 4 p.m. or, if the Speaker with the consent of the Minister concerned so directs, at any earlier hour at which the business of the day may terminate. If less than twenty members rise, the Speaker shall inform the member that he has not the leave of the Assembly.

Limitations of time of discussion.

73. (1) On a motion to adjourn for the purpose of discussing a definite matter of urgent public importance, the only question that may be put shall be "That the Assembly do now adjourn":

Provided that the debate if not earlier concluded shall automatically terminate at the end of two hours and thereafter no question shall be put.

(2) No speech during the debate shall exceed fifteen minutes in duration.

#### IX.—MOTIONS OTHER THAN MOTIONS FOR ADJOURNMENT FOR PURPOSES OF DEBATE.

74. (1) Save in so far as is otherwise provided by these rules or in any case in which a communication is to be made to the Governor under any



provision of the Act or of these rules, no discussion of a matter of general public interest shall take place otherwise than on a resolution moved in accordance with the rules governing the moving of resolutions except with the consent of the Speaker and of the Minister to whose department the motion relates.

(2) It shall not be permissible to the Speaker or to the Minister concerned to give his consent to the moving of any motion in regard to any of the subjects in regard to which a resolution cannot be moved and the decision of the Governor in his discretion on the point whether any motion is or is not within the restrictions imposed by sub-rule (1) of rule 53 shall be final.

Motions and motions of adjournment.

\*75. The provisions of rules 52 and 53 shall, so far as may be, apply to all motions and motions for an adjournment of the business of the Assembly for the purpose of discussing any matter of urgent public importance.

Resolution for removal of Speaker.

76. Any resolution to remove the Speaker from office of which the notice as required under section 65 of the Act has been given shall be read to the Assembly by the Speaker who shall then request the members who are in favour of the leave being granted to move the resolution to rise in their places and if not less than 20 members rise accordingly, the Speaker shall allow the resolution to be moved. If less than 20 members rise, the Speaker shall inform the member who may have given the notice that he has not the leave of the Assembly to move it.

## X.—LEGISLATION.

### A.—Introduction of Bills.

Publication of Bills.

77. The Governor may order the publication of any Bill (together with the Statement of Objects and Reasons accompanying it) in the Gazette, although no motion has been made for leave to introduce the Bill. In that case it shall not be necessary to move for leave to introduce the Bill, and, if the Bill is afterwards introduced it shall not be necessary to publish it again.

Notices of motion for leave to introduce Bills.

78. (1) Any member, other than a Minister desiring to move for leave to introduce a Bill, shall give notice of his intention, and shall, together with the notice, submit a copy of the Bill and a full Statement of Objects and Reasons. The Speaker shall cause a copy of the notice and of the Bill and the Statement of Objects and Reasons to be forwarded to the Governor's Secretary.

(2) The period of notice of a motion for leave to introduce a Bill under this rule shall be 30 days.

Legislation.

Previous sanction for introduction of Bills.

\*79. (1) If notice is given of a motion to introduce a Bill or to move an amendment which, in the opinion of the Speaker, cannot be introduced or moved save with previous sanction, the speaker shall as soon as may be after the receipt of the notice refer the Bill or the amendment to the Governor and the notice shall not be placed on the

list of business unless the Governor has indicated to the Speaker that the previous sanction required has been granted.

(2) If any question arises whether a Bill or amendment is or is not a Bill or amendment which cannot be introduced or moved save with previous sanction, the question shall be referred to the authority which would have power to grant the previous sanction if it were necessary, and the decision of that authority on the question shall be final.

Motion for leave to introduce Bills.

80. If a motion for leave to introduce a Bill is opposed the Speaker after permitting, if he thinks fit, a brief explanatory statement from the member who moves and from the member who opposes the motion, may without further debate put the question thereon.

Publications.

81. As soon as may be after a Bill has been introduced, the Bill, unless it has already been published, shall be published in the Gazette.

Requisitions for papers connected with Bills

82. (1) Any member may ask for any papers or returns connected with any Bill before the Assembly.

(2) The Speaker shall determine, either at the time or at the meeting of the Assembly next following, whether the papers or returns asked for can be given.

*B.—Motions after introduction.*

Motions after introduction.

83. When a Bill is introduced or on some subsequent occasion, the member in charge may make one of the following motions in regard to the Bill, namely—

- (a) that it be taken into consideration by the Assembly either at once or on some future day to be then mentioned; or
- (b) that it be referred to a Select Committee composed of such members of the Assembly as he may specify in his motion; or
- (c) that it be circulated for the purpose of eliciting opinion thereon:

Provided that no such motion shall be made until after copies of the Bill have been made available for the use of members, and that any member may object to any such motion being made, unless copies of the Bill have been so made available for seven days before the motion is made, and such objection shall prevail unless the Speaker in the exercise of his power to suspend this rule allows the motion to be made.

Discussion of principle of Bills.

84. (1) On the day on which any such motion is made, or on any subsequent day to which the discussion thereof is postponed, the principle of the Bill and its general provisions may be discussed, but the details of the Bill must not be discussed further than is necessary to explain its principle.

(2) At this stage no amendments to the Bill may be moved, but—

(a) if the member in charge moves that the Bill be taken into consideration, any member may move as an amendment that the Bill be referred to a Select Committee or be circulated for the purpose of eliciting opinion thereon by a date to be specified in the motion, or

(b) if the member in charge moves that the Bill be referred to a Select Committee, any member may move as an amendment that the Bill be circulated for the purpose of eliciting opinion thereon by a date to be specified in the motion.

(3) Where a motion that a Bill be circulated for the purpose of eliciting opinion thereon is carried, and the Bill is circulated in accordance with that direction and opinions are received thereon the member in charge, if he wishes to proceed with the Bill thereafter, must move that the Bill be referred to a Select Committee, unless the Speaker in the exercise of his power to suspend this rule allows a motion to be made that the Bill be taken into consideration.

Persons by whom motion in respect of Bills may be made.

85. (1) No motion that a Bill be taken into consideration or be passed shall be made by any member other than the member in charge of the Bill and no motion that a Bill be referred to a Select Committee or be circulated or re-circulated for the purpose of eliciting opinion thereon shall be made by any member other than the member in charge except by way of amendment to a motion made by the member in charge.

(2) For the purposes of this rule, member in charge of the Bill, means in the case of a Government Bill, any member acting on behalf of the Government and in any other case, the member who has introduced the Bill.

### *C.—Select Committees.*

Composition of committees.

86. (1) The Minister in charge of the Department to which the Bill relates and the member who introduced the Bill shall be members of every Select Committee.

(2) The other members of the Committee shall be named by the Assembly when the motion that the Bill be referred is made or at any subsequent meeting.

(3) The Minister in charge of the Department to which the Bill relates shall, unless the Governor otherwise directs, be Chairman of the Committee and, in the case of an equality of votes, the Chairman shall have a second or casting vote.

(4) A Select Committee may hear expert evidence and representatives of special interests affected by the measure before them.

## Quorum of Select Committee.

87. (1) The presence of at least one-half of the total number of members or five members whichever is less, shall be necessary to constitute a meeting of a Select Committee.

(2) If at the time fixed for any meeting of the Select Committee or if at any time during any such meeting a quorum is not present the Chairman of the Committee shall either suspend the meeting until a quorum is present or adjourn the committee to some future day.

(3) Where a meeting of the Select Committee has been adjourned in pursuance of sub-rule (2) on four successive dates fixed for a meeting of the committee, the Chairman shall report the fact to the Assembly.

(4) On the presentation of a report under sub-rule (3) the member in charge of the Bill may, notwithstanding anything contained in rule 92, move that the Bill be taken into consideration.

## Reports by Select Committee.

88. (1) When a Bill is referred to a Select Committee—

(a) the Committee shall examine the Bill, clause by clause, and if they decide to recommend any alteration in the Bill, the Bill shall be revised so as to bring it into conformity with such recommendation; and

(b) the Committee shall make a report on the Bill—

(i) not less than one month after the Bill has been published in the Gazette; or

(ii) at any time that the Assembly may direct.

(2) The report of a Select Committee may be either preliminary or final.

A preliminary report shall be confined to—

(a) a statement of the reasons why the Committee have been unable to present a final report, and

(b) a request for further time or further instructions or both.

The final report shall be confined to—

(a) a statement whether the publication directed by the rules or by the Assembly has taken place, or where publication in more than one language is ordered, the date on which the publication in each such language has taken place;

(b) a statement of the alterations (if any) made by the Committee and of their reasons for such alteration; and

(c) a recommendation that the Bill be passed; or

- (d) a recommendation that the Bill be republished with the report; or
- (e) a recommendation that the Bill be not further proceeded with.

(3) A member of a Select Committee who has been present at one meeting at least of the Committee may record a note of dissent on any point from the report of the Committee, if when signing the majority report he states that he signs subject to such dissent and at the same time delivers or forwards his note of dissent.

Every such note of dissent must be confined to a discussion of matter contained in the report and must be free from personal remarks.

If any such note of dissent is open to objection under the foregoing provision, the Speaker shall cause it to be returned to the member concerned for the purpose of amendment; and if the member does not, within such time as the Speaker may fix in this behalf, resubmit the note duly amended, the note shall be deemed to have been withdrawn.

Printing and publishing of reports.

89. The Secretary shall cause every report of a Select Committee to be printed and a copy of the report shall be made available for the use of each member. The report with the amended Bill shall be published in the Gazette.

Proceedings of Select Committee.

90. All proceedings of a Select Committee shall be treated as confidential and its recommendations shall not be disclosed until the report of the Committee is published in the Gazette or presented to the Assembly.

Presentation of Report.

91. (1) The report of the Select Committee on a Bill shall be presented to the Assembly by the member in charge of the Bill.

(2) In presenting a report the member in charge shall, if he makes any remarks, confine himself to a brief statement of facts and there shall be no debate at this stage.

Procedure after presentation of Report.

92. (1) After presentation of the final report of a Select Committee on a Bill, the member in charge may move—

- (a) that the Bill as reported by the Select Committee be taken into consideration:

Provided that any member of the Assembly may object to its being so taken into consideration if a copy of the report has not been made available for the use of members for seven clear days, and such objection shall prevail, unless the Speaker, in the exercise of his power to suspend this rule, allows the report to be taken into consideration; or

- (b) that the Bill as reported by the Select Committee be re-committed either—
  - (i) without limitation, or
  - (ii) with respect to particular clauses or amendments only, or

- (iii) with instructions to the Select Committee to make some particular or additional provision to the Bill; or
- (c) that the Bill as reported by the Select Committee be re-circulated for the purpose of obtaining further opinion thereon.

(2) If the member in charge moves that the Bill be taken into consideration any member may move as an amendment that the Bill be re-committed or re-circulated for the purpose of obtaining further opinion thereon.

*D.—Consideration, amendment and passing of Bills.*

Proposal of amendments.

93. When a motion has been agreed to by the Assembly that a Bill be taken into consideration any member may propose an amendment of such Bill.

Notice of amendments.

94. (1) If notice of a proposed amendment has not been given to the Secretary on the fifth day at least before the date of the meeting of the Assembly at which the Bill is to be considered, any member may object to the moving of the amendment and such objection shall prevail, unless the Speaker in the exercise of his power to suspend this rule, allows the amendment to be moved.

(2) The Secretary shall, if time permits, cause every notice of a proposed amendment to be printed and a copy thereof to be made available for the use of each member.

(3) If any member is unacquainted with English the Secretary shall also, if requested by such member, cause every such notice to be translated for his use into Oriya.

Order of amendments.

95. Amendments shall ordinarily be considered in the order of the clauses of the Bill to which they respectively relate.

Submission of Bills clause by clause.

96. Notwithstanding anything in the rules it shall be in the discretion of the Speaker when a motion that a Bill be taken into consideration has been carried, to submit the Bill or any part of the Bill to the Assembly clause by clause. When this procedure is adopted the Speaker shall call each clause separately and, when the amendments relating to it have been dealt with, shall put the question "That this clause (or as the case may be, this clause as amended) stand part of the Bill".

Passing of Bills.

97. (1) When a motion that a Bill be taken into consideration has been carried and no amendment of the Bill is made, the member in charge may at once move that the Bill be passed.

(2) If any amendment of the Bill is made, any member may object to any motion being made on the same day, that the Bill be passed and such objection shall prevail, unless the Speaker in the exercise of his power to suspend this rule, allows the motion to be made.

(3) Where the objection prevails, a motion that the Bill be passed may be brought forward on any future day.

(4) To such a motion no amendment may be moved which is not either formal or consequential upon an amendment made after the Bill was taken into consideration.

Authentication of Bills and their submission to the Governor.

98. When a Bill is passed by the Assembly the Secretary shall, if necessary, revise and complete the marginal notes and re-number the clauses thereof and make such purely formal consequential amendments therein as may be required, and shall submit a copy to the Speaker for his signature.

When the Bill has been signed by the Speaker the Secretary shall submit it to the Governor for his assent.

Withdrawal of Bills.

99. The member who has introduced a Bill may at any stage of the Bill move that the Bill be withdrawn.

Effect of certification by Governor.

\*100. A certificate by the Governor under subsection (2) of section 86 of the Act in respect of any Bill or any clause of a Bill or any amendment to a Bill directing that no further proceedings shall be taken thereon may be made by message and shall be communicated to the Assembly by the Speaker. On receipt of such a certificate, all notices of motions in connexion with the subject-matter of the certificate shall lapse and if any such motion has not already been set down on the list of business, it shall not be so set down. If any such motion has been set down on the list of business, the Speaker shall, when the motion is reached, inform the Assembly of the Governor's certificate and the Assembly shall forthwith without further debate proceed to the next item of business.

Reconsideration of Bills returned by the Governor.

\*101. When a Bill which has been passed is returned by the Governor to the Assembly for reconsideration, the point or points referred for reconsideration or the amendments recommended shall be put before the Assembly by the Speaker, and shall be discussed and voted upon in the same manner as amendments to a Bill, or in such other way as the Speaker may consider most convenient for their consideration by the Assembly.

Discussion of Governor's Bills.

\*102. (1) Within one month after the receipt from the Governor of a message under clause (b) of subsection (1) of section 90 of the Act, with a copy of the Bill considered by him to be necessary, any member may, after giving three days' notice to the Secretary, make a motion for an address to the Governor approving or disapproving the Bill and may attach to any such address a list of amendments to be made therein and such amendments shall be dealt with by the Assembly in the same manner as amendments to Bills.

(2) The Speaker shall forthwith communicate to the Governor the proceedings of the Assembly in relation to the Bill.

Address to the Governor under section 90 (2) of the Act.

103. (1) When a draft Bill is communicated to the Assembly under subsection (2) of section 90 of the Act, the draft Bill shall be referred to a Select Committee for a report thereon.

(2) The Select Committee shall consist of twelve members who shall be selected by the Assembly by means of the single transferable vote in accordance with regulations framed in this behalf by the Speaker. Five members of the Committee shall form a quorum. The Committee shall elect their own Chairman.

(3) The Select Committee shall consider the draft Bill and the Governor's message and shall report whether, in their opinion, an address should be presented. If the Select Committee are of opinion that an address should be presented they shall include in their report a draft of the address which they propose.

(4) The Chairman of the Select Committee, after presenting the report, shall move that the report be taken into consideration, and thereupon any member may move that the draft Bill be re-committed.

(5) If the motion that the report be taken into consideration is carried, amendments may be moved to the draft address.

(6) Notice of motions for re-commitment or of amendments to the draft address shall be sent to the Secretary on or before such date as the Speaker may appoint in this behalf, which shall not be later than two days before the day fixed for consideration of the report.

(7) After the consideration of the report, the Chairman of the Select Committee shall move that the report or the draft address or the draft address as amended by the Assembly as the case may be, be adopted.

(8) Any action to be taken by the Chairman of the Select Committee under sub-rule (4) or sub-rule (7) shall, in the absence of the Chairman, be taken by such member of the Committee as the Speaker may nominate in this behalf.

(9) Except as otherwise provided, the procedure of a Select Committee appointed in the case of a Bill and the procedure for the disposal of a Bill reported on by a Select Committee shall be followed, as far as may be practicable, in proceedings under this rule.

104. An address shall be strictly relevant to the questions raised by the Governor's message and shall not include any matter prohibited by rule 22.

#### XI.—RULES FOR SECURING THE TIMELY COMPLETION OF FINANCIAL BUSINESS.

\*105. The annual financial statement or the statement of the estimated receipts and expenditure of the Province in respect of every financial year (hereinafter referred to as "the Budget") shall be presented to the Assembly on such day in the preceding financial year as the Governor exercising his individual judgment may appoint :

Presentation of Budget.



Provided that the provisions of paragraph 5 of the Government of India (Commencement and Transitory Provisions) Order, 1936, shall apply as regards the Budget for the financial year 1937-38.

Demands for grants.

106. (1) A separate demand shall ordinarily be made in respect of the grant proposed for each Department of the Government, provided that the Finance Minister may in his discretion include in one demand grants proposed for two or more Departments, or make a demand in respect of expenditure, such as Famine Relief and Insurance and Interest, which cannot readily be classified under particular Departments.

(2) Each demand shall contain, first, a statement of the total grant proposed, and then a statement of the detailed estimate under each grant divided into items.

(3) Subject to these rules, the Budget shall be presented in such a form as the Finance Minister may consider best fitted for its consideration by the Assembly.

No discussion of Budget till after seven days.

107. There shall be no discussion of the Budget till after seven days from the day on which it is presented to the Assembly.

Discussion of Budget.

\* 108. The Budget shall be dealt with by the Assembly in two stages, namely—

(i) a general discussion; and

(ii) the voting of demands for grants.

General discussion.

\* 109. (1) On a day or days to be appointed by the Governor exercising his individual judgment subsequent to the day on which the Budget is presented and for such time as the Governor exercising his individual judgment may allot for this purpose, the Assembly shall be at liberty to discuss the Budget as a whole or any question of principle involved therein, but no motion shall be moved at this stage, nor shall the Budget be submitted to the vote of the Assembly.

(2) The Finance Minister shall have a general right of reply at the end of the discussion.

(3) The Speaker may, if he thinks fit, prescribe a time limit for speeches.

Voting of demands.

\* 110. (1) The voting of demands for grants shall take place on such days not exceeding fifteen as the Governor exercising his individual judgment may allot for the purpose.

(2) Of the days so allotted, not more than two days shall be taken up by the Assembly for the discussion of any one demand. As soon as the maximum limit of time for discussion is reached, the Speaker shall forthwith put every question necessary to dispose of the demand under discussion.

(3) On a day allotted under sub-rule (1) for the voting of demands for grants, no other business shall be taken up before 5 p. m. except with the consent of the Speaker.

Provided that nothing in this rule shall be deemed to prohibit the asking and answering of questions during the time allowed under the Legislative Assembly Rules.

(4) On the last day of the days so allotted, at 5 p. m.; the Speaker shall forthwith put every question necessary to dispose of all the outstanding matters in connexion with the demands for grants; and the consideration thereof shall not be anticipated by any motion for adjournment or be interrupted in any manner whatsoever nor shall any dilatory motion be moved in regard thereto.

111. (1) No motion for appropriation can be made except on the recommendation of the Governor communicated to the Assembly.

(2) Motions may be moved at this stage to omit or reduce the amount specified in a demand for a grant but not to increase or alter the destination of such amount.

(3) No motion shall be made for the omission of the demand for a grant as a whole until all motions for the reduction of the amount specified therein have been discussed.

112. A member who desires to bring forward a motion for the omission or reduction of the amount specified in any demand for a grant shall give notice thereof in writing to the Secretary not later than on the seventh day before the first day fixed for the voting of demands for grants and shall submit a copy of the motion with the notice :

Provided that the Speaker may, with the consent of the Minister in charge of the Department concerned, allow a motion to be moved of which shorter notice has been given.

\*113. If in respect of any financial year money has been spent on any service for which the vote of the Assembly is necessary in excess of the amount granted for that service and for that year, a demand for the excess amount shall be presented to the Assembly and shall be dealt with in the same way by the Assembly as if it were a demand for a grant.

\*114. On a day fixed by the Governor before the last of the days allotted by him for the moving of demands for grants, further demands for grants may be moved :

Provided that—

(i) they are required for purposes which in the opinion of the Governor are of an emergent nature;

(ii) they are for new matters which have not been included in the original estimates of the year. Such demands shall be classified according to the original demands for grants, the details being shown by sub-heads of appropriation and detailed account heads under such grants.

\*115. (1) The Governor exercising his individual judgment may, from time to time, allot a day for the presentation of a supplementary statement of expenditure.

Motions at this stage.

Notice of motions.

Excess grants.

Further demands for grants.

Supplementary demands.

(2) The Governor exercising his individual judgment shall allot one or more days not earlier than three days after the day allotted for such presentation, (a) for voting on the demands for supplementary grants, or (b) for discussion of the estimates of the expenditure charged on the revenues of the province other than estimates relating to expenditure referred to in paragraph (a) of sub-section (3) of section 78 of the Act, or (c) for both such voting and discussion, as the case may be.

(3) At 5 p.m. on the day or the last of such days as the case may be allotted under sub-rule (2) all discussion shall terminate and the Speaker shall forthwith put every question necessary to dispose of all the outstanding matters in connection with the demands for supplementary grants.

(4) The consideration of the business referred to in sub-rule (2) shall not, on the day or days allotted therefor, be anticipated by any motion for adjournment or be interrupted in any manner whatsoever, nor shall any dilatory motion be moved in regard thereto.

Schedule of authorised expenditure.

\*116. The schedule of the authorised expenditure of the Province shall be laid before the Assembly in pursuance of sub-section (2) of section 80 of the Act on such day as the Governor exercising his individual judgment may appoint for the purpose.

Restoration of grants by Governor.

117. If the Governor exercises the power conferred by the proviso to section 80 (1) of the Act in regard to demands refused or reduced by the Assembly the Finance Minister shall as soon as may be thereafter lay on the table of the Assembly a statement showing the action taken by the Governor exercising his individual judgment but no motion may be made in regard to that action.

Constitution of Committee on Public Accounts.

118. (1) As soon as may be after the commencement of the first session of each Assembly, a Committee on Public Accounts shall be constituted for the purpose of dealing with the reports of the Auditor-General of India relating to the appropriation accounts of the Province and such other matters as the Finance Department may refer to the Committee.

(2) The Committee on Public Accounts shall consist of 6 members, including the Finance Minister who shall be a member ex-officio. They shall be elected by the Assembly from among its members according to the principle of proportional representation by means of the single transferable vote in accordance with regulations framed in this behalf by the Speaker. The term of office of members of the Committee shall be one year but any member shall be eligible for re-election.

(3) Casual vacancies shall be filled as soon as possible after they occur in the manner prescribed in sub-rule (2) and any person elected to fill such a vacancy shall hold office for so long only as the person in whose place he is elected would have held office.

(4) The Chairman shall be elected by the Committee from among their members. In the case of an equality of votes on any matter the Chairman shall have a second or casting vote.

Control of Committee on Public Accounts.

119. (1) In scrutinising the appropriation accounts of the Province and the report of the Auditor-General thereon, it shall be the duty of the Public Accounts Committee to satisfy itself—

- (a) that the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged,
- (b) that the expenditure conforms to the authority which governs it, and
- (c) that every reappropriation has been made in accordance with such rules as may be prescribed by the Governor acting in his discretion or by the Finance Department as the case maybe.

(2) It shall also be a duty of the Public Accounts Committee—

- (a) to examine such trading, manufacturing and profit and loss accounts and balance sheets, as the Governor may have required to be prepared, and the Auditor-General's report thereon.
- (b) to consider the report of the Auditor-General in cases where the Governor may have required him to conduct an audit of any receipts or to examine the accounts of stores and stock.

XII.—COMMUNICATION TO THE GOVERNOR AND REPORT OF PROCEEDINGS.

Communications to the Governor.

120. *Communications to the Governor by the Speaker or the Assembly.*—(i) All communications of the Speaker or of the Assembly to the Governor shall be made through the Home Department of the Government.

(ii) Communications from the Assembly to the Governor shall be made—

- (a) by formal address after motion made and carried in the Assembly; and
- (b) through the Speaker for transmission under sub-rule (1).

Report of Proceedings.

121. (1) The Secretary shall cause to be prepared a full report of the proceedings of the Assembly at each of its meetings and publish it as soon as practicable.

(2) One impression of this printed report shall be submitted to the Speaker for his confirmation and signature, and when signed shall constitute the authentic record of the proceedings of the Assembly.

(3) The Secretary shall send a copy of such report to each member of the Assembly, the Governor's Secretary, the Secretaries in the Departments of the Government concerned, the Secretary to the Government of India in the Legislative Department and to the Permanent Under-Secretary of State for India.

By order of the Governor,  
C. G. NAIR,  
Secretary to Government.

## FINANCE DEPARTMENT.

*The 1st April 1937.*

No. 9-Ref.—The Governor of the Province of Orissa is pleased to issue the following rules under section 151 of the Government of India Act, 1935:—

### SECTION I.

#### SHORT TITLE AND COMMENCEMENT.

1. These rules may be called the “Treasury Rules (Orissa)” and they shall come into force on the 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) “Province” and “Government” mean, respectively, the Province and the Government of Orissa.
- (b) “Governor” means the Governor of the Province of Orissa and includes an acting Governor.
- (c) “Public Account of the Province” means 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.

*Note.*—“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 proceeds of 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.

- (d) “Treasury” means any treasury of the Province and includes a sub-treasury.
- (e) “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).
- (f) “Collector” means the chief officer in charge of the revenue administration of a district.
- (g) “Comptroller” or “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.
- (h) “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.
- (i) “Minister of Finance” or “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.
- (j) “The Act” means the Government of India Act, 1935.

### SECTION III.

#### LOCATION OF MONEYS STANDING IN THE PUBLIC ACCOUNT OF THE PROVINCE.

3. Save as provided in sub rule (2) of rule 6 moneys standing in the Public Account of the Province 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 of the Province 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.

###### *District Treasuries.*

4. (1) Unless the 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 of the Province 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 Reserve Bank of India.

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 Minister of Finance 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 Minister of Finance 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 the 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 Minister of Finance 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.

###### *Sub-treasuries.*

5. 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 Minister of Finance 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.

#### SECTION V.

##### PAYMENT OF REVENUES OF THE PROVINCE INTO THE PUBLIC ACCOUNT.

6. (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, shall without undue delay be paid in full into the treasury or into the Bank and shall be included in the Public Account of the Province. Moneys received as aforesaid

shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Public Account of Province. No department of the Government may require that any moneys received by it on account of the revenues of the Province be kept out of the Public Account of the Province.

(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, that is to say—

- (a) in the case of moneys received on account of the services of summonses, diet-money of witnesses and similar purposes, in civil, revenue and criminal cases;
- (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 the case of collections in Government hospitals and utilised for making refunds, if any, to patients leaving the hospitals;
- (g) in the case of collections in the villages and utilised for the disbursement of the pay of village officers:

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 of the Province.

7. 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 of the Province, and a Government servant is not required to pay into the Public Account of the Province 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.

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

9. The procedure to be adopted by Government servants in paying into the Public Account of the Province 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 Minister of Finance 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 and 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 encase 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 OF THE PROVINCE.

10. (1) The procedure for the safe custody of moneys in the treasury shall be as prescribed by the Minister of Finance, 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 OF THE PROVINCE.

###### *Definition.*

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

###### *General rule.*

12. Unless the Minister of Finance, after consultation with the Accountant-General, otherwise directs in any case moneys may not be withdrawn from the Public Account of the Province 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.

###### *Power of an Accountant-General.*

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

14. (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 the Government to the drawing officer.
- (ii) To provide the drawing officer with funds to meet claims likely to be presented against the 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 a Government servant or authority empowered to make investments of moneys standing in the Public Account of the Province, 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.

15. Except as provided in rules 25 and 26 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 Minister of Finance, 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 of account the payment is to be debited, how the amount of the payment is to be allocated between Governments or departments, and what amount, if any, appertains to the revenues of Central Government or the Federation.

*Special instructions to Treasury Officers.*

16. 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 the treasury for a payment which is not authorised by or under these rules, or is not covered by 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.

17. 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.

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

19. 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 Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

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

21. 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.

22. 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.

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

24. 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.

25. 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.

*Payments under special authorisation of the Collector.*

26. 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.

*Instructions to drawing officers.*

27. 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.

28. 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 OF THE PROVINCE.

29. 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 Minister of Finance after consultation with the Reserve Bank of India. 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.

*Treasury Officer.*

30. 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.

*Drawing Officers.*

31. (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.

32. (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 of the Province or a payment made by another Government as a withdrawal affecting the balance of the Public Account of the Province shall not be credited or debited to the Public Account of the Province 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 Reserve Bank of India.

33. 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 of the Province, 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 Reserve Bank of India against the balances in the Public Account of the Central Government or the Federation held by the Bank.

34. 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 Reserve Bank of India but until such adjustments are made the credits and debits shall be entered in the Public Account of the Province.

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 Reserve Bank of India against the balances of the province concerned.

35. 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.

36. 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 of the Province 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.

37. 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.

38. 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.

39. The Minister of Finance 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.

40. In the event of a vacancy in the office of the Minister of Finance, the powers and functions conferred on the Minister of Finance by these rules shall be exercised by the Revenue Commissioner for Orissa, after consultation with the Accountant-General, or the Reserve Bank of India as the case may be.

By order of the Governor,

P. T. MANSFIELD,

*Chief Secretary to Government.*

*The 1st April 1937.*

**No. 10-Ref.**—In exercise of the powers conferred by the Treasury Rules (Orissa), the following rules are provisionally made by the Minister of Finance to regulate the business of the treasuries and sub-treasuries in Orissa. They are subject to alteration after consultation with the Comptroller, but should be followed until further orders.

P. T. MANSFIELD,

*Chief Secretary to Government.*

SUBSIDIARY RULES UNDER TREASURY RULE NO. 4 (1) AND (2).

*Responsibilities of the Collector.*

1. The responsibility for the proper management and working of the district treasuries rests entirely with the local revenue officers acting under the orders of the local Government.

2. The Collector is personally responsible to Government for the due accounting of all moneys received and disbursed and for the safe custody of cash, notes, stamps, opium, securities and other Government property. The appointment of a Treasury Officer in no way relieves him of his responsibility.

3. The Collector is bound to satisfy himself by periodical examination at least once in every six months in the case of cash and opium, once a quarter in the case of deposits and once a year in the case of stamps, securities and bill forms:—

- (i) that the actual stock of cash, stamps, opium and securities is kept under joint lock and key of the Treasury Officer and the Treasurer 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 tallied periodically 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 besides verifying the balances himself not less than once in every year, and
- (iv) that the deposit registers are kept up according to rule and that all necessary entries are made and initialled without fail at the time of the transaction.

4. The Collector should send, under his signature or with his approval, all replies to important communications from the Comptroller. He is generally responsible for seeing that—

- (i) the Treasury Officer pays immediate attention to all correspondence from the Comptroller, and
- (ii) that the Treasury Officer implicitly obeys the instructions issued by the Comptroller.

5. The Collector should send immediate notice to the Comptroller of any embezzlement in an office or treasury. This notice must be supplemented, as soon as possible afterwards, by a detailed report after personal enquiry into the case.

6. He should remember that, when an irregularity of any kind is brought to his notice by the Comptroller, nothing but a report on his own knowledge, after personal investigation, can be considered as satisfactory. Reports prepared otherwise are likely to lull suspicion and to lead to more serious irregularities.

#### *Responsibilities of the Treasury Officer.*

7. (i) 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 hold the Collector responsible in the first instance and expect 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 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 subordinate officials and he must have carefully prepared rules for the regulation of work in every branch of his duties. This rule applies also to the officer in charge of a subdivisional treasury.

(ii) 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 cash balance he is jointly responsible with the Treasurer.

(iii) 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 Comptroller either direct or through his official superior.

(iv) The Treasury Officer should see that prompt action is taken on all objections and orders communicated to or through him, by the Comptroller, by letters, audit memoranda, or periodical objections, and should return all objection statements or audit memoranda within a fortnight or send a written explanation of the cause of delay.

#### SUBSIDIARY RULES UNDER TREASURY RULE 4 (3).

8. The procedure for verifying and certifying the monthly cash balance shall be as prescribed in Articles 19 and 20 of the Resource Manual as from time to time amended.

9. The verification of treasury and currency chest balances should not be regarded as a routine matter. The Collector will be held personally responsible for any laxity of this and any other treasury work.

#### SUBSIDIARY RULES UNDER TREASURY RULE 4 (4).

10. The Collector should, 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 which the state of the cash, stamps and opium balances should be shown, is despatched without fail to the Comptroller, Orissa, on the same day that the transfer takes place. The form of charge certificate hitherto in use should continue to be used.

#### SUBSIDIARY RULES UNDER TREASURY RULE 4 (5).

11. The inspection of treasuries and sub-treasuries in districts other than Ganjam and Koraput by the Collector and his gazetted assistants will be regulated by the rules in Chapter IV of the Bihar and Orissa Boards Miscellaneous Rules, 1928, and in Ganjam and Koraput by the rules in Article 9 of the Madras Treasury Code.

#### SUBSIDIARY RULES UNDER TREASURY RULE 5.

12. Rules applicable to treasuries are generally applicable to sub-treasuries also.

13. Detailed rules for sub-treasuries in Ganjam and Koraput districts will be found in the Madras Treasury Code and for sub-treasuries in other districts in the Bihar and Orissa Treasury Manual.

#### SUBSIDIARY RULES UNDER TREASURY RULE 9.

14. Payment of moneys into the treasury may ordinarily be made only in cash, but bills and remittance transfer receipts, if drawn on the treasury into which they are to be paid, will be received.

15. At places where treasury business is conducted by the bank, cheques on banks which have clearing accounts with the bank, will be accepted in payment of Government dues, or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipts will not be granted when a cheque is tendered. A receipt for the actual cheque only will be given in the first instance, but if the person making payment in this manner so desires, a formal payment receipt will be sent by post to his address after the cheque has been cleared.

*Note 1.*—In the event of such a cheque being dishonoured by the bank concerned on presentation, the fact will be intimated at once to the tenderer, but Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

*Note 2.*—Certain special arrangements will be necessary when Government dues which have to be paid by certain fixed dates are paid by cheque, and persons desiring to make such payments in this manner without risk must take precautions to ensure that their cheques reach the treasury at the latest on the day before the date on which the payment is to be made. Cheques received on the last day of payment of Government dues will be liable to be refused, and those received later will not be accepted.

Note 3.—“Demand drafts” should not be distinguished from “cheques” for the purpose of the above rules.

16. Every officer remitting cheques, bills and transfer receipts to the treasury should endorse the words “Received payment by transfer credit to the head.....(here insert the head of account)” on the documents and then sign the endorsement. An officer who endorses a cheque, bill or receipt blank will be held primarily responsible for any loss if by any chance the cheque, bill or receipt should be paid in cash.

Note.—Cash will not be received by Treasury Officers from officers of Government for the supply of service postage stamps.

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

18. Printed forms of chalan should be supplied by the treasury. They should be presented in duplicate; one copy will be returned to the tenderer duly signed as a receipt, and other retained in the treasury for record.

19. A Public Works officer, who has frequently to make remittances, will keep a book in the form hitherto in use in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalan to be received by the treasury.

20. 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.

21. A Treasury Officer will receive Forest revenue:—

- (1) when paid in by a Forest officer; or
- (2) when the chalan 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.

22. 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 of the Divisional Forest Officer, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note.

23. 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 Forest or Public Works Department”.

24. Remittances made to the bank 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.

25. The memorandum with which money is presented to be paid in will be handed first to the accountant or other 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 then 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.

*Note.*—If in any treasury the number of chalang for land revenue or local cess to be signed by the Treasurer during particular kists is so large that the Treasurer finds it difficult to examine all of them in addition to his ordinary duties, the Collector may, with the permission of the Revenue Commissioner, allow such chalang for less than Rs. 500 presented at the treasury, during a specified period not exceeding the last 10 days of the kist, to be examined and signed for the Treasurer by one or more of the Treasurer's subordinates, provided the Treasurer remains responsible for their correctness and for the money received.

The assistants selected for the work should be permanent Government servants, and the selection should be made under the written orders of the Treasury Officer on each occasion

26. Receipts for sums less than Rs. 500 do not require the Treasury Officer's signature. All receipts will, however, 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. Receipts for cash and cheques paid for service stamps should always be signed by the Treasury Officer. When money has been paid into a treasury, the Treasury Officer should not sign a duplicate memorandum or a copy thereof, on the allegation that the original has been lost.

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

28. 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.

29. Cash should not be received from officers of Government for supplies of service stamps. Nor should any receipts be granted for such supplies except when payment is made therefor by a cheque drawn by an officer of the indenting department. Whenever a receipt is granted it should be on a printed form 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 except in the case of those local funds which have been specially authorised to use service postage stamps.

30. 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.

31. Forest revenue 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 transactions may occur.

32. At places where the treasury business is conducted by the Bank, any one who has money to pay on account of Government will tender the amount at the office of the Collector, accompanied by a chalan or memorandum of particulars in duplicate (which, if necessary, will be prepared in the office). The officer entrusted with the duty of examining the chalang will, after examination, enter the chalan in the appropriate register of chalang issued and will write on both the original and duplicate the word "correct"; he will then affix his initials to the chalan with the date, specify therein whether it relates to the Central or Provincial Government and the head of account, and return original and duplicate to the payer, who will proceed with them to the Bank. There the money will be received and credited to the Government concerned under the proper head of



account and an acknowledgment granted to the payer on the original chalan, the duplicate being retained by the Bank and forwarded to the Collector with the daily account. Chalans are valid only for such time not exceeding ten days, as may be fixed by the Collector; if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the Collector.

33. Cheques on local banks will be accepted in accordance with rule 15.

There will be a daily clearance of cheques accepted and transactions will be included in the daily account submitted to the treasury.

34. Cash receipts and deposits of the Departments named below will be received at the Bank:—

Forest	...	...	...	...
Public Works	...	...	...	...
Railway	...	...	...	...
Military	...	...	...	...
Indian Posts and Telegraphs Department	...			{ Postal Section { Telegraph Section

Forms will be supplied to the Bank by the Collector.

Any monthly comparison of receipts between the Departmental and Treasury Officers will be certified by the Treasury Officer.

35. In the case of all other departments, fines, forfeitures and other miscellaneous receipts of public officers will be forwarded by them daily to the Bank with a chalan in duplicate, describing the several items and the particular Government to which they pertain and the heads under which they should appear in the accounts. One copy of the chalan will, as directed in rule 32, be retained by the Bank and forwarded with the accounts of the day to the Collector and the other returned, receipted, to the public officer for record in his office.

*Note.*—The original chalan may be in the form of a book sent daily for signature.

36. The advices of receipts or payments which according to any rule have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any public officer or department should be prepared in the treasury, and not in the Bank, as the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the treasury accounts.

#### SUBSIDIARY RULE UNDER TREASURY RULE 10 (1) AND (2).

37. The procedure for the custody of treasure in treasuries and sub-treasuries shall be that prescribed in Chapter II of the Resource Manual, as from time to time amended.

#### SUBSIDIARY RULES UNDER TREASURY RULE 15.

*I.—Officers who can draw money by bills and the purposes for which the bills may be drawn.*

38. The Government servants who have been authorised to sign and countersign bills of various descriptions will continue to do so until further orders.

*II.—Officers who draw money by cheques.*

39. Government servants of the Public Works Department and Forest Department (including Government servants of other departments, who are specified in subsidiary rules 91, 94 and 95).

### III.—General Rules.

40. Any person having a claim against Government will present his voucher, duly receipted and stamped where necessary at the treasury. Unless specially provided for, no bills may be paid at a treasury without being first submitted to, and payment directed by, the Treasury Officer.

At places where Government treasury business is conducted by the Bank all payments are made at the Bank. Supply bills, remittance transfer receipts and cheques are presented direct at the Bank, but other vouchers or bills should be presented first at the treasury.

41. Payments due from district treasuries are generally made at sub-treasuries on cash orders issued by the district treasury. The issue of cash orders between places at which there are offices of the Bank, has been discontinued and the Bank issues a demand draft in lieu of the cash order. Cash orders outstanding for more than three months should be held as lapsed and payment stopped, the charges represented by them being cancelled. A statement of lapsed cash orders should be submitted to the Comptroller, Orissa, with the monthly cash accounts for necessary adjustment. If payment is subsequently claimed, the claimant should forward the lapsed cash order to the Treasury Officer, who will arrange for the payment, a note being made against the original entry concerned to prevent a second payment.

*Exception.*—As an exception to this rule, the following classes of bills may be paid at a sub-treasury without authority of the district treasury, but the payment of those bills should not, except under special arrangements and on particular occasions, be allowed at the district treasury also:—

- (1) Pay, travelling allowance, contingent and other bills of offices permanently stationed in a subdivision provided the bills are signed and when necessary countersigned by the proper authorities.
- (2) Grant-in-aid bills passed (and when necessary countersigned) by proper authorities.
- (3) Scholarship bills passed (and when necessary countersigned) by proper authorities.
- (4) Cheques drawn by Public Works, Telegraph and Forest Department officers who have been authorised to draw on the sub-treasury.
- (5) Cheques drawn by local bodies banking with the sub-treasury.
- (6) Remittance transfer receipts and supply bills issued on a sub-treasury.
- (7) Repayments of Revenue, Criminal and Civil Court deposits received at the subdivision.
- (8) Refunds of Criminal fines and income-tax.
- (9) Pension bills of pensioners authorized to take payment at sub-treasuries.
- (10) Remuneration bills of copyists.
- (11) Bills for loans under the Agriculturists and Land Improvement Loans Acts.
- (12) Bills preaudited by the Comptroller, Orissa.

42. Receipts for all sums exceeding Rs. 20 must be stamped except:—

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

(b) Receipts on cheques.

(c) Receipt for interest on Government securities.

(d) 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.

- (e) Receipts for any payment of money without consideration, such as receipts for Grant-in-aid bills and for fees paid to Barristers-at-law, and scholarships.
- (f) Receipts for advances made by Government under the Agriculturists' Loans Act, 1884 (Act XII of 1884).
- (g) Receipts granted for adjustments between Provincial and local Funds.
- (h) 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) Contributions 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.
- (i) All other grants for educational, charitable and religious purposes.
- (j) Receipts granted by or on behalf of Co-operative Societies registered under Act X of 1904.
- (ii) All cheques, remittance transfer receipts and supply Bills are exempt from stamp duty.
- (iii) See also the list of exemptions in Schedule I of the Stamp Act.

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

- (a) Receipts [other than receipts mentioned in sub-rule I (i) (d) above] drawn by a Railway Company to which a State Railway has been leased, or by a municipality.

*Note.*—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 drawn on account of Cantonment and other local funds.
- (d) Receipts for advances taken by Government servants.
- (e) Receipts on acquittance rolls of establishment.
- (f) Receipts for refund or repayment of deposits other than those mentioned item I (i) (j) above.

43. The following general instructions regarding the preparation and form of vouchers should also be observed :—

- (a) Printed forms of vouchers in English should be adopted as much as possible; but when, for any reason, this is impossible, one of the standard English and vernacular forms should be used.
- (b) If, however, the use of a purely vernacular account or 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.
- (c) 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."

- (d) 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.
- (e) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to Central or Provincial Revenues.
- (f) Unless the local Government have 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.*—The head of an office may authorise any gazetted Government servant serving under him to sign a bill, voucher 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 bill or for the disposal of the money received in payment.
- (g) Bills requiring *previous* countersignature should be returned unpaid if presented without such countersignature.
- (h) 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.
- (i) The authority under which deductions are made in a bill should be quoted.
- (j) 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.
- (k) 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.

(l) When the drawing officer requires payment to be made through some person he must specifically endorse an order to pay to that specified person. A second or intermediate endorsement on a bill is not permissible.

(m) In respect of the transactions of the Provincial Government pies should be omitted from all bills for pay and allowances, pensions and travelling allowance. In respect of contingent and other charges pies may be rounded off in the totals if the claimants have no objection. The total claim of a Government servant in such bills or, where claims of more than one Government servant are included in the same bill, the total claim of each such Government servant should be calculated to the nearest anna (fractions below half an anna being omitted, and half an anna or over being reckoned as one anna), except as specified below:—

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

(2) In the case of pies occurring in life insurance premia under the Postal Life Insurance scheme, and in subscriptions to Uncovenanted Pension Funds which are deducted from pay bills, the total sum of 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, e.g., a subscriber 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.

(3) As regards recoveries of amounts under objection or of advances, the instalments need not be exactly equal, and the recoveries should be so fixed as to be always in annas, the last instalment being adjusted as necessary; e.g., a motor car advance of Rs. 5,000 to be repaid in 36 instalments, should be recovered as follows:—35 instalments of Rs. 138-14-0 and a last instalment of the balance—Rs. 139-6-0.

*Note.*—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 payments made departmentally.

(n) The following transactions will be taken to the nearest anna, that is, 6 pies and over will be considered as one whole anna and amounts less than 6 pies will be omitted:—

(1) Accounts rendered from one Government or Department to another, subject to the instructions contained in notes 1 and 2 below.

(2) Amounts converted into Indian currency from sterling, krans and other foreign currencies.

*Note 1.*—Pies need not be eliminated in exchange accounts between one Government or Department and another if it is not possible to remove them from the original transactions.

*Note 2.*—As transactions involving an odd number of half-pie necessitate the adjustment of a fraction of a pie, such fractions of a pie should be neglected in exchange accounts and the amount booked by all concerned should be to the pie next below.

44. 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.*

45. 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.

46. 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 subsidiary rule 43 (c). 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 to *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 Registration ink.

*Note 3.*—Subsidiary rule 43 (d) above applies *mutatis mutandis* to corrections in cheques.

47. (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 person 'or order' is presented, the Treasury Officer may decline to pay it if he is unable to satisfy himself of the identity of the 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 specially authorise in writing a subordinate gazetted Government servant to endorse for him cheques drawn in his favour by his official designation.

V.—*Gazetted Government servants.*

48. For the fixed allowances of a gazetted Government servant bills in form hitherto in use should be used in which the whole of the fixed allowances claimable by an officer 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.

49. 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 rates or send their bills for pre-audit to the Accountant-General, if they do not first receive his letter of authority.

50. The pay of sub-registrars, sub-assistant surgeons, inspectors of excise and salt, inspectors and sergeants-major in the Police department on a pay of Rs. 275 and over in the old scale and Rs. 235 or Rs. 240 and over in the new scale and Public Works Canal Revenue assistants belonging to establishments limited and fixed with reference to the requirements of the whole province, who are not ranked as gazetted Government servants but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted Government servants, instead of being included in the pay bill of their office establishment.

51. A Government servant who is newly appointed to a permanent post should attach to his first pay bill the health certificate required under the rules.

52. 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, the form hitherto in use 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.

53. 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 distinct establishments, e.g., a District Officer's Treasury establishment is to be treated as distinct and separate from his Land Revenue establishment.

54. In the bills presented at the treasury, the establishments should be distributed into sections under the orders of the local Government in consultation with the Comptroller.

55. Pay bills should be prepared in the form hitherto in use separately for permanent and temporary establishments. Against each post should be shown (except in cases referred to in sub-rule 2 below) the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. In the first money column should be shown the full amount of pay and in the second money column the full amount of leave salary claimed, whether drawn or not. Amounts claimed but held over for future payment should be shown in red ink in the appropriate column and ignored in totalling. Column 8 (Remarks) will be used to show the amount actually drawn for each section. When pay is drawn for a portion of a month only the rate at which it is drawn and the number of days for which it is claimed should be stated either against the name of the employee in the body of the bill, or in a note at the foot of the page. The pay of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

*Note.*—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 second money column in red ink as an amount held over pending the fixation of the amount of his leave salary.

1. The pay of certain establishments which is treated as a contingent charge, should not be included in pay bills.

2. The names of all temporary incumbents (of posts in superior service) whose pay is less than Rs. 50 a month and who do not hold permanent posts under Government may be omitted from the pay bills, as also the names of all head warders, warders, head constables or Assistant Sub-Inspectors, constables and all servants in inferior service provided, in each case, 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 prescribed in the pay bill form should be given in the main establishment bill; it is unnecessary to repeat it in supplementary bills.

3. The claims of Government servants, whose names are omitted from the bills under sub-rule 2, should not be lumped together and entered as a single item in the bills. The bills in such case should show separately the numbers on different rates of pay, or with different designation.

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. To suit the requirement of audit in the case of establishments on time-scale rate of pay, the forms of pay bill, absentee statement and increment certificate may be amended in consultation with the Comptroller, Orissa.

56. The duty of noting the proper deductions to be made from pay bills on account of fund 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, including rents for furniture, water-supply and sanitary, heating and electric installations; also municipal taxes on such residences if recoverable from the Government servant concerned.
- (3) Fund subscriptions.
- (4) Recoveries on account of security deposit of establishment of Public Works officers.
- (5) Amounts retrenched and ordered for recovery.
- (6) Income-tax deductions.
- (7) Repayments of advances.
- (8) Premia for postal life insurance or endowment policies.

57. (a) The monthly bill should ordinarily be supported by an absentee statement in the form hitherto in use 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 furnished separately by the controlling authority within a period fixed by the Comptroller, Orissa. No separate absentee statement need be furnished by heads of offices along with the monthly pay bills, but in 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.

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

58. 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 the form should be signed by the head of office.

59. 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 out standing, etc.) or, if he did not previously held any post or is re employed after resignation or forfeiture of past service, a health certificate as required by Subsidiary Rule 51 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 Fund, the General Provident Fund deductions and other particulars.

60. To the first bill in which a periodical increment is drawn by any officer, an increment certificate in the form hitherto in use 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 for continuous service of the prescribed term, less only periods of suspension and leave without allowance 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), and the service book of the officer concerned, should be submitted about one month before the increment falls due to the Comptroller, Orissa, 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 Comptroller will ordinarily be able to return it so as to allow of the increment being drawn when due in the ordinary establishment bill; but if arrears of increments have accrued when the certificate is returned, they may be drawn on a separate bill.

61. 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.

62. 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.

63. To facilitate the audit of leave salary of non-gazetted Government servants, drawing officers should submit with their establishment pay bills a statement, duly attested by them, showing the calculations by which the amounts drawn in the bills on account of leave salary have been deduced. Where 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 the 24th August 1927.

64. Travelling allowances of establishments, other than permanent or fixed allowances, should be prepared in a separate bill in the form hitherto in use. 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, 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. Audit officers are 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 station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

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

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

*Note.*—The countersigning officer may, if he prefers it, retain the bill for check of future bills, and merely send to the Audit office a notice that he has passed the establishment travelling allowance bill of ..... for the month of ..... for Rs.... as follows:—

Number of bills paid at treasury	...	...	Amount.
Amount disallowed	...	...	Reasons.

The bill contains the required certificate of the distribution of the amounts.

66. In the Public Works Department travelling allowance bills can be presented for payment only after the claims have been passed by the controlling officer. Subordinates should prepare their travelling allowance journals in the form hitherto in use 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 the form hitherto in use by the Executive Engineer for presentation at the treasury.

*Note.*—Details of journey and amounts claimed for it need not be shown in the travelling allowance bills of the Public Works establishments. A single travelling allowance bill may be used for as many of such establishments as the form will contain entries, the total under each head of claim only being shown against each Government servant. The travelling allowance journals of the non-gazetted, ministerial and menial establishments, except those of upper subordinates and zilladars, will be retained in the local offices for periodical test audit by the Comptroller.

*Note.*—Travelling allowance bills of upper subordinate and of lower subordinate in charge of subdivisions and those of zilladars will be drawn in appropriate forms hitherto in use with all necessary particulars.

67. When the travelling allowance bill is paid after countersignature by the controlling officer, it will bear a certificate in the following terms:—

“Certified that I have satisfied myself that the amounts included in bills drawn  $\frac{1 \text{ month}}{2 \text{ months}}$  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 officers therein named and their receipts taken in the acquittance roll.”

A similar certificate should be given on bills payable without countersignature.

### VII.—Contingent charges.

68. 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.

69. (a) When it is necessary to draw money for contingent expenses from the treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the contingent register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinise the entries, initialling the entries in the contingent register if this has not already been done by him, and sign the bill which the cashier will then date and number and present for payment at the treasury.

(b) The heads of contingent expenditure are generally printed in the forms used, and it will be sufficient if the totals from the contingent register are posted against the printed heads. If the heads are not printed, they will be entered in manuscript and the totals posted against them. In the case, however, of expenditure requiring explanation full details of the charges should be entered in the bills, except when they are given in the sub-vouchers sent to the Audit office.

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

70. Government servants whose contingent bills required no countersignature, and who do not embody in their bills charges of any Government servant dealing separately with the treasury, should draw money from the treasury by bills in the form hitherto in use showing full details of charges.

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.

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

*Note.*—The limit of Rs. 25, referred to in the form of the bill above which vouchers are to be submitted to the Audit office, is subject to alteration by the Auditor-General.

#### *Charges regulated by scales, and special contingencies.*

71. 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.

72. In the case of countersigned contingencies details must be given in the abstract bill of the number of the sub-vouchers pertaining to each entry, the amount being given only in those cases where a sub-voucher is for more than Rs. 25.

73. In the case of work done by a Government factory (such as a jail or 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 officer, 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. When the invoice refers to articles received from the supplying officer in the previous financial year, the amount should be included in the contingent register for March and the Comptroller should be addressed regarding its adjustment in the accounts of the previous year.

*Note.*—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, a note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

VIII.—*Loans and Advances.*

74. The vouchers on which a loan or an advance is drawn must quote the authority sanctioning such loan or advance.

*Note.*—Advances for the purchase of motor cars and other conveyances, house building advances, final withdrawals from the General Provident Fund prescribed should be drawn in the form hitherto in use.

75. 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.

76. The following special procedure is prescribed for the drawing and accounting of revenue advances, which include *takavi* advances, advances under the Land Improvement Act, 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.

77. Revenue advances will be issued from the treasury upon orders signed or countersigned by the Collector of the district or other duly authorised officer.

*Note.*—*Takavi* advances may be made either direct to the parties concerned and on their receipt (stamped when necessary), or in lump sums on abstract bills to officers disbursing *takavi*.

In the former case, the charges should be supported by actual payee's receipts or, where these are required for the Revenue officer, by a certificate from the Collector or other duly authorised officer 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 officer 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 officers 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.

Payee's 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 such officer with due regard to the circumstances of each case.

IX.—*Land acquisition officers.*

78. The rules to regulate payments in land acquisition cases shall be those contained in Appendix 7 of the Civil Account Code, Vol. I, as from time to time amended.

X.—*Pension payments.*

79. Payments of pensions are made only upon Pension Payment Orders issued by the Comptroller, 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.

80. The register of Pension Payment Orders which the Treasury officer has to keep will serve as an index to the files of orders referred to in the preceding subsidiary rule. 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 Comptroller may allow filing by sub treasury series when this course is found more convenient.

81. Pensioner's receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash book and list of payments) or on a single bill 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.

(1) A life-certificate must accompany every pension bill which is not presented personally, except in the case of pensioners not resident in India specified in Article 949, Civil Service Regulations. When payment is made on a life certificate it should be made only for months completed on or before the date of the certificate.

(2) 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.

(3) 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.)

(4) A certificate of non-employment is printed in English and vernacular in form no. 10 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 a 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.

(5) For payment of pensions due to deceased pensioners, see rules 959 *et seq.* of the Civil Service Regulations.

82. 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 office where will be found only a copy of the order in English or vernacular with the District Officer's order thereon, the sub treasury officer will make the entry on the counterpart and on his copy, while the treasury officer at the headquarters treasury will, from the receipt, make the necessary note on his original of the order.

83. (1) Payment of pension by postal money order may be made subject to the restrictions mentioned below:—

(a) Payment of pension by money-order may be only made at their option to pensioners in receipt of pensions not exceeding Rs. 20 a month. [The limit has been raised to Rs. 50 temporarily for two years from 1st July 1936.]

(b) Pensioners electing to be paid by postal money order will be required to present themselves in person at intervals of six months at the treasury from which the pension is paid.

(2) The following procedure should be observed in regard to payments:—

A pensioner who elects to have his or her pension paid by money-order should present, in person, to the Treasury Officer a declaration to that effect with his or her copy of the pension payment order. The Treasury Officer should then identify the pensioner as laid down in Article 328 of the Civil Account Code (Eighth Edition), 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 order. The Treasury Officer should sign the money-order form and initial the entries on the back of the pension payment order after comparing the three documents carefully. Further, in order to minimize 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. He should also see that postmasters return promptly receipts for pensions remitted by money-order and that such money-orders are not paid to anyone but the pensioners themselves. In the case of female pensioners whose pensions are terminable on their marriage or re-marriage he should obtain half yearly in advance the declaration prescribed in sub rule 81(3) above and certify to this effect in the schedules for January and July of each year.

(3) The Treasury Officer should furnish to the officers in charge of police-stations in the district a list of pensioners within their respective jurisdictions who are drawing pensions by money-order through him. The officers in charge of police-stations will be responsible for reporting promptly to the Treasury Officers (i) the death of any such pensioner (ii) the marriage or re marriage of a female pensioner.

(4) It will not be necessary to prepare separate pension bills for such payments. The payments should be shown in 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."

*Note.*—In the schedules for January and July each year, an additional certificate in the following form should be added:—

Certified (1) 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, a declaration in form mentioned rule 81 (3) that she is not married and that she has not been married during the past half year.

(5) 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.

*Note.*—Whenever more than one money-order is tendered for issue with such certificate it should be seen that a separate receipt is furnished by the post office for each money-order.

(6) 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.

(7) 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 those payments and filed them in my office.”

#### XI.—Miscellaneous.

84. *Refunds of revenue.*—The Government servant who receives the refund should fill in columns 1 to 5 of the form in use 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 the amount should be remitted to him by postal money-order. The money-order acknowledgment will be accepted as sufficient legal quitance. But as it is necessary to know on what account the payment was made, the Treasury Officer should write clearly in the money-order receipt form (after the words “Received the sum specified above on.....”) on what account the money was paid, so that the receipt signed by the payee may furnish all information required for audit purposes.

85. *Refunds of examination fees.*—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 to the Board of Examiners, 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.

86. If the original amount was paid into the Bank, the refund will be made (in accordance with above procedure) by the Comptroller.

87. *Discount on stamps.*—Discount upon 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 from the Treasury Officer to the effect that proper rates of discount have been allowed.

88. *Departmental purchases.*—Payments such as purchase of stationery by the Superintendent, Government Printing, 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 voucher 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.

89. *Payments to persons not in Government service.*—When a person not in Government service claims payment for work done, service rendered, or article 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) Failing the above, in cases where it may be necessary to pay the amount of a bill drawn by a person not in Government service, and also when the authority of the Head of the Department of responsible officer is insufficient an order from the Audit Officer should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.
- (c) And in any event, if a bill be drawn by a person not in Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.
- (d) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he may expect to 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 Audit Officer.

## *XII.—Forest Department.*

90. *Payments.*—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. In order to see that the annual budget appropriation is not exceeded, Divisional Forest Officers should on receipt of the distribution statement or the annual budget appropriation open a register showing the appropriation, and watch the expenditure against each item.

91. 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 the officers of the Forest Department.

92. 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.

93. Cash may, if required, be obtained by Government servants of the department by cheques drawn on the subtreasuries 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.

94. 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.

Treasury officers are prohibited from issuing any money for disbursements by such officers except in accordance with the rules in this section.

95. 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 disbursing officer.

96. 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.

97. 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 Comptroller.
- (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 (i) cash orders on sub-treasuries or (ii) 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.

98. Divisional Officers and other Public Works officers who may be so authorised by the Comptroller, 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.

Without making previous arrangements through the Comptroller, 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.

99. A Divisional Officer authorised under the preceding subsidiary rule 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 on 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.

(1) 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 drawing in subsequent months.

(2) At the option of the Divisional Officer, the limitation may not be intimated to the Treasury Officer, if the check exercised by the divisional accountant over the subdivisional cash accounts, after the expiry of the month, is considered sufficient for the purposes of the Divisional Officer.

100. 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 subsidiary rule 98) 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.

101. *Payments at sub-treasuries.*—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.*

##### I.—General.

102. The bills or other vouchers presented as a claim for money will be received and examined by the accountant, and then taken with the respective payment registers to 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 subsidiary rule 43 above. 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. In the case of treasuries banking with the Bank the payment orders will be recorded in a register of payment orders issued and will be numbered, dated and signed. The bills will then be returned to the presenter to be taken to the Bank for payment in accordance with the order.

*Note 1.*—It should particularly be noted that all bills and vouchers presented at the treasury for payment whether, payable at the treasury, sub-treasury or the Bank either by cash or by transfer should contain in addition to the usual classification on them, information as to what amount, if any, appertains to the revenues of the Central Government or the Federation.

*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 is or is not maintained in the treasury.

103. The Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must, therefore, be given to the rules regarding the completion of vouchers, referred to in subsi-

diary rule 43. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

104. 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 Comptroller, the amount of pay and allowances which it sanctions should be entered against the name of the officer 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.

105. 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 for the abstraction of vouchers for the sake of the stamps upon them.

*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 Collector under section 63 of the Act, not otherwise.

106. 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 Account 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". It 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.

107. The procedure in regard to the receipt, custody and payment of money at district treasuries is generally applicable to sub-treasuries also.

108. 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 Government.

109. (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 officer who is said to have signed it. The instructions given in subsidiary rules 45 to 47 above 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.

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

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

110. Treasury Officer, 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 bills presented. The note should be in bilingual form as it is important that the guard or messenger who receives the money should ascertain

that the amount stated agrees with the actual cash or drafts delivered to him; and when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bill presented for pay, etc.	...	...	000
Bills presented for contingencies	...	...	000
Bills presented for sundries	...	...	000
		Total	000
Paid in cash	...	...	000
Paid in draft	...	...	000
			000

\* (Explanation).

\* Deduction (if any)

Signature of Messenger \_\_\_\_\_

Treasury Officer.

### SUBSIDIARY RULES UNDER TREASURY RULE 21.

112. A newly appointed gazetted Government servant drawing pay for the first time from any treasury should present with his bill (and the health certificate required under Fundamental Rule 10) an order from the Comptroller intimating the rate at which the payment should be made.

113. No gazetted Government servant may draw an increased or a changed rate of pay, leave-salary or fixed allowance unless the bill is either preaudited by the Comptroller, or accompanied by a letter of the Comptroller, authorising the amount to be drawn.

114. No payment is to be made without the orders of the Comptroller to a gazetted Government servant transferred from another province or from another department or on return from leave out of India.

115. Bills for rewards for proficiency in oriental languages to civil officers, including Public Works officers, should be preaudited by the Comptroller, before payment.

### SUBSIDIARY RULES UNDER TREASURY RULE 22.

116. Forms of last-pay certificates to be given by Treasury Officers 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 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.

117. 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 further payments should be paid in the new district.

118. A Treasury Officer must be careful not to pay any pay and allowances to a gazetted Government servant to whom he has granted a last-pay certificate unless the certificate is first surrendered.

### SUBSIDIARY RULE UNDER TREASURY RULE 29.

119. In making remittance of Government moneys (1) from one treasury to another, (2) between the currency chest and the treasury balance of a treasury, and (3) between a treasury and of the Imperial Bank of India, the detailed rules contained in Chapter VI—Remittances—of the Resource Manual should be followed.

## SUBSIDIARY RULES UNDER TREASURY RULE 30.

120. The Treasury Officer should maintain a register for recording all retrenchments ordered by the Audit Office. It should contain columns specifying the name, office of the person from whom the recovery is to be effected, the nature and the amount of the over-payment and the method by which the overpayment has been adjusted.

The Treasury Officer must not only recover the amounts disallowed, but also refuse to make further payments till the Comptroller authorises the payment to be resumed. If a Government servant from whom a recovery is ordered has meantime been transferred to another district, the Treasury Officer should, without delay, pass on the order of recovery to the other treasury.

## SUBSIDIARY RULES UNDER TREASURY RULE 31 (a) and (b).

121. The head of an office is personally responsible for every item of pay and allowances drawn on a bill signed by him or on his behalf, until he has paid it to the person entitled to receive it and has had the acquittance roll signed by the payee, with, if necessary, a stamp.

*Responsibility for Overcharges.*

122. (a) A drawer of pay abstracts or bills for pay, allowance 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 salary 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.

*The 1st April 1937.*

*copy*  
No. 11-Ref.—In exercise of the powers conferred on him by sub-rules (3) and (4) of Rule 4 and Rules 10 and 29 of the Treasury Rules (Orissa) framed by the Governor under section 151 of the Government of India Act, 1935, and in consultation with the Accountant-General and the Reserve Bank of India, the Minister of Finance is pleased to declare that the procedure for the custody, verification and transfer of Government moneys in the treasuries in the Province of Orissa shall be such as is laid down in the Resource Manual, until other provision is made under the said Rules.

By order of the Minister of Finance,

P. T. MANSFIELD,

*Chief Secretary to Government.*

*The 1st April 1937.*

*copy*  
No. 12-Ref.—In exercise of the powers conferred by sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order, 1936, the Governor is pleased after consultation with the Auditor General of India to make the following regulations:—

## REGULATIONS.

1. The Auditor General of India shall audit all such receipts and accounts of stores and stock of the different departments of the Government of Orissa as have hitherto been audited by him.

2. The Auditor General of India shall continue to conduct such audits in accordance with such rules and principles as have hitherto been in force.

By order of the Governor,

P. T. MANSFIELD,

*Chief Secretary to Government.*