TAMIL NADU

TREASURY CODE

VOLUME II

THE TAMIL NADU TREASURY CODE, VOLUME II.

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APPENDICES.

THE TAMIL NADU TREASURY CODE
VOLUME II

PART I

APPENDIX II.

[*See* Instruction 1 under Treasury Rule 3 and the Instruction under Treasury Rule 40.]

AGREEMENT BETWEEN THE GOVERNOR OF THE STATE OF TAMIL NADU AND THE RESERVE BANK OF INDIA.

AN AGREEMENT made this fourth day of August 1954, between the Governor of Tamil Nadu of the one part and the Reserve Bank of India (hereinafter called "the Bank") of the other part

WHAREAS the Bank was constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 (Central Act II of 1934), as adapted and modified (from time to time) (hereinafter called "the Act") with and subject to the various powers, provisions and restrictions in and by the Act set forth and it was thereby *inter alia* particularly provided as follows, namely :—

(1) by section 20 of the Act, that the Bank should undertake to accept moneys for account of the Governments of Part A States and to make payments up to the amount standing to the credit of their accounts and to carry out their exchange remittance and other banking operations including the management of the public debt and :

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

(3) by section 21 (2) of the Act, that State Governments (to whom that sub-section applies) should entrust the Bank, on such conditions as might be agreed upon, with the management of the public debt and with the issue of any new loans ;

AND WHEREAS; an agreement was made on the first day of April 1937 between the Governor of the then Province of Madras and the Bank in respect of the above said matters;

AND WHEREAS consequent on the coming into force of the Andhra State Act, 1953 (Central Act XXX of 1953), certain territories comprised in the erstwhile State of Tamil Nadu have ceased to form part of that State but were declared to form part of the new State of Andhra or the State of Mysore ;

AND WHEREAS in view of the foregoing it has been agreed between the parties hereto to enter into a fresh agreement in supersession of the above said agreement, dated the first day of April 1937 ;

Now it is hereby Mutually agreed and declared by and between the said parties hereto as follows, that is to say :—

1. This agreement shall be deemed to have come into force on the first day of October 1953.

2. The general banking business of the Government of Tamil Nadu (hereinafter referred to as "the Government") including the payment receipt, collection and remittance of money on behalf of the Government shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Act and with and to such orders and directions as may from time to time be given to the Bank by the Government through any Government officer or officers authorized by the Government in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Government shall from time to time direct in the manner aforesaid

3. The Government shall employ the Bank as the sole Banker in India of the Government who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time be given by the Government in the manner aforesaid, receive and hold for the Government all such moneys as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters, as is usually transacted by bankers for their customer

The Bank shall make the said moneys at the said offices, branches and agencies available for transfer to such places and at such times as the Government may direct. No interest shall be payable to the Government on any of the moneys for the time being held by the Bank.

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

5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of the Government cash balances free of obligation to pay interest thereon, and such balances shall be maintained at an amount not below such minimum as may be agreed upon between the Government and the Bank from time to time :

Provided that if the Government wishes to remit funds outside the area within its jurisdiction, except as otherwise provided for in this agreement, the Bank shall be entitled to make a charge for such remittances at rates not exceeding those which the Bank charges to Bank referred to as "scheduled banks" in section 42 of the Act, subject to a minimum charge of twenty five paise for each remittance.

6. The Bank shall make ways and means advances to the Government if so required at such rate of interest not exceeding bank rate as may be fixed by the Bank from time to time, provided that the total of such advances outstanding at any one time shall not exceed twice the

amount of the minimum balance prescribed under clause 5 and any subsidiary agreement provided under the clause and provided further that he advances outstanding shall be fully paid off at intervals not exceeding three months from the date of the initial advance.

7. The Government shall employ the Bank as its sole agent for investments by Government either of Government funds or of funds managed by the Government and the Bank shall be entitled to charge commission for sales (but not for purchases or conversions) at the rate of 1·16 per cent in addition to any further charges which the Bank may have to pay by way of brokerage, etc. The Bank shall collect interest and the maturity values of such investments on behalf of the Government without charge..

8. As remuneration to the Bank for the management of the public debt as aforesaid, the Bank shall be entitled to charge to the Government half-yearly, a commission at the rate of Rs. 2,000 per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge the following amounts shall be excluded from the amount of public debt, namely :

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

(b) The aggregate of the amount of stock certificates and of the amount in the Subsidiary General Ledger Account held by the Government and by each officer of the Government authorised in that behalf provided that such holding by Government is Rs. 50,000 and upwards and by each such officers is Rs. 50,000 and upwards and provided also that the aggregate of all such holdings by Government and all such officers exceeds rupees one crore.

And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge to the Government a fixed sum of Rs. 2,000 a year on account of the stock certificates referred to in head (b) of this clause and the Bank shall also be entitled to charge the public (but not the Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the appropriate authority for duplicate securities and for the renewal, consolidation, division or otherwise of all Government securities which the Bank issues :

Provided that loans not directly issued by the Government but issued under the guarantee of the Government shall not be included in the calculation for the purpose of this clause but shall be a matter for separate arrangement if the management of such loans is entrusted to the Bank.

9. In addition to the above charges, and as remuneration for thet issue of new loans, the Bank shall be entitled to charge to the Government

(*a*) a fee at the rate of Rs. 1,000 per crore of all new issues with a minimum of Rs. 1,000 in respect of each loan;

(b) renewal fees on the conversion applications, if the new loan involves conversion operation, at the rates that the Bank is entitled to charge the public for renewals ;

(*c*) the total amount of brokerage actually payable (including brokerage for the Bank on their own application);

(d) the commission payable by the Bank to any agent of the Bank less the amount of turnover commission on Government transactions normally payable to such agent ; and

(*e*) the Bank's out of pocket expenses for advertising, telegrams telephone calls, etc.

10. The Bank shall maintain currency chests of its Issue Department at such places witin the State of Tamil Nadu as the Government may, with the previous sanction of the Central Government, prescribed and the Government shall provide sufficient accommodation for such chest as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chests, notes and coin. The Bank shall keep the said chests supplied with sufficient notes and coin to provide currency for the transactions of the Government and reasonable remittance facilities to the public at the said places. The Government shall supply the Bank with such information and returns as the Bank may from time to time require as to the composition of the balances in the said chests and the amount and nature of the transfers to and from the said chests. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Government shall be responsible for the Bank for the examination and correctness of coin or notes at the time of deposit in or withdrawal from the said chests.

11. The Bank shall not be at liberty to close any of its offices or branches except on days which are or are declared to be public holidays under the Negotiable Instruments Act 1881 (Central Act XXVI of 1881), subject never the less and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government and the Bank shall be responsible that no one of its agencies doing

Government business for the time being existing shall be closed except on Sundays and on public holiidays authorized by the Government within whose jurisdiction such agencies may be respectively situated.

12. The responsibility for all loss or damage to the Government which may result from any act or negligence or omission of the Bank or its agents in conducting the business of the public debt aforesaid or the payment of interest or discharge value thereon or the renewal, conversion, consolidation, subdivision or cancellation of any Government security shall rest with and be borne by the Bank provided however that it shall not be incumbent on the Bank to verify signatures and endorsements on Government securities which *prima facie* appear to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liablility shall be incurred by the Bank in respect thereto PROVIDED ALSO that in regard to the ordinary banking business at the officers, branches and agencies of the Bank of receiving and realizing money and securities for money on account of the Government and paying cheques, orders, draft bills and other documents whether negotiable not in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies on its behalf the responsibility to the Government shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.

13. The Bank shall remit on account of the Government between India and London such amounts as may be required by it, from time to time , at the market rate of the day for telegraphic transfers, subject to the proviso that if any large transfer has to be effected in connection with any unusual operation, and if it is considered by either party to be inappropriate to apply the rate of a single day, an average rate based on a longer Period may be fixe by agreement between the two parties.

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

15. In the event of any dispute arising as to the terms and conditions of this agreement or as to the right or obligations of the partie to such dispute or different of opinion shall, in the event of the parties hereto failing to reachan agreement, be referred to the Central Government whose decision shall be final and binding as between the parties hereto.

16. Nothing in this agreement shall operate to affect in any way the obiligations imposed either on the Government or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.

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

APPENDIX 2.

[See Instruction I under Treasury Rule 3.]

LIST OF OFFICES OF THE RESERVE BANK OF INDIA, LOCAL HEAD OFFICES OF THE STATE BANK OF INDIA AND BRANCHES, SUB-BRANCHES AND PAY OFFICES OF THE STATE BANK OF INDIA.

(As on 1st October 1953.)

A. Office of the Reserve Bank of India.

(1) Calcutta.

(2) Bombay.

(3) Madras.

(4) Delhi.

B. Local Head Offices of the State Bank of India.

(1) Madras.

(2) Calcutta.

(3) Bombay.

C. Branches, Sub-branches and Pay Offices of the State Bank of India which transact Government Business.

1. MADRAS STATE.

Ambasamudaram
Ariyalur
Arni
Aruppukottai
Attur
Chidambaram
Chingleput
Coimbatore
Coonoor
Cuddalore
Dharapuram
Dharmapuri
Dindigul
Erode
Gobichettipalayam
Gudiyattam
Kallakurichi
Kancheepuram
Karur
Koilpatti
Krishnagiri
Kulittalai
Kumbakonam
Kuzhithurai
Madurantakam
Mannargudi
Madurai
Mayuram
Metutr
Nagapattinam
Nagercoil
Namakkal
Ootacamund
Palni
Pattukottai
Periakulam
Pollachi
Pudukottai
Ramanathapuram
Saidapet
Salem
Sattur
Sivaganga
Srivaikuntam
Srinivilliputtur
Tenkasi
Thanjavur
Thirumangalam.
Thiruvannamalai
Tindivanam
Tiruchirappalli
Tirunelveli
Tirupattur
Tirupur
Tirutturaipundi
Tiruvallur
Tiruvarur
Tuticorin
Udamalpet
Vellore
Vilupuram
Virudhunagar
Vridhachalam

2. ANDHRA STATE.

Adoni
Anantapur
Bapatla
Bhimavaram
Chittoor
Cuddapah
Eluru
Gudivada
Guntur
Kakinada
Kurnool
Masulipatnam
Nandyal
Nellore
Rajahmundry.
Vijayawada
Vizakhapatnam
Vizianagaram

Note.—The branch at Madurai is catering to the needs of both Ramanathapuram and Madurai District Treasuries.

D. Branches, Sub-branches and Sub-offices of the State Bank of India which do not transact Government Business.

I. Branches of the State Bank of India.

1. MADRAS CIRCLE.

Alleppey.	Bangalore City.	Palakol.	Trichur.
Bangalore.	Mount Road (Madras).	Quilon.	

2. OTHER CIRCLES.

Bengal.	*Bengal*—cont.	*Bombay*	*Bombay*—cont.
Alwar.	Chandausi.	Ahmedabad Station.	Mandvi (Bombay)
Ambala Cantonment.	Delhi.	Byculla (Bombay).	Nanded.
Ballygunge (Calcutta).	Kanpur City.	Dodar (Bombay).	Poona City.
Bhowanipore (Calcutta).	Netaji Subhas Road (Calcutta).	Hyderabad (Deccan).	Porbandar.
Burnpur.	Park Street (Calcutta).	Indore City.	Sandhurst Road (Bombay).
Burra Bazaar (Calcutta).	Shambazaar (Calcutta).	Jaipur.	Secunderabad.
		Jodhpur.	
		Jubbulpore City.	

II. Sub-offices of the State Bank of India.

I. MADRAS CIRCLE.

Sub-office.	*Parent Branch.*	*Sub-office.*	*Parent Branch*
Amalapuram.	Rajamundry.	Bhavani.	Erode.
Anakapalle.	Visakhapatnam.	Chirala.	Bapatla.
Attur.	Salem.	Dharapuram.	Tirupur.
Avanigadda.	Masulipatnam.	Dharmapuri.	Salem.
Dindigul.	Madurai.	Proddatur.	Cuddapah.
Dronachellam.	Kurnool.	Rajapalaiyam.	Madurai.
Duggirala.	Guntur.	Ramachandrapuram.	Kakinada.
Ganapavam.	Bhimavaram.	Repalle.	Bapatla.
Gudlavalleru.	Gudivada.	Samalkot.	Kakinada.
Hospet.	Bellary.	Sowcarpet.	Madras L.H.O.

II. Sub-Offices of the State Bank of India—*cont.*

1. MADRAS CIRCLE—*Con'd.*

Sub-office.	*Parent Branch.*	*Sub-office.*	*Parent Branch.*
Idappadi.	Salem.	Srikakulam.	Vizianagaram.
Kaikaram.	Eluru.	Tadepalligudem.	Bhimavaram.
Karur.	Erode.	Tadpatri.	Anantapur.
Mandepeta.	Rajahmundry.	Tekkali.	Vizianagaram.
Mannargudi.	Thanjavur.	Telaprolu.	Eluru.
Marteru.	Palakol.	Tenali.	Guntur.
Madurai City.	Madurai.	Theni.	Madurai.
Namakkal.	Salem.	Tirupattur.	Vellore.
Narasaraopet.	Guntur.	Tiruvannamalai.	Vellore.
Narsapur.	Palakol.	Tiruvarur.	Nagapattinam.
Nidadavol.	Rajahmundry.	Tuni.	Kakinada.
Pattukkottai.	Thanjavur.	Waltair.	Visakhapatnam.

2. OTHER CIRCLES.

Bengal.

Agra City.	Agra.	Chittaranjan.	Asansol.
Ahmadgarh.	Ludhiana.	Colgong.	Bhagalpur.
Aligarh City.	Aligarh.	Dabwali.	Abohar.
Allahabad City.	Allahabad.	Dalmianagar.	Gaya.
Allahabad University.	Allahabad.	Dankaur.	Bulandshahr.
		Darbhanga Bazaar.	Darbhanga.
Ambala City Mandi.	Ambala City.	Daurala.	Meerut.
Amroha.	Moradabad.	Delhi University.	Delhi.
Anandnagar.	Gorakhpur.	Deoband.	Muzaffarnagar.
Aonla.	Chandausi.	Dibai.	Aligarh.
Auraiya.	Etawah.	Etawah Mandi.	Etawah.
Baheri.	Bareilly.	Faridabad.	Delhi.
Bairagnia.	Darbhanga.	Fenteongunj.	Jullundur.
Balrampur.	Gonda.	Forbesganj.	Purnea.
Banaras City.	Banaras.	Gauhati.	Shillong.
Banaras Hindu University.	Banaras.	Ghaziabad.	Meerut.
		Giddarbaha.	Abohar.
Baraut.	Meerut.	Golagokarannath.	Lakhimpur (Kheri).

2. OTHER CIRCLES—*cont.*

II. SUB-OFFICE OF THE STATE BANK OF INDIA-CONT.

Sub-Office	*Parent Branch*	*Sub-Office*	*Parent Branch*
		Bengal—cont.	
Bareilly City.	Bareilly.	Gopalganj.	Chapra.
Batala.	Amritsar.	*Gulmarg.	Srinagar.
Bewgsarai.	Monghyr.	Gunjdundwara.	Hathras.
Berhampore Bazaar.	Berhampur (Ganjam).	Hansi.	Hissar.
Bhadrak.	Guttack.	Hargaon.	Sitapur.
		Harinagar.	Muzaffarpur.
Bhagalpur City.	Bhagalpur.	Hissar Mandi.	Hissar.
Bharatpur.	Mathura.	Jadavpur College.	Ballygunge.
Bharthana.	Etawah.	Jagraor.	Ludhiana.
Bhatinda.	Ferozepore.	Jahangirabad.	Bulandshahr.
Bhiwani.	Rohtak.	Jaitu.	Ferozepore.
Bindki Mandi.	Kanpur City.	Jakhal.	Hissar.
Biswan.	Sitapur.	Jaynagar.	Darbhanga.
Bolpur.	Burdwan.	Jullundur Cantonment.	Jullundur.
Budhlada.	Hissar.	Nabha.	Ludhiana.
Kaimganj.	Farrukhabad.	Nawabganj.	Gonda.
Kaithal.	Karnal.	Nawanshahr Doaba.	Jullundur.
Kalna.	Burdwan.	New Delhi Parliament House.	New Delhi.
Kapurthala.	Jullundur.	Nilokheri.	Karnal.
Kasganj.	Hathras.	Phagwara.	Jullundur.
Kashipur.	Bareilly.	Puri.	Cuttack.
Katihar.	Purnea.	Purulia.	Jamshedpur.
Katwa.	Burdwan.	Raneegunge.	Asansol.
Khagaria.	Manghyr.	Rohtak Mandi.	Rohtak.
Khanna.	Ludhiana.	Rura.	Kanpur city.
Kherli.	Alwar.	Sahibganj.	Bhagalpur.
Khurja.	Bulandshahr.	Sainthia.	Burdwan.
Kishenganj.	Purnea.	Samastipur.	Darbahga.
Kosi Kalan.	Mathura.	Saraya.	Gorakh pur.
Kurali.	Ambala City.	Sasaram.	Gaya.
Kurukshetra.	Karnal.	Savan.	Chapra.
Lakhisarai.	Monghyr.	Seohara.	Moradabad.
Lhaksar.	Saharanpur.	Shamli.	Muzaffarnagar.
Ludhiana City.	Ludhiana.		
Majith Mandi.	Amritsar.		

* Open June to September only.

II. Sub-Offices of the St te Bank f India—*cont.*

Sub-Office.	*Parent Branch.*	*Sub-Office.*	*Parent Branch.*

2. Other Circles—*cont.*

Bengal—cont.

Malda Town.	Purnea.	Shikohabad.	Mainpuri.
Malout.	Abohar.	Sibpur.	Howrah.
Mandi Phul.	Ludhiana.	Sikand rabad.	Bulandshahr.
Meswana.	Meerut.	Sindri.	Dhanbad.
MeerutCity.	Meerut.	Sirsa.	Hissar.
Moga.	Ferozepore.	Sirsaganj.	Mainpuri.
Moradabad City.	Moradabad.	Sitamarhi.	Darbhanga.
Mukerian.	Pathankot.	Sultanganj.	Bhagalpur.
Muktsar.	Abohar.	Tohana.	Hissar.
Muzaffarnagar New Mandi.	Muzaffarnagar.	Ujhani.	Budaun.
		Uklana.	Hissar.

Bombay.

Akalkot.	Sholapur.	Karanja	Amraot.
Amalner.	Dhulia.	Kareli.	Jubbupore.
Arvi.	Wardha.	Kopargaon.	Ahmednagar.
Bail-Hengal.	Belgaum.	Lasalgaon.	Nasik.
Balakhat.	Gondia.	Malkapur.	Khamgaon.
Basoda.	Bhopal.	Morena.	Gwalior.
Belgaum Bazaar.	Belgaum.	Nandura.	Khamgaon.
Batul.	Nagpur.	Narsinghpur.	Jubbulpore.
Bhatapara.	Raipur.	Pachhar.	Bhopal.
Bhilsa.	Bhopal.	Pandhurna.	Nagpur.
Bhind.	Gwalior.	Parbhani.	Nanded.
Chalisgaon.	Dhulia.	Pipariya.	Jubbulpore.
Chhindwara.	Jubbulpore.	Pusad.	Yeotmal.
Dahanu.	Dadar.	Ranebennur.	Hubli.
Damon.	Saugor.	Savanur.	Hubli.
Dhamtari.	Rajpur.	Sehore.	Bhopal.
Drug.	Rajnandgaon.	Seoni.	Jubbulpore.
Gadarwara.	Jubbulpore.	Shrirampur (Belapur Road).	Ahmednagar.
Gotegaon.	Jubbulpore.	Shujaulpur.	Ujjain.
Guna.	Bhopal.	Warora.	Wardha.
Haveri.	Hubli.	Wun.	Yeotmal.
Ujjain.	Bhopal.		

APPENDIX 3.

(*See* Instruction 3 under T.R. 4)

INSTRUCTIONS REGARDING THE TRAINING OF ASSISTANT AND DEPUTY COLLECTORS AND DIRECT RECRUIT TO CLASS III IN T. AND A. SERVICE IN TREASURY WORK.

1. Every Assistant Collector should undergo a course of training in a District Treasury for a period of three weeks. He should acquaint himself with the work branch by branch—*See* paragraph 16 of the I.A.S Manual—Part II for details of the scheme of treasury training.

A probationary Deputy Collector should undergo this training within the period of his probation. A person appointed as Deputy Collector by transfer from the Tamil Nadu Revenue Subordinary Service. should ordinarily undergo this training, as soon as he has completed his probation satisfactorily.

The direct officers appointed to Class III posts of Treasury and Accounts Service should undergo training for a period of six months in the Pay and Accounts Offices, District Treasuries, etc., before they are regularly appointed to Class III posts according to the Training Programme prescribed by the Government during which period they will hold independent charge of the Treasury for two weeks.

The Class III Officers of the Treasury and Accounts Service should undergo theoretical Treasury training as per the programme drawn up by the Director of Treasuries and Accounts Madras for a period of four weeks including holidays and on completion of such training should be placed in independent charge of the District Treasury for a period of two weeks.

The Section Officers of Finance Department including C.C.B. and other than Finance Department of Tamil Nadu Secretariat Service shall also undergo theoretical Treasury Training for 4 weeks and hold charge as Additional Treasury Officer for four weeks instead of holding independent charge.

2. A Government servant who is undergoing Treasury Training may be employed on other duty also if he can spare time for it.

3. When the Deputy Collector has completed Treasury Training satisfactorily the Collector should forward a report to the Accountant-General stating that the Deputy Collector has undergone the training in the prescribed manner.

APPENDEX 4

(Deleted)

APPENDIX 5.

LIST OF TREASURIES AND SUB-TREASURIES IN THE STATE.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
1. *Coimbatore District Treasury.*	Banking	State Bank of India.
Sub-Treasuries :		
1. Grade II, Avanashi	Banking	State Bank of India.
2. Selection Grade Coimbatore	Non-Banking	Permanent Chest.
3. Grade I, Coimbatore (North)	Non-Banking	Temporary Chest.
4. Grade II, Kinathukadavu	Non-Banking	Temporary Chest.
5. Grade II, Mettupalayam	Banking	State Bank of India.
6. Grade II, Palladam	Non-Banking	Permanent Chest.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	*(2)*	*(3)*
7. Selection Grade, Pollachi	Bankings	State Bank of India.
8. Grade I, Tiruppur	Do.	Do.
9. Grade II, Udumalpet	Do.	Do.
10. Grade II, Valprai	Do.	Do.
2. *Cuddalore District Treasury.* ..	Do.	Do.
Sub-Treasuries :		
1. Selection Grade Chidambaram ..	Banking	State Bank of India.
2. Selection Grade Cuddalore	Non-Banking	Permanent Chest.
3. Grade II, Gingee	Banking	State Bank of India.
4. Grade I, Kallakurichi	Do.	Do.
5. Grade II, Kattumannar-Koil	Do.	Do.
6. Grade II, Neyveli Town ships	Do.	Do.

(1)	(2)	(3)
7. rade II, Panruti	Do.	Do.
8. Grade II, Sankarapuram	Non-Banking	Temporary Chest.
9. Grade I, Tindivanam	Banking.	State Bank of India.
10. Grade I, Tirukoilur	Do.	Permanent Chest.
11. Grade II, Tittagudi	Non-Banking	Do.
12. Grade II, Ulundurpet	Do.	Do.
13. Grade II, Vanur	Do.	Temporary Chest.
14. Selcetion Grade, Villupuram ..	Banking	State Bank of India.
15. Grade I, Virudachalam	Do.	Do.
3. *Dharmapuri District Treasury* ..	Do.	Do.

Sub-Treasuries :

1. Grade II, Denkanikottah	Banking	Indian Bank.
2. Selection Grade Dharmapuri	Non-Banking	Permanent Chest.
3. Grade II, Harur	Banking	State Bank of India.
4. Grade I, Hosur	Do.	Do.
5. rade I, Krishnagiri	Do.	Do.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
6. Grade II, Pala code	Banking	State Bank of India.
7. Grade II, Pennagaram	Non-Banking	Permanent Chest.
8. Grade II, Uthangarai	Do.	Do.
4. *Dindigul District Treasury Sub-Treasuries*:	Banking	State Bank of India.
1. Selection Grade Dindigul	Non-Banking	Temporary Chest.
2. Grade II, Kodaikanal	Banking	State Bank of Indias.
3. Grade II, Natham	Non-Banking	Temporary Chest.
4. Grade I, Nilakottai	Banking	State Bank of India.
5. Grade II, Oddanchatram	Non-Banking ..	Temporary Chest.
6. Grade I, Palani	Banking	State Bank of India.
7. GradeII, Vedasandur	Non-Banking	Temporary Chest.

5. *Erode District Treasury*	Banking	State Bank of India.
Sub-Treasuries:		
1. Grade II, Anthiyur	Non-Banking	Temporary Chest.
2. Grade I, Bhavani	Banking	State Bank of India.
3. Grade I, Dharapuram	Banking	State Bank of India.
4. Sel. Grade Erode	Non-Banking	Temporary Chest.
5. Grade I, Gobichettipalayam	Banking	State Bank of India.
6. Grade II, Kangayam	Banking	State Bank of India.
7. Grade II, Kodumudi	Non-Banking	Temporary Chest.
8. Grade II, Perundurai	Non-Banking	Permanent Chest.
9. Grade II, Sathyamangalam	Banking	State Bank of India.
6. *Kancheepuram District Treasury*	Banking	State Bank of India.
Sub-Treasuries:		
1. Grade I, Chengalpattu	Banking	State Bank of India.
2. Grade II, Cheyyur	Non-Banking	Temporary Chest.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI Associate Bank to which the Non-Banking sub Treasury linked.*
(1)	(2)	(3)
3. Sel. Grade Kancheepuram ..	.. Non-Banking ..	.. Permanent Chest.
4. Grade II, Maduranthakam ..	.. Banking	.. State Bank of India.
5. Grade II, Sriperumbudur ..	.. Banking	.. State Bank of India.
6. Grade II, Thirukalikundram ..	.. Banking	.. State Bank of India.
7. Grade II, Uthiramerur	.. Non-Banking ..	.. Permanent Chest.
8. Grade II, Walajabad	.. Non-Banking ..	.. Temporary Chest.
7. MADRAS DISTRICT TREASURY		
Sub-Treasuries:		
1. Grade II, Egmore-Nungambakkam	.. Non-Banking ..	.. Temporary Chest
2. Selection Grade Fort Tondiarpet	.. Non-Banking ..	.. Permanent Chest.
3. Grade II, Mambalam-Guindy ..	.. Non-Banking ..	.. Temporary Chest.

4. Selection Grade Mylapore-Triplicane ..	Non-Banking	..	.. Temporary Chest.
5. Grade II, Perambur—Purasawalkam ..	Non-Banking	..	.. Temporary Chest.

8. MADURAI DISTRICT TREASURY	Banking	..	.. State Bank of India
Sub-Treasuries :			
1. Selection Grade Madurai (North) ..	Non-Banking	..	.. Permanent Chest
2. Grade I, Madurai (South)	Non-Banking	..	.. Temporary Chest.
3. Grade II, Melur	Banking	..	.. State Bank of India.
4. Selection Grade Periyakulam	Banking	..	.. State Bank of India.
5. Grade II, Theni	Non-Banking	..	.. Temporary Chest
6. Grade I, Thirumangalam	Banking	..	.. State Bank of India.
7. Grade II, T. Vadipatti	Non-Banking	..	.. Temporary Chest.
8. Grade II, Usilampatti	Banking	..	.. State Bank of India.
9. Grade I, Uthamapalayam	Banking	..	.. State Bank of India.

Serial number and name of Treasuries and Sub-Tresuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
9. NAGAPATTINAM DISTRICT TREASURY	Banking ..	State Bank of India.
Sub-Treasuries		
1. Grade II, Kodavasal	Non-Banking	Temporary Chest
2. Selection Grade Mayiladuthurai ..	Banking	State Bank of India.
3. Grade I, Nagapattinam	Non-Banking	Temporary Chest.
4. Grade II, Nannilam	Banking	State Bank of India.
5. Selection Grade Sirkali	Banking	State Bank of India.
6. Grade II, Tharangambadi	Non-Banking	Temporary Chest.
7. Grade I, Thiruthuraipoondi	Banking	State Bank of India.
8. Selection Grade Thiruvarur	Banking	State Bank of India.
9. Grade II, Vedaranyam	Non-Banking	Permanent Chest.

10. NAGERCOIL DISTRICT TREASURY	Banking	..	State Bank of India.
Sub-Treasuries.—			
1. Grade II Eraniel	Non-Banking	..	Temporary Chest.
2. Grade I Kalkulam at Thuckalay	Banking	..	State Bank of of India.
3. Grade II Karingal	Banking	..	State Bank of India.
4. Selection Grade Nagarcoil	Non-Banking	..	Permanent Chest
5. Grade II Thovalai at Bhoothapandi	Banking	..	State Bank of India.
6. Grade II Vilavancode at Kuzhithurai	Banking	..	State Bank of India.
11. PUDUKOTTAI, DISTRICT TREASURY	Banking	..	State Bank of India.
Sub-Treasuries.—			
1. Grade II Alangudi	Banking	..	State Bank of India.
2. Grade II Aranthangi	Banking	..	State Bank of India.
3. Grade II Avudayarkoil	Non-Banking	..	Temparary Chest.
4. Grade II Gandarvakottai	Non-Banking	..	Temporary Chest.
5. Grade II Keeranur	Non-Banking	..	Permanent Chest.
6. Selection Grade Pudukottai	Non-Banking	..	Permanant Chest.
7. Grade II Thirumayam	Banking	..	State Bank of India.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
14 SIVAGANGAI DISTRICT TREASURY ..	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade II Composite Ramanathapuram at Madurai.	Banking	State Bank of India.
2. Grade II, Devakottai	Banking	State Bank of India.
3. Grade II, Illayangudi	Non-Banking	Permanent Chest.
4. Grade I, Karaikudi	Banking	State Bank of India.
5. Grade II, Manamadurai..	Banking	State Bank of India.
6. Grade II, Singampunari	Non-Banking	Temporary Chest.
7. Selection Grade Sivaganga	Non-Banking	Permanent Chest.
8. Grade II, Thirupattur	Banking	State Bank of India.

15. *Thanjavur District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade I, Kumbakonam	Banking	State Bank of India.
2. Grade I, Mannargudi	Banking	State Bank of India.
3. Grade II, Needamangalam	Non-Banking	Temporary Chest.
4. Grade II, Orathanadu	Banking	State Bank of India.
5. Grade I, Papanasam	Banking	State Bank of India.
6. Selection Grade, Pattukkottai	Banking	State Bank of India.
7. Grade II, Peravurani	Banking	State Bank of India.
8. Selection Grade, Thanjavur	Non-Bankin	Permanent Chest.
9. Grade II, Thiruvaiyaru	Non-Banking	Permanent Chest.
10. Grade II, Thiruvidaimarudur	Non-Banking	Temporary Chest.
1 . Grade II, Valangaiman	Non-Banking	Temporary Chest.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
16. *Tiruchirappalli District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade I, Ariyalur	Banking	State Bank of India.
2. Grade II, Aravakurichi	Non-Banking	Temporary Chest.
3. Grade II, Jayankondacholapuram ..	Banking	State Bank of India.
4. Grade I, Karur	Banking	State Bank of India.
5. Grade II, Kulithalai	Banking	State Bank of India.
6. Grade I, Lalgudi	Banking	State Bank of India.
7. Grade II, Manapparai	Banking	State Bank of India.
8. Grade I, Musiri	Banking	State Bank of India.

9. Grade II, Perambalur	Banking	State Bank of India
10. Grade II, Srirangam	Non-Banking	State Bank of India.
11. Selection Grade, Tiruchirappalli ..	Non-Banking	Permanent Chest.
12. Grade II, Thuraiyur	Banking	State Bank of India.
17. *Tirunelveli District Treasury*	Banking	State Bank of India.
Sub-Treasuries —		
1. Grade I, Ambasamudram	Banking	State Bank of India.
2. Grade I, Cheranmahadevi	Non-Banking	Temporary Chest.
3. Grade I, Nanguneri	Banking	State Bank of India.
4. Grade II, Palayamcottai	Banking	State Bank of India.
5. Grade II, Radhapuram	Non-Banking	Temporary Chest.
6. Grade I, Sankarankoil	Banking	State Bank of India.
7. Grade II, Shenkottai	Banking	State Bank of India.
8. Grade II, Sivagiri	Non-Banking	Temporary Chest.
9. Grade I, Tenkasi	Banking	State Bank of India.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
7: 2Tirunelveli Distrirt Treasury		
Sub Treasuries—		
10. Selection Grade, Tirunelveli	Non-Banking	Permanent Chest.
11. Grade II, Tirunelveli Town	Non-Banking	Temporary Chest.
12. Grade II, Veerakeralampudur	Non-Banking	Temporary Chest.
13. *Tiruvallur District Treasury*	Banking	State Bank of India.
Sub-Treasuries :—		
1. Grade II, Ambattur	Non-Banking	Temporary Chest.
2. Grade II, Avadi	Non-Banking	Temporary Chest.
3. Grade II, Gummidipoondi	Non-Banking	Permanent Chest.
4. Selection Grade, Nandanam	Banking	State Bank of India.
5. Grade II, Pallipat	Non-Banking	Temporary Chest.

6. Grade II, Ponneri	Banking	State Bank of
7. Grade II, Poonamallee	Non-Banking	Temporary Chest
8. Grade I, Saidapet	Banking	State Bank of India.
9. Grade I, Tambaram	Banking	State Bank of India.
10. Grade II, Tiruttani	Non-Banking	Temporary Chest.
11. Grade II, Uthukottai	Non-Banking	Temporary Chest.
12. Grade II, Tiruvallur	Non-Banking	Temporary Chest.

[1]9. *Tiruvannamalai District Treasury*	Banking	State Bank of India.

Sub-Treasuries—

1. Grade I, Arani	Banking	State Bank of India.
2. Grade II, Chengam	Banking.	State Bank of India.
3. Grade I, Cheyyar	Banking	State Bank of India.
4. Grade I, Polur	Banking	State Bank of India.
5. Selection Grade, Tiruvannamalai	Non-Banking	Temporary Currency Chest.
6. Grade I, Vandavasi	Banking	State Bank of India.

Serial number and name of Treasuries and sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI Associate Bank to which the non-Banking sub-Treasury linked.*
(1)	(2)	(3)
20. *Tuticorin District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade I, Kovilpatti	Banking	State Bank of India.
2. Grade II, Ottapidaram	Non-Banking	Permanent Chest.
3. Grade II, Sathankulam	Non-Banking	Temporary Chest.
4. Grade II, Srivaikundam	Banking	State Bank of India,
5. Grade I, Tiruchendur	Banking	State Bank of India.
6. Selection Grade, Tuticorin	Non-Banking	Temporary Chest.
7. Grade II, Vilathikulam	Non-Banking	Permanent Chest

21. *Vellore District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade II Arcot	Banking	State Bank of India.
2. Grade I Arkonam	Banking	State Bank of India
3. Grade I Gudiyatham	Banking	State Bank of India.
4. Grade II Katpadi	Non-Banking	Temporary Chest
5. Grade II Sholingar	Non-Banking	State Bank of India.
6. Grade I Thirupatthur	Banking	State Bank of India.
7. Grade I Vaniyambadi	Banking	State Bank of India.
8. Selection Grade Vellore	Non-Banking	Permanent Chest.
9. Grade I Walajapet	Banking	State Bank of India.
22. *Virudhunagar District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Aruppukottai	Banking	State Bank of India.
2. Grade II Rajapaalyam	Banking	State Bank of India.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the non-Banking sub-Treasury linked.*
(1)	(2)	(3)
3. Grade I Sathur	Banking	State Bank of India.
4. Grade I Sivakasi	Banking	State Bank of India.
5. Grade I Srivilliputhur	Banking	State Bank of India.
6. Grade II Tiruchuli	Non-Banking	Temporary Chest
7. Grade II Virudhunagar	Non-Banking	Temporary Chest
23. *Uthagamandalam District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade I Coonoor	Non-Banking	Permanent Chest.
2. Grade II Gudaloor	Banking	State Bank of India.
3. Grade II Kothagiri	Banking	State Bank of India.
4. Grade II Udagamandalam	Non-Banking	Temporary Chest.

APPENDIX-6.

(*See* Instruction 3 under Treasury Rule 5.)

LITS OF COLLECTING DEPOTS IN THE STATE.

ct and name ollecting depot.	*Sub-treasury, etc. into which collections are remitted.*	*District and name of collecting depot.*	*Sub-treasury, etc., into which collections are remitted.*
1 (*Deleted*)			
2 **Coimbatore—**			
Kangayam	Dharapuram.	Tittagudi	Vriddhachalam
		Ulundurpet	Tirukkoyilur.
3—5 (*Deleted.*)		11 (*Deleted.*)	
6 **Madurai—**		12 **Thanjavur—**	
Vedasandur	Dindigul.	Tiruvadi	
6-A—7 (*Deleted.*)		Tiruvidamarudur.	Thanjavur.
8 **Nilgiris—**			Kumbakonam.
Ootacamund.	State Bank, Ootacamund.		
		Tranquebar.	Mayuram.
		Kodavasal.	Nannilam.
9 **Salem—**			
Denkanikota.	Hosur.	Vedaranniyam.	Tiruturaipundi.
Pennagaram.	Dharmapuri.	Nidamangalam.	Mannargudi.
10 **South Arcot—**		13 **Tirunelveli—**	
Panruti.	Cuddalore.	Radhapuram.	Nanguneri.
Mannargudi.	Chidambaram.	Vilattikulam.	Kovilpatti.

APPENDIX-7.

Deleted.

APPENDIX 8.

[*ee* Subsidiary Rule 1 (a) (iv) under Treasury Rule 10.]

Members|Sub-Members of the Madras Bankers' Clearing House up-to-date.

:

Reserve Bank of India
State Bank of India (Madras Main)
3. State Bank of India (Mount Road)
4. Allahabad Bank
5. Andhra Bank Limited
6. Bank of America
7. Bank of Baroda
8. Bank of India
9. Bank of Madura Limited
10. Bank of Maharashtra
11. Bharat Overseas Bank Limited
12. Canara Bank
13. Corporation Bank Limited
14. Central Bank of India
15. Chartered Bank
16. Citi Bank N.A.
17. Dena Bank
18. Indian Bank (Head Office)
19. Indian Bank (Esplanade)
20. Indian Overseas Bank
21. Karnataka Bank Limited
22 Karur Vysya Bank Limited
23. Lakshmi Vilas Bank Limited
24. Mercantile Bank Limited
25. Grindlays Bank Limited
26. Nedungadi Bank Limited
27. New Bank of India Limited
28. Punjab National Bank

APPENDIX-9.

Deleted.

APPENDIX 10.

(*See* Instruction 14 (v) under Treasury Rule 11.)

UCTIONS REGARDING CURRENCY CHEST TRANSACTIONS AND CURRENCY CHEST SLIPS.

he accounts of all currency chests in the State of Tamil Nadu are intained at the Issue Department of the Reserve Bank of India, Madras. s that office has not only to bring all transactions to book, but also to watch that each transaction is adjusted, when necessary by an opposite transfer of an equivalent amount and that the balances shown in the accounts agree with the balances reported in the verification statements, it is essential that opposite transfers should be correctly made and that all transactions should be reported promptly and accurately. The following instructions have been framed with this object and failure to observe them will in each instance be treated as a treasury irregularity.

2. Currency chest transactions at treasuries fall into the following categories:—

A. Not involving opposite transactions:—

(1) Actual remittances of treasury from one chest to another within the Home Circle, to or from the Issue Department of the Reserve Bank of India, Madras or between a chest in the Home Circle and another a Foreign Circle.

B. Involving opposite transactions within the district:—

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

(3) Intra-district or local transfers, i.e., deposits into (or withdrawals from) one currency chest in the district adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) another currency chest situated within the same district where there is no branch of the Bank in charge of a currency chest in any sub-treasury.

C. Involving opposite transaction at Madras:—

(4) Extrat-district transfers or treasury|Bank transfers requiring adjustment outside the district, i.e., deposits into (or withdrawals from) the treasury|Bank balance at a Sub-treasury adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) the currency chest maintained by the Reserve Bank at Madras.

3. Every currency transaction should be reported on a currency chest slip as described in Instruction 14 (v) under Treasury Rule 11. Each transaction should be classified in one of the categories prescribed in instruction 2 above. Transactions of the same class taking place on the same day may be entered in one slip, but transactions of different classes should always be recorded in separate slips. The following instructions should also be carefully followed when preparing these slips:—

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

(*b*) Local exchanges should not be confused with local or treasury (or Bank) transfers and should be promptly reported.

(c) In the case of a local or intra-district transfer the place the opposite transfer takes place should be stated.

4. To enable the Issue Department of the Reserve Bank of Madras, to effect the opposite transactions on account of extra-transfers without delay, the sub-treasury Officer in charge of a cur chest should send an intimation (in addition to the chest slip) to Currency Officer of the Treasury transfers effected on any day. Whe a currency chest is in the sole custody of the State Bank of India, the Agent of the Branch should send similar intimations of the Bank transfers effected on any day to the Madras Local Head Office of the State Bank. Such intimations should be sent by letter if the letter will reach Madras on the following working day, and otherwise by telegram. These intimations should show separately the value of notes and coin transferred. Since these details are entered in the accounts of the Issue Department, Reserve Bank of India, Madras, at the time, it is essential that there should be no discrepancy between the amounts as shown in the intimations and in the slips advising the transactions. The slips should also be sent to the Currency Officer without any avoidable delay.

5. (a) The Sub-treasury Officer or the Bank, as the case may be, should send slip for actual remittances of treasure, local transfers local exchanges and treasury (or Bank) transfers direct to the Currency Officer.

A Sub-treasury officer should also send copies of such slips, except there relating to local transfers simultaneously to the treasury officer in order to enable the later to incorporate the transaction in the accounts of the districts

(b) Slips for local transfers should always be sent by the Sub-treasury Officer in duplicate to the Treasury Officer who after making the necessary opposite transfer, should retain one copy of the sub-treasury chest slip and forward the other copy to the Currency Officer. In such cases, however, a the Sub-treasury Officer will intimate the transfer by change in the balance and also to enable him to watch the adjustment emhange in the balance and also to enable him to watch the adjustment at the district treasury.

6. Transactions of any kind should be avoided as far as possible after the last day for transactions in each month fixed by the Treasury Officer for each chest within the district, so as to ensure that the last currency chest slip for the month reaches the Currency Officer not later than the fourth of the following month. In order to avoid differences arising between the balances of a chest as worked out in the Issue Department, Reserve Bank of India, Madras and those reported in the monthly verification statements, great care should be taken to avoid any delay in despatching slips. The rules in Instruction 15 under Treasury Rule 11 regarding the submission of the verification statements should be strictly observed.

7. Whenever an amended currency chest slip is sent to the Issue Department, Reserve Bank of India, Madras, the word "Revised" should always be prominently written in red ink on the slip, and the serial number entered on the amended slip should be the same as that entered on the original slip.

8. Copies of currency chest slips retained at Treasuries may be destroyed three months after the next subsequent verification of the balance in the currency chest to which they relate.

NOTE.—The above instructions, in so far as they apply to currency chest in the custody of the Bank, should be deemed to be instructions issued by the Reserve Bank of India.

APPENDIX 11

see-Subsidary Rule 2 (*s*) under Treasury Rule 16)

ES REGARDING THE STAMPING OF RECEIPTS.

eceipt for a sum exceeding Rs. 20 should be stamped unless n a class of receipts specifically exempted. The following are

Receipts given by, or on behalf of, the Government.

) Receipts on cheques.

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

(*c*) Receipts for interest on Government securities.

(*d*) Receipts on postal money orders.

(*e*) 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 cranage, haulage, wharefage demurrage, etc.

(*f*) Receipts given by a Railway Company for amounts paid to it in connection with transactions relating to a wholly Government owned Railway.

(*g*) Receipts for pay and allowances of non-commissioned officers and in respect of service of such non-commissioned officers or soldiers when they are not serving the Government in any other capacity.

(*h*) Receipts for pensions and allowances paid by the Union Government to the heirs of deceased non-commissioned officers or soldiers on account of service in the Army.

(*i*) Receipts for any payment of soldier of the Army when serving to such capacity or for their pensions money without consideration within the meaning of exemption (*b*) under Article 53 of Schedule I of the Indian Stamp Act (Indian Act II of 1899), such as receipts for grants-in-aid, for compensation in lieu of magisterial fines paid to local authorities and private bodies.

NOTE.—Receipts given by Chairman, Panchayat Union Councils and Chairman of Municipal Council and Commissioners of Panchayat Union or by the Executive Authorities of such local bodies duly authorised on their behalf for amounts transferred from State to local funds by adjustments in the treasury accounts in respect of payments without consideration referred to in this exemption are also exempt from stamp duty.

(*j*) Receipt for advances made by the Government under the Agriculturists Loans Act, 1884 (India Act XII of 1884)

(*k*) Receipts for payments made on account of discharges of Post Office five year cash certificates.

(*l*) Receipts given by or on behalf of any society registered under the Co-operative Societies Act or by any Officer or member of any such society realting to the business of the society.

(*m*) Receipts for their maintenance allowances, execute
and parolees confined in Internment Camps and Parole Cent

(*n*) See also the list of exemptions relating to 'receipts'
of Schedule I of the Indian Stamp Act (Indian Act II of 189

(o) Receipts issued by Air Transport Companies for the
conveyance of passengers or good or both or given to such co
the refund of an over charge made in respect of such fare.

(*p*) Receipts given in acknowledgement of contributions paid
Government to local boards and those given by Chairman of Mu
Councils in acknowledgement of the contribution paid by the Govern
to Municipal Council.

(*q*) Receipts for payment to local bodies by the Government by way of compensation for loss of income from tolls, etc and grants.

(*r*) Cash memorandum issued by Tradesmen for sales against cash payment unless they contain an acknowledgement of the receipt of money from the purchasers as named therein of the price of the articles sold.

2. The following documents do not come under any of the exemptions mentioned above but not subject to the general rules as to stamp duty:—

(*a*) Receipts (other than the receipts mentioned in rule 1 (*e*) and (*f*) above drawn by a Railway Company, including a 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 Settlement Accounts.

(b) Recepits [other than those maintained in rule 1 (i)] drawn on account of cantonment and other local fund including receipts signed by a Government servant as the Executive Authority of a municipality.

(*c*) Receipts for advances taken by Government Servants.

(d) Receipts for refund or repayment of deposits other than those covered by rule 1 (*l*).

(e) Receipts on acquittance rolls of establishment. Stapmed Receipts should be obtained when the net amount of an individual payment exceeds 'Rs. 20'.

(f) Receipts drawn by the Accountant-General or the Treasurer of Charitable Endowments on account of interest on municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

(*g*) Receipt for payment of refund of deposits and interest thereon under the three schemes regulated by the Additional Emoluments (Compulsory Deposit) Act, 1974 and similar other cases.

3. When a drawer of a bill is the sole payee of the amount claimed in it, the receipt stamp should always be affixed to the bill.

4. The receipts given by Official Receivers for sums in excess of Rs. 20 paid to them in Insolvency Proceedings should invariably be stamped with a twenty paise stamp under section 30 of the Indian Stamp Act, since their receipts for the moneys that they receive in the course of administering estates of insolvents are not receipts given by or on behalf of the Government within the meaning of the exemption in rule 1 (a) above.

APPENDIX 12.

[*See* Subsidiary Rule 6 (*b*) under Treasury Rule 16.]

OF BANKS WHICH HAVE EXECUTED INDEMNITY BONDS FOR RAWING PAY LEAVE SALARY AND PENSION, ETC. OF THE STATE CENTRAL GOVERNMENT.

1. The Indian Bank, Limited.
2. The Bank of Hindustan, Limited.
3. The Madras State Co-operative Bank, Limited.
4. The State Bank of India.
5. The Allahabad Bank.
6. The Grindlays Bank, Limited.
7. Messrs. Lloyds Bank, Limited.
8. The Mercantile Bank of India, Limited, Delhi.
9. The Bank of Bihar, Limited.
10. The Punjab Co-operative Bank, Limited.
11. The National Bank of India, Limited.
12. The Hongkong and Shanghai Banking Corporation, Bankers and Army Agents.
13. The Bank of India.
14. The Army and Navy Stores, Limited.
15. Messrs. Binny and Company Limited, Bankers and Army Agents.
16. Messrs. Parry and Company, Limited.
17. Messrs. Gowasjee Dimshaw and Brothers.
18. The Central Bank of India.
19. The Mercantile Bank of India, Limited, Madras.
20. The Punjab National Bank, Limited.
21. The American Express Company, Incorporated, Bombay.
22. The United Bank of India.
23. The Madhya Pradesh Co-operative Bank, Limited, Nagpur.
24. Nainital Bank, Limited, Nainital.
25. The Nedungadi Bank, Limited, Kozhikode.
26. The Indian Overseas Bank, Madras.
27. The Canara Banking Corporation, Limited, Udipi.
28. The Canara Bank, Mangalore.
29. The Andhra Bank.
30. The Tanjore Permanent Bank, Limited.
31. The Kumbakonam City Union Bank Limited
32. The Coonoor Co-operative Urban Bank, Limited.

33. The Canara Industrial and Banking Syndicate, Limited.
34. The Lakshmi Vilas Bank Limited, Karur.
35. The Chartered Bank of India, Australia and China.
36. The Indian Bank,
37. The Eastern Bank, Limited.
38. The United Commercial Bank.
39. The New Bank of India.
40. The Punjab and Sind Bank.
41. The Oriental Bank of Commerce.
42. The Bank of Maharashtra Limite
43. The Bank of Baroda.
44. Madras State Co-operative Bank Limited.
45. The United Industrial Bank, Limited.
46. The Bank of Bikaneer, Limited.
47. The Bank of Mysore, Limited, Bangalore.
48. The Bank of Patiala.
49. The Vidarbha Co-operative Bank, Limited.
50. National Overseas and Grindlays Bank, Limited

APPENDIX 13.

Deleted.

APPENDIX D.

Deleted.

APPENDIX 15.

[*See* Subsidiary Rule 38 (*a*) under Treasury Rule (16)].

LIST OF CLASSES OF PAYMENTS WHICH MAY BE MADE AT SUB-TREASURIES WITHOUT THE EXPRESS PAY ORDER OF THE TREASURY OFFICER.

1. Bills signed by Gazetted Government Servants.

Exceptions.—(1) Pay bills of Government servants whose headquarters are not situated in the same place as the sub-treasury should not be paid without the production of a last pay certificate, unless the bills have already been passed for payment by the Treasury Officer.

Exception (2): Bills on account of works expenditure of the Police Department signed by the District Superintendent of Police should not be paid without a Pay Order signed by the Treasury Officer. Bills of the Police Department on account of claims of bus owners Travelling allowance and contingent bills of the Police Department and Travelling Allowance of the Railway Police and CID may be paid at the Sub-Treasuries without a Pay Order signed by the Treasury Officer.

2. Establishment, travelling allowance and contingent bills signed by Health Inspectors and counter-signed by the District Health Officer of the district, except at headquarters sub-treasuries.

3. Pay bills drawn by Second-Class Municipal Health Officers for State staff posted on Malaria or Plague Duty, except at headquarters sub-treasuries.

4. Pay bills of establishment signed by the Health Officer, Rameswaram and countersigned by the District Health Officer, at the Ramanathapuram Sub-Treasury.

5 Pay travelling allowance and contingent bills of Agricultural Department farms

6 Travelling Allowance bills of members of the Tamil Nadu Legislature countersigned by the Under Secretary to Government Legislative Assembly Department or the Deputy Secretary to the Legislative Council Department as the case may be and pay bills of the members.

7. Contingent bills drawn by Tahsildars, Deputy Tahsildar and pay bills of taluk establishment and bills of all kinds except travelling allowance bills relating to the Amindivi Islands (Scheduled area)

NOTE.—The term "taluk establishment should be deemed to include—

(i) Tahsildars and Deputy Tahsildars;

(ii) Clerical and menial establishments of Tahsildars/Deputy Tahsildar;

(iii) Revenue Inspectors; and

(iv) Minor Irrigation Overseas and their luscars.

8. Travelling Allowance bills of Judicial Second-Class Magistrates when duly counter-signed by the Sub-Divisional Magistrates, and the travelling allowance bills of the Sub-Divisional Magistrates, when duly countersigned by the District Magistrates.

9. Bills for the remuneration of copyists and examiners in Revenue Division Taluk and Sub-Taluk Officers countersigned by Revenue Divisional Officers and bills for the remuneration of copyists and examiners in Offices of Second Class Judicial Magistrates countersigned by the Sub-Judicial Magistrates

10. Travelling allowance, remuneration and contingent bills on account of Government Examinations signed by the claimants and countersigned by the Secretary to the Director of Government Examinations.

11. Bills for Educational Grants countersigned by Officers of the Education Department as required by the rules under which the grants are sanctioned.

12. Bills of pensioners authorised by the Treasury Officer to take payment at a Sub-Treasury.

13. Cheques drawn by local bodies banking with the Sub-Treasury.

14. Cheques drawn by Officers of the Public Works, Telegraph, Forests, Cinchona and Postal Departments and cheques drawn by Mufassal Civil Court Officers, who have been authorised to draw on sub-treasuries.

15. Cheques drawn by Collectors or Administrators of Wards' estates or attached estates.

16. Bills drawn by Tahsildars for advances for replacing boundary marks.

17. Repayment of deposits made at Sub-Treasuries.

18. Refunds of Magisterial fines.

19. Refunds of the Registration Department.

20. Refunds of the Commercial Taxes Department.

21. Other refunds, provided that the payment is made at the same Sub-Treasury at which the amount was originally credited.

22. Payments on receipts in the prescribed form on account of compensation for land acquired under the Land Acquisition Act (India Act I of 1894).

23. Pay bills of Deputy Inspectors of Schools and their establishments; travelling allowances and contingent bills of Deputy Inspector of Schools and their establishment when countersigned by District Educational Officer.

23-A. Bills on account of stipends and scholarships of Education Department, when countersigned by the Officer sanctioned stipend or scholarships, as the case may be.

24. Bills presented by Panchayat Union Commissioner for advance payment of local cess surcharge, matching grant for adjustment of local cess, local cess surcharge and local irrigation grant.

25. Bills presented by the Panchayat Union Commissioner for drawal of grants-in-aid sanctioned by the Revenue Divisional Officers and house tax matching grant sanctioned by the Revenue Divisional Officers to Village Panchayats.

26. Bills drawn by Co-operative Sub-Registrars when counter-signed by the Deputy Registrar of Co-operative Societies concerned.

27. Pay bills for self and establishment drawn by Co-operative Sub-Registrars without the countersignature of the Deputy Registrars.

28. Pay bills drawn by Sub-Registrars and countersigned by the District Registrar and contingent bills drawn by Sub-Registrars.

29. Pay, travelling allowance and contingent bills of headmasters and headmistresses of training schools and their establishment.

30. Pay, travelling allowance and contingent bills of headmasters and headmistresses of schools (other than hill schools) and their establishments.

31. Bills on account of scholarships and other educational grants of the Harijan Welfare Department.

32. Pay and contingent bills signed by Deputy Commercial Tax Officers and Assistant Commercial Tax Officers in independent charge, their travelling allowance bills, when duly countersigned by the Commercial Tax Officers and miscellaneous bills of their offices.

33. Pay, travelling allowance and contingent bills relating to the habitual offenders settlements at Aziznagar.

34. Pay bills of all schools and the contingent bills for the money order commission for the remittance of salary of the teachers under the Harijan Welfare Department should be signed by the District Harijan Welfare Officers.

35. Pay bills of Probation Officers without any countersignature and their travelling allowance and contingent bills when countersigned by the Chief Probation Superintendent.

36. Pay bills of Assistant Inspectors of Labour, Deputy Inspectors of Labour and their establishment, travelling allowance bills of Assistant Inspectors of Labour, Deputy Inspector of Labour and their staff when countersigned by the Inspector of Labour and the contingent bills of Assistant Inspectors of Labour and Deputy Inspectors of Labour who have got substantive appointment and of Assistant Inspectors of Labour and Deputy Inspectors of Labour who have no substantive appointment, when the bills are countersigned by the Inspector of Labour.

37. Bills presented by the Curator relating to the Pudukottai Museum.

38. Bills for withdrawal of advavnces, etc., from the General or other Provident Funds (Tamil Nadu) accounts of subscribers drawn by Officer sanctioning the advances or by drawing officers under the sanctioned accorded by higher officers.

39. Bills relating to payment of land cess, fishery rentals, surcharge stamp duty, Magisterial fines and not proceeds or entertainment tax to Panchayats and apportioned fees collected from the licensees under the Tamil Nadu Cinematograph (Regulation) Rules 1957 to the Town Panchayat Union or the Municipalities sanctioned by the Collector.

40. Bills relating to payments of additional surchage collected under the Tamil Nadu Land Revenue (Additional Surcharge) Act (Act XXX of 1955) to Local Bodies.

41. Monthly pay bills to the Local Fund Audit staff at Annamalainagar and in the Hindu Religious Endowments Audit Unit in the Thanjavur, Madurai and Tirunelveli districts.

42. Bills relating to the pay, allowances and contingencies payable in taluks and prepared by the District Agricultural Officers.

43. Grant-in-aid bills countersigned by the Director of Correctional Administration.

44. Pay, travelling allowances and contingencies, Bills drawn by the Cane Development Officers, Madras and Tiruchirappalli and payable at the treasuries and sub-treasuries.

45. Pay, Travelling Allowance and contingent bills drawn by the Audit Superintendents in the State Trading Schemes.

46. Payment by Collectors of Districts of Local Roads grants to Panchayat Union Councils from the amount placed at their disposal under section 131 of the Tamil Nadu Panchayats Act of 1958.

47. Payment by Collectors of Districts of Local Irrigation Grant to Panchayat Unions payable to them.

48. Payment of the following grants to Panchayat Unions sanctioned on post execution basis.

(1) Village Works Grant.

(2) Social Education Grant.

(3) Women and Children Welfare Grant.

(4) Agricultural Grant.

49. Bills presented by the Panchayat Union Commissioners and the Executive Officers of the Town Panchayats in T.N.T.C. Form No. 40 for the expenditure incurred towards the transportation of persons for steralisation to be paid by book adjustment only.

50. Bills relting to payments of compensation under the Tamil Nadu Land Reforms (Compensation for surplus land) Rules 1966 to Land owners in respect of the surplus lands acquired under section 18 (1) of the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act 1961.

51. Pay Bills: Travelling Allowance bills, All kinds of special advances sanction to Sub-Treasury staff, imprest advances, advances of Pay and Transfer Travelling Allowance for Sub-Treasury staff and contingent bills.

52. Pay, Travelling Allowance and contingent bills in respect of National Extension Service Office and Extension establishment (including himself) drawn by the Panchayat Union Commissioner in his capacity as Block Development Officer.

53 Pay and Travelling Allowance and contingent bills drawn by centre Khadi Officer, Khadi and Village Industries Board. Travelling Allowance bills should be countersigned by the provisional Textile Commissioner or by his Gazetted Personal Assistant (Khadi).

54. Pay and Travelling Allowance and Contingent bills drawn by the Jail Superintendent

55. Pay and Travelling Allowance and Contingent bills drawn by Agricultural Income Tax Officers (Travelling Allowance Bills countersigned by Assistant Agricutural Income Tax Commissioner).

56. Pay drawn by Commissioners (Non-Gazetted) of Municipalities. on the bills that they are duly countersigned by the competent authorities

57. Bills for payment of Entertainment tax to Town Panchayats and Village Panchayats drawn by the Executive Officers and Panchayat Union Commissioners respectively with reference to the sanction issued by the Commercial Tax Officer and adjusted to the credit of town panchayat Account and Local Fund Deposit Account No. II respectively.

58. Loans and Advances drawn by Tahsildars, Block Development Officers and Panchayat Union Commissioners.

59. Bills for reimbursement of grant to Panchayat Unions for running pre-schools for children drawn by District Women's Welfare Offices.

60. Miscellaneous Bills drawn by Tahsildars for fire accidents grants and discretionery grants sanctioned by the Collector.

61. Bills on account of State Subsidiary to Rural Dispensaries drawn by the District Medical Officers and endorsed in favour of the Panchayat Union Commissioners.

Note.—The Sub-Treasury Officer should ensure before making payment on the bills that they are duly countersigned by the competent authorities wherever necessary.

APPENDIX 17.

(*See* Instruction 1 under Treasury Rule 23.)

RULES REGULATING THE PREPARATION OF LAST PAY CERTIFICATES IN CASES OF TRANSFERS ON DUTY OR OF RETURN FROM LEAVE.

N.B.—These are rules made by the Comptroller and Auditor-General of India, except where otherwise stated.

1. Transfers on duty may be of two kinds—

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

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

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

(*a*) If the Government servant is employed at the Station of the Accountant-General of his State or circle of audit and the system of payment after pre-audit is followed in his office, the certificate should be given by that officer and a duplicate of it should be forwarded to the Accountant-General of the transferred Government servant's new State or circle of audit, otherwise the procedure laid down in clause (*b*) below should be adopted.

(*b*) If he has to pass through that station on his way to his new State or circle of audit, the certificate should be given in duplicate by the officer in charge of the treasury from which he last draw pay and both copies countersigned by the Accountant-General, one copy of the countersigned certificate should be forwarded by the latter to the Accountant-General of the transferred Government servant's new State or circle of Audit.

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

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

3. In the second case of transfer, transfer within the same State or circle of audit-see rule I (ii) above the Government servant should obtain a last-pay certificate from the officer in charge of the treasury from which the last drew pay or, if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

RULINGS OF THE GOVERNMENT.

1. No last pay certificate is necessary when a non-gazetted Government servant who does not draw his own bills is transferred from one Revenue district to another but his pay continues to be drawn by the same drawing officer.

2 If the Government servant who is transferred is a non-Gazetted Government servant who draws his own bills, the last pay certificate should be countersigned by his immediate superior departmental officer in the district or circle in which he last drew pay.

3. Deleted.

4. In the event of transfer of a Gazetted Officer drawing his pay at a sub-treasury, the last pay certificate shall be prepared by the sub-treasury officer and sent to the treasury officer for countersignature and onward transmission to the officer.

5. In the case of non-gazetted Government servant two copies of last pay certificate shall be sent to the drawing officer of the new station, one copy through the transfree himself and the other by post. The copy received through the transferee shall be attached to the first pay bill in original, after an attested copy being taken. The copy received through post shall be compared immediately with the attested copy kept on record and any variation found reported to the audit officer in consultation with the drawing officer in the old station. This procedure will also apply to the non-gazetted Government servant who draws his own pay bill.

Exception.—No last pay certificate is necessary when a non-gazetted Government servant who draws his own bills is transferred but continues to draw his bills after transfer on the same treasury but he should attach a certificate showing the date and hour of making over charge of his former office and assumming charge of his new office, to the bill on which he first draws pay after transfer.

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

5. The last pay certificate shall be prepared in all the cases mentioned above in the form T.N.T.C. 122. This form provides for details of the fund deductions although the officer preparing the bills is responsible for their correctness, but the officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant including any made under an order of attachment of his pay by a court of law of which he may have received notice before granting the certificate but also for passing on any, of which he may afterwards receive notice, to the treasury or the disbursing office from which the Government servant will in future draw pay.

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

6. *Deleted.*

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

8. For the purpose of drawal of transit pay and allowances of a Government servvant on his promation from a non-gazetted to gazetted post, an extra copy of the last pay certificate should be sent by the Head of the Office direct to the Audit Officer.

On reversion from the Gazetted post, the Last Pay Certificate should be sent by the Treasury Officer to the Audit Officer and the latter should countersign it and send it to the head of the Office responsible for drawing the pay of the Government Servant as a non-gazetted Officer.

RULING OF THE GOVERNMENT.

In Madras there is no move of the headquarters of the Government to a hill station during the hot weather. When a Government servant attached to the secretariat is permitted to spend a part of the year at Ootacamund on duty and his pay or part of his pay is drawn there, the procedure prescribed in rule 7 above should be followed.

APPENDIX 18.

[*See* Subsidiary Rule 10 (*c*) under Treasury Rule 30.]

MEMORANDUM OF INSTRUCTIONS TO BE OBSERVED BY THE POLICE OFFICER IN CHARGE OF A REMMITTANCE SENT BY RAIL.

(These instructions should be printed in English and Tamil). A copy containing both the English version and Tamil version together with as many blank receipts as there will be reliefs must be handed over by the Sub-Treasury Officer at the despatching section to the Police Officer Commanding any guard who will travel incharge of treasure. This should be done after the S.T.O. Superintendents the leading of the vans personally or by a substitute and he must take a receipt for these documents with the full signature of the police officer in a special register maintained for the purpose. The officer commanding the guard will transfer the copy of the instructions to the officer commanding the relieving guard, if the guard is relived at any point of the journey.

A copy should also be supplied to every officer who is called upon to furnish guards for remittances sent by rail and he should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.

INSTRUCTIONS.

1. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the sub-treasury, but he should see the boxes weighed and satisfy himself that each box is properly secured before it is transferred to the van and that it is properly placed therein.

2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van and the doors of the compartment occupied by the guard should never be locked.

3. The officer incharge of such a guard should wire to the receiving doors of the compartment occupied by the guard should never be locked. officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and should also wire again en route if any change in the train has been made or anything has occurred to delay its arrival.

4. The officer commanding a relieving guard should see that the number of the wagons agree with those given in the blank receipt tendered for his signature; that the locks are secure; that the seals are unbroken and bear no sign of having been tampered with; and that the locked doors of the van cannot be opened.

5. The Sub-Treasury or Currency Officer, if so requested should provide the officer-in-charge of such a guard with a lantern which will burn all night. The officer-in-charge should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage a guard must remain on duty by the door of the treasure wagon; if there be several such wagon, it will suffer to tell off two men, who may stand, one at each end of the wagons.

6. In case of a break-down separting a Convey, the officer-in-charge of the guard should separate the party, attaching himself to the doubled portion.

7. On delivering the boxes at the sub-treasury to which they are addressed, the officer-in-charge of the guard should obtain a receipt in the form annexed. If any box be short in weight or show signs of having been tampered with, it should be opened and the contents examine in the presence of the officer-in-charge of the guard; otherwise, he should be allowed to return at once. If any box is so opened, the fact shall be entered on the receipt together with particulars of the contents of the box as ascertained by counting.

8. The following form or receipt should be used by the officer commanding a relieving guard:—

"Received charge from . police officer of district, of Railway wagon No. said to contain boxes aggregating Rs. wagon No. ..... said to contain ..... boxes aggregating Rs. ..... (and so on). The wagons were duly locked and sealed and one key for each made over."

The relieving guard should also acknowledge the receipt of any unsigned receipt forms handed over by the relieved guard for use when subsequent relieving guards have to give receipts. The number and contents of each wagon should be detailed in the receipt. The receipt should be in English if the police officer is acquainted with that language and otherwise in the principal Indian language with which he is acquainted.

NOTE—If the seals on a wagon are broken or bear signs of having been tampered with or if a wagon has not been sealed, it is the duty of the officer commanding a relieving guard to insist on the wagon being opened and the number of boxes counted before he gives a receipt to the relieved officer. In such cases, the fact of the wagon having been opened and the number of boxes counted should be entered on the receipt.

9. The Officer-in-charge of the guard should present the command certificate for examination to the remitting sub-treasury or Bank Officer before the remittance is handed over to him. He should also present it for examination to the sub-treasury or Bank Officer taking charge of the treasure. The latter should satisfy himself that he is taking over the treasure from the officer named in the command certificate and should, at the same time, check the strength of the escort with that stated in the command certificate noting any difference that he may find. When all is correct, he will merely sign the command certificate.

10. Whenever any breach of these rules occurs, the officer-in-charge of the guard must insist on the treasure-van being detached from the train and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway.

11. When a shroff accompanies a remittance, he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The shroff will not interfere in any way in the performance by the escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box, it is the duty of the shroff to take over any coin that may fall out and to verify the contents and repack the box if repacking is necessary. The officer-in-charge of the guard should see that the shroff is not interferred within the execution of his duties.

ANNEXURE

SUB TREASURY

No.

Dated 19

ORIGINAL.

Preliminary Receipt.

RECEIVED from the Police Escort Officer, bags boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs. as per Officers invoice No. , dated 19 .

(This is subject to detailed examination)

Rs. P.

Notes ,
Coins of higher denominations .. ..
Coins of Lower denomination . ..

Total

Sub Treasury Officer.

To

The

FOR THE POLICE ESCORT

No.

dated 19 .

DUPLICATE.

RECEIVED from the Police Escort Officer, bags boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs. as per Officers invoice No. , dated 19

(This is subject to detailed examination)

Rs. P.

Notes .. ..
Coins of higher denominations .. ..
Coins of Lower denominations .. ..

Total

Sub Treasury Officer.

FOR THE SUB TREASURY CONCERNED

No.

Dated 19

TRIPLICATE

Preliminary receipt

RECEIVED from the Police Escort Officer, bags boxes of marks and weights details in the invoice said to contain coin to the value of Rs. as per Officer's invoice No. , dated 19 ..

(This is subject to detailed examination)

Rs. P

Notes .. ..
Coins of higher denominations .. ..
Coins of Lower denominations .. ..

Total

Sub Treasury Officer

To

The Sub Treasury Officer.

Note: Coins of twenty five paise and more to be shown as higher denominations and coins of less than twenty pas to be shown as lower denominations.

APPENDIX 19.

(*see* Subsidiary Rule 30 under T. R. 30)

THE MINIMUM AMOUNT OF COINS AND NOTES IN A REMITTANCE WHICH A CASHIER SHOULD EXAMINE IN A DAY.

Coins.	*Rs.*
New rupees of the value of	2,00,000
Old rupees of the value of	8,000
New fifty paise of the value of	50,000
Old fifty paise of the value of	4,000
New twenty-five paise of the value of	18,000
Old twenty-five paise of the value of	2,500
New twenty paise of the value of	12,000
Old twenty paise of the value of	2,000
New ten paise of the value of	5,600
Old ten paise of the value of	1,600
New five paise of the value of	2,800
Old five paise of the value of	800
New three paise of the value of	1,650
Old three paise of the value of	600
New two paise of the value of	1,100
Old two paise of the value of	400
New one paise of the value of	550
Old one paise of the value of	200
Notes.	PIECES.
New notes of all denominations	15,000
Old Rs 1 and 2 notes	8,000
Old notes of higher denominations	2,500

APPENDIX 20.

(*See* Instruction 21 (*b*) under Treasury Rule 30.)

A. LIST OF RAILWAYS WHICH HAVE AGREED TO CHARGE FREIGHT ON CONSIGNMENTS OF TREASURE BELONGING TO THE RESERVE BANK OF INDIA AT THE CONCESSIONAL RATES AVAILABLE TO THE GOVERNMENT.

1. Government Railways—

Central Railway.
Eastern Railway.
North-Eastern Railway.
North-East Frontier Railway.
Northern Railway.
South Central Railway.
South Eastern Railway.
Southern Railway.
Western Railway.

2. Non-Government Railways—

Shahdara (Delhi) Saharanpur Railway.
Ahmadpur Katwa Ahmadpur Katwa Railway Company Limited.
Arrah Sasaram Light Railway.
Bankura Damodar River Railway.
Futwah Islampur Light Railway.
Howrah Sheakhala Light Railway.
Howrah Amta Light Railway.
Dehri Rohtas Light Railway.

B. CONCESSIONAL RATES CHARGED BY ALL RAILWAYS ON CONSIGNMENTS OF TREASURE BELONGING TO THE GOVERNMENT AND BY THE RAILWAYS MENTIONED IN SECTION 'A' AS SONSIGNMENT OF TREASURE BELONGING TO THE RESERVE BANK OF INDIA.

The Railways mentioned in Section 'A' above have agreed to charge freight on consignments to of treasure belonging to the Reserve Bank at the same concessional rates as those available to the Government under the Indian Railway Conference Association Coaching Tariff. These concessional rates are as follows—

Rates.—Treasure including Government Stamps, specie bullion, gold and silver coins, current or uncurrent currency notes, signed or unsigned and defaced currency notes, etc., will be carried at the rates given in I.R.C.A.

The Minimum charge per consignment is Rs. 2.
Coaching Tariff Part IV on the through distance.

The minimum weight for charge is 40 kilograms.

(2) Crushed defaced copper coins are charged at full parcel rates (contained in I.R.C.A. Coaching Tariff Part III).

(3) Fractions of a quintal will be charged as follows:—

Exceeding 5 kilograms ..... as 5 kilograms.
Exceeding 5 kilograms but not exceeding 10 kilograms as 10 kilograms.
Exceeding 10 kilograms but not exceeding 15 kilograms as 15 kilograms.

Exceeding 15 kilograms but not exceeding 20 kilograms as 20 kilo grams.

Exceeding 20 kilograms but not exceeding 25 kilograms as 25 kilo grams.

Exceeding 25 kilograms but not exceeding 30 kilograms as 30 kilo-grams.

Exceeding 30 kilograms but not exceeding 35 kilograms as 35 kilo-grams.

Exceeding 35 kilograms but not exceeding 40 kilograms as 40 kilo-grams.

Exceeding 40 kilograms but not exceeding 45 kilograms as 45 kilo-grams.

Exceedings 45 kilograms but not exceeding 50 kilograms as 50 kilo-grams.

Exceeding 50 kilgorams but not exceeding 55 kilograms as 55 kilo-grams.

Exceeding 55 kilograms but not exceeding 60 kilograms as 60 kilo-grams.

Exceeding 60 kilograms but not exceeding 65 kilograms as 65 kilo-grams.

Exceeding 65 kilograms but not exceeding 70 kilograms as 70 kilo-grams.

Exceeding 70 kilograms but not exceeding 75 kilograms as 75 kilo-grams.

Exceeding 75 kilograms but not exceeding 80 kilograms as 80 kilo-grams.

Exceeding 80 kilograms but not exceeding 85 kilograms as 85 kilo-grams.

Exceeding 85 kilograms but not exceeding 90 kilograms as 90 kilo-grams.

Exceeding 90 kilograms but not exceeding 95 kilograms as 95 kilo-grams.

Exceeding 95 kilograms but not exceeding 1 quintal as 1 quintal. grams.

Escorts.—(1) Free conveyance of escort in Second class at the following scale both on the onward and return journey will be allowed only when treasure is carried in separate vehicles (other than in reserved passenger compartments or carriages) irrespective of whether the escort returns with or without treasure—

(*a*) One man when the consignment of treasure is over 20 and under 50 quintals;

(*b*) Two men when the consignment is from 50 to under 100 quintals.

(*c*) Four men when the consignment is 100 quintals and over.

(2) It shall be optional for escorts to be sent in charge of copper, bronze and nickel coins and such escorts shall be carried free in accordance with the scale laid down in this rule.

Government Treasury Boxes when booked at owners risk and despatched empty, from any station consigned either to the Currency Officer, The Master India Security Press, Nasik Road, the Master Indian Government Mints, Bombay and Alipore (Calcutta), the Treasury Officer of Reserve Bank of India or any Bank appointed as the Agent of the Reserve Bank of India on production of a certificate from the despatching Government Officer to the effect that they are empty Government Treasure boxes will be charged at quarter parcel rate. The charge must be prepaid. The alternative Railway Risk rate is the full parcel rate.

APPENDIX 21.

(*See* Note 1 to Subsidiary Rule 45 under Treasury Rule 30.)

RESERVE BANK OF INDIA REMITTANCES—REMITTANCES ON GOVERNMENT ACCOUNT.

1. Subject as hereinafter provided, Bank Draft on Government account at par will be issued for remittances on behalf of the Government and for other quasi public purposes set forth in paragraph 4 under the terms and conditions hereinafter specified.

In regard to remittance within the district, the conditions imposed by Subsidiary Rule 35 under Treasury Rule 16 shall be observed for the issue of Bank Drafts.

2. Two forms of Bank Drafts on Government account will be issued—

(i) *Reserve Bank of India Drafts on Government account*—

To be drawn by or on places where the Reserve Bank is represented by its Treasury Agencies and drafts to be drawn by the Reserve Bank on its own offices and branches of the State Bank of India, and

(ii) *State Bank of India Bank Drafts on Government account*—

To be drawn on its own offices and branches.

In either case, the drafts wil be superscribed "on Government account only".

3. (*a*) Drafts will be issued for a minimum amount of Rs. 50 except in special circumstances such as family remittances in the case of officers and men of the Police Departmetnt or for payments in connection with securities deposited with the Reserve Bank of India for and on behalf of Government. The limit of Bank draft on Government account obtainable for private purposes of a Government officer is in all cases, the amount of a month's pay and allowance of the remitter.

Note.—Bank drafts can be issued for amounts less than Rs. 50 in favour of the Court in respect of Land Acquisition cases.

(*b*) The Minimum drawing on any one day for each class of remittance which may not be exceeded without the express sanction of the Currency Officer will be as follows:—

	Rs.
At or on a sub-treasury	10,000
By and on offices and branches of the Bank having currency chest facilities	without limit

4. The issue of Bank drafts on Government account at par is authorised in the following cases.—

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

NOTE 1.—The facility of remittance by Bank drafts on Government account at par is also permitted to the Local Funds named in schedule to this Appendix and to such additional funds as may be determined from time to time by the Government in consultation with the Reserve Bank subject to the condition that the remittances are for *bona fide* public purposes.

NOTE 2.—The Treasurer of Charitable Endowments, Madras, is permitted to effect intra-State remittances on behalf of Charitable Endowments by Bank drafts on Government account at par.

NOTE 3.—The facility of remittance by Bank drafts on Government account at par is permitted for bona fide remittances on behalf of the employees Provident Fund.

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

(3) *Pay and allowance of Civil Officers.*—(i) The remittance of pay and allowance is not ordinarily a bona fide public purpose, but a Bank draft on Government Account may be obtained for the remittance of the pay and allowance of an officer deputed beyond the limits of the district in which his pay has to be drawn.

(ii) The officers of the co-operative Department are permitted to obtain bank drafts at par for the remittance of pay and allowances of the field staff working outside the Headquarters of the office to which they are attached but within the limits of the district.

(4) *Workmen's compensation.*—To a Commissioner for Workmen's compensation in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit of any party to any proceedings pending before him but transferred to another Commissioner in accordance with section 21 (2) of the Workmen's compensation Act, 1923 (India Act VIII of 1923).

(5) *Refunds of electoral deposits.*—For the remittances of electoral deposits refunded to candidates for the legislative bodies who are residing in district which are different from those where the deposits were originally lodged.

(6) *Trust Funds.*—To Government officers in favour of the Reserve Bank, Calcutta, Bombay and Madras for the purchase of Government promissory notes out of funds held in trust.

(7) *For Family Remittances Police Department.*—To officers and men of the Police constabulary for remitting money to their families in the form and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered to suit the case.

(8) *Subscription for a public or quasi public purpose.*—The Government desiring to facilitate the collection of subscriptions for any public or quasi public purpose may allow the issue of one draft a month, from any district treasury to the local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.

NOTE.—The Association for the Blind, Madras, and the Sree Meenakshi Deaf and Dumb School are entitled to this concession.

(9) *Local Funds.*—(i) To any local bodies for investment of their surplus funds in an office of the Reserve Bank or a branch of the State Bank of India or in any co-operative bank authorised by the Government for this purpose. Moneys relating to the Provident Fund of local bodies employees maintained by a Panchayat union council should be deemed to be part of the funds of the Panchayat Union council for this purpose.

(ii) To co-operative banks in which these surplus funds have been invested for remittances of interest or investments realized for payment to the local bodies or municipalities.

(iii) To municipalities for remittance of their surplus funds for investment to any co-operative bank.

(iv) To Panchayat union councils and municipalities for bona-fide remittances to Government institutions within the State.

(v) To the local library authority set up under the Madras Public Library Act, 1948, for payment of travelling allowance to its members.

NOTE.—Bank drafts on Government account should not be issued for (*a*) remittances relating to University Fee Fund and (*b*) remittances of Provident Fund amounts of Local body employees on transfer from one local body to another.

(10) *For remittance by Public Debt Office of interest on Government promissory notes.—For remittance by the Public Debt office*—(i) of interest over due on Government premissory notes which are transmitted to it for renew by a treasury other than on which they are enfaced for payment of interest.

(ii) of broken interest on allotment certificates; (iii) of broken interest on note converted or transferred into stock under the rules in the Government Securities.

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

NOTE 1.—In order to ensure that Bank drafts on Government account are used for the purpose for which they are taken, they should be issued payable to the office of the Reserve Bank of India at Calcutta, Bombay or Madras and Marked "for investment in Government Securities".

SCHEDULE 2.

LIST OF OFFICE OF THE STATE BANK OF INDIA IN INDIA INCLUDED IN THE RESERVE BANK'S REMITTANCE FACILITIES SCHEME.

NOTE.— In this list, the term 'Office' means a local head Offince (marked L.H.O.) branch of sub-branch (marked SB) but ot a Treasury Pay Office, Pay Office or Sub-Pay Office which are classified as sub-offiees. Offices marked with asterisks do not transact Government business.

A. Offices maintaining currency chests, drawings by or on which may be made without restriction as to amount

AJMEER—
Ajmer
ASSAM—
Disbrugarh
Shillong
Tezpur

WEST BENGAL—
Calcutta L.H.Oa *
Asansol
Berhampore
Burdwan
Burnpur
Chainsurah
Darjeeling
Palanpur
Poona
Howrah
Jalpaiguri
Krishnagar

BHOPAL—
Bhopal

BIHAR—
Bettiah
Bhagalpur
Chaibassa

BOMBAY—
Bombay L.H.O.*
Ahmedabad
Ahmednagar
Amalnera *
Baroda
Belgaum
Vijayawada
Visakhapatnam
Bhusaval
Broach
Deolali
Dharwar
Dhulia
Dohad
Gadag
Godhra
Hubli
Jalgaon
Kolhapur
Nadiad
Nasik
Pachora
Allahabad

Azamgarh
Sholapur
Surat
Thana

Kutcha-Bhuj
MADHYA BHARAT
Gwalior
Indore
Ratlam
Ujjain

MADHYA PRADES
Achalpur (Ellichur)
Akola
Amraoti
Chanda
Gondia
Harda
Jubbulpore
Katni
Khamgaon
Khandwa
Nagpur
Raigarh
Raipur
Rajnangdaon
Sagar

Seoni
Wardha
Yeotmal

Chapra
Darbhanga
Dhanbad
Gaya
Jamshedpur
Wani
Monghyr
Muzaffarpur
Patna
Purna
Purulia
Ramgarh SB
Ranchi

DELHI—
Delhi*
New Delhi

HYDERABAD—
Hyderabad (Deccan)
Secunderabad

JAMMU & KASHMIR
Jammu
Srinagar
(Kashmir)*

MADRAS—
Madras L.H.O.*
Adoni
Anantapur
Bapatla
Bellary
Bhimavaram
Cannanore
Chittoor
Cochin
Coimbatore
Cuddalore
Cuddapah

MADRAS—*cont.*

Eluru
Erode
Gudiwada
Gundur
Kakinada
Kozhikode
Kumbakonam
Kurnool
Madurai

Mangalore
Masulipatnam
Nagapattinam
Nandyal
Nellore
Ootacamund
Palakol*
Pollachi
Rajamundry

Salem
Thanjavur
Tellicherry
Tiruchirappalli
Tirunelveli
Tirupur
Tuticorin
Vellore
Vizianagaram

RAJASTHAN—

Alwara *
Jaipura *
Jodhpura *
Sambhar *

SOURASHTRA—
Rajkot

TRAVANCORE—
Cochin—
Alleppey*
Quilon*
Trichur *
Trivandrum*

UTTARPRADESH—
Agra
Aligarh
Bahraich
Ballia
Bannaras
Bareilly
Basti
Bijnor
Budaun
Bulandshahr
Chandausi*
Dehra Dun
Estawah

VINDHYA PRADESH—

Rewa
Satna

MYSORE—
Bangalore

ORISSA—
Balasore
Berhampore
(Ganjam)
Cuttack
Sambalpur

PUNJAB—
Abohar
Ambala Cantt*
Ambala City
Amritsar
Ferozepur
Gurdaspur
Hissar
Hoshiarpur
Jullundar
Karnal
Ludhiana
Pathankot
Rohtak
Simla

Faizabad
Farukhabad
Gonda
Gorakhpur
Hapur
Hathras
Jhansi
Kanpur
Lakhimpur (Kheri)

Lucknow
Manipuri
Mathura
Meerut
Moirazapur
Moradabad
Mussorie
Muffarnagar
Naini Tal
Pilibhit
Rampurs
Roorkee
Saharanpur
Shahjahanpur
Sitapur

B. Offices not maintaining Currency Chests, drawings by or on which may be made without restriction as to amount.

West Bengal—

Ballygunge,
Calcutta*

Bhowanipore,
Calcutta*

Burrabazzar
Calcutta*

Netaji Subhas
Road, Calcutta*

Port Street,
Calcutta*

Shambazzar
Calcutta*

BOMBAY—

Byculla, Bombay*
Dadar Bombay *
Mandvi Bombay *

Sandhurst Road,
Bombay*

Ahmedabad Station*

Poona City*

Madya Bharat—

Indore City*

Madhya Pradesh —

Jabbulpore City
SB*

Madras—

Mount Road,
Madras*

Mysore—

Bangalore City*

Uttar Pradesh—

Kanpur City

Note 2.—Money forming part of any provident fund intended for a local body may be remitted by investment with reference to this item without benefit of local body servants or any endowment fund belonging to a local any minimum limit for each draft.

SCHEDULE.

1. Panchayat Union Council and Town Panchayat Funds.
2. Municipal Funds.
3. Tuticorin Port Fund.
4. Minor Pilotage Fund.
5. Landing and Shipping Dues Fund.
6. Irrigation Costs funds.
7. Employees State Insurance Corporation Funds.
8. State Khadi and Village Industries Board Fund.
9. Madras State Electricity Board Fund.

SCHEDULE-2.

List of Offices at the S.B.I. in India included in the Reserve Bank remittance facility Scheme.

APPENDIX 22.

(*See* Instruction 12 in Chapter II, Part III.)

LIST OF PERSONS AUTHORISED TO CUT COINS UNDER SECTIONS 16 AND 20 OF THE INDIAN COINAGE ACT.

NOTE.—Under the Indian Coinage Act, 1906 (India Act III of 1906) State Governments do not have any power under sections 16 and 20 of the said Act.

The Union Government have authorised the Officials in Part I of the schedule appended hereto and the Manager, Agent, Secretary or other principal officers of the banks and firms specified in Parts II and III of the said schedule to cut or break counterfeit or fraudulently defaced coins.

THE SCHEDULE.

PART I.

GOVERNMENT DEPARTMENTS.

1. Every officers-in-charge of a District Treasury Sub-Treasury or Military Treasure Chest.

2. The Masters, India Government Mints, Bombay Alipore (Calcutta) and Hyderabad.

3. The Collectors of Customs at Calcutta, Bombay Madras, Cochin, Kandle and Visakhapatnam. The Taxation Officer, Manipur.

4 The Collectors of Central Excise, Bombay and Calcutta; the Collector of Central Excise, Madras (in respect of the departmental Treasury at Sivakasi).

5. The Collector of Customs and Central Excise and the Revenue Officer, Pondicherry, the perceptors, Bahour/Villanur/Gulgaret, the Prepose due Treasor, Karaikal/Mahe/Yanam.

6. The Customs Manager at Castle Rock, Bombay; the Chief Accounts Officer, Salt Department, Bombay and every officer-in-charge of a Salt Treasury in Tamil Nadu.

7. The Presidency Post Masters at Bombay, Calcutta and Madras. The Post Masters of the Head Offices at Delhi, New Delhi, Bangalore, Shillong, Cuttack, Jaipur, Hyderabad Ambala Nagpur, Patna and Lucknow.

8. The Treasury, Commissioners for the Port of Calcutta, the Cashier, Chief Accountant's Department/Docks Manager's Department/Railway Department/Estate Department of the Bombay Port Trust; the Financial Adviser and Chief Accounts Officer, Kandla Port Project; the Chairman, Trustees of the Port of Tuticorin and the Chief Accountant, Visakhapatnam and Cochin Ports.

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

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

11. The Registrar, City Civil and Sessions Courts, Calcutta. All Sessions Judges in Mysore. Judges of the City Courts, Madras and Hyderabad. The Chief Judge and Judges of the City Civil and Sessions Court, Calcutta. Judges of Judicial Courts in Rajasthan. Registrars of Civil Courts in the Headquarters of all Judgeships in Orissa, Judges of the City Criminal Court, Hyderabad. All District Judges in Tamil Nadu. The Registrar Judicial Commissioner's Court, Manipur. All Sub-Judges, Manipur.

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

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

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

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

16. The Accounts Officer, the Delhi Transport Undertaking; the State Motor Transport Controller, Delhi; the Chief Accounts Officer, Andhra Pradesh State Road Transport Corporation; the Accounts Officer, Assistant Accounts Officers and the Divisional Auditors of the Mysore Government Road Transport Department, the Accounts Officer, Rajasthan Government Transport Directorate; (the General Manager, Manipur State Transport) and the Chief Accounts Officer (1) Orissa State Transport Department; the Chief Accounts Officer, Director of Operation, Director-in-charge, Lake Depot, Depot Managers, Howrah Depot, Belghoria Depot and Paikpara Depot of the Calcutta State Transport Corporation.

17. The Chief Controller of Accounts, the Accounts Officers and the Chief Accountants of the Systems and Circles of the Tamil Nadu Electricity Board, Madras, the Accounts Officer and Chief Accountant, Andhra Pradesh State Electricity Board/Government Electricity Department, The Accounts Officer, Electricity Board, Rajasthan Government.

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

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

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

21. The Director of Public Vehicles Department, West Bengal.

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

PART II.

BANKS.

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

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

3. The Managers, Agents or other principal officers of all Banks included in the Second Schedule to the Reserve Bank of India Act, 1934.

4. The Managers, Agents or other principal officers of the following Co-operative Banks.

State Co-operative Banks.

1. Andhra State Co-operative Bank Limited.
2. Assam Co-operative Apex Bank Limited.
3. Bihar State Co-operative Bank Limited.
4. Delhi State Co-operative Bank Limited.
5. Gujarat State Co-operative Bank Limited.
6. Himachal Pradesh State Co-operative Bank Limited.
7. Hyderabad Co-operative Apex Bank Limited.
8. Jammu and Kashmir State Co-operative Bank Limited.
9. Kerala State Co-operative Bank Limited.
10. Madhya Pradesh State Co-operative Bank Limited
11. Tamil Nadu State Co-operative Bank Limited.
12. Maharashtra State Co-operative Bank Limited (incorporating the Vidarbha Co-operative Bank Limited).
13. Manipur State Co-operative Bank Limited.
14. Mysore State Co-operative Apex Bank Limited.
15. Orissa State Co-operative Bank Limited.
16. Pondicherry State Co-operative Bank Limited
17. Punjab State Co-operative Bank Limited.

18. Rajasthan State Co-operative Bank Limited.
19. Tripura State Co-operative Bank Limited.
20. Uttar Pradesh Co-operative Bank Limited.
21. West Bengal Provincial Co-operative Bank Limited.

Central Co-operative Banks.

Andhra Pradesh—

1. Co-operative Central Bank Limited, Vizianagaram.
2. Krishna Co-operative Central Bank Limited, Masulipatnam.

Assam—

3. Goalpara District Central C o-operative Bank Limited, Dhubri.
4. Kamrup District Central Co-operative Bank Limited, Gauhati.
5. Sibsagar Central Co-operative Banking Union Limited, Sibsagar.
6. Texpur Central Co-operative Bank Limited, P.O. Textpur.

Bihar—

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

Gujarat—

26. Ahmedabad Central Co-operative Bank Limited, Ahmedabad.
27. Baroda District Central Co-ooerative Bank Limited, Baroda.
28. Broach District Central Co-operative Bank Limited, Broach.

29. Panchahals District Central Co-operative Bank, Limited, Godhra.
30. Surat District Central Co-operative Bank Limited. Surat.

Kerala—

31. Malabar Co-operative Central Bank Limited, Kozhikode.

Madhya Pradesh—

32. Central Co-operative Bank Limited, Barwani.
33. Central Co-operative Bank Limited, Mandsaur.
34. Central Co-operative Bank Limited, Narasinghpur.
35. Central Co-operative Bank Limited, Raigarh.
36. Central Co-operative Bank Limited, Surguja.
37. Vindhya Pradesh Co-operative Central Bank Limited, Rewa.

Tamil Nadu—

38. Co-operative Central Bank Limited, Coimbatore.
39. Co-operative Central Bank Limited, South Arcot, Cuddalore N.T.
40. Co-operative Central Bank Limited, Kancheepuram.
41. Co-operative Central Bank Limited, Madurai.
42. Co-operative Central Bank Limited, Salem.
43. Co-operative Central Bank Limited, Tiruchirappalli.
44. Co-operative Central Bank Limited, Vellore.

Maharashtra—

45. Akola Central Co-operative Bank Limited, Akola.
46. Bhandara Co-operative Central Bank Limited, Bhandara.
47. East Kahandesh Central Co-operative Bank Limited, Jalgaon.
48. Nagpur Co-operative Central Bank Limited. Nagpur.
49. Nasik District Central Co-operative Bank Limited, Nasik.
50. North Satara District Central Co-operative Bank Limited, Satara.
51. Poona Central Co-operative Bank Limited, Poona.
52. Sholapur District Central Co-operative Bank Limited, Sholapur.
53. West Khandesh District Central Co-operative Bank Limited. Dhulia

Karnataka—

54. Bijapur District Co-operative Central Bank Limited, Bijapur
55. Hassan District Co-operative Central Bank Limited, Hassan.
56. Kolar District Co-operative Central Bank Limited, Kolar.
57. Mysore District Co-operative Central Bank Limited, Mysore.

Orissa—

58. Berhampur Central Co-operative Bank Limited, Berhampur, Ganjam.

Punjab—

59. Amiristar Central Co-operative Bank Limited, Amiristar.
60. Gurdaspur Central Co-operative Bank Limited, Gurdaspur.
61. Gurgaon Central Co-operative Bank Limited, Hissar, Gurgaon.

62. Hoshiarpur Central Co-operative Bank Limited Hoshiarpur.
63 Hissar Central Co-operative Bank Limited, Hissar.
64. Jullundur Central Co-operative Bank Limited, Jullundur.
65. Kapurthala Central Co-operative Bank Limited, Kapurthala.
66 Ludhiana Central Co-operative Bank Limited, Ludhiana.
67. Mohindergarh Central Co-operative Bank Limited, Mohindargarh.
68. Patiala Central Co-operative Bank Limited, Patiala.
69. Rohtak Central Co-operative Bank Limited, Rohtak.
70. Sangrur Central Co-operative Bank Limited, Sangrur.

Rajasthan—

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

PART III.

FIRMS AND OTHERS.

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

APPENDIX 23.

(*See* Instruction 12 in Chapter II, Part III.)

HINTS ON DETECTING COUNTERFEIT COINS.

PART I.

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

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

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

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

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

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

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

8. The rims of genuine rupees, half rupees and silver quarter-rupees are regularly milled all round with stright indentations at right angles to the faces. In counterfeits of these coins, the milling is often at a slant, the spaces between the indentations irregular and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good ones of the same description, when defects can readily be detected. A coin showing good milling is seldom counterfeit but genuine coins occur of which the milling has become much worn or which have been much used as ornaments or fraudulently dealt with and filled or otherwise touched up, so that a coin should not ordinarily be classed as a counterfeit solely on account of bad milling.

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

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

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

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

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

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

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

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

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

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

PART II.

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

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

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

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

5. When rung on a hard surface, genuine coins should give a clear base metal. Others may contain more silver than the genuine coin which contains 50 per cent silver and in this case the ring may be clear, but will give a lower tone than the genuine alloy.

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

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

7. The rim of genuine rupees, half rupees and quarter rupees, are regularly milled all round with straight indentations at right angles to the faces but rupees of 1940 and onwards and half rupees of 1941 onwards have also a security device in the centre of the milled edge. This device consists of a shallow groove containing alternate beads and diagonal lines. In two sections, separated by blank spaces. The blank portions on rupees

of 1940 are about twice the length of those on rupees or half rupees bearing the date 1941. In counterfeits of these coins, the milling is often at a slant, the spaces between the indentations irregular and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good coins of the same discription. when defects can readily be detected.

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

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

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

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

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

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

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

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

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

16. Rupees bearing dates 1938 and 1939 and half rupees bearing dates 1938, 1939 and 1940 which are found with the securities grooved edge are definitely counterfeit. Rupees and half rupee of these issues are regularly milled all round like earlier issues without security edge. Similarly, rupees of 1940 and onwards and half rupees of 1941 and onwards which are regularly milled all round like earlier issues are also counterfeit.

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

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

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

PART III.

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

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

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

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

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

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

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

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

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

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

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

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

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

All cast coins are counterfeits. In a cast coin the surface is usually rough, or pitted with minute holes. The rim is usually defective, particularly at the 'gate' or point where the metal was poured into the mould. In the case of struck counterfeits, it is not unusual to find several with identical marks are defects having been struck from the same dies. The milling is unusually very irregular. In the case of cost counterfiets milling and the design in the groove are often evenly spaced, except at the 'gate' where the surplus metal has been removed.

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

Counterfeit made from a mixture of tin and lead are soft and easily bent and will sometimes emit a cracking noise, when bent between the fingers while being held close to the ear. The above things are also helpful in detetine counterfeits of cunronicked coins and bronze coins of the years 1946 and onwards, except that these coins are non-magnetic and their designs were altered in the year 1950.

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

APPENDIX 24.

(*See* Instruction 13 in Chapter II—Part III.)

MEMORANDUM ON THE DISTINGUISHING FEATURES WHICH WOULD CONSTITUTE THE "FRAUDULENT DEFACEMENT" OF A COIN.

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

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

The letters and figures are sharp in appearance and in some instances slightly doubled Care should, however, be taken not to mistake burnt coins for the above. These coins are not rejected as fraudulently defaced unless the signs of sweating are clear enough to be obvious to the public. Rupees weighing below 157.5 grains, i.e., 7|8 of a tola should invariably be examined for signs of fraudulent defacement.

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

Coins from which silver has been deliberately removed by filling, cliping, scooping or puncing are rejected as fradulently defaced.

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

3. Remilled coins.—Coins which have been remilled are reflected as frudulently defaced but coins used as ornaments of which a section only has been remitted to restore the milling unevently filed in the process of removing the solder should not necessarily be regarded as fraudulently defaced.

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

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

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

Coins with slight scratches are not fraudulently defaced.

6. Light weight Rupees.—Rupees which have lost in weight over 1/4 of a tola are always rejected as fraudulently defaced.

7. *Patched coins.*—Cut of broken coins that have been patched with solder are rejected as fraudulently defaced.

8. *Soldered coins.*—Soldered coins are accepted, provided that—

(i) They are in one piece.

(ii) They retain sufficient impression to admit of identification as genuine Indian Government coin. (If unidentifiable, they are returned uncut as unacceptable coin).

(iii) The solder has been carefully and sufficiently removed by tools or by heat treatment.

(iv) They have not been reduced by sweating with acid.

(v) Silver has not been scooped or filed from the coin under pretence of removing solder.

(vi) Pieces of the original coin have not been removed and replaced with solder or base metal.

APPENDIX 25.

(*See* Instruction 85 in Chapter III—Part III)

THE RESERVE BANK OF INDIA (NOTE REFUND) RULES, 1975.

In exercise of the powers conferred by the proviso to Section 25 of the Reserve Bank of India Act, 1934 (II of 1934), read with clause (*q*) of Sub-section (2) of Sub-section (1) of Section 58 of the said Act, the Central Board of Directors of the Reserve Bank of India, with previous sanction of the Central Government, hereby makes the following rules prescribing the circumstances in and the conditions and limitations subject to which, the value of stolen, lost imperfect or mutilated notes may be refunded as a matter of grace;

1. *Short title and commencements.*—(1) These rules may be called the Reserve Bank of India (Note Refund) Rules, 1975. They shall come into force at once.

2. *Definition.*—In these rules,—

(*a*) "Bank" means the Reserve Bank of India constituted by the Reserve Bank of India, Act, 1934;

(*b*) "Bank note" means any note issued by the Bank, but does not include a Government note;

(c) "Government note" means any note issued by Central Government or supplied by the Central Government to the Bank and issued by the Bank provided the liability for the payment of value in respect of such note has devolved on and been taken over by the Bank;

"Imperfect note means any note other than a note which is in one piece and complete in all respects and includes an altered note a half note, a mismatched note or an obliterated note but does note included a mutilated note".

(*d*) "half note" means either portion of a note, which has been divided through or near the centre into two pieces, either vertically, that is to say, along a line parallel or nearly parallel to the width of the note, provided that such portion is itself in one piece;

(*e*) "-half the area" means any contiguous area which represents fifty per cent of the total area of a note, including non-printed portions thereof;

(*f*) "imperfect note" means any note which is wholly or partially obliterated, altered or undecipherable but does not include a mutilated note;

(*g*) "mutilated note" means a note of which a portion is missing or which is composed of pieces; Provided that the note presented is clearly more than a half of a note in area and that if the note is composed of pieces of a note Joined together each in opinion of the prescribed officer identifiable as part of the same note.

(*h*) "note' means a bank note or a Government note;

(*i*) "number" includes the letters and numbers of the serial prefix, and suffix, if any, in the series to which the note belongs;

(*j*) "prescribed officer" means the officer in charge of the Issue Department at any office or branch of the Bank or any other persons designated by the Bank in this behalf.

"office of issue" means the office of the issue department of the Bank at Bombay Fort, Calcutta, New Delhi or Madras or the Branch of the Issue department of the Bank at Bangalore, Byculla (Bombay), Kanpur or Nagpur.

(k) "Obliterated Note" means a note, being a mutilated or altered note, of which a portion has become or has been rendered undecipherable.

3. *Presentation and disposal of claims.*—(1) A claim in respect of any note may be presented to the Issue Department of any office or of any branch of the Bank.

(2) A claim in respect of a note of a denomination exceeding one hundred rupees, if it is presented to the Issue Department at any office or branch of the Bank other than its branch at Bombay, shall be referred to the Bombay branch and shall be dealt with at that branch, but the payment in respect of any such claim or the decision thereon shall be made or intimated to the claimant through the office or branch at which it has been presented.

(3) Any other claim shall be dealt with and disposed of at the office or branch of the Bank at which it is presented.

4. *Right to call for information or to hold enquiries.*—The prescribed office or the Bank dealing with a claim may, if it is considered necessary so to do call for any information or any enquiry relating to any claim presented under these rules.

5. *General Provisions in relation to all claims.*—(1) A claim in respect of a note which is alleged to have been stolen, shall not be entertained.

(1) A claim in respect of a note.

(i) which cannot be identified with certainty by the prescribed officer as a genuine note for which the Bank is liable under the Reserve Bank of India Act; or

(ii) which in the opinion of the prescribed officer has been made imperfect or has been mutilated, with a view to making it appear to be of a higher denomination, or has been deliberately cut, torn, defaced, altered or deal with in any other manner, not necessarily by the claimant, with a view to establishing a fare claim under these rules or otherwise to defraud the Bank or the public; or

(iii) which carries any extrinsic words or visible representations intended to convey or capable of conveying any message of a political character; or

(iv) which has been imported into India by the claimant from any place outside India, Bhutan and Nepal in contravention of the provisions of any law, or

(v) in respect of which the value is payable not by the Bank but by some other authority, or

(iv) in relation to which any information, which is called for by the prescribed officer or the Bank as the case may be, is not furnished by a claimant within a period of three months from the date of receipt of the notice or letter asking for the information shall be rejected.

Notes of denomination of one hundred rupees and below.

6. *Lost or wholly destroyed notes and half notes.*—No claim in respect of a note which is stated to have been lost or wholly destroyed, or a half note, shall be entertained, if the denomination of the note is either one hundred rupees or less.

7. *Imperfect notes.*—The value of an imperfect note of a denomination of one hundred rupees or less may be paid, if,—

(*a*) the matter, which is printed on the note, including the number or numbers, has not become totally undecipherable, and

(b) the prescribed officer is satisfied, having regard to the printed matter which is decipherable on the note, that it is a genuine note.

8. *Mutilated Government notes.*—(1) The value of a mutilated Government note may be paid, if the prescribed officer is satisfied that—

(i) the piece or one of the pieces presented, being undivided, is of an area which is clearly more than half the area of the note; and

(ii) in case two or more pieces are presented, they can be identified as belonging to the same note; and

(iii) the complete number can be identified on the piece or one of the pieces produced by the claimant and in case the note belonged to a series containing two, three or four numbers, the majority of the digits in the other number or the other two numbers or the other three numbers, as the case may be, can also be identified, such that each set of digits so identified appears on one piece and no serial letter or number in the serial prefix or digit in the complete number and no digit among those, in the other number or numbers which are required to be identified is obscure.

(2) If the condition specified in clause (i) is not satisfied, but the pieces presented are together of an area which is clearly more than half the area of the note and the conditions specified in clauses (ii) and (iii) of that sub-rule are satisfied, and if the prescribed officer is of the opinionn that in the circumstances of the case the note can be paid he shall refer the claim, together with all the papers relating thereto and his recommendations, if any, to the Central Office of the Bank, and thereupon the Bank, after scrutinising the claim in the light of the records maintained or the information available at that office, may direct the prescribed officer to pay the note or reject the claim as it may deem fit.

9. *Mutilated bank notes.*—(1) The value of a mutilated bank note of a denomination of one hundred rupees or less on which the number is printed and place only may be paid, if—

(*a*) two half notes are produced together, so as to make up a whole note and the prescribed officer is satisfied that both the half notes belong to the same note and the complete number of the note can be identified as in the case of a perfect note of the denomination size and pattern of which the half notes appear to be parts, or

(b) the piece or one of the pieces presented, being undivided, has an area which is clearly more than half the area of the note, and in case two or more pieces are presented, they can be identified as belonging to the same note; and

(i) the whole of the guarantee clause in English, if the note belongs to a series in which the guarantee clause is printed only in English, and the whole of the guarantee clause in English and Hindi, if the note belongs to a series in which the guarantee clause is printed in both English and Hindi.

(ii) the whole of the signature in English, if the note belongs to a series in which the signature is printed only in English, and the whole of the signatures in English and Hindi, if the note belongs to a series in which the signatures are printed in both English and Hindi;

(iii) the whole of the King's effigy or the whole of the Asoka Pillar emblem as the case may be; and

(iv) the complete number of the note, such, that no serial letter or number in the serial prifix or suffix, if any, or digit is obscure.
Appear and can be clearly identified on the piece or on one of the pieces as presented, or

(*c*) two or more pieces as presented have an area, which taking all the pieces together is clearly more than half the area of the note and all the pieces can be identified as belonging to the same note and the printed matter, to the extent specified in each of the sub-clauses (i) to (iii) of clause (*b*) and the complete number of the note specified in sub-clause (*iv*) of that clause appears in each case on one piece, such that no serial letter or number in the serial prefix or suffix, if any, or digit is obscure, or

(*d*) the piece or pieces as presented has or have, taking all the pieces together an area, which is clearly more than half the area of the note and all the pieces can be indentified as belonging to the same note; and

(i) the major portion of each letter or number in the serial prefix and suffix if any, or a substantial portion of the serial prefix or suffix, if any, and

(ii) a majority of the digits in the number of the note can also be identified in an undivided area on one of the pieces, such that the major portion of each serial letter or number in the serial prefix or suffix if any or the substantial portion of the serial prefix or suffix, if any, and the digits among those which are required to be identified are not obscure.

(2) The value of a mutilated bank note of a denomination of one hundred rupees or less, on which the number is printed at two places may be paid; if

(a) two half notes are produced together so as to make up a whole note and the prescribed officer is satisfied that both the half notes belong to the same note and the complete number of the note, being identically the same number, appears at both the places as in the case of a perfect note of the denomination size and pattern of which the half notes appear to the parts, or

(b) the piece or one of the pieces presented, being undivided, has an area, which is clearly more than half the area of the note and in case two or more pieces are presented, they can be identified as belonging to the same note; and

(i) the whole of the guarantee clause in English, if the note belongs to a series in which the guarantee clause is printed only in English, and the whole of the guarantee clause in English and Hindi, if the note belongs to a series in which the guarantee clause is printed in both English and Hindi.

(ii) The whole of the signature in English, if the note belongs to a series in which the signature is printed only in English, or the whole of the signatures in English and Hindi, if the note belongs to a series in which the signatures are printed in both English and Hindi;

(iii) the whole of the King's effigy, or the whole of the Asoka Pillar emblem as the case may be, and

(iv) one complete number of the note plus the majority of the digits in the other number, such that no serial letter or number in the serial prefix or suffix, if any, or digit in the complete number and no digit among those which are required to be identified in the other number is obscure, appear and can be clearly identified on the piece or on one of the pieces as presented, or

(c) two or more pieces as presented have an area which taking all the pieces together is more than half the area of the note and all the pieces can be identified as belonging to the same note and the printed matter, to the extent specified in each of the sub-clauses (i) to (iii) of clause (b) and the complete number of the note as specified in sub-clauses (*iv*) of that clause and the majority of the digits in the other number as also specified in the said sub-clause (*iv*) appears in each case on one piece, or

(*d*) the piece or pieces as presented has or have, taking all the pieces together an area which is clearly more than half the area of the note and all the pieces can be identified as belonging to the same note ,and

(*i*) both the numbers, being completed and including all the letters and numbers in the serial prefix or suffix, if any, and all the digits in the said numbers, or

(ii) one complete number, including all the letters and numbers in the serial prefix or suffix, if any, and all the digits in the complete number and a majority of the digits in the other matching number; or

(iii) either the major portion of each letter or number in each of the serial prefixes and suffixes, if any, or a substantial portion of each serial prefix or suffix, if any, and in either case a majority of the digits in each of the two matching numbers, can also be identified in one undivided areas on one or two but not more than two pieces, such that the major portion of each serial letter or number in the serial prefix or suffix, if any, or the substantial portion of the serial prefix or suffix, if any, and the digits in the numbers to the extent that they are required to be identified are not obscure.

10. *Claims not payable except as provided in rules 7, 8 and 9.*—Save as provided in rules 7, 8 and 9, a claim on account of any imperfect or mutilated note of the denomination of one hundred rupees or less shall not be paid.

PART III.

Notes of denominations in excess of one hundred rupees.

11. *Lost or wholly destroyed notes particulars to be furnished along with claims.*—A claim in respect of a note of any denomination exceeding one hundred rupees, which is stated to have been lost or wholly destroyed, shall be made in the manner hereinafter specified, namely:—

(a) a claim in respect of any such note shall be accompanied by a written statement, containing the name, occupation and address of the claimant, asserting in either case that the claimant was the last lawful holder of the entire note and describing the circumstances leading to the loss or destruction of the note as the case may be;

(b) the written statement shall be signed in the presence of an officer of—

(i) the Reserve Bank of India constituted by the Reserve Bank of India Act, 1934 (2 of 1934); or

(ii) the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955); or

(iii) any subsidiary bank as defined in clause (k) of section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959); or

(iv) a corresponding new bank as defined in clause (d) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970); or

(v) a banking company as defined in section 5 of the Banking Regulation Act, 1949 (10 of 1949); or

(vi) a State Co-operative Bank or a Central Co-operative Bank or a primary Co-operative bank as defined in section 2 of the Reserve Bank of India Act, 1934 (2 of 1934); and
shall bear an attestation by such officer to the effect that the person who has signed the statement is known to him;

(c) if any inquiry has been held by the police or postal authorities regarding the circumstances of the loss or destruction, a statement obtained from the said authorities indicating the result of the enquiry shall also be forwarded along with the claim.

12. *Lost or wholly destroyed notes, circumstances in which claims shall be rejected.*—If the prescribed officer after examining a claim made under rule 11 is not satisfied that the note has been lost or wholly destroyed in such circumstances that there is no probability of its being presented at some future date, he shall reject the claim.

13. *Lost or wholly destroyed notes, circumstances in which claims may be paid.*—(1) If the prescribed officer, after examining a claim made under rule 11 is satisfied that the note has been lost or wholly destroyed in such circumstances that there is no probability of its being presented for payment at any future date, and is further satisfied that the claimant was the last lawful holder of the note, he shall cause to be published in the Gazette of India and in three successive issues of the Gazette of the State Government of the Union territory in which the office of the Issue Department at which the claim was first presented is located a notice of the claimant and particulars of the note alleged to have been lost of destroyed and calling upon any person having a counter-claim in respect of the rate of submit the counter-claim immediately to the Bank, and shall in addition cadre a copy of the said notice to be displayed on a notice board in a permanent place at the Issue Department of each office of branch of the Bank for a period of not less than three months and thereafter.

(2) If on the expiry of two years from the date on which the notice is published in the Gazette of India, the note has not been presented, the prescribed officer may invest in deposits in the post office savings bank an amount equivalent to the value of the note;

(3) if on the expiry of any further period which shall be determined by him but which shall not be less than five years from the date of which the notice is published in the Gazette of India, the note has not been presented and no subsequent counter claim in respect thereof has been substantiated, the prescribed officer shall deliver the amount invested under sub-rule (2) with any accrued interest to the claimant or if the claimant is dead, to his legal representative, on a bond of indemnity being executed in either case by the payee in a form which may be specified by the prescribed officer in this behalf.

(4) if before expiry of the period referred to in sub-rule (3) a counter-claim in respect of the note is substantiated, the prescribed officer shall pay the value of the note, or as the case may be, deliver the amount invested under sub-rule (2) with a accrued interest thereon to the person establishing such subsequent claim, or if such person is dead, to his legal representative, on a bond of indemnity being executed in either case by the payee in a form which may be specified by the prescribed officer in this behalf.

(5) if before the expiry of the period referred to in sub-rule (3), the note alleged to have been lost or wholly destroyed is produced by the claimant or any other person, the proceedings under this rule shall be cancelled and the claim on account of the said note shall be dealt with as if it were an independent claim.

14. *Claims for half value.*—(1) A claim for half the value of a note of a denomination exceeding one hundred rupees may be entertained, if a half note is presented along with the claim, and if the complete number of the note appears on the portion presented and can be clearly identified.

(2) Any such claim shall be dealt with as follows:—

(a) if the full value of the note has already been paid under these rules, the claim shall be rejected ;

(b) If a claim or more than one claim for the full value of the note has been received before the presentation of the claim or is received before the expiry of thirty days thereafter, one claimant may be paid the full value or each of two claimants may be paid half the value or all the claims may be rejected.

(c) If a claim for the full value of the note has not been recieved before the presentation of the claim or is not received within a period of thirty days thereafter half the value of the note may be paid to the claimant on the expiry of that period.

15. *Claims for full value of half note.*—(1) A claim for the full value on the presentation of a half note of a denomination exceeding one hundred rupees may be entertained, if it is accompanied by a written statement containing the particulars specified in clause (a) of rule 11, in so far as the missing portion of the note is concerned, signed in the manner specified in clause (b) of that rule, and if a statement from the police or postal authorities, in case any enquiry has been held by them in regard to the missig portion, is also forwarded along with the claim.

(2) The claim, if it is otherwise in order, shall then be dealt with as follows:—

(a) If the full value of the note has already been paid, the claim shall be rejected;

(b) if half the value of the note has already been paid, the other half of the value of the note may be paid to the claimant;

(c) A country claim of more than are Country claim is pending one claimant may be paid the full value of the note, or each of two claimants may be paid half the value of the note, or the person presenting the missing portion may be paid the full value or half the value or all the claims may be rejected;

(d) if the prescribed officer is satisfied that the counter part of the half note has been lost or destroyed in such circumstances that there is no probability of its being presented at some future date, half the value of the note may be paid to the claimant;

(e) if the claim cannot be disposed of under the provisions of clause (a) or clause (b) or clause (c) or clause (d), it shall be dealt with as if it were a claim to a lost or wholly destroyed note and thereupon the provisions of rule 13 shall, *mutatis mutandis*, be applicable to such a note.

16. *Imperfect notes.*—The value of an imperfect note of a denomination exceeding one hundred rupees may be paid, if the prescribed officer is satisfied that it is a genuine note and if the number of the note can be ascertained by the prescribed officer as being one of note more than six possible numbers.

Provided that if the number cannot be so ascertained, but the claimant declare the complete number of the note, the claim shall be dealt with as if it were a claim to a wholly destroyed note and thereupon, the provisions of rule 13 shall *mutatis mutandis* be applicable to such a note.

Provided that if the number cannot be ascertained and is not also declared by the claimant, but the prescribed officer is of the opinion that it can be identified with certainty within a reasonable period as being one of note more than six possible numbers of notes of the same denomination, size and pattern remaining unpaid at that time the claimant may be permitted to leave the note in deposit, with a view to future identification and thereupon.

(*a*) the prescribed officer shall enter the particulars of the note in a register to be maintained in this behalf and shall give a receipt to the claimant for the note and

(*b*) if the number of the note is identified thereafter within a period of three years from the date of the deposit, the value of the note shall be paid to the claimant; and

(*c*) if the number of the note cannot be identified and if a period of three years has elapsed since the deposit of the claim shall be rejected. Save as otherwise provided in these rules, any claim for the value of an imperfect note shall be rejected.

17. *Mutilated note different half notes joined together.*—A claim for the full value of a note of a denomination exceeding one hundred rupees shall, if the note as presented has been formed by joining half note of any one note to a half note of another note, be dealt with as if there were separate to claims in respect of each of the two half notes.

18. *Other mutilated notes.*—A claim for the full value of any other mutilated note of a denomination exceeding one hundred rupees, not being a lost or wholly destroyed note, may be paid; if;

(i) the presented place is undivided with clearly more than half the area of the note or the presented pieces appear to be parts of the same note and together have an area which is clearly more than half the area of the note; and

(ii) the complete number appears in and undivided area on one of the places are presented, or if the complete number does not so appear, it can be identified with certainty by the prescribed officer as being one of note more than six possible numbers of notes of the same denomination, size and pattern, remaining unpaid at that time.

Provided that if:—

(*a*) the condition specified in clause (i) is not satisfied, but the complete number is identifiable on the piece or on one of the pieces as presented; or

(*b*) the condition specified in clause (i) is not satisfied and the complete number is also not identifiable on the piece or on one of the pieces as presented. but the claimant declares the complete number of the note; or

(c) the conditions specified in clause (i) is satisfied, but neither of the conditions specified in clause (ii) is satisfied, and the claimant declare the complete number of the note, the claim shall be dealt with as if it were a claim to a wholly destroyed note and thereupon the provisions of rule 13 shall *mutatis mutandis* be applicable to such a note:

Provided further that if the condition specified in clause (i) is satisfied but neither of the conditions specified in clause (ii) is satisfied and the number is not also declared by the claimant, but the prescribed officer is of the opinion that it can be identified with certainty within a reasonable period, as being one of note more than six possible numbers of a notes of the same denomination, size and pattern remaining unpaid at that time, the claimant may be permitted to leave the note in deposits, with a view to future denotification and thereupon, the claim shall be dealt with, and may be paid or rejected in the manner provided for in clause (a) or clause (b) or clause (c) of the second proviso to rule 16 as the case may be.

19. *Claims not payable, except as provided in rule* 11 *to* 18.—Safe as provided in rules 11 to 18, any claim on account of any note of a denomination exceeding one hundred rupees which has been lost or has been wholly destroyed or is imperfect or is mutilated shall be rejected.

PART IV.

Miscellaneous.

20. *Claimants to be bound by rules.*—(1) For the removal of doubts, it is here by declared that any payment which is provided for under these rules shall be made only as of grace and that the Bank may from time to time issue for the guidance of the prescribed officers such supplementary or detailed instructions for carrying out provisions of these rules as it may deem fit.

(2) Any person who makes any claim on account of an imperfect or mutilated note shall be deemed to have made the said claim under the proviso to section 28 of the Reserve Bank of India Act and subject to the provisions of these rules, which shall be deemed to be binding on all claimants and their heirs or assigns.

21. *Decision of the prescribed officer or the Bank.*—(1) If any question arises whether a note or any portion presented is an imperfect or mutilated note or is divided vertically or horizontally through or near the centre or has clearly more than half the area of a whole note or is a half note or whether all the pieces of a note or a portion thereof as presented belong or belongs to the same note, or whether a note is payable under any of provisions of these rules, the prescribed officer or the Bank shall be entitled to determine the question, having regard to the provisions in the foregoing rules and the condition of the note and a note shall not be payable unless the condition specified in these rules have been clearly satisfied in the opinion of the prescribed officer or the Bank.

(2) The decision of the prescribed Officer or the Bank in regard to any claim under these rules shall be final and no appeal from the decision shall lie to any other officer or authority.

22. *Retention and destruction of notes.*—(1) A note of a denomination of more than one hundred rupees presented in connection with a claim shall be returned to the claimant, after being stamped and branded in such manner as may be appropriate if the claim is rejected on the ground that the number of the note cannot be ascertained in the manner provided for in rule 16 or rule 18 or if the claim is rejected on the expiry of the period specified in clause (c) of the second proviso to rule 16.

(2) Save as provided in sub-rule (1), any note presented in connection with a claim under these rules shall whatever be the denomination of the note or the prescribed officer's decision on the claim, be retained by the Bank and destroyed or otherwise disposed of—

(*a*) in the case of a note in respect of which any payment is made, at any time after the payment; and

(*b*) in the case of a note, in respect of which no payment is made, on the expiry of a period of three months from the date of the decision rejecting the claim.

23. *Payment to legal heirs.*—(1) If a claimant to whom any payment is due and these rules is dead, his legal representative shall be eligible to receive the pay.

(2) Where the amount of the payment is less than five hundred rupees the prescribed officer may make the payment, notwithstanding the fact that probate or letters of administration or a succession certificate has not been produced by the legal representative, if the prescribed officer is satisfied that the legal representative is entitled to receive the money, or if an indemnity bond in the form specified by the prescribed officer is executed by the legal representative in favour of the Bank.

24. *Printed forms.*—Where any bond is to be executed in favour the Bank a printed copy of the bond shall be supplied by the Bank free of charge to the claimant or the person eligible to receive payment.

25. *Stamp duty.*—The value of any stamp on a bond shall be payable by the person executing the bond.

26 *Procedure when payee is untraced.*—Where as the result of a claim under these rules the value or part of the value of a note is payable to a claimant, and such claimant, or if he is dead his legal representative, cannot be found or fails within a period of three months from the date of communication to him of the decision to take steps to receive payment, the amount payable shall be paid to the Banking Department of the Bank and thereupon the Bank shall dispose of the said amount as it may deem fit.

27. Repeat.

(1) The Reserve Bank of India (Note Refund) Rules, 1935 are hereby replaced.

(2) Notwithstanding the repeal of the rules under sub-rule (1), any claim which is pending on the date of commencement of these rules shall hereby repealed.

THE TAMIL NADU TREASURY CODE, VOLUME II

PART II

FORMS.

PART II.

FORMS.

LIST OF FORMS