

21

CEYLON



Financial Regulations of the Ceylon Government.

Published by Authority.



A.M.N. Suryabandara
Provincial Superintendent Pharmacist
Uva Provincial Directorate of Health
Badulla

SECOND EDITION, 1938.

PRINTED AND PUBLISHED BY THE GOVERNMENT OF CEYLON

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Chapter I.—The Estimates and the Appropriation Law.

Section 1—General Procedure.

1 *Annual and Supplementary Estimates.*—The following Articles of the Ceylon (State Council) Order in Council, 1931, relative to the Annual Estimates of Revenue and Expenditure, the Supplementary Estimates of Expenditure, the Annual Appropriation Bill, and the Supplementary Appropriation Bill are reproduced below for the information and guidance of officers concerned:—

56. *Responsibility of Board of Ministers for preparation of Annual Estimates and Supplementary Estimates.*—(1) It shall be the duty of the Board of Ministers to prepare, in consultation with the Financial Secretary, the Annual Estimates of Revenue and Expenditure for the Island and all Supplementary Estimates of Expenditure.

(2) The Annual Estimates of Expenditure shall state under distinct heads every item which is expected to come in course of payment during the year to which the Estimates relate and, in addition to items of expenditure which shall require the approval of the Council, shall include in a separate column items of expenditure already authorized by law. Each head of expenditure shall be divided into such sub-heads as the Board of Ministers shall decide.

(3) The Annual Estimates of Revenue and Expenditure and all Supplementary Estimates of Expenditure, when approved by the Board of Ministers, shall be laid before the Council for the information of members.

57. *Responsibility of Board of Ministers for financial measures.*—

(1) Subject to the provisions of Article 22, no Bill, motion, resolution, or vote for the disposal of, or the imposition of charges upon, any part of the public revenue or other funds of the Island, or for the authorization of any prior disposal of any part of such revenue or funds, or for the imposition or augmentation of any tax, or for the repeal or reduction of any tax for the time being in force, shall be introduced in the Council by any member except a Minister or an Officer of State, nor unless such Bill, motion, resolution, or vote shall have received the prior approval of the Board of Ministers.

(2) Every Bill, motion, resolution or vote introduced in the Council for any of the purposes mentioned in the preceding clause of this Article shall be accompanied by a report from the Board of Ministers explaining the financial implications thereof and including the observations of the Financial Secretary thereon.

(3) In this Article the expression "tax" does not include any tax raised by local authorities or bodies for local purposes.

58. *Submission of Annual Estimates of Expenditure by Ministers to the Board of Ministers through the Financial Secretary.*—(1) Each Minister and each Officer of State shall, not later than the month of April in each year, submit to the Board of Ministers, through the Financial Secretary, the estimates of expenditure, proposed by the Minister's Executive Committee, or by the Officer of State, as the case may be, for the ensuing financial year in connection with the subjects or functions under the control of such Committee or Officer of State; provided that no such estimate shall be submitted to the Board of Ministers until the Executive Committee or Officer of State by whom the same shall be proposed shall have consulted the Financial Secretary and shall have considered his report.

(2) If any Minister or Officer of State shall fail to comply with the provisions of the preceding clause of this Article, the Governor may cause to be prepared, with such assistance as he may require from the

Board of Ministers and from the heads of any Government departments, an estimate of expenditure for the ensuing financial year in connection with the subjects or functions under the control of such Executive Committee or Officer of State, and may forward the same, certified under his hand, to the Board of Ministers and the Board shall deal with an estimate so received from the Governor in all respects as though it had been received from a Minister or Officer of State in accordance with this Article.

59. *The Annual Appropriation Bill.*—(1) The annual estimates of expenditure for the Island, to the extent to which such expenditure shall not previously have been authorized by any law in force in the Island, shall be embodied in a Bill, in this Order called the Annual Appropriation Bill, which shall be submitted annually to the Council in or about the month of June or as soon thereafter as circumstances will permit.

(2) In every Annual Appropriation Bill the expenditure proposed shall be allocated to specific purposes under distinct heads corresponding to the heads mentioned in the Annual Estimates in accordance with Article 56.

(3) The authority for expenditure which the passage into law of any such Bill shall convey shall lapse at the end of the financial year to which the Bill relates.

60. *Supplementary Appropriation Bill.*—All disbursements of the public revenue or other funds of the Island in any financial year which shall not have been authorized by the passage into law of the Annual Appropriation Bill for that year or otherwise by any law in force in the Island shall be specified in a Bill, in this Order called the Supplementary Appropriation Bill, which shall be submitted to the Council as soon as may be after the close of the financial year in which such disbursements were made.

65. *Authority for expenditure not authorized by the Annual Appropriation Law or otherwise by any law. Special Warrant.*—(1) Whenever in the opinion of an Executive Committee or of an Officer of State, after prior consultation with the Financial Secretary, it shall be necessary to incur expenditure for which provision shall not have been made in the Annual Appropriation Law or by this Order or by any other law in force in the Island, the Minister or Officer of State, as the case may be, shall forward to the Board of Ministers, through the Financial Secretary, a statement showing the whole extent and estimated cost of the service required and the reasons therefor.

(2) If the Board of Ministers shall approve any such expenditure as aforesaid, the Board shall include the same in a Supplementary Estimate and shall submit the same for the approval of the Council and no such expenditure shall be incurred unless the said Estimate of the Board shall have been approved by the Council and ratified by the Governor nor until the same shall be authorized by Special Warrant approved by the Board and signed by the Governor.

(3) Whenever the Board of Ministers shall propose any expenditure for the approval of the Council in accordance with this Article, the Board shall present to the Council a report explaining the nature and extent of the expenditure and the reasons therefor and including the observations of the Financial Secretary thereon.

Section 2—Annual Estimates of Revenue.

4 *Gross Receipts to be included.*—The Estimates of revenue should (except in the case of the Railway and the Department of Government Electrical Undertakings) include the gross receipts of the Government, except repayments of advances, proceeds of loans appropriated by law for special works, receipts from sales of investments, deposits, and remittances.

5 *Heads.*—The revenue will be arranged under the following heads:—

- (1) Customs.
- (2) Port, Harbour, Wharf, Warehouse and Other Dues.
- (3) Excise and Salt.
- (4) Income Tax, Estate Duty and Stamps.
- (5) Licences and internal Revenue not otherwise classified.
- (6) Fees of Court or Office and Payment for Specific Services.
- (7) Medical Services.
- (8) Re-imburements.
- (9) Postal and Telecommunication Services.
- (10) Interest, Annuities, &c.
- (11) Miscellaneous Receipts.
- (12) Land Revenue.
- (13) Land Sales.

6 *Stamp Duties.*—Stamp duties should not form a separate head. Stamps sold for all purposes will in the first instance be brought to account by the accounting officers under a separate sub-head “ Stamps ” under Head 4, Income Tax, Estate Duty and Stamps. The Treasury will transfer from this sub-head at the end or during the course of each financial year amounts representing—

- (a) the stamps used for postal purposes, to Head 9, Postal and Telecommunication Services, and
- (b) stamps used for Court purposes (excluding stamps used for Fiscal’s processes), to Head 6, Fees of Court or office and payment for specific services, sub-head—“ Court Fees ”.

7 *Land Sales.*—The proceeds of the sale of Government lands, premiums on leases and annual payments on account of permits and grants under the Land Development Ordinance should be kept distinct in the Estimates from the total revenue from other sources.

8 *Arrears.*—There should be no head for “ Arrears of revenue.” Interest received on arrears of revenue should be brought to account under the same head as the revenue on which the arrears accrued.

9 *Estimates of Revenue.*—Departments should furnish to the Treasury (Finance and Supply Division) the Estimates of Revenue for the ensuing financial year and a revised estimate for the current financial year under the sub-heads for which they are responsible not later than March 1. Should any subsequent developments necessitate a modification of the figures furnished, such modification should also be reported to the Treasury (Finance and Supply Division) from time to time.

Section 3—Annual Estimates of Expenditure.

12 *Responsibility of Head of department.*—Each Head of department is responsible that all services that can be reasonably foreseen are included in his departmental estimate, that no unauthorized increase of salary is inserted therein, and generally for the accuracy and completeness of his estimate.

13 *Due March 15.*—The Estimates of Expenditure of each department for the ensuing year must be forwarded to the appropriate Officer of State or Minister by the Head of the department not later than March 15. Blank forms for the purpose will be issued by the Treasury (Finance and Supply Division). Care should be taken to ensure that the Estimates are accurate and complete in all respects before being forwarded.

14 *Possible actual Expenditure to be shown.*—The Estimates of Expenditure should be framed so as to show as nearly as possible the amounts which it is expected will actually be spent during the year. No deductions will, however, be made from the total of the Estimates, or of any head, on account of probable savings on salaries owing to the absence of officers on leave, or on account of any general presumption that the expenditure will be kept within the estimate.

15 *How framed*—(i.) Estimates must be submitted under Heads and sub-heads.

(ii.) A Head is the largest unit of the Estimates for accounting purposes, and corresponds, in most cases, with a department of the public service.

(iii.) The first sub-head of each Head will be the total of the personal emoluments under the Head. Then will follow other sub-heads containing provision for recurrent expenditure. Sub-heads containing provision for non-recurrent expenditure will be grouped together below the description "Special expenditure."

(iv.) Small items of expenditure (other than expenditure under personal emoluments) not of a distinctive character may be grouped under a sub-head of "Incidental expenses." Items not so grouped will be shown as separate sub-heads.

(v.) Complete details of each personal emoluments sub-head will be given in a separate schedule.

(vi.) In the case of other sub-heads, sufficient details will be given in separate schedules to show the "make-up" of the sums inserted under the sub-heads.

16 Personal Emoluments.—Subject to the provisions of F. R. 102 all items whatsoever of personal emoluments to public officers must appear under Personal emoluments, which must, therefore, include (besides salaries) personal allowances, house allowances, entertainment allowances, allowances in lieu of quarters, clothing allowances paid in money, and percentages or commissions. In all cases each allowance must be described in a separate line, and not included with the salary. Offices which are fully pensionable should be indicated by an asterisk (*). Offices which are pensionable only while held by their present occupants should be indicated by a dagger sign (†). No office should be shown as pensionable at all unless it has been declared pensionable by a notification in the *Government Gazette* issued under the hand of the Financial Secretary.

17 Overtime and special allowances.—Items such as overtime, pay of extra officers, allowances to officers for special or extra work, &c., must also come under Personal emoluments.

18 Incremental salaries.—Where salaries are increased by regular increments, the minimum and maximum salaries, with the increment, should be stated, the amount payable within the year being inserted in the estimate.

19 Extra emoluments.—Where an officer receives emoluments under more than one head the fact will be indicated by cross references or explanatory footnotes. Any pension or compensation allowance, or other emolument in respect of public service, including the provision of an official residence, will be similarly shown.

20 Allowances in reimbursement.—Allowances made in reimbursement of public expenses, such as conveyance or travelling allowances, and allowances for office or clerical expenses will, however, not be placed under Personal emoluments.

21 "Miscellaneous" Head.—Every head of expenditure will include, as far as possible, all the items relating to the particular department, so as to show clearly the total estimated cost of that department during the year. Provision should be made, under the heads concerned, for the charges on account of services rendered by other Government departments. Where services of a general character cannot be divided and charged to different departments, they will be provided for in separate sub-heads under the head "Miscellaneous."

22 Contingencies.—No provision is to be made for "Unforeseen expenditure"; any item for "Contingencies" or for "Miscellaneous" under the Head "Miscellaneous" should be strictly confined to petty and casual charges which are foreseen but which are too unimportant to be provided for separately.

23 New heads or sub-heads.—New heads or sub-heads should be opened for items of expenditure not properly falling within any of those already appearing in the Estimates. The authority of the Treasury (Finance and Supply Division) is necessary for creating a new head.

24 Public debt.—The estimates of the charges on account of Public Debt should be arranged in the chronological order of the loans provided for.

25 *Public works*.—There will be two heads for public works in addition to that for the establishment of the Public Works department. All annually recurrent services will be placed under the first of these heads: and other works under the second. There will thus be three heads of expenditure administered by the Public Works department, viz:—“ Public Works department ”, “ Public Works Annually Recurrent ” and “ Public Works Extraordinary ”.

26 *Irrigation*.—Similarly in the case of irrigation works there will be three heads of expenditure administered by the Irrigation department, viz:—“ Irrigation department ”, “ Irrigation Annually Recurrent ”, and “ Irrigation Extraordinary ”.

27 *Extraordinary works*.—In the case of works not annually recurrent which will extend over more than one year, there should be shown not only the estimate for the year, but also the original estimate for the whole work, the revised estimate (if any), the total amount actually expended so far as accounts are complete, and the total amount likely to have been expended on the work up to the beginning of the year of estimate.

28 *Works chargeable to loan or to surplus balances pending raising of loan*.—Where the cost of any public works is to be met by loan, and it is anticipated that the loan funds will be available within the year of estimate, the anticipated expenditure on such works will not appear in the body of the Estimates; but a full statement of such expenditure containing the particulars mentioned in the preceding regulation and including a schedule showing the salaries of any staff specially engaged should be appended to the general Estimates; and, unless the law raising the loan specifically authorizes the execution of the particular works contemplated, the amount to be expended upon each must be sanctioned by the Legislature. In cases where sufficient loan funds are not immediately available and the expenditure must therefore be met in whole or in part out of current revenue or surplus balances subject to reimbursement in a subsequent year when the contemplated loan has been raised, provision should be made for the expenditure separate and distinct from the total of other expenditure, and charged as an advance pending reimbursement.

Section 4—Supplementary Estimates of Expenditure.

32 (i.) *When permissible*.—The Annual Estimates of Expenditure presented to the State Council in accordance with Article 56 (3) of the Ceylon (State Council) Order in Council, 1931, are to be regarded by Heads of departments as prescribing, within hard and fast limits, the sums which the Board of Ministers is prepared to devote during that year to the services indicated, and no supplementary provision will be asked for, except for services the necessity for which it was impossible to foresee when the annual Budget was being prepared, or for excess expenditure due to causes beyond ordinary control, such as unforeseen increases in the prices of articles.

(ii.) *Revotes*.—Every endeavour must be made at the time the Estimates are prepared to foresee the necessity for a revote of the balance of a vote of the current year which is likely to be unexpended at the end of the year and to be required for expenditure in the following year. Applications for supplementary votes in such circumstances will not be entertained without a full explanation of the failure of the department concerned to include provision in the original Estimates.

(iii.) *Sub-heads not to be exceeded without previous authority*.—On the other hand, it is the duty of Heads of departments to watch the expenditure of their departments with reference to the amounts provided for them in the Estimates, and to report at once to the appropriate Officer of State or Minister whenever it may appear that the amounts provided will prove insufficient for the services of the year. Should an officer exceed any sub-head without previous authority, he will be liable to be surcharged in the amount of the excess.

33 Applications.—(i.) When through unforeseen circumstances it becomes necessary for an officer to incur expenditure on a service not provided for in the Estimates, or expenditure in excess of the sums provided under a particular sub-head, he should report to the appropriate Officer of State or Minister so that action may be taken in accordance with Article 65 of the Order in Council.

(ii.) If it will be possible to effect a saving on another sub-head of the same head, equivalent to the excess expenditure for which authority is sought, details of, and reasons for, the anticipated saving must be given in the application.

A clear distinction must be made between—

- (1) A saving due to the cost of a service being less than anticipated, or to a service being no longer necessary; and
- (2) A saving due to the postponement of a service or to delay in the execution of a work, necessitating a revote in the following or some subsequent year.

(iii.) If it will not be possible to effect such a saving, this fact must be distinctly stated.

Chapter II.—Control and Classification of Expenditure.

Section 1—Control of Expenditure.

36 Annual Appropriation Ordinance.—The control of expenditure of sums included in the Annual Estimates of Expenditure and incorporated in the Annual Appropriation Ordinance is regulated by the following Articles of the Ceylon (State Council) Order in Council, 1931, which are reproduced for the information and guidance of officers concerned:—

62. Authority for expenditure under the Annual Appropriation Law.—Subject to the provisions of Article 66, the Financial Secretary shall not make any payment of public money or accept any charge on his accounts in any financial year in respect of services for which provision has been made in the Annual Appropriation Law for that year, unless he shall be authorized to do so by—

- (a) a General Warrant, signed by the Governor, in accordance with the provisions of Article 63;
- (b) a Requisition, approved by the Governor, in accordance with the provisions of Article 64.

63. General Warrant.—As soon as may be after the enactment of the Annual Appropriation Law for any year, the Financial Secretary shall prepare a complete schedule of the personal emoluments and other public services provided for in the Estimates and in the Annual Appropriation Law for that year over which the Board of Ministers does not desire to retain a special control and of the provision authorized by that law in respect of the same. Such schedule shall be annexed to the General Warrant which, when signed by the Governor, shall authorize payments by the Financial Secretary monthly, or at such periods as may be necessary during the year, in respect of the services therein enumerated.

64. Requisition.—Whenever in the opinion of an Executive Committee or of an Officer of State, after prior consultation with the Financial Secretary, it shall be necessary to incur expenditure on a service for which provision shall have been made in the Annual Appropriation Law, but the expenditure on which shall not have been authorized by the General Warrant, the Minister or Officer of State, as the case may be, shall forward to the Board of Ministers, through the Financial Secretary, a Requisition stating the whole extent and estimated cost of the service required and the reasons therefor, and no such expenditure shall be incurred until the Requisition shall have been approved by the Board of Ministers and by the Governor.

37 Sanctions lapse at end of year.—The authority conveyed by warrants and requisitions lapses on the last day of the financial year in which they are issued, and no payment may be made after that date, except under the authority of warrants or requisitions issued for the service of the ensuing financial year.

38 Expenditure under Special Warrant.—The control of expenditure of sums included in a Supplementary Estimate of Expenditure is regulated by Article 65 of the Order in Council already reproduced in Section 1 of Chapter I. (See F. R. 1.)

39 Expenditure under Special Law.—The control of expenditure authorized by the Ceylon (State Council) Order in Council, 1931, or by any law other than the Annual Appropriation Ordinance is regulated by the following Article of the Order in Council which is reproduced for the information and guidance of officers concerned:—

61. Authority for expenditure under this Order or under laws other than the Annual Appropriation Law.—Whenever any payment of public money shall be, or shall have been, authorized by this Order or by any

other law in force in the Island other than the Annual Appropriation Law, it shall be lawful for the Financial Secretary, with the authority of the Governor, to make any such payment, and to accept a charge upon his accounts in respect of any such payment.

40 Complete authority for expenditure.—It must be borne carefully in mind:—

- (a) that the presentation of the Annual Estimates of Expenditure to the State Council in accordance with Article 59 of the Order in Council and their subsequent incorporation in the Annual Appropriation Ordinance do not constitute complete authority for expenditure; nor does the approval by the State Council of a Supplementary Estimate of Expenditure constitute such authority.
- (b) that expenditure of sums included in the Annual Estimates of Expenditure and the Appropriation Ordinance requires the authority of the General Warrant or a Requisition.
- (c) that expenditure of sums included in the Annual Estimates of Expenditure but not included in the Appropriation Ordinance requires an Authority from the Governor.
- (d) that expenditure of sums included in a Supplementary Estimate of Expenditure approved by the State Council requires the authority of a Special Warrant.

41 Communication of financial sanctions.—(i.) The financial sanctions conveyed by the General Warrant, an approved Requisition or a Special Warrant will be communicated to the Heads of departments concerned by the Financial Secretary through the appropriate Officer of State or Minister.

(ii.) The Governor's Authority for expenditure authorized by special law (see F. R. 39) will be communicated to the Heads of departments concerned by the Financial Secretary.

42 Powers of Heads of Departments to incur expenditure.—(i.) Subject to the general control of the appropriate Officer of State or Minister, Heads of departments responsible for the administration of Votes are empowered to incur on their own responsibility legitimate expenditure authorized by General Warrant, approved Requisition, Special Warrant, or an Authority conveyed to them by the Financial Secretary under F. R. 41.

(ii.) Subject to the like control, Heads of departments responsible for the administration of expenditure from loan funds already raised are empowered to incur on their own responsibility legitimate expenditure within the limits prescribed by the law under which the loan funds were raised, or by resolution of the Legislature required by such law or by any order of the Governor.

43 Verbal authority.—No verbal authority will be accepted for any payment. If any such authority is given it must be regarded as provisional, pending approval of a written application.

44 Economy.—The Government looks to all Heads of departments to exercise due economy. Money must not be spent, if it is not necessary to spend it, simply because it has been voted.

45 Establishments and salary scales.—(i.) No addition to the fixed establishment or alteration of the appropriation of the established salaries of any public department, either as regards the number of appointments, or the rates of salary and emoluments, shall be made except by order of the Governor and after the necessary provision has been made, and no such additions or alterations affecting posts the initial salary of which exceeds £450 or Rs. 6,750 per annum shall be given effect to without the previous sanction of the Secretary of State.

(ii.) Salaries must be paid in accordance with sanctioned rates, and must not be altered on the ground that rates different from the sanctioned rates appear in the Estimates.

Section 2—Classification of Expenditure.

51 Classification to be observed.—The Estimates form the basis of the accounts of the year to which they relate, and the classification and subdivision of the accounts of expenditure must accord with the details of the Estimates.

52 (i.) *To be charged to proper sub-head.*—In every charge against a vote the money must be applied to the purpose or purposes for which such vote was intended, and it must be charged to the vote under which provision for the expenditure was made. The plea that certain expenditure was necessary and justifiable is not a sufficient reason for debiting it to a vote which was not intended to carry such expenditure. Expenditure on a new service, *i.e.*, a service representing a new departure in policy clearly not contemplated at the time the Estimates of expenditure were prepared, should not be charged to a vote on the ground that the service can be held to fall within the ambit of the vote as described in the Estimates. Any expenditure incorrectly charged will be disallowed.

(ii.) *General vote not to be used when specific vote exists.*—When a general provision for several services appears under one sub-head and specific provision for one of them under another, payments fairly chargeable to the specific provision must be charged to that rather than to the general provision.

(iii.) *Meaning of “&c.”*—The words “&c.” in a sub-head only cover services cognate to the terms which precede the “&c.” If such a cognate service is distinctly provided for under another vote, it must be charged to such other vote, even though in the absence of such other vote it were fairly chargeable to the “&c.”

53 *Credits to votes.*—(i.) Credits to expenditure votes are not permissible, except when made in accordance with the approved Estimates for the year or in adjustment of overpayments, or of inter-departmental transactions, or of sums incorrectly charged in the accounts of the same year.

Example.—A pair of bulls are purchased from an estimate for a certain work. In course of time the bulls are no longer required and are sold. The proceeds of the sale must not be credited to the vote from which they were purchased, but must be credited to revenue under “Miscellaneous Receipts—Sale of old stores, and cast animals”.

(ii.) Recoveries of expenditure incurred in previous years must be credited to revenue.

(iii.) Similarly, if stores which have already been charged to the votes of a previous year are again debited for any reason to a vote of the current year, or to a stores advance account, the credit must be to revenue and not to the current year's expenditure.

Section 3—Miscellaneous.

57 *Distribution among local representatives.*—(i.) Heads of departments must, when necessary, allot to each of their local representatives a certain proportion of their total votes, and the local representative must open a departmental Vote account (see F. R. 349) with the amounts so allotted to him under each item of the votes.

(ii.) Each local representative must at the end of every month furnish the Head of his department with a summary or copy of his departmental Vote account, so that such Head may be in a position to watch the expenditure of all his local representatives and at the same time enter up the main departmental Vote account kept at his headquarter office.

(iii.) On the other hand, if the Head of the department incurs expenditure which is chargeable to the portion of a vote allotted to a local representative, he must at once inform such representative in order that the latter may adjust his departmental Vote account.

(iv.) Should a Head of a department desire to see any particular account or voucher rendered by one of his subordinate officers, it will always be available either at the Treasury (Finance and Supply Division) or at the Audit Office.

58 *Epidemics, &c.*—(i.) Provision will be made under the head “Department of Medical and Sanitary Services” and “Department of Agriculture” to meet expenditure on account of epidemics. The Director of Medical and Sanitary Services and the Director of Agriculture will annually allot from these lump votes a certain amount to each Government Agent and Assistant Government Agent to meet expenses (other than for medicines and medical attendance) on account of outbreaks of epidemic diseases in the districts under their charge.

(ii.) The Government Agent or Assistant Government Agent will enter the sums so allotted to him in his departmental Vote account as if the allotments were one of his own votes, and on the outbreak of an epidemic he will incur expenditure from the proper allotment and will be responsible for all the expenditure incurred.

(iii.) The payments must be entered in the Kacheheri cash book and included in the Kacheheri Abstract book, the vouchers being sent direct to the Audit office with the Kacheheri monthly accounts. The Deputy Financial Secretary will then bring the payments to account against the proper votes.

(iv.) In order that the Director of Medical and Sanitary Services and the Director of Agriculture may be kept informed of the expenditure incurred by Government Agents and Assistant Government Agents, each Government Agent and Assistant Government Agent will at the end of every month forward to the Director of Medical and Sanitary Services and the Director of Agriculture schedules showing what payments have been charged against the respective votes during the month.

59 (i.) *Date of payment governs date of record in accounts.*—The date of payment governs the date of the record of the charge in the accounts. In no circumstances may payments be made before they are due for the purpose of utilizing an anticipated saving on a sub-head, nor may the unexpended portion of any sub-head be drawn from the Treasury for the purpose of setting it in reserve to meet impending payments, or be carried to a deposit or suspense account.

(ii.) *Expenditure not to be deferred.*—On the other hand, expenditure properly chargeable to the account of a given year must, as far as possible, be met within the year, and must not be deferred for the purpose of avoiding an excess on the amount provided in the Estimates.

60 *Commercial or industrial enterprises.*—Where any officer, department, or board administers on behalf of the Government any commercial or industrial enterprise, or any service involving receipts and payments, the whole of such receipts and payments shall, excepting where otherwise authorized by the Governor, be accounted for to the Deputy Financial Secretary and included in his monthly and annual accounts; and the estimates of the department will be prepared accordingly.

61 *Advances in anticipation of salary.*—When a personal advance in anticipation of salary is allowed, it will be debited as an advance to the recipient and not to the vote for his salary. Any advance made to an officer is to be notified to the Head of his department, who will take care that proper arrangements are made for repayment and that no salary is subsequently paid unless such arrangements have been made and are complied with.

62 (i.) *Purchase and sale of securities.*—In accounting for the purchase or sale of securities on account of the Government, the cost price or price realized will be entered under Investments or Investments realized “below the line,” that is, following after and distinct from the entries relating to revenue and to expenditure charged against revenue.

(ii.) *Profits accruing therefrom.*—Any profit on sale as compared with the value at which the securities sold appear in the accounts will be carried to current revenue and any loss charged to expenditure.

(iii.) *Annual valuation.*—At the close of each financial year, each of the securities held on account of the Government will be valued at the current middle market price in London on the last working day of the year, and the value assigned to each security in the accounts will be adjusted so as to correspond with that price. The amount by which the new value exceeds or falls short of the old value will be carried to the credit or debit of an Investments Adjustment account, and the balance of that account will be carried to revenue or charged to expenditure.

(iv.) *Held on behalf of funds.*—Where securities are held on behalf of a fund, so that they belong to the fund and not to the Government, a similar procedure shall be followed, but the gain or loss will accrue to the fund and not to the Government.

(v.) *Transfer between funds.*—When securities are transferred from one fund to another fund in the custody of the Government, they shall be so transferred at the current middle market price in London at the date of transfer.

63 *Secret service.*—Any necessary expenditure on services of a confidential nature, the purpose and particulars of which cannot be divulged, will be supported in the accounts by the Governor's certificate of payment and declaration that he has satisfied himself that the money has been properly expended.

64 (i.) *Losses.*—The authority of the Secretary of State is required for writing off any loss of public money or, subject to the provisions of these regulations, of any sum which has appeared as an asset in previous accounts, and also for the abandonment or remission of any claim for money due to the Government, unless the amount does not exceed the limit up to which the Governor has been authorized to sanction on his own authority such writing off, abandonment or remission.

Note.—The Governor has been empowered to write off, without reference to the Secretary of State, losses of small sums of public money up to a limit of Rs. 500 in cases where neither fraud nor negligence is involved.

(ii.) *Defalcations.*—Whenever a loss of public money, stores, or property occurs, whether from fraud or from any other cause, the full details of such loss must be reported at once to the Financial Secretary and to the Auditor-General.

A preliminary report should be sent immediately after the occurrence, if the preparation of a full report will involve a delay of more than three days.

Note.—It is not necessary to report losses of articles the value of which has been recovered from the responsible officers if the losses are not due to negligence or dishonesty. The date of credit of the value of such articles should, however, be reported to the Auditor-General.

Section 4—Summary of Procedure.

70 *Summary.*—Summarized, the procedure in regard to the Estimates of Expenditure, the Appropriation Law and authority for expenditure is as follows:—

Annual Estimates.

Annual Estimates submitted by departments to appropriate Officer of State or Minister.

Annual Estimates forwarded by Officer of State or Minister to Board of Ministers through Financial Secretary after consultation with him.

Annual Estimates compiled by Board of Ministers in consultation with Financial Secretary.

Annual Estimates presented to State Council.

Annual Appropriation Ordinance passed.

Authority for expenditure of such of the sums provided in the Estimates and Appropriation Ordinance as the Board of Ministers may decide issued in form of General Warrant to Financial Secretary.

Financial Secretary communicates sanction conveyed by General Warrant to departments concerned.

Financial Secretary communicates to departments Authority of Governor for expenditure of sums not provided in Appropriation Ordinance but provided by special law.

Authority for expenditure of sums provided in the Appropriation Ordinance but not included in the General Warrant issued from time to time in form of approved Requisition.

Financial Secretary communicates sanctions conveyed by approved Requisition to departments concerned.

Supplementary Estimates.

Application for supplementary provision made by department to appropriate Officer of State or Minister.

Application forwarded by Officer of State or Minister to Board of Ministers through Financial Secretary after consultation with him.

Application considered by Board of Ministers in consultation with Financial Secretary.

If approved as a matter of urgency Board advises Governor to issue Special Warrant in anticipation of approval of State Council.

Otherwise, Supplementary Estimate presented to State Council.

Authority for expenditure of sums included in Supplementary Estimate issued in form of Special Warrant.

Financial Secretary communicates sanction conveyed by Special Warrant.

Supplementary Appropriation Ordinance passed giving legal sanction for expenditure under any head in excess of sums provided under that head in Annual Appropriation Ordinance.

Chapter III.—Accounting Officers and Audit.

Section 1—Accounting Officers.

72 Subject to these regulations and to such instructions as may with the authority of the Secretary of State be approved by the Governor, the financial and accounting operations of the Government are under the general management and supervision of the Financial Secretary. It is also the duty of the Heads of departments, officers in charge of districts, and all sub-accountants of the Treasury to take care that these regulations are duly observed. The term sub-accountant means an officer who is entrusted with the receipt, custody, and disbursement of public money and who is required to keep one of the recognized cash books, the transactions in which are subsequently embodied in the final accounts rendered by the Treasury.

73 Functions of Financial Secretary.—It is the duty of the Financial Secretary—

- (i.) To see that the proper system of account is established in every department of the Government;
- (ii.) To exercise supervision over the receipts of public revenue and as far as possible to secure its punctual collection;
- (iii.) To see that proper provision is made for the safe keeping of all public money and stamps;
- (iv.) To exercise supervision over all the officers of his departments and sub-accountants entrusted with the receipt or expenditure of public money, and to take precautions, by the maintenance of efficient checks, against the occurrence of fraud, embezzlement, or carelessness;
- (v.) To supervise the expenditure and other disbursements of the Government.

74 Duties of Deputy Financial Secretary.—It is the duty of the Deputy Financial Secretary—

- (i.) To bring promptly to account, under the proper heads and sub-heads, all money, whether revenue or other receipts, paid into the Treasury or accounted for to him;
- (ii.) To take care that no payment is made which is not covered by proper authority, expressed or referred to on the voucher relating to it; and, in case of any apparent extravagance or of any apparent defect in the provision for a charge owing to the exhaustion or absence of a vote, to call the attention of the Financial Secretary in writing to the matter;
- (iii.) Promptly to charge in his accounts under the proper heads and sub-heads of estimate all disbursements of the Government; to render the accounts for audit; and to prepare the financial statements and returns.

75 Heads of departments.—Except where it is otherwise expressly stated, the officers enumerated in the Appendix to this Chapter shall be regarded as Heads of departments for the purposes of these regulations.

76 Surprise inspections.—The Deputy Financial Secretary will from time to time cause surprise inspections to be made of the accounts of his sub-accountants. He will report to the Financial Secretary any material irregularity connected with the public accounts that may have been brought to his notice.

77 Responsibility of accounting officers.—(i.) Heads of departments, sub-accountants and all accounting officers are personally and pecuniarily responsible for the due performance of the financial duties of their departments or offices, for the proper collection and custody of all public money receivable by them, and for any inaccuracies in the accounts rendered by them or under their authority.

(ii.) The responsibility of the Auditor-General for checking and reporting any shortcomings in connection with the public accounts or finances does not absolve any officer from his responsibility for complying, or securing compliance, with instructions within the scope of his own authority. No officer will be relieved from any portion of his responsibility should he depute to his subordinates the performance of duties which he should have performed himself.

78 (i.) *Auditor-General's right of access.*—The Auditor-General and his deputies are at all times entitled to have access to all books, records, or returns relating to accounts, and all accounting officers will give them every facility for inspecting such documents.

Note.—Any officer bearing the written authority of the Auditor-General must be considered as that officer's deputy.

(ii.) *Audit queries.*—It is the duty of Heads of departments, Government Agents, and Assistant Government Agents, sub-accountants and all accounting officers to see that letters and queries addressed to them by the Auditor-General on the subject of their accounts are dealt with promptly, the information required being given fully. The Query Register (*see* F. R. 352) or the file of duplicate copies of queries must be inspected periodically by the Head of the department or by some responsible officer on his behalf.

79 *Cases of doubt.*—In any case of doubt as to the interpretation of the Financial Regulations or of any financial instructions or regulations issued from time to time reference may be made to the Deputy Financial Secretary.

80 *Duties of heads of departments.*—(i.) The specified duties imposed on the Deputy Financial Secretary by F. R. 74 also fall on Heads of departments, Government Agents, and Assistant Government Agents so far as the transactions of their respective departments are concerned.

(ii.) Heads of departments, Government Agents, and Assistant Government Agents must, from time to time, make personal surprise inspections of the accounts of their subordinates. At such inspections a few items or entries in the various accounts must be tested, such items being initialled at the time of checking.

81 *Signatures.*—(i.) Officers must write their signatures legibly in manuscript when required to sign documents or books connected with accounts, except in cases in which stamped signatures are permitted by Financial Regulations or special authority.

(ii.) A stamped signature must be impressed by the person indicated by it: in no case must it be impressed by another party.

Section 2—Audit.

85 *Duties of Auditor-General.*—The following articles of the Ceylon (State Council) Order-in-Council, 1931, prescribing the powers and duties of the Auditor-General in regard to the audit of Public Accounts are reproduced for the information and guidance of officers concerned:—

84. *Duties of Auditor-General.*—The Auditor-General shall be responsible for the audit and inspection of all public accounts of the Government. He shall see that in all matters relating to finance and accounts this Order and the laws of the Island and all lawful directions of the Governor, or of the Council with the approval of the Governor, are strictly observed and shall bring to the notice of the Governor and of the Council any failure in their observance. The Auditor-General and his deputies are at all times entitled to have access to all books, records, or returns relating to accounts, and all accounting officers shall give them every facility for inspecting such documents.

85. *Annual Report by Auditor-General.*—As soon as possible after the close of each financial year the Auditor-General shall prepare a report on the revenue and expenditure of the year, and in such report he shall deal with the collection of revenue, the state of the arrears,

the manner in which the accounts of the Island are kept, the sufficiency of existing checks against fraud, the nature and extent of the audit applied, and any special questions arising out of the accounts. He shall furnish this report to the Governor and to the Speaker for communication to the Council.

86 *Audit of departmental funds.*—Heads of departments must see that the accounts of any departmental fund of a private or semi-private nature, such as a benevolent, compassionate, provident, recreation or similar fund formed solely for the benefit of the officers of a department, are regularly audited by auditors appointed by the officers responsible for the control of the fund. The statutory duties of the Auditor-General do not extend to the audit of the accounts of such a fund, but it is open to officers in control of a fund to arrange with the Auditor-General for the audit to be carried out by his department.

Section 3—Returns.

88 *Returns for Secretary of State.*—The Financial Secretary will furnish to the Governor for transmission to the Secretary of State the following periodical returns:—

(a) Annually.

- (i.) An Abstract Account of the total revenue and expenditure of the year under each head of receipt and payment, showing the opening and closing balances in both the Treasury and Crown Agents' accounts;
- (ii.) Detailed statements of revenue and expenditure, arranged according to sub-heads, showing the excess or saving on each sub-head and the net excess or saving on each head, and showing also any supplementary votes for expenditure under any sub-head;
- (iii.) A full statement of the expenditure on works and other payments chargeable to Loan Accounts;
- (iv.) A statement of the Assets and Liabilities at the close of the year;
- (v.) A statement of the public debt, showing the several amounts of the loans raised and the values of their respective sinking funds;
- (vi.) A statement of the investments of the Government at the close of the year;
- (vii.) Six copies of the Currency Commissioners' monthly statement for September each year and 6 copies of the Currency Commissioners' annual "Income and Expenditure" Statement.

(b) Quarterly.

- (viii.) A comparative statement of revenue and expenditure to the close of the previous quarter.

Note.—This statement need not be furnished to the Secretary of State unless it discloses developments such as he should be made aware of.

89 *Annual Savings Banks returns.*—(i.) The Postmaster-General will furnish to the Financial Secretary for transmission to the Secretary of State an annual statement of the receipts, issues, balances in hand, and the assets and liabilities of the Post Office Savings Bank, showing separately the revenue derived from Savings Bank investments, the interest credited to depositors, and the expenses of the management of the institution.

(ii.) The Directors of the Ceylon Savings Bank will furnish a similar return as regards that bank.

APPENDIX.

List of Heads of Departments. (See F. R. 75.)

Appeal Board (Land Settlement Ordinance).
 Archæological Commissioner.
 Attorney-General.
 Auditor-General.

Chairman, Colombo Port Commission.
Chairman, Quarantine Committee.
Chief Commissioner, Loan Board.
Chief Engineer and Manager, Department of Government Electrical Undertakings.
Clerk of the State Council.
Commandant, Ceylon Defence Force.
Commissioner for Development of Agricultural Marketing.
Commissioner of Income Tax, Estate Duty, and Stamps.
Commissioner of Local Government.
Commissioners of Requests.
Conservator of Forests.
Controller of Labour.
Deputy Chief Secretary.
Deputy Financial Secretary.
Director of Agriculture.
Director of Education.
Director of Irrigation.
Director of Medical and Sanitary Services.
Director of Public Works.
Director of the Colombo Museum and Marine Biologist.
Director, Tourist Bureau.
District Judges.
Excise Commissioner.
Fiscals.
General Manager, Ceylon Government Railway.
Government Agents and Assistant Government Agents.
Government Analyst.
Government Mineralogist.
Government Printer.
Government Storekeeper.
Inspector-General of Police.
Inspector-General of Prisons.
Land Commissioner.
Legal Draftsman.
Police Magistrates.
Postmaster-General.
Principal Assistant to the Legal Secretary.
Principal Collector of Customs.
Principal of the University College.
Public Trustee.
Registrar-General and Director of Commercial Intelligence.
Registrar of Co-operative Societies.
Registrar of Motor Cars.
Registrar of the Medical College.
Registrar of the Supreme Court.
Salt Adviser.
Secretary to the Financial Secretary.
Secretary to the Governor.
Secretaries to the Ministers.
Settlement Officer.
Surveyor-General.

Chapter IV.—Receipt and Payment of Public Money.

Section 1—Receipts.

91 Vouchers.—All receipt entries in the accounts must be vouched for on the form prescribed by law or regulation.

92 Form.—(i.) Except where otherwise provided and in cases where receipts are not required (such as Customs duties or sale of stamps), accounting officers must give receipts, from books of counterfoil forms bearing printed consecutive numbers, for every sum paid to them.

(ii.) The standard form of receipt to be used is form General 172 in all cases in which no special form has been authorized. An indelible pencil or “hard pen” should be used in filling in the form and for signature. The yellow original is for issue to the payer, and the white duplicate is to be left in the book. All receipts should be stamped with the Kachcheri or departmental stamp before being issued.

(iii.) Numbered counterfoil receipt books will be supplied by the Deputy Financial Secretary who will be responsible for their custody, and to whom the counterfoils will be returned when the receipt forms are exhausted or as may be otherwise directed.

93 Counterfoil books.—For licences, permits, certificates, and other documents of the same nature, counterfoil books of the form prescribed by law, regulation, or special authority must be used.

94 Indents.—(i.) Annual indents for counterfoil books must be forwarded to the Treasury (Finance and Supply Division) on form General 2 on or before the 31st March of each year, and they must include, as far as practicable, sufficient supplies of all books for twelve months.

(ii.) Supplementary indents should as far as possible be avoided, but when unavoidable they must be sent in two months before the books are likely to be required. The same form as in the case of annual indents (General 2) should be used.

(iii.) When the originals of a book of receipt forms or the foils in a book of counterfoil forms are exhausted, the book must be retained by the officer until it has been checked or passed and refunds of stamp duty, if any, have been marked off by a District Examiner from the Audit Office; it will then be returned to the Treasury (Finance and Supply Division). This does not apply to counterfoils on the back of which renewals of licences have to be entered, or to counterfoils of leases granted on form G. A.—C 144.

(iv.) *Spoilt forms.*—When a form is spoilt it must not be destroyed, but must be pinned to its duplicate or to its counterfoil.

(v.) Counterfoil books must not be cut or divided.

95 Court Fees, &c., paid in stamps.—(i.) In cases where court fees are collected by adhesive stamps the stamps will be affixed by the persons paying in such revenue and effectually cancelled in accordance with the provisions of the Stamps Ordinance, 1909 (*vide* sections 9 and 10 of the Ordinance), and other instructions issued in the matter (*vide* F. R. 279). The cancellation under section 10 of the Stamp Ordinance should whenever possible be performed by an officer other than the officer employed to sell the stamps.

(ii.) The District Judge or the Commissioner of Requests in charge of the Court should detail the Secretary or the Chief Clerk of the Court to exercise a general supervision over the checking of documents for duty.

An officer who accepts from a lawyer, party or other person a stampable document or issues a stampable document should be responsible for seeing—

- (a) that stamps to the proper values have been affixed, and
- (b) that they are duly cancelled.

Such officer should report to the supervising officer any case of doubt or difficulty regarding the amount of duty, or any case where he finds or suspects that used stamps have been affixed.

The District Judges and Commissioners of Requests should also make test checks at least once every quarter and preserve in the office a record showing the nature of the checks made by them.

(iii.) A record of the stamp duty paid in each case in every District Court and Court of Requests should be kept on form Judicial C—c38 (civil proceedings) or form Judicial C—c39 (testamentary proceedings). Forms Judicial C—c39 (testamentary proceedings) must be laid before the Secretary with each final account submitted for Audit in order that he may certify thereon to the correctness of the duty levied or point out to the District Judge for necessary action any deficiency which he may detect. Each officer charged with the duty of receiving or issuing stampable documents should make a daily return to the Secretary or the Chief Clerk of the stamps used on documents dealt with by him or form Judicial C—c40. The Secretary or the Chief Clerk should summarize these returns daily in a summary sheet to show separately the total amount of stamp duty recovered each day—

- (a) in original Court proceedings in testamentary cases,
- (b) in original Court proceedings in other civil cases,
- (c) in proceedings on appeal in all civil cases (including testamentary cases).

Note.—A sub-column should be provided under each of the above divisions to show separately the stamp duty recovered on Fiscal's processes.

(iv.) At the end of each financial year the total amount of stamp duty recovered in that year in proceedings on appeal in civil cases should be reported to the Registrar of the Supreme Court. Similarly statements in respect of (a) and (b) of the preceding sub-section should be forwarded to the Commissioner of Stamps.

(v.) The Registrar of the Supreme Court should on receipt of returns from the District Courts aggregate the totals of figures appearing thereon with the total stamp duty paid during the financial year on original proceedings in the Supreme Court and furnish a return to the Commissioner of Stamps accordingly.

(vi.) The entries made in the forms and summary sheets referred to above will be checked periodically by officers deputed by the Commissioner of Stamps.

95A Licences, &c., paid in stamps.—In cases where licences and similar receipts are collected by adhesive stamps the stamps will be affixed on the counterfoils of the licences by the Officer-in-Charge and cancelled by the Staff Officer signing the licences, &c., in accordance with the provisions of F. R. 95 (i.).

Note.—*Vide* F. RR. 559 to 574 regarding the collection of licence fees in cash.

96 Collections of public money to be paid in daily.—All officers, other than the Deputy Financial Secretary and the sub-accountants, who receive any duties, taxes, licences, fees, rents, or other public money, whether forming a portion of the revenue or not, are required to pay the whole amount of such money, daily or at the earliest possible opportunity, either into the Bank to the credit of the Ceylon Government, or into the Treasury, or to the sub-accountant for the district, obtaining a receipt for the amount so paid in.

97 (i.) Permanent custodians of revenue, &c.—The Deputy Financial Secretary, Government Agents and Assistant Government Agents are the only permanent custodians in the Island of public money, whether consisting of revenue, deposits, or other sums. Except in cases in which special procedure has been authorized (*e.g.*, in the case of the Post Office) it is the duty of all other officers to dispose of their receipts in accordance with the directions in F. R. 96.

(ii.) *Officers distant from Treasury or Kacheheri.*—In cases in which it is difficult for an officer to comply strictly with F. R. 96, owing to his being stationed at a distance from the Treasury or a Kacheheri, he may retain in his own hands, at any one time, a sum not exceeding his monthly salary.

98 *Revenue, &c., not to be remitted by draft.*—(i.) Sums payable by Government departments, or quasi-Government departments, or individuals, to Government departments (e.g., to the Surveyor-General, the Government Storekeeper, or the Government Printer) must not be remitted by draft from one Kacheheri station to another, but must be paid into the nearest Kacheheri direct to revenue or to the proper account.

(ii.) The Kacheheri receipt should be sent to the department concerned as proof of payment.

(iii.) An exception to this rule may be made in the case of payments to departments in class A, if it is more convenient for the money to be remitted by draft.

99 (i.) *Cheques, &c.*—Bills of exchange, cheques, or promissory notes will not be received as revenue, except under such conditions as, having regard to local circumstances, the Governor may prescribe by Financial Regulation. When so authorized, accounting officers, on the receipt of any such negotiable instrument, will enter the amount thereof in their cash books as revenue collected.

(ii.) *When cheques may be received.*—Cheques may be accepted instead of cash, provided that officers observe reasonable precautions to safeguard the interests of Government. When payments to Government are made by cheque, the words "By cheque" must be inserted in the form of receipt.

(iii.) Such cheques must be entered in the register prescribed by F. R. 448 (i.).

(iv.) *Dishonoured cheques.*—Should a cheque be dishonoured, the fact, together with the drawer's explanation, must be reported at once to the Deputy Financial Secretary. The Deputy Financial Secretary will decide whether cheques from the same drawer are to be accepted in future, and no cheques should be accepted from him until such decision has been arrived at.

Note.—Private cheques should not be cashed from Government money or stamp imprest cash.

100 *Gross revenue to be paid in.*—In all cases the gross amounts received must be paid into, or accounted for to, the Treasury (Finance and Supply Division). All charges upon the revenue received will require authority, and should appear as expenditure, supported by proper vouchers.

101 *Public money not to be advanced, lent, or exchanged.*—Between the time of receipt and the time of payment into the bank, Treasury, or to a sub-accountant no public money shall be made use of in any way whatsoever; nor will any officer advance, lend, or exchange any sum for which he is answerable to the Government.

102 *Fees.*—All fees received from the public by an officer in his public capacity which are specially appropriated, either wholly or in part, to the remuneration of such officer, and which form part of his pensionable emoluments, will be dealt with in the same manner as other receipts of public money, and the total amount paid into or accounted for to the Treasury. The amount to which the officer is entitled will then be issued to him on a proper voucher. In all cases where any portion of such fees is receivable by the Government, the total sum collected will be brought to account as revenue, the amount paid to the officer being charged as expenditure against the proper head under "Personal emoluments." The estimated amounts receivable as fees by any officer should be shown in footnotes to the annual Estimates. Where fees are received from the public by an officer in his public capacity they need not be paid into or accounted for to the Treasury if they are wholly appropriated to the remuneration of such officer and are not a pensionable emolument, but a record of such fees should be maintained (*vide* F. R.R. 886 and 887).

103 Abstracts.—Payments to the Treasury or to sub-accountants by collectors of revenue will be supported in each case by such subsidiary detailed schedules or abstracts as the Financial Secretary may prescribe.

105 Loss from negligence.—If at any time the public revenue sustains a loss by reason of the neglect or wilful fault of any officer, he will be liable to be surcharged with the amount.

106 Arrears.—The Financial Secretary will report to the Governor any failure on the part of an accounting officer to receive and duly account for any sums receivable by him. He will also report any case in which he may have reason to think that the revenue is falling unduly into arrear. The Auditor-General will similarly report in like circumstances.

107 Returns.—All officers charged with the supervision of the collection of revenue will furnish the Auditor-General with periodical returns showing the state of the arrears in the collection of taxes or any other revenue receivable by them. In the event of there being no such arrears, a nil return will be furnished.

108 Irrecoverable arrears.—In the case of irrecoverable arrears of revenue, except where other authority is by law established, the authority of the Secretary of State is required for any general cancellation of claims prior to a given date.

109 Ordinary arrears.—In cases of arrears of revenue due by particular individuals, in which the necessity or justification for writing them off depends upon local circumstances, and when no question is involved either of large amount, of important or novel principle, or of the negligence of an accounting officer, the Financial Secretary or other officer appointed by law to deal with such claims will from time to time furnish to the Auditor-General a list of cases in which it has been decided to write off such arrears, with the reason for so doing entered against each case. Unless the Auditor-General sees cause to challenge the decision in any case, this list will be accepted as a valid discharge for the accounting officer in respect of the non-collection of any amount specified thereon.

Section 2—Receipt Vouchers (Preparation).

114 To contain details.—(i.) Vouchers for payments into the Treasury or a Kacheheri must contain a sufficient description of the items paid in.

(ii.) The Head and sub-head of revenue, or the description of the advance, deposit, or other account to which the sums are to be credited, must be shown in the space provided therefor. As far as possible a separate voucher must be used for each sub-head of revenue and for each account.

115 Forms.—The voucher forms to be used by public officers making payments into the Treasury or a Kacheheri are—

- (a) For general receipts deposited with the Treasury, or a Government Agent or Assistant Government Agent—form General 118.
- (b) For suitors' money deposited in a Kacheheri by Courts—form Judicial C—F 38.
- (c) For sums deposited in a Kacheheri by Fiscals under section 296 of Ordinance No. 2 of 1889—Fiscal's form No. 11.
- (d) For sums paid for drafts—Application form General 43.

N.B.—Sums paid into a bank for drafts must be supported by form General 118.

116 Deductions from payment vouchers.—(i.) When the amount of a draft, voucher or requisition is to be credited to revenue or other account, the amount to be so credited must not be drawn in cash. The voucher should be crossed and marked " × entry " in red ink and full particulars of credit should be given thereon.

The voucher will be treated as a cross entry, and the amount will appear on both sides of the Treasury or Kacheheri cash book.

Note.—When receipts for such credits are required by the paying-in officer a paying-in voucher, on form General 118, giving full particulars of credit, should be attached to the payment voucher.

(ii.) When, however, a part of a voucher is required to be drawn in cash, the amount required in cash and the amount to be credited by cross entry should be clearly shown on the voucher in red ink, thus:—

Pay cash	...	...	Rs.	
× entry—to be credited to				
being	...	...	Rs.	
			Rs.	

In such cases the payment vouchers will also serve as receipt vouchers, but the same details must be given on them regarding the sums to be credited as would be given on separate receipt vouchers.

N.B.—When deductions are made for remittance by draft an application on form General 43 must accompany the payment voucher.

117 Sale of Government property.—All paying-in vouchers for sums realized from sales of Government property must be supported by the auctioneer's account sales, and his certificate as to the price actually realized at the sale.

118 Classification.—All items of revenue and other receipts should be classified in accordance with the "Classification of receipts*"; in any case of doubt application should be made to the Deputy Financial Secretary for instructions.

119 Refunds to meet surcharge.—(i.) Refunds to meet surcharges on expenditure under a vote of a previous year should be credited to revenue under "Miscellaneous Receipts—Sundries".

Refunds to meet surcharges in respect of the Postal Department will, however, be credited to revenue under "Postal and Telecommunication Services—Miscellaneous".

(ii.) Refunds to meet surcharges on expenditure under a vote of the current year should be credited to "Surcharge account."

(iii.) Payments to meet surcharges resulting from short collection of revenue should be credited to the head and sub-head of revenue concerned.

(iv.) Full details of the circumstances in which the refunds are made must be inserted in the paying-in voucher to enable the accounting officer to classify them properly.

Section 3—Payments.

123 Authority.—All disbursements of public money in the Island will be made by the Deputy Financial Secretary under the direction of the Financial Secretary acting under authority from the Governor, either personally or by officers acting, by instruction, as his sub-accountants. The Deputy Financial Secretary and all accounting officers will be held personally and pecuniarily responsible for inaccuracies in the rendering of accounts and for any payments made, except as prescribed by these regulations. Disbursements in England will be made by the Crown Agents, whose accounts will, as soon as received, be incorporated by the Deputy Financial Secretary in his monthly accounts.

124 Payment without authority.—Any officer allowing or directing any disbursement without proper authority will be held personally responsible for the amount.

125 Voucher required for all payments.—All payments whether on account of voted services, advances, deposits, or other accounts must be supported by vouchers in the prescribed forms, prepared with scrupulous accuracy and completeness.

126 Vouchers.—Separate vouchers will, as far as possible, be used for separate sub-heads and for the payment of different services, especially in cases where each service has been separately authorized.

* Classification of Receipts of the Ceylon Government, Third Edition, 1927.

127 Form.—All vouchers will contain full particulars of each service, such as dates, numbers, quantities, distances, and rates, so as to enable them to be checked without reference to any other document.

128 Certification.—The signature of the officer who certifies a voucher will be taken to guarantee the accuracy of every detail on the voucher. He will therefore be held responsible—

- (i.) That all proper deductions from salaries or pensions on account of contributions, repayment of advances, family remittances, or other liabilities have been duly made;
- (ii.) That the services specified have been duly performed;
- (iii.) That the prices charged are either according to contracts or approved scales, or fair and reasonable according to current local rates;
- (iv.) That authority has been obtained as quoted;
- (v.) That the computations and castings have been verified and are arithmetically correct; and
- (vi.) That the persons named in the vouchers are those entitled to receive payment.

(See also Section 5 below regarding special certificates.)

129 Responsibility of certifying officers.—In the event of any unauthorized payment being made in consequence of an incorrect certificate on a voucher, the certifying officer will be held responsible for the same, and the amount will be surcharged against him.

130 (i.) Contract vouchers.—When supplies are furnished or work done under agreement or contract, there will be attached to the voucher a certificate that the payments are in accordance with the terms of the contract or agreement, and, in the case of work, that it has been properly done. When a deduction is made from the amount payable on a contract in respect of a penalty or fine, the net sum only will be paid.

(ii.) *Stores.*—All vouchers for payments for stores (including Government Stores claim vouchers) must be supported by a certificate that the articles have been received and, except in the case of small supplies of expendable stores, that they have been brought on charge in the proper Inventory or Stock book.

(iii.) *Payments "on account."*—Payments "on account" must in all cases be supported by a certificate that the amount paid is fully covered by the supplies delivered or the work performed.

(iv.) *Detention money.*—When payment of "detention money" (which represents a percentage deduction from the estimated value of the work done) is made, a certificate of the departmental officer to the effect that the work is completed and is in good order and condition must be furnished.

131 Under-receipts.—In cases where public officers present claims for small payments made by them, sub-vouchers, in the shape of actual receipts, must be produced whenever practicable. When sub-vouchers cannot be obtained the officer will certify that the charges have been incurred solely upon the public service and actually paid by him.

132 Responsibility of paying officers.—Paying officers, before paying any claim, will satisfy themselves that—

- (i.) The payment will not cause an excess on the amount provided in the Estimates or in Special Warrants, on the sub-head to which it is chargeable.
- (ii.) The expenditure has been authorized by warrant or approved requisition, as quoted on the voucher.
- (iii.) The information furnished on the voucher is correct in all particulars and that the certificate is signed by the proper officer.
- (iv.) All proper deductions from salaries or pensions on account of contributions, repayment of advances, family remittances, or other liabilities have been duly made.

133 (i.) *Receipts.*—Payment will be made only to the persons named in the vouchers, or their legal representatives, from whom signed receipts (duly stamped, where necessary) must be taken at the time of payment.

(ii.) *Illiterate persons.*—When payments are made to illiterate persons, or to persons who are unable to give a receipt in English, the payments should be made in the presence of two witnesses, and the signature in the vernacular or the mark or thumb impression of the payees should be obtained in the presence of these witnesses. The latter, who should, if possible, be persons able to read and write English, will sign the vouchers as a guarantee that the payments were actually made, and that the marks or thumb impressions are *bona fide*.

Note.—Witnesses are not generally necessary in the case of payments to persons who can give a receipt in English, but they are desirable in any case in which the payee is not well known.

(iii.) Where this is impracticable, as occasionally in the case of payments to a number of labourers, the paying officer will certify that the payments have been actually made, such certificate being countersigned by some person, other than the paying officer, who was present at the time of payment.

(iv.) *Agents of payees.*—When payments are made to persons other than those named in the vouchers or to the agents of officers absent on leave, the authorities under which they are made (such as powers of attorney and letters of administration) shall be registered in the Treasury (Finance and Supply Division) and Audit Office and notified on the vouchers, except where the law permits of a declaration being substituted for letters of administration in cases of succession to small estates.

(v.) *Officers on leave.*—In the case of an officer absent on leave, the amount of whose salary is paid to his agent, a certificate that the officer was alive on the date to which salary is claimed must be furnished to the paying officer and attached to the payment voucher.

(vi.) *Alterations.*—When an alteration occurs in the amount expressed to be received, the initials of the recipient should be written against such alteration.

(vii.) *Imprests and reimbursements exempt from stamp duty.*—A receipt given by an officer for money paid to him by way of imprest, or in adjustment of an account where he derives no personal benefit therefrom, is not, unless specially required by local law, chargeable with stamp duty. Payments of subsistence and other allowances in reimbursement of expenses actually incurred are likewise exempt.

134 (i.) *Salaries, pensions, allowances, &c.*—Vouchers for all salaries, allowances, and other services included in the General Warrant will be delivered duly certified by the Heads of departments to the Treasury (Finance and Supply Division), or, in the outstations, to the nearest sub-accountant, on such day before the last day of public business in each month as may be prescribed by the Governor. Any vouchers delivered after the date prescribed will be liable to be held over until the pay-day of the following month. In the last month of each financial year and in the month of December the vouchers for salaries, allowances, and pensions should be delivered two days earlier than the usual date.

(ii.) *Salaries, when payable.*—Payment of salaries, &c., may commence on the fourth working day from the end of the month. In September they may be paid not earlier than the 20th of the month.

Example.—If January 31 falls on a Sunday, and no other non-working day intervenes, payment of salaries may commence on the 27th of the month.

135 *Pensions.*—(i.) Payment of pensions not exceeding Rs. 3,200 per annum may commence on the fourth working day from the end of the month, but other pensions must be paid at the end of the month for which they are due.

(ii.) In cases in which Government pensioners reside at a distance from the office of payment, or are infirm, or from other good cause are unable to attend the office of payment in person, or to send an authorized representative to draw their pensions, it will be within the discretion of the paying officer, on his being furnished with a duly executed certificate such as is prescribed by form General 40, to remit such pensions by service money order.

136 (i.) *Pay sheets, &c.*—Pay sheets on the prescribed forms for salaries, pensions, and allowances, as scheduled in the Estimates, must be drawn up, checked, and signed, and delivered to the paying officer eight working days (in September ten working days) before the last day of the month. Such pay sheets should include only the names of officers who will actually be paid before the eighth working day of the following month.

(ii.) Should an officer be unavoidably prevented from drawing his salary, allowance, or pension, before the return of the pay sheets, a supplementary pay sheet for such pay or pension, &c., may, if necessary, be submitted.

137 *Return of pay sheets.*—Heads of departments and others must return their completed and certified pay sheets to the paying officer before the eighth working day of the month following that in respect of which the salary is paid.

138 *Payment to bank.*—Any officer desiring his salary to be paid into a bank should notify the paying officer, and the money will then be paid direct to the officer's account in the bank. This privilege will be liable to be withdrawn if the officer habitually delays to send in his receipt.

139 *Wages.*—Wages may be paid fortnightly when so convenient. In no case should money be paid to unofficial persons for distribution in wages.

140 *Other payments.*—(i.) All other liabilities must be paid as soon as possible after the service has been performed, and, whenever possible, within the month in which they are incurred.

(ii.) At the end of each month Heads of departments and all public officers concerned must call upon persons employed for the supply of authorized services, e.g., merchants, contractors, &c., to furnish their accounts. As soon as the claims are received they must be paid.

(iii.) Heads of departments and their representatives at out-stations are personally responsible for seeing that there is no avoidable delay either in calling in accounts or presenting them for payment.

141 *"Paid" stamp.*—Immediately after payment has been made on a voucher, the officer who has made the payment must stamp the voucher with the word "**Paid**" by means of the standard stamp.

Note.—Unless this is done in every case there is a danger of vouchers being presented for payment a second time.

142 *Vouchers not to be sent with cheques, &c.*—The amount of a claim may, when expedient, be remitted by cheque, money order, or draft to well-known payees. In such cases the connected voucher should not be sent to be receipted and returned, but a receipt should be called for and carefully pinned or pasted to the voucher in such manner as to prevent it getting easily detached.

143 *Charges made to votes of other departments.*—When paying officers make a charge against a vote for which another Head of a department is responsible, they must notify such Head of a department, and the latter will post his departmental Vote account accordingly. This rule does not apply, however, to payments made for other departments in accordance with the regulations in Section 8 of this Chapter.

144 Heads of departments in classes A and B will pay their Personal emoluments and other liabilities, both at headquarters and out-stations, in accordance with arrangements made with, and instructions given by, the Treasury (Finance and Supply Division). Heads of departments in class C must make such payments in accordance with the regulations in Section 8 of this Chapter.

Section 4—Payments Vouchers (Preparation).

150 *Forms.*—(i.) The general voucher forms to be used for payments are—

- (a) for personal emoluments and pensions—form General 33 and form General 40.
- (b) for wages—form General 36.
- (c) for general payments under "Other Charges" votes and for imprests and advances—form General 35.
- (d) for payments from deposits—either form General 70 or form General 35.
- (e) for payments of travelling expenses—form General 177 or form General 178.

(ii.) Duly authorized forms adapted to particular purposes or particular departments may be used instead of the above.

151 Titles.—(i.) The number and title of the head and sub-head, exactly as they appear in the Estimates, must be shown in all vouchers for payments *from votes*.

(ii.) In vouchers for other payments the account and subsidiary account (if any) will be shown. Thus, a voucher for an advance to meet an officer's travelling expenses should be headed "Advances," and against "Sub-head" should be shown the title of the account in the Treasury or Kachcheri advance ledger.

152 (i.) Authority.—The "authority" to be quoted in vouchers for payments from votes will be—

- (1) General Warrant 19....., or Requisition No.....
- (2) Special Warrant No.....
- (3) Authority No.....

The circumstances in which each of these forms of authority is applicable are described in F. R.R. 36, 38, and 39, respectively.

(ii.) *Special authority.*—If special authority has been obtained for a payment, such special authority should be quoted *in addition to* the authority referred to in (i.) above. Special authority should be obtained and quoted in all cases in which the absence of it would presumably give rise to an Audit query.

153 Salaries, &c.—When pay abstracts contain salaries, &c., paid for the first time after an officer's appointment or promotion, the Chief Secretary's letter conveying the authority for the appointment or promotion, wherever necessary, must be quoted.

154 Imprests and advances.—(i.) The authority to be quoted for imprests and advances will be "Imprest Warrant No.—" or "Advance Warrant No.—"

(ii.) When officers draw an imprest or advance they should ascertain from the Treasury (Finance and Supply Division) or the Kachcheri the number of the warrant to be quoted on the voucher.

Note.—See also Section 7 of this Chapter.

155 Deposits.—In the case of payments from deposits and similar accounts it is not always necessary to quote an authority, but when it is not obvious from the information in the voucher that the sum is properly payable to the person named, an explanation should be given on the voucher.

156 Vouchers for telegrams.—Vouchers for telegrams must give the substance of the messages, and must be supported by receipts. (Telegrams from officers applying for leave are not chargeable to public funds.)

157 Letters of authority.—(i.) When (a) letters of authority for any expenditure which is not covered by a general authority, or (b) letters authorizing the payment of pensions, &c., and notifying appointments, promotions, and leave are sent by Government, they will be sent in duplicate. Heads of departments must attach the duplicate copy to the voucher for the first payment.

(ii.) In cases where authorities are conveyed by means of endorsements, certified copies of the applications and the endorsements, or certified extracts therefrom, which include the whole subject at issue, must be attached to the voucher supporting the payment.

158 All vouchers must be certified.—(i.) All vouchers must be duly certified by the Head or local Head of the department, or by an officer authorized to sign on behalf of the Head or local Head.

(ii.) The form of certificate printed on the voucher forms must be carefully filled in, and when alternative words are printed, the necessary alterations and deletions must be made.

159 Duplicate vouchers.—Officers are forbidden to sign more than one copy of any pay abstract, voucher, or other document authorizing payment, unless every additional copy has the word "duplicate" written right across the face of it, or is otherwise so marked that payment cannot possibly be obtained on it.

160 *Amount to be expressed in words.*—The amount payable on every voucher or abstract should be entered in words as well as figures, and care must be taken not to leave space for fraudulent interpolations before or after either entry. The form for stating an amount in words should be—

“ Rupees ——— only,” or “ Rupees ——— cents ———.”

the written amount filling the whole space between “ Rupees ” and “ only ” or “ cents,” a line being drawn to fill in any space left after the written amount.

161 *Authorized deductions.*—(i.) The deductions which are authorized to be shown on the pay abstract are given in Appendix I. to this Chapter.

(ii.) Deductions on account of Widows' and Orphans' pensions are supported by Abatement Registers which are forwarded to the Secretary, Widows' and Orphans' Pension Fund, at the close of the calendar year (*cf.* F. R. 1321 and 1322).

(iii.) Income Tax instalments and abatements on account of Widows' and Orphans' Pension Fund or Scheme from the salary of officers absent from the Island on leave must, notwithstanding such absence, be shown on the pay abstracts. Where net salary as defined in F. R. 1072 (i.) is payable for a portion of the month to an officer proceeding on leave out of the Island, full abatements for the whole of the month in which such officer leaves should be shown on the monthly abstract of salary at the end of the month.

Note.—This procedure is necessary as the Crown Agents for the Colonies pay only the net amount of an officer's salary.

162 *Salaries for broken periods.*—Salaries for broken periods, if paid quarterly, must be computed with reference to the number of days in the quarter for which the salaries are paid; if paid by monthly instalments, by the number of days in the month; if paid at weekly rates, by the days in the week.

163 *Fractions of cents to be excluded.*—(i.) Fractional parts of cents must be excluded from the gross amounts of vouchers for receipts or payments; when the fraction exceeds a half cent, it should be reckoned as one cent; and when the fraction is a half cent or less than a half cent, it should be excluded from the accounts.

(ii.) Unpayable fractions of cents in monthly salaries should be multiplied by twelve and included in the salary for October. They should be struck off the sums payable for other months.

164 (i.) *Erasures not admissible.*—No erasures must appear in any accounts. Any necessary corrections must be made by striking out the figures to be altered, with a single line in red ink, and writing the correct figures in red ink above, such alterations being attested by the initials of the officer responsible.

(ii.) *Alterations.*—When an alteration occurs in the amount expressed to be received on a voucher, the initials of the recipient must be written against such alteration.

165 *Payments by departments to Municipalities, &c.*—Vouchers in support of payments to Municipalities, Local Boards, Gansabawas, and the Railway and other Government and quasi-Government departments should bear the dates of credit of the amounts to the respective funds. If the item forms part of a lump sum, that sum should be quoted. Machine numbered receipts from the authority concerned should be attached to the voucher in support of the credit.

166 *Contribution in lieu of rates.*—Vouchers for payment of the Government contribution in lieu of local rates must contain a reference to the Treasury authority sanctioning the Government assessment. (See F. R. 1343.)

167 *Scheduling.*—(i.) When a number of vouchers for payments from votes are presented at the same time to the Treasury or a Kachcheri, they must be arranged and scheduled in the same order as the votes appear in the annual Estimates. The total of each sub-head must be carried out in the schedule, and the grand total chargeable to the vote must appear at the foot. The vouchers must be numbered consecutively.

(ii.) The schedule should be signed by the officer presenting the vouchers.

Section 5—Special certificates.

175 Appointment and promotion of officers required to give security.—Pay abstracts containing the first payment of salary after the appointment or promotion of an officer who is required to give security must be supported by a certificate that he has actually done so, or by a statement of the steps taken to that end.

176 Increments.—A certificate by the Head of the department that the officers concerned have discharged their duties satisfactorily and have earned their increments must be attached to every pay sheet on which increments are paid for the first time. The dates on which officers begin to earn increments must be noted in the pay sheets.

177 House allowances.—Vouchers for house allowance must contain a certificate from the Head of the department (a) that the accommodation obtained is suitable and convenient, having regard to the public duties of the officer concerned, and (b) that the officer has not occupied Government quarters for the period for which house allowance is drawn.

Note.—Not applicable to payment of rent allowance—*vide* F. R. 987.

178 Horse, forage, conveyance, and commuted allowances.—Vouchers for horse, forage, conveyance, and other similar fixed allowances require the certificate prescribed in F. R. 1200 and vouchers for commuted allowances that prescribed in F. R. 1205.

179 Witnesses' expenses.—Vouchers for expenses incurred by public officers in proceeding to courts of justice, either as complainants or as witnesses, must be supported by certificates of attendance, and in the case of payments made to witnesses, it must be stated that the witnesses were summoned to testify to matters directly connected with the discharge of their public duties.

180 Fees to proctors.—Vouchers for fees to proctors require the counter-signature of the Attorney-General except where Government Agents are allowed to authorize the employment of the services of Crown Proctors within their province without reference to the Attorney-General in which case the counter-signature of the Government Agent is necessary.

181 Medical comforts.—Vouchers for medical comforts, &c., issued to prisoners and others (or charges therefor in contractors' accounts) must be supported by the certificate of the Medical Officer that such issue was necessary.

(See also F. R. 128 and 130).

Section 6—Payments at the end of the financial year.

185 (i.) Expenditure charged in year when incurred.—With reference to F. R. 37 the procedure to be followed in exceptional cases, where it is impossible to pay claims on or before September 30, is laid down below. Reasonable vigilance and forethought must, however, be exercised to reduce such cases to a minimum.

(ii.) Heads of departments must impress upon their subordinate officers the paramount necessity for completing as far as possible all payments due for services rendered in any one year before the end of that year, and they must warn those Government officers who look to them for payment of claims that any negligence or avoidable delay on their part in presenting their claims or in furnishing completed vouchers may result in the claims being totally or partially disallowed.

(iii.) Frequent reminders should be sent when necessary to private parties to forward their claims without delay. Neglect of this precaution will also involve personal pecuniary liability on the part of the officer responsible for such neglect.

186 Payment of personal emoluments.—(i.) The authorized practice of paying salaries ten days before the last day of the financial year should enable all expenditure on personal emoluments to be paid within the year.

(ii.) If, owing to unavoidable circumstances, a pension or a salary cannot be paid within the year it may be paid in the following year, and supplementary provision need not be applied for unless the payment causes an excess on the pension vote or on the total amount provided in the Estimates for the personal emoluments of the department concerned for the year in which it is paid, or unless no provision for the salary is made in the year of payment.

187 Payments under other sub-heads.—Payments under other sub-heads for the month of September must as far as possible be paid within that month. Any deliberate or negligent omission to pay them will render an officer liable to be surcharged with the amount. Where, however, through unavoidable circumstances it is not possible so to pay them, they may be charged to the corresponding vote of the following year. Such charges must whenever possible be paid in October, and no supplementary provision will be required in the votes of the year in which they are paid unless they cause an excess thereon.

188 Supplementary provision for extraordinary expenditure.—For all extraordinary expenditure not paid in the year in which the liability is incurred, supplementary provision will be required in the year in which the accounts are paid except in cases of works for which there is a corresponding vote in the year of payment.

189 Payments falling due before August 31.—Authority for the payment in the new year of personal emoluments or other charges falling due before August 31 of the old year will only be granted when it is satisfactorily established that the delay was due to unavoidable and uncontrollable circumstances. In all such cases the application for authority—to be made to the Treasury (Finance and Supply Division)—must be accompanied by a full explanation of the cause of the delay, showing clearly upon whom the responsibility rests. Where the explanation is not satisfactory, the Financial Secretary will report the matter to the Governor, and the whole or such part of the amount as the Governor may decide may be personally surcharged against the responsible officer.

190 Not to be held over to avoid excess.—In no circumstances must expenditure in a given year, properly chargeable to the votes of that year, be brought to account in a later year for the purpose of avoiding an excess on the amount provided in the Estimates or Supplementary Estimates; should an officer infringe this rule he will render himself liable to be surcharged in the amount so held over. (cf. F. R. 59.)

191 Commission and fees to Registrars and Headmen.—The votes in the Estimates for commission to collectors of assessment tax, for allowances to Registrars and Headmen for registering and reporting births and deaths, and for fees to Registrars for registering marriages under the Kandyan Marriage Ordinance, may be considered as covering the period from July 1 to June 30. It will, therefore, be in order to make payments in the first quarter of a financial year on account of commission to collectors and fees, &c., to Registrars and Headmen due for the fourth quarter of the preceding financial year.

Section 7—Imprests and Advances.

195 Definition.—The term “imprest” is properly applicable to all sums issued in advance to public officers to meet expenditure directly connected with the public service, as distinct from *personal* advances (e.g., for travelling expenses or for purchase of a horse).

196 Imprests.—If it is necessary for any officer other than a sub-accountant to have at his disposal, for disbursement on the public service, money for which vouchers cannot be presented direct to the Treasury or a sub-accountant for payment, he will receive an imprest of such amount as the Governor may sanction.

197 Warrants.—The Governor’s sanction will be conveyed by Imprest Warrant, and the Deputy Financial Secretary will be held responsible that no imprest is made without such warrant, and also for seeing that all imprests are duly accounted for in accordance with the terms of the warrant covering them. The

Governor may give a general Imprest Warrant to the Deputy Financial Secretary authorizing him to make imprests, as may be necessary, for any duly authorized service.

198 Imprest ledger.—Imprests are not to be charged in the accounts as final expenditure, the actual payments only, out of such imprests, being so charged. Cash payments made by the Deputy Financial Secretary or his sub-accountants by way of imprest will be entered in the cash book and totalled with the rest of the payments in balancing it. Imprests will not be treated by the Treasury as "Advances" or "Remittances," but will be accounted for, below the line, under a separate head "Imprests." The imprests and the amounts of the authorized payments accounted for will be posted to a personal imprest account of the officer concerned.

Note.—See also F. R.R. 639-643 regarding Remittances.

199 Authority.—All imprests will be issued by the Deputy Financial Secretary (or by a Government Agent or Assistant Government Agent acting on his instructions) upon the authority of an Imprest Warrant, under the hand of the Governor, in form General 132. They must be repaid in accordance with the terms of the warrant.

200 Reissue of imprests within departments.—A Head or local Head of a department may issue, on his own authority, a part of his imprest to a subordinate to be used for purposes for which it would have been proper for the Head or local Head to have used it.

201 Imprests to be frequently checked.—Every officer in charge of an imprest must check the imprest at frequent intervals in order that any shortage may be promptly detected. The following statement illustrates the methods to be adopted in making this check:—

Petty cash imprest at March 31, 1927.

	Rs.		Rs.
To Treasury ..	250	By cash verified ..	100
		„ Vouchers sent to Kachcheri for which a renewal of credit has not yet been obtained—office copy of schedule annexed ..	100
		„ Paid vouchers in hand—list annexed ..	25
		„ Sums paid by money order for which receipts have not yet been received—list annexed ..	25
Total ..	250	Total ..	250

202 Renewal of credit.—When application is made for renewal of credit, completed vouchers for the sums expended from the imprest must be scheduled (see F. R. 167), and presented with a statement in form General 103 showing the state of the imprest. The Treasury or Kachcheri will then issue a sum equivalent to the vouchers submitted.

203 Petty payments.—A number of petty payments which are chargeable to the same head and sub-head of the Estimates may be included in one voucher the receipts of the payees being annexed as sub-vouchers.

204 Advances to meet travelling expenses.—(i.) Payments in advance of probable travelling expenses under F. R. 1226 must be treated as personal advances. They will be made to officers in departments in classes A and B from the departmental imprests, and to officers in departments in class C, when the sums advanced do not exceed Rs. 15, from the departmental petty cash imprest.

(ii.) When such advances to officers of departments in class C exceed Rs. 15 they will be made by the Treasury or a Kachcheri at the request of the Head or local Head of the department concerned.

(iii.) The authority for these advances will be an Advance Warrant, under the hand of the Governor, issued to the Deputy Financial Secretary at the beginning of the financial year. The Deputy Financial Secretary will communicate the number of the warrant to his sub-accountants, and it must be quoted as the "authority" in the vouchers.

205 Copies of Imprest and Advance Warrants will be sent to the Auditor-General by the Financial Secretary.

Section 8—Imprests—Classification of Departments.

210 *Classes of departments.*—For the purposes of making payments, departments will be divided into three classes—A, B, and C.

(i.) “*Self-contained*” departments.—Class A consists of the following departments:—

Ceylon Government Railway.
Colombo Port Commission.
Customs department.
Department of Agriculture.
Department of Government Electrical Undertakings.
Department of Medical and Sanitary Services.
Education department.
Forest department.
Government Stores.
Irrigation department.
Post and Telegraph department.
Public Works department.
Survey department.

These departments will keep their own accounts in detail, and will submit to the Treasury (Finance and Supply Division) at the close of each month a summary showing the total expenditure under each sub-head of the Estimates. This summary will be incorporated in the accounts by the Treasury. Officers of the Audit department under the supervision and control of the Auditor-General will usually be attached to such departments for the purpose of making a continuous audit of the accounts. These departments will make payments from continuous imprests made to them by the Deputy Financial Secretary.

(ii.) “*Imprest*” departments.—Class B consists of the following departments:—

Audit department.
Excise department (Head Office and Colombo City Station only).
Income Tax department.
Land Settlement department.
Police Headquarter Office, Depôt, Training School, and Criminal Investigation department.
Prisons department.
Quarantine department.
Supreme Court.
University College.

These departments will also be provided with a continuous imprest by the Treasury, from which they will meet all expenditure incurred by them. They will make their own payments, but will render their accounts monthly *with the vouchers* to the Treasury (Finance and Supply Division). They will renew credit from time to time up to the amount for which completed vouchers have been rendered to the Treasury. (See Section 7, *infra*.)

(iii.) *Departments paid at Treasury or Kachcheries.*—Class C consists of all departments not included in classes A and B.

Payments on account of these departments will be made by the Deputy Financial Secretary, Government Agents, or Assistant Government Agents. Such departments will, when a payment has to be made, prepare and certify the vouchers, and send them for payment to the Treasury (Finance and Supply Division) or the nearest Kachcheri where the payment will be made. These departments will be provided with a petty cash imprest renewable from time to time from which payments of Rs. 15 and under may be made.

211 "*Paying Officer.*"—For the purposes of these regulations, whenever the words "paying officer" are used they shall be taken to mean in classes A and B the Head or local Head of the department concerned, and in class C the Deputy Financial Secretary, Government Agent, or Assistant Government Agent, as the case may be.

212 *Class A.*—Heads of departments in class A will receive such sum as they may require from time to time, and will account for the sums expended therefrom by statements of expenditure, as laid down in F. R. 210 (i.).

213 *Class B.*—Heads of departments in class B will obtain a renewal of credit once a month or oftener from the Treasury (Finance and Supply Division).

214 *Class C.*—Heads and local Heads of departments in class C who have petty cash imprests will obtain a renewal of credit as often as may be necessary, but once a month at least, from the Treasury (Finance and Supply Division) or the nearest Kachcheri.

215 *Petty cash imprest.*—The Heads and local Heads of departments in class C must make payments of Rs. 15 and under as they are able from their petty cash imprest.

Exception.—Superintendents and Assistant Superintendents of Police may make payments of Rs. 25 and under from their petty cash imprests.

216 (i.) The Deputy Financial Secretary will be the paying officer for all departments in Colombo other than those specified in Appendix II. to this Chapter.

(ii.) Payments will be made for the departments specified in Appendix II. at the Colombo Kachcheri.

217 *Personal emoluments.*—(i.) The Heads and local Heads of the respective departments must prepare and sign the pay sheets and vouchers for all charges in the nature of Personal emoluments, and forward them to the Treasury (Finance and Supply Division) or Kachcheri as laid down in F. R. 136.

(ii.) On a day to be fixed by the Deputy Financial Secretary, the Government Agent or Assistant Government Agent, but not later than the last working day of the month, Heads and local Heads of the respective departments must send a representative to the Treasury (Finance and Supply Division) or the Kachcheri with an order on form General 143 for the amount due; the sum claimed, together with the pay sheets and vouchers, must then be issued to such representative and his receipt taken on the order.

(iii.) The sum claimed will be issued by the Treasury or the Kachcheri in the form of cash, or a cheque or cheques or money orders, in accordance with the request of the officer signing the pay sheets to be notified beforehand. Provided, however, that the Deputy Financial Secretary, Government Agents and Assistant Government Agents shall not be obliged to procure money orders, if for any reason it is inconvenient to do so.

(iv.) Money must not be issued in respect of any pay sheets and vouchers unless they are duly signed and properly headed, and reasonable precautions as to identification must be adopted.

(v.) The gross amounts due must be at once entered in the Treasury or Kachcheri cash book as payments under the proper heads of service as shown in the Estimates and on the pay sheets and vouchers, and any abatements on account of Widows' and Orphans' pensions, Public Service Mutual Provident Association, Public Service Mutual Guarantee Association, Government Clerks' Benefit Association or rent must be entered as receipts.

218 *Payment.*—(i.) The officers in charge of the respective departments must make the payments, and must return the pay sheets and vouchers, completed and certified as laid down in F. R. 137, and such pay sheets and vouchers will support the entries in the Treasury or Kachcheri accounts. Pending the return of the completed vouchers, the order on form General 143 will serve as a provisional voucher.

(ii.) Every effort must be made by all parties concerned to secure the return of the pay sheets and vouchers as soon as possible.

219 Refund of unpaid salaries.—(i.) If owing to any casualty an officer should not be paid, the sum unpaid must be refunded to the Treasury (Finance and Supply Division) or the Kachcheri, being accompanied by a receipt voucher on the prescribed form, giving full particulars, so that the amount may be brought to account to meet surcharge. The date of such refund should also be noted on the pay sheet.

(ii.) Only the net amount unpaid must be refunded and brought to account, as, even if a salary is unpaid, the abatements should remain as credits, and in any supplementary pay sheet for the salary of the officer a note to the effect that abatements have already been credited must be made.

220 Money orders.—Salaries, &c., of officers stationed at a distance from the Treasury or a Kachcheri must be remitted by Post Office money order.

221 Other payments.—(i.) As regards payments, other than payments of Personal emoluments, which Heads and local Heads of departments are unable to make out of their petty cash, they must duly certify the vouchers, head them with the proper head and sub-head of service or account, date them, and stamp them with the official departmental stamp.

(ii.) If the payees can conveniently draw their money at the Treasury or the Kachcheri the vouchers must be handed to them with instructions to present them for payment.

(iii.) On presentation for payment the proper officer must satisfy himself as to the signatures, and the correctness of the certificates, and the heads and sub-heads on the vouchers.

(iv.) After the voucher has been duly initialled by or for the Deputy Financial Secretary, the Government Agent, or the Assistant Government Agent, as the case may be, it will be handed back to the payee to be presented to the shroff or other officer, whose duty it is to make the payment.

(v.) The officer who makes the payment must satisfy himself as to the initials and signatures on the vouchers, and must take due care to identify the payees.

(vi.) Immediately on payment, the vouchers must be completed and the amounts charged to the proper heads of service as shown on the vouchers.

(vii.) In other cases the vouchers must be sent to the Treasury (Finance and Supply Division) or the Kachcheri. On the day after the presentation of the vouchers, they will be handed back, with a cheque or cash for the amount of them, to a representative of the department, on production by him of an authority in form General 143. The payments will then be made in the most expeditious manner possible by the department concerned, which will be held responsible for securing receipts and returning the vouchers duly completed to the Treasury (Finance and Supply Division) or Kachcheri within a reasonable time.

222 Endorsed vouchers.—(i.) If a Head or local Head of a department in class C in one station has to make a payment to a person residing in or near another station he may, if convenient, endorse a pay abstract or voucher, to which form General 179 should be attached, for payment at the Kachcheri nearest to the payee's station and send it to the payee for presentation. He should, at the same time, advise the paying officer of the issue of the voucher, giving the name of the payee and the amount to be paid. Payment on the voucher should not be made by the paying officer until he has checked it with the advice note forwarded by the issuing department and satisfied himself as to the identity of the person presenting it. The paying officer will detach the form General 179 after payment of the voucher and return it to the issuing officer with the date of payment filled in.

(ii.) The advice form which should be used by departments in class C in advising paying officers of the issue of vouchers for payment by them is form General 195.

(iii.) Departments in class C should adopt this procedure, whenever possible, instead of applying for drafts.

Note.—For instructions as to *accounting for payments*, see F.R.R. 150-181. Officers whose payments are made at a Kachcheri should also acquaint themselves with the F. R.R. in Section 4 of Chapter VIII.

Section 9—Advances of Salary.

227 A fixed sum of money will be allocated annually for the purpose of advances of salary to public officers.

228 *On first appointment or while on leave.*—Except as provided for under F. R. 229, advances of salary are allowed only to officers on their first appointment or while on leave in the United Kingdom. Such advances are made in order that officers may equip or re-equip themselves and their families for service in Ceylon and will in no case exceed one month's salary. In the case of officers on leave in the United Kingdom, applications should be made to the Crown Agents for the Colonies for such advances. These will not be granted earlier than seven weeks before the date of the officer's proposed return to Ceylon.

229 *Objects for which advances may be given.*—Advances of salary shall otherwise only be allowed—

- (a) for the purchase of a horse in the case of Cadets or officers who require horses for the performance of their duties;
- (b) for the purchase of a means of transport where the Treasury is satisfied that the nature of an officer's duties requires the use of a conveyance. In such cases the grant of an advance for the purchase of a new motor car or motor cycle will be conditional upon the vehicle purchased being manufactured in the British Empire.
- (c) to meet the cost of passages of officers and their wives and families where the Treasury is satisfied that the grant of such passage advance is necessary.
- (d) in exceptional cases approved by the Governor.

230 *Maximum amount.*—(a) Except in the case of advances for the purchase of a motor vehicle, the maximum amount including any advance or advances already outstanding which may be granted to an officer will be limited to three months' salary.

(b) In the case of advances for the purchase of motor vehicles the maximum amount will be limited to six months' salary or Rs. 4,500, whichever is less. Vehicles purchased out of such advances must be purchased outright and not on the hire purchase system, and no part of an advance may be devoted to a purpose other than the payment of the actual cost of the vehicle. This does not include insurance or repairs. No advance for the purchase of a vehicle will be issued to an officer already in possession of a car unless definite arrangements have been made for its disposal either by sale or by giving it in part payment for the new vehicle. Advances for the purchase of a vehicle will not be issued to officers, save in very exceptional circumstances, unless an interval of at least eighteen months has elapsed since the settlement of the last advance (if any) obtained by the applicant for a similar purpose.

(c) In no case will an advance under this regulation exceed the actual cost of the passage; horse or vehicle.

231 *Interest.*—Subject to the exceptions below, interest at the rate of 5 per cent. per annum will be charged on the amount of the advance or advances outstanding at the end of each month:—

Exceptions.—(a) No interest will be charged on advances for the purchase of horses or of means of transport other than motor vehicles.

(b) In the case of an advance made for the purchase of a motor vehicle, interest at $2\frac{1}{2}$ per cent. per annum only will be payable.

(c) When the advance does not exceed a month's salary, no interest will be charged if the advance is repaid in not more than six monthly instalments.

232 *Instalments.*—The repayment of an advance shall start from such date and be made in such equal monthly instalments as the Treasury may decide, but in no case shall the first instalment be postponed beyond two months from the date of issue of the advance or, except in the case of advances of over three months' salary for the purchase of a motor vehicle when the period of repayment may extend to twenty-four months, will the period of repayment exceed eighteen months.

233 Bond.—When an advance towards the cost of passages exceeds a month's salary, the officer obtaining the advance must sign a bond on form General 158 with one surety, who, if a Government servant, shall not himself be indebted to Government, for the repayment of the amount advanced. The bond which is liable to *ad valorem* stamp duty, shall remain in force until the whole of the advance is repaid.

234 Approval of means of transport.—In the case of advances for the purchase of means of transport, the advance will not be made until the applicant reports to the Treasury (Establishments Division) that he is ready to complete the purchase. No transport must be purchased with such advance until it has been approved by the Head of the applicant's department or some officer deputed by him.

235 Cover.—Before an advance can be made to an officer for the purchase of a motor car or motor cycle, he will be required to sign an agreement in the approved form. Where an advance exceeds three months' salary a bond on form General 158 with one surety, who, if a Government servant, shall not himself be indebted to Government, for the repayment of the amount advanced must be furnished. A similar bond will be required in the case of officers with less than five years' service under Government, and those holding temporary appointments and appointments on agreements. Officers will also be required to insure any motor vehicle purchased with the aid of an advance against all normal risks and will be required to produce the insurance policy on the car or motor cycle for the inspection of the Treasury within a fortnight of receipt of the advance together with a receipted bill in proof that the whole advance made was appropriated for the purchase of the vehicle. They will also be required to furnish a declaration that the vehicle has been fully paid for and is their unencumbered property.

236 Disposal.—The Government has a lien on a vehicle or an animal purchased with the aid of an advance until the full amount of the advance has been refunded, and the same must not be disposed of without Treasury (Establishments Division) authority until all the instalments have been paid. If with such permission a sale takes place, the outstanding balance of the advance must be immediately paid off by the officer.

237 Accident.—No accident to an animal or vehicle purchased with an advance will relieve the officer from his liability to repay the full sum advanced.

238 Form.—All applications for advances in Ceylon must be made through the Head of the applicant's department to the Treasury (Establishments Division). Applications for advances for the purchase of transport should be made on form General 92.

239 No officer is entitled to an advance as a right merely because these regulations exist and it rests with the Treasury (Establishments Division) to decide whether an advance should or should not be given in any particular case.

APPENDIX I.

[See F. R. 161 (i).]

List of authorized deductions on pay abstracts.

All Departments.

- (i.) Statutory deductions:—Widows' and Orphans' Pension abatements (Ordinances No. 1 of 1898 and No. 13 of 1906); deductions on account of Income Tax (Ordinance No. 2 of 1932).
- (ii.) Abatements on account of the Public Service Mutual Provident Association.
- (iii.) Abatements on account of the Public Service Mutual Guarantee Association.
- (iv.) Abatements on account of the Government Clerks' Benefit Association.
- (v.) Subscriptions to the Ceylon Government Service Sports Society, Ltd.
- (vi.) Co-operative Thrift Societies.
- (vii.) Government Minor Employees Co-operative Society, Ltd.

- (viii.) Instalments authorized by agreement to be paid by indebted public officers to the Charity Commissioner.
- (ix.) Electric light dues.
- (x.) Family remittances.
- (xi.) Fines.
- (xii.) Hospital charges.
- (xiii.) Refund of loans to public officers.
- (xiv.) Rent (not conservancy charges or similar items).
- (xv.) Surcharges.
- (xvi.) Value of Government property lost.
- (xvii.) Any others of a strictly official nature.

Assistant Government Agent, Matale.

Matale Public Service Co-operative Society.

Audit Department.

Audit Office Mutual Provident Society.

Colombo Port Commission.

Subscriptions to the Harbour Engineer's Department Recreation Club.

Customs Department.

Customs Department Co-operative Provident Society.

Department of Government Electrical Undertakings.

Electrical Department Recreation Club.

Department of the Commissioner of Local Government.

Dues to the General Treasury Thrift Society.

Department of the Deputy Chief Secretary.

Dues to the General Treasury Thrift Society.

Department of Medical and Sanitary Services.

- (i.) Library fees.
- (ii.) Subscriptions to Medical Department Sports Club.
- (iii.) Subscriptions to the Ceylon Branch of the British Medical Association.
- (iv.) Subscriptions to the Government Apothecaries' Association.
- (v.) Subscriptions to the Government Medical Officers' Association.

Education Department.

- (i.) Education Department Recreation Club.
- (ii.) Masters' Guild, Royal College.

Excise Department.

- (i.) Excise Department Sports Club.
- (ii.) Excise Department Thrift Society.

Forest Department.

Forest Department Mutual Provident Association.

General Treasury.

Dues to the General Treasury Thrift Society.

Governor's Office.

Dues to the General Treasury Thrift Society.

Police Department.

- (i.) Barrack Fund.
- (ii.) Library fees.
- (iii.) Mess bills.
- (iv.) Police Compassionate Fund.
- (v.) Police Officers' Fund.
- (vi.) Police Savings Association.
- (vii.) School fees.
- (viii.) Subscriptions to Police Sports Club.

Post and Telegraph Department.

- (i.) General Post Office Refreshment Club.
- (ii.) Post Office Benevolent Fund.
- (iii.) Post and Telegraph Association.
- (iv.) Post and Telegraph Benefit Association.
- (v.) Post and Telegraph Library and Recreation Club.
- (vi.) Security Fund.
- (vii.) The Ceylon Post and Telegraph Minor Employees' Co-operative Society, Limited.
- (viii.) The Post and Telegraph Workmen's Union.

Prisons Department.

- (i.) Deductions in respect of Prison Industries Advance Account bills.
- (ii.) Prisons Department Mutual Provident Fund Co-operative Society, Limited.
- (iii.) Subscriptions to the Prisons Department Recreation Club.

Survey Department.

- (i.) Contributions to Government Surveyors' Association Benevolent Fund.
- (ii.) Subscriptions to Survey Department Library and Sports Club.

Quarantine Department.

Quarantine Department Benevolent Fund.

Note.—In every case where the nature of the deduction cannot be shown on the abstract the details should be given in a memorandum at the foot of the pay sheet or on the back.

APPENDIX II.

[See F. R. 216.]

List of officers in Colombo whose payments will be made at the Kachcheri instead of at the Treasury.

- Additional District Court, Colombo.
- Ceylon Defence Force (except for Head Office).
- Court of Requests, Colombo.
- District Court, Colombo.
- Excise Commissioner (except for Head Office).
- Fiscal, Western Province.
- Government Agent, Western Province.
- Police Court, Colombo.
- Provincial Registrar, Western Province.
- Superintendent of Ragama Camp.
- Superintendent of Police, Western Province.
- The Deputy Fiscal, Avissawella.
- The District Judge, Avissawella.
- The Police Magistrate, Avissawella.
- The Superintendent of Police, Avissawella.
- Deputy Fiscal, Negombo
- District Court, Negombo
- Police Court, Negombo
- Registrar of Lands, Negombo
- Superintendent of Prison, Negombo

} Through the Treasury Officer,
Negombo.

Chapter V.—Custody of Public Money.

Section 1—Bank Accounts.

250 *Limit of public money to be kept in one bank.*—Subject to the instructions of the Governor and to any limitations or restrictions which the Secretary of State may prescribe, the Financial Secretary may avail himself of the services of any banks in the Island for the custody of public money either on current account or on deposit. The Financial Secretary will communicate to the Auditor-General any instructions given to him by the Governor under this regulation.

251 *Payment daily.*—Where public money is deposited in a bank, the Deputy Financial Secretary and the sub-accountants so instructed will pay into the bank daily all public money received by them.

252 *Public and private accounts to be kept distinct.*—The lodging of public money to a private account at a bank or of private money to any public account which an officer may be authorized to keep is strictly prohibited.

253 *Overdrafts prohibited.*—No official bank account must be overdrawn, nor any temporary advance obtained from the bank, except with the permission of the Governor obtained through the Financial Secretary.

254 *Monthly certificate.*—Where any officer is authorized to keep an official bank account, a certificate, signed by the manager or agent, of the bank balance on the last day of the month must be sent with each month's account, and any variation from the balance of the account, arising from outstanding cheques or otherwise, must be explained by the accounting officer when rendering the account.

255 (i.) *Authorized official bank accounts.*—The following officers only are permitted to keep official bank accounts:—

- The Assistant Government Agent, Nuwara Eliya.
- The Auditor-General.
- The Chairman, Colombo Port Commission.
- The Chairman, Quarantine Committee.
- The Chief Engineer and Manager, Electrical Undertakings.
- The Commissioner for Workmen's Compensation.
- The Commissioner of Income Tax.
- The Conservator of Forests and Assistant Conservators.
- The Construction Engineer, Hydro-Electric Scheme, Watawala.
- The Controller of Labour.
- The Deputy Financial Secretary.
- The Deputy Fiscal, Colombo.
- The Director of Agriculture.
- The Director of Education.
- The Director of Irrigation.
- The Director of Medical and Sanitary Services.
- The Director of Public Works.
- The District Engineers, Public Works Department.
- The Excise Commissioner.
- The General Manager, Ceylon Government Railway.
- The Government Agent, Central Province.
- The Government Agent, Southern Province.
- The Government Agent, Western Province.
- The Government Storekeeper.
- The Inspector-General of Police.
- The Inspector-General of Prisons.
- The Medical Superintendent, Galle Hospital.
- The Medical Superintendent, Leper Asylum, Hendala, on account of the Leper Patients' Benefit Fund.
- The Officer Commanding, The Ceylon Light Infantry.
- The Postmaster-General.
- The Principal Collector of Customs.

The Principal, University College.
 The Registrar, Supreme Court.
 The Settlement Officer.
 The Surveyor-General.
 The Superintendent, General Hospital, Colombo.
 The Superintendent, Kandy Hospital.
 The Superintendent, Mandapam Camp.
 The Superintendent of Quarantine, Tuticorin.

(ii.) *Application to open bank account.*—Before any other public officer opens an official bank account he must obtain the sanction of the Treasury (Finance and Supply Division), to whom he must furnish full information as to the necessity for opening such an account.

256 *Signing of Cheques.*—(i.) (a) All cheques drawn against official bank accounts must be signed by two officers.

Exception.—This does not apply in the case of District Engineers of the Public Works department and the Construction Engineer, Hydro-Electric Scheme, Watawala.

(b) Four specimens of the signature of all officers authorized to sign cheques must be sent to the bank at which the account is kept. This rule applies also to acting officers.

(ii.) In the Audit department any two of the following are authorized to operate on the bank account, viz., the Auditor-General, the Assistant Auditor-General, the Chief Audit Examiners, and the Chief Clerk.

(iii.) In the Quarantine department any two of the following are authorized to operate on the bank account, viz., the Chairman, the Secretary, the Accounts Clerk, or in his absence the Assistant Accounts Clerk.

(iv.) In the Colombo Port Commission any two of the following are authorized to operate on the bank account, viz., the Chairman, the Secretary, the Assistant Secretary, the Accountant, and the Assistant Accountant.

(v.) In the department of Government Electrical Undertakings any two of the following officers are authorized to operate on the bank account:—The Chief Engineer and Manager, Electrical Undertakings, the Administrative Assistant, the Accountant and one Assistant Accountant.

(vi.) Any two of the following are authorized to operate on the official bank account kept by the Commissioner for Workmen's Compensation, viz., the Commissioner, the Deputy Commissioner, and the Chief Clerk.

(vii.) In the Income Tax department any two of the following are authorized to operate on the bank account:—the Commissioner, the Assistant Commissioners, the Administrative Secretary, and the Assessor, Division 7.

(viii.) In the Head Office of the Forest department any two of the following are authorized to operate on the bank account, viz., the Conservator, the Assistant Conservators attached to the Head Office and the Office Assistant and Accountant. In divisional offices cheques must be signed by the Assistant Conservator of Forests and his Head Clerk.

(ix.) In the department of Labour any two of the following officers are authorized to operate on the bank account, viz., the Controller of Labour, the Deputy Controller of Labour, the Assistant Controller of Labour, and the Chief Clerk.

(x.) In the Treasury any two of the following officers are authorized to operate on the bank account, viz., the Deputy Financial Secretary, the Controller of Finance and Supply, the Controller of Establishments, the Assistant Controller of Establishments, the Financial Assistant and Accountant, and the Principal Assistant Accountant. In the absence of the last named, the Assistant Accountant, Finance, may sign for him.

(xi.) In the office of the Deputy Fiscal, Colombo, the Deputy Fiscal, or in his absence, the Office Assistant or the Extra Office Assistant to the Government Agent, Western Province, and the Chief Clerk, or in his absence the Chief Accounts Clerk, are authorized to operate on the bank account.

(xii.) In the Agricultural department any two of the following are authorized to operate on the bank account, viz., the Director, Deputy Director (Agriculture), Deputy Director (Animal Husbandry) and Government Veterinary Surgeon, the Administrative Secretary to the Central Board of Agriculture, and the Head Clerk or the Financial Clerk.

(xiii.) In the Education department any two of the following are authorized to operate on the bank account, viz., the Director, the Deputy Director, Assistant Director (Supply and Training of Teachers), the Office Assistant, the Accountant, and the Assistant Accountant. In the absence of the last named the Chief Accounting Clerk may sign for him.

(xiv.) In the Irrigation department any two of the following officers are authorized to operate on the bank account, viz., the Director, the Deputy Director, and the Office Assistant. In the absence of the last named, the Chief Clerk or the Chief Financial Clerk may sign for him.

(xv.) In the department of Medical and Sanitary Services any two of the following are authorized to operate on the bank account, viz., the Director, the Deputy Director, the Assistant Director, Medical Services, the Accountant, and the Assistant Accountant. In the absence of the last named the senior financial clerk may sign for him.

(xvi.) In the Public Works department any two of the following are authorized to operate on the bank account, viz., the Director, the Deputy Director, the Assistant Director, and the Accountant.

(xvii.) In the office of the Excise Commissioner any two of the following officers are authorized to operate on the bank account of the Arrack Stock Advance Account:—the Commissioner, the Deputy Commissioner, the Assistant Commissioner, Headquarters, the Office Assistant (the Assistant Superintendent, Headquarters), and the Chief Clerk.

(xviii.) In the Railway department any two of the following officers are authorized to operate on the bank account:—the General Manager, the Chief Accountant, the Deputy Chief Accountant, and one Assistant Accountant.

(xix.) In Kachcheries at which there is an Office Assistant cheques must be signed by the Government Agent or Assistant Government Agent and Office Assistant; in the absence of either of these officers the counter-signature may be that of the Head Clerk.

(xx.) In Kachcheries at which there is no Office Assistant cheques must be signed by the Assistant Government Agent and countersigned by the Head Clerk, or, in his absence, by the next senior clerk.

(xxi.) In the Government Stores any two of the following are authorized to operate on the bank account, viz., the Government Storekeeper, the Assistant Government Storekeeper, and the Second Assistant Government Storekeeper. In the absence of the last-named, the counter-signature may be that of the Chief Clerk.

(xxii.) In the Police Headquarter Office and Dépôt any two of the following are authorized to operate on the bank account, viz., the Inspector-General, the Superintendent, Headquarters, the Superintendent, Dépôt, and the Chief Clerk.

(xxiii.) In the Prisons department any two of the following are authorized to operate on the bank account, viz., the Inspector-General, the Superintendent, Welikada Jail, and the Chief Clerk.

(xxiv.) In the Galle hospital the Medical Superintendent and the Head Steward are authorized to operate on the bank account.

(xxv.) In the Leper Asylum, Hendala, the Medical Superintendent and one Assistant Medical Officer are authorized to operate on the bank account of the Leper Patients' Benefit Fund.

(xxvi.) The Officer Commanding, The Ceylon Light Infantry, and the Adjutant, The Ceylon Light Infantry, are authorized to operate on the official bank account kept by the Officer Commanding, The Ceylon Light Infantry.

(xxvii.) In the Post and Telegraph department any two of the following officers are authorized to operate on the bank account:—the Postmaster-General, the Assistant Postmaster-General, the Accountant, and the First Assistant Accountant.

(xxviii.) In the Customs department cheques must be signed by any two of the following officers:—the Principal Collector, Deputy Collector, Landing Surveyor, the Assistant Collectors, and the Accountant.

(xxix.) In the University College any two of the following are authorized to operate on the bank account, viz., the Principal, the Registrar, and the Chief Clerk.

(xxx.) In the Supreme Court Registry the Registrar and a Deputy Registrar and in their absence the Chief Clerk are authorized to operate on the bank account.

(xxxi.) In the Land Settlement department any two of the following officers are authorized to operate on the bank account:—the Settlement Officer, the Assistant Settlement Officers, the Office Assistant, the Chief Clerk, and in his absence the next senior clerk.

(xxxii.) In the Survey department any two of the following officers are authorized to operate on the bank account, viz., the Surveyor-General, the Deputy Surveyor-General, the Assistant Surveyor-General, the Superintendent of Application Surveys, and the Accountant.

(xxxiii.) In the General Hospital the Medical Superintendent and the Steward, Paying Section, are authorized to operate on the bank account.

(xxxiv.) In the Kandy hospital the Medical Superintendent and the Head Steward are authorized to operate on the bank account.

(xxxv.) Cheques issued by the Superintendent, Mandapam Camp, must be signed by himself and countersigned by the Chief Clerk.

(xxxvi.) The Superintendent of Quarantine, Tuticorin, and the 1st Clerk or in his absence the next senior clerk are authorized to operate on the official bank account maintained by the Superintendent of Quarantine, Tuticorin.

257 (i.) *Payments of Rs. 100 and over to be made by cheque.*—Where a bank account is kept, all payments amounting to Rs. 100 or over must be made by cheque.

Note.—A Head of a department may, however, where a large number of payments such as salaries of his staff or pensions have to be made draw a cheque for the whole amount due, the payments being made in cash by the shroff.

(ii.) *Cheques under Rs. 10 not to be drawn.*—Payments of amounts under Rs. 100 may, whenever convenient, be made by cheque, but the drawing of cheques for sums under Rs. 10 is to be deprecated.

(iii.) *Cheques to be crossed.*—Cheques must be made payable to order, and whenever practicable must be crossed.

258 *Cheque book to be kept in safe.*—On closing business for the day the Head or local Head of the department, or his assistant, must lock the cheque book in the safe, first satisfying himself that the number of cheques taken from the book corresponds with the cheques issued during the day.

259 *Counterfoils to be preserved.*—Counterfoils of all cheques must be preserved; when a cheque is spoiled or cancelled the cheque must be affixed to the counterfoil and retained in the cheque book.

Section 2—Cash.

265 (i.) *Money, &c., to be kept in safes.*—All public money in the custody of an officer not authorized to keep an official bank account and all stamps must be kept in safes provided for that purpose. The officer having charge of such public money must keep and not allow out of his possession the keys of such safes. Any neglect or careless observance of this order will throw the entire responsibility for any loss upon the officer concerned.

(ii.) *Duplicate keys.*—The duplicate keys of such safe must be deposited with the Treasury (Finance and Supply Division) in accordance with the provisions of F. R. 295.

266 *Cash to be deposited at once.*—All cash received by public officers will be deposited as soon as possible in the safe or vault provided for the purpose, or paid into a bank. Negligence in this respect will throw the entire responsibility for any loss upon the officer concerned.

267 Private money.—No public officer must keep or allow to be kept in any Government safe under his charge any money except public money or such as by virtue of his office he is bound to receive and account for. If private money is found in a Government safe it is liable to be credited to revenue as “ excess cash found.”

268 Loans and advances prohibited.—(i.) It must be clearly understood by all officers whose duties involve the custody of public money that the Government regards the act of borrowing such money for private purposes as a most serious offence, and that an officer who commits this offence will be liable to prosecution and to dismissal from the public service.

(ii.) Public officers are strictly prohibited from borrowing money from any Government Shroff or Cashier or any of their assistants, and serious notice will be taken of any infringement of this rule.

(iii.) Shroffs and Cashiers of public departments are strictly prohibited from making advances to any public officers, and serious notice will be taken of any infringement of this rule.

269 (i.) Treasury vault: three locks.—The Financial Secretary will take care that a secure fireproof vault or safe is provided for the custody of money not in the charge of a bank. The doors of such vault or safe will be furnished with three different locks, the keys of which will be kept in the personal charge of the three Commissioners of Currency or their duly authorized representatives. If the vault or safe is fitted with keyless locks, each lock will be set by one of the Commissioners or his authorized representative. The person who sets the lock will himself select and keep in his personal charge a record of the combination of numbers and will be responsible for ensuring that no other person knows the combination. Each Commissioner (or duly authorized representative) will be responsible for a separate key or combination of numbers.

(ii.) *Vault book.*—The strong vault will on no occasion be opened, nor will any money be deposited therein or withdrawn therefrom, except by the three officers entrusted with the keeping of the separate keys or combinations, and on every such occasion they will sign a joint record of every sum deposited or withdrawn, which record will be kept in the vault.

(iii.) *Treasury shroff's balance.*—Notwithstanding (i.) above the Deputy Financial Secretary may keep in his own immediate charge such sums of money, not exceeding a certain fixed maximum, as may be necessary to meet current cash disbursements.

Note.—As regards balances of sub-accountants, see F. R. 639.

270 Before an Assistant Government Agent leaves his district headquarters he must make the best arrangements possible for the custody of the keys of the main or inner vault of the Kacheheri and the place where the Shroff's balance is kept. If no Office Assistant is attached to the Kacheheri the Assistant Government Agent is authorized to call upon the District Judge, the Police Magistrate, or other officer of similar status to take charge of the key of the main or inner vault, and such officer must attend at the Kacheheri at the usual hours, morning and evening, to open and close the vault. In making these arrangements the Assistant Government Agent should take into consideration the possibility of the officer to whom he entrusts the key being called away from the station before his return, and he should provide for this contingency.

Section 3—Stamps.

275 Stock.—The main stock of stamps will be kept in the safe or vault appointed for that purpose. A stock book will be kept, in which will be entered under each denomination the number of stamps received and issued; and this book, on each occasion of either a receipt or issue, will be initialled by the officers appointed to have joint charge of stamps. Stamps will be issued on requisition, and a receipt taken from the officer to whom they are issued.

276 Supplies obtained from Commissioner.—Government Agents and Assistant Government Agents will obtain supplies of stamps from the Commissioner of Stamps, and will keep a record of their receipt and issue in form No. G. A. M 71.

277 Imprests.—(i.) *Ex officio* vendors of stamps will receive on credit, from the Commissioner of Stamps in the case of the Colombo district, and from the Government Agent or Assistant Government Agent in the case of other districts, a first supply of stamps, &c., to the extent of such sum as may be approved by the Commissioner of Stamps in each case; and they will keep a record of receipts and issues in form G. A. M 71.

(ii.) The vendors must replenish their credit stocks as often as may be necessary, and at least once a week, by paying the cash realized by sales to the Commissioner of Stamps or the Government Agent or Assistant Government Agent, as the case may be, and simultaneously receiving in exchange stamps to the exact value of the sum paid in. Indents for stamps to the extent of a part only of the sum paid in will not be accepted: the vendors must be able to produce the *whole* of their credit stock, in stamps, or cash, or both, whenever called upon to do so.

(iii.) The officer in charge of an office in which there is an *ex officio* vendor must check the vendor's imprest at frequent but irregular intervals, making a note of the fact in the vendor's account book (G. A. M 71).

278 Indent form.—All applications for stamps to the Commissioner of Stamps and Government Agents and Assistant Government Agents must be made on form G. A. M 90.

Note.—F. RR. 276 to 278 do not apply to the Post and Telegraph department.

279 Cancellation.—The provisions of section 10 (2) of the Stamp Ordinance, 1909, must be strictly carried out. These provisions require that the stamps affixed to all documents (other than foreign bills of exchange drawn in, but payable out of the Island, and receipts attached to public accounts) received in or issued from any public office should be so marked that such stamps cannot be used again.

In view of the Notification appearing in *Government Gazette* No. 8,283 of April 16, 1937, this marking may be done by the use of a metal hand stamp and special obliterating ink procurable from the Government Storekeeper. This method must be used in all Government Offices which frequently deal with documents bearing stamps of the value of fifty cents and over. Government offices which only occasionally deal with such documents must continue to mark stamps by cutting or punching a piece out of each stamp, taking care to avoid as far as practicable the excision of dates and initials which appear on them.

In using the metal hand stamps, care should be taken that the cancellation mark is well struck with sufficient ink and that it extends slightly beyond the sides of the stamp so that part of it appears on the document itself.

The cancellation mark should bear the correct date of stamping and a letter of the alphabet which will vary from year to year as follows:—

The letter A being used during 1937.

The letter B being used during 1938;

The letter C being used during 1939;

and so on, till all the letters of the alphabet have been used in order. The letter A will again be used in 1963.

Exception.—The Registrar-General may continue to mark stamps affixed to duplicates of deeds by piercing them with a bodkin.

*Section 4—Boards of Survey on Cash, Stamps, Securities, &c.**

283 Boards of Survey.—(i.) Boards of Survey, to be held after the close of business on the last business day of each year, or before the commencement of business on the first day of the new year, will be appointed by the Governor

* These regulations do not apply to the balances of the Commissioners of Currency.

to examine the Treasury cash, bank balances, and stamps, both at headquarters and as far as practicable at the outstations. Boards will also be appointed from time to time to hold surprise surveys of Treasury cash and stamps.

(ii.) On or about September 15 in every year the Governor will appoint two separate Boards, consisting of two officers each, one to verify the cash, bank balances, and securities in the custody of the Deputy Financial Secretary, and the other to verify the stamps, &c., in the custody of the Commissioner of Stamps. The instructions to these Boards will be issued on forms T. A. 117 and 133 respectively.

(iii.) *Kachcheri cash, stamps, &c.*—On or about the same date the Government Agents will appoint Boards consisting of two officers selected from the following officers, for the purpose of examining and counting the actual contents of the Kachcheri vault and Shroff's chest at each Kachcheri. The senior officer from among those mentioned below should be nominated Chairman of the Board. The instructions to the Board will be issued on form G. A.—N 21:—

Provincial Surgeon.
 Medical Officer.
 Provincial Engineer.
 District Engineer.
 Superintendent of Police.
 Assistant Superintendent of Police.
 Inspector of Police.
 Superintendent of Surveys.
 Assistant Superintendent of
 Surveys.

Divisional Forest Officer.
 Assistant Conservator of Forests.
 Secretary, District Court.
 Chief Clerk, Court of Requests.
 Chief Clerk, Police Court.
 Jailer.
 Deputy Fiscal.
 Registrar of Lands.
 Postmaster.

284 (i.) Only such officers should be nominated as will be at the station and available for this duty on the first business day of October.

(ii.) *Verification to have precedence.*—When an officer is appointed to undertake a verification, it must be given precedence over all other duties.

(iii.) Officers who are appointed to Boards of Survey must immediately report to the Financial Secretary or Government Agent, as the case may be, if they are unable to serve on the Board, so that another officer may be appointed.

(iv.) The Deputy Financial Secretary, Government Agents, and Assistant Government Agents should arrange to be in office on the day of the verification.

285 (i.) *Time.*—The Board must assemble at the Treasury or Kachcheri not later than 9 A.M. on the first business day of October, and the Deputy Financial Secretary, or Government Agent, or Assistant Government Agent must see that no cash transactions take place before the meeting of the Board.

(ii.) *Cash transactions not to be suspended.*—Cash transactions must not, however, be suspended while a verification is being held, except when absolutely necessary.

286 *Duties of Board.*—The Board must count all the cash, and/or stamps (including postal stationery) and postal orders, as the case may be, in the vault and in the hands of the Shroff, and verify all securities with the list thereof kept by the Deputy Financial Secretary or Government Agent or Assistant Government Agent. They must then compare the actual balance found with the balances as shown by the cash and balance books, the stamp account, and stamp register or stock book.

287 (i.) *Currency notes.*—Every note in every bundle of currency notes must be counted by the Board; the practice of taking a few notes from a bundle stated to contain a specified number, counting these, and passing the remainder to a Shroff's subordinate to count, should not be indulged in.

(ii.) *Coin.*—The number of bags of coin of each denomination must be counted, and one bag in every ten, or two bags in every ten, if the number of bags of any one denomination does not exceed 50, should be selected from different places. All the selected bags must be weighed against one another, and the lightest bag thus ascertained must be counted. The count must be made by the members

of the Board. The practice of distributing the contents of a bag between the Shroff's subordinates and the Board, and totalling each count, should not be indulged in. If that count shows a deficiency, the next lightest bag should also be counted, and so on, until a correct count is obtained. It will be found that used coin weighs considerably less than unused, and if the bag actually counted contains mostly used coin, the Board should make a count of any other weighed bag which in their opinion contains coin fairly representative of different degrees of use.

(iii.) The Board appointed to verify the cash, bank balances and securities in the custody of the Deputy Financial Secretary may use, for the purpose of verifying the contents of the bags of coin, the electrical coin counting machine in use at the Treasury. A member of the Board must, however, either operate the machine himself or stand by and watch it being operated by a member of the Shroff's staff.

(iv.) Any bag of coin which has been verified must be sealed and labelled. Each label should show the denomination of the coin, the amount, and the date of verification, and should be signed by the members of the Board.

(v.) Any bag of coin bearing labels showing that the contents have been at some time verified by a Board need not be re-verified, but may be taken as correct. It should however, be seen that the seals are intact.

(vi.) In the case of money in unopened boxes the value of the contents as marked on each box may be taken for the purpose of the survey, provided the seals are intact.

(vii.) The condition and accuracy of the scales must be reported upon by the Board.

288 *When survey lasts more than one day.*—Should the verification of cash or stamps occupy more than one day, the keys of all vaults, chests, boxes, or the like, containing cash or stamps, must be locked up in a place of security, in a chest or box, which chest or box must be sealed by the members of the Board, and such seal must under no circumstances be broken except in the presence of the Board on resumption by them of the work of verification.

289 *Statement of balances.*—The Chairman of the Board must, after the actual counting has taken place, obtain—

(i.) *Treasury.*—In the case of the Treasury, statements from the Deputy Financial Secretary giving the balances at date as shown by his books, and a further statement explanatory of any differences that may exist between the balances on current account as shown by the Banks and those shown by his books. The balances on current accounts and on fixed deposits must be shown separately in the Deputy Financial Secretary's statements. The amounts of fixed deposits must be checked by the Board with the amounts appearing in the Deputy Financial Secretary's books, and with the amounts appearing in column 1 of the Register of Securities. Certificates of the amounts of the balances at date to the credit of the Deputy Financial Secretary must also be obtained from the Banks.

(ii.) *Stamp Office.*—In the case of the Commissioner of Stamps, statements from him giving the balances of stamps, &c., at date, as shown by his books.

(iii.) *Kachcheries.*—In the case of the Government Agent or Assistant Government Agent, statements from him in form G. A.—M. 35 giving the balances at date, as shown by his books, of cash and stamps respectively, and when a Bank is used, a further statement explanatory of any difference that may exist between the balance as shown by the Bank and that shown by his books. A certificate of the amount of the balance at date to the credit of the Government Agent or the Assistant Government Agent must also be obtained from the Bank.

290 Report to Auditor-General.—On completion of the counting of the cash and/or stamps, and verification of securities, the particulars and certificates as provided in form T. A. 118, form C. S. 43, or form General 147, as the case may require, must be filled up, and after being duly signed by all members of the Board must be forwarded with the Bank certificates and the other statements mentioned in F. R. 289 to the Auditor-General. The date and hour at which the verification is begun must be inserted in the statement.

Note.—The necessary forms will be supplied in duplicate to the Board by the Financial Secretary or Government Agent as the case may be.

Section 5—Duplicate Keys of Government Safes.

295 (i.) Keys.—Duplicate keys of all Government safes and strong rooms must be treated with an anti-corrosive and enclosed in sealed envelopes, with the description and details of the safe marked on the outside, as shown below, and deposited with the Treasury (Finance and Supply Division) for safekeeping:—

Duplicate key (1) of safe in Audit Office.
Milner's 212 fire resisting safe.
Registered No. 2,557.
Deposited with the Treasury on July 26, 1907.

Head of department.

(ii.) *Loss of key.*—If a key is lost, the fact must be reported forthwith to the Treasury (Finance and Supply Division) and any expense which the necessity for transferring the safe to some distant station or the alteration of the lock may entail will have to be borne by the officer responsible for the loss of the key. Duplicate keys or any alteration to the lock of a safe (except safes belonging to the Post and Telegraph department should be made at the Government to the Railway department and the Post and Telegraph department) should be made at the Government Factory only, such work being done under strict supervision. When a duplicate key is required for any purpose the application to the Treasury should contain a reference to the Treasury registration number of the packet.

(iii.) *Post Office, Railway, and Public Works department safes.*—The duplicate keys of all Post Office, Railway, and Public Works department safes will be kept in the Head Office of the department concerned.

(iv.) *Small safes to be built into wall.*—Small safes must be built into the wall of the room where they are kept.

(v.) *Movements of safes.*—When a safe is returned by the Head of a department to the Government Storekeeper the duplicate key should be obtained from the Treasury (Finance and Supply Division) and forwarded to him. Similarly when a safe is obtained from the Government Storekeeper or on transfer from another department the Head of the department to whom the safe is issued should see that two keys are received with the safe and that one is deposited in the Treasury (Finance and Supply Division).

Section 6—Forged Currency Notes and Counterfeit Coin.

298 Forged currency notes.—(i.) Police Magistrates must send to the Treasury (Finance and Supply Division) for disposal, under registered cover, all forged currency notes that come into their possession. The Police Court case number must in every instance be quoted in the covering letter.

(ii.) When a counterfeit note or coin is tendered to a public officer in Colombo, information should be given immediately to the Officer-in-Charge of the Counterfeit Currency Bureau, Criminal Investigation department, Fort, and the tenderer and the note or coin (uncut) should be handed over to him. At an outstation information should be given to the nearest Police Station and the note or coin and the tenderer should be handed over to the Officer-in-Charge thereof. Where it is found that a tenderer has acted innocently and there is no ground for suspicion the tenderer may be let off, but his name, address, and other particulars together with the note or coin (uncut) should be forwarded direct to the Deputy Inspector-General of Police, Criminal Investigation department, Colombo.

(iii.) When counterfeit notes and coin are received and the tenderers cannot be traced, the notes or coin (uncut) should be sent direct to the Officer-in-Charge, Counterfeit Currency Bureau, Criminal Investigation department, Colombo.

Chapter VI.—Security of Public Officers.

301 Officers required to give security.—Officers entrusted with the receipt, custody, or disbursement of public money or public stores may be required to give security, in accordance with the local law and regulations, for the faithful discharge of their duty. In every case of default the liability of sureties must be enforced.

302 Acting officers.—(i.) An officer appointed to act for another officer on leave will be required to give the same security as that required to be given by the officer for whom he acts.

(ii.) Officers holding acting appointments must, unless specially exempted by the Treasury (Establishments Division), give the same security as though they were confirmed.

303 Minor offices.—Heads of departments may, if they deem it necessary, require any person appointed to minor offices on their establishment to furnish proper security before entering upon their duties. In every such case a report should be made to the Treasury (Establishments Division).

304 Fixing of amount.—(i.) If in the opinion of the Head of a department it is desirable that security should be given in respect of a new post, or of a post for which security had not previously been required, he must report the circumstances to the Treasury (Establishments Division), stating the nature of the duties for which security is required, the amount of security recommended, and the reasons therefor.

(ii.) Similarly, where it is considered that the amount of security should be increased or reduced, or that the necessity for furnishing security in respect of a post no longer exists, the sanction of the Treasury (Establishments Division) should be obtained for increasing or reducing the amount, or for discontinuing the security.

305 New appointments, transfers, resignations, &c., to be reported.—All new appointments to posts requiring security and transfers, resignations, dismissals, deaths, &c., of officers furnishing security must be reported promptly to the Treasury (Establishments Division) by the Head of the department concerned.

306 (i.) Form of bond and certificate.—When an officer is appointed to a post in respect of which security is required, the Head of his department will obtain from the Treasury (Establishments Division) the necessary form of personal bond and the order under section 2 (1) of the Security Ordinance, No. 14 of 1890, as amended by Ordinance No. 15 of 1935, authorizing the officer to give security in one or more of the ways specified in section 2 (1) or 2A of the Ordinance.

(ii.) The full name of the officer, the nature of the office for which the bond is required, the amount of security, and the nature of the security to be given should be stated in the application.

(iii.) *To cover defaults of assistants.*—Where officers are required to give security covering not only their own defaults, but also those of their assistants (whether nominated by them or appointed by Government), it should be so stated when applying for the form of bond.

307 To be registered within three months.—(i.) A period of three months from the date of appointment will be allowed for the registration of security bonds. In case of improper neglect on the part of any public officer to furnish the required security within this period, his salary will be withheld until he has furnished the required security.

(ii.) Heads of departments whose subordinates are required to give security must see that they do so within the prescribed time.

(iii.) Bonds should be forwarded to the Treasury (Establishments Division) with as little delay as possible, in order to allow the necessary time for their examination by that office and by Crown Counsel, whose duty it will be to satisfy themselves as to the general and legal sufficiency of the security tendered.

308 Registration.—All security documents when endorsed by a Crown Counsel as being in due form shall be delivered to the Deputy Financial Secretary for registration and safekeeping in his office. The Deputy Financial Secretary will cause the number and date of registration to be endorsed on the bond, and he will give to the officer furnishing security a certificate of registration.

309 Collateral security.—Collateral security must in all cases be furnished of the nature described in section 2 of the Security Ordinance, and equal in amount to that given in the personal bond.

310 On form obtained from Treasury.—No personal bond will be accepted except on a form obtained from the Treasury (Establishments Division).

311 Place of execution.—No security bond will be accepted unless executed either in England or in Ceylon.

312 Requirements.—The following requirements should be observed in the preparation of security bonds:—

- (i.) The officer's name should be given in full and spelt uniformly in all the documents.
- (ii.) The amount of security should be expressed both in figures and in words.
- (iii.) In all bonds given under sections 2 (1) (a), (b), and (c) and 2A (1) (c) of the Security Ordinance the designation of the officer should be given as "An officer in the service of the Government of Ceylon"; and in bonds given by shroffs under section 2A (1) (a) and (b), the designation should be given as "A shroff in Government employment".
- (iv.) Every bond must be attested by a District Judge, Commissioner of Requests, or Justice of the Peace, or by any *two* subscribing witnesses.
- (v.) Every alteration in a bond should be authenticated by the officer and attested by his witnesses. If the alteration is made subsequent to the execution of the bond, the witnesses need not be the witnesses who attested the original signature.
- (vi.) The personal bond and the certificate (*vide* F. R. 306) should be attached to the collateral security documents, and should be forwarded in that form to the Treasury (Establishments Division).

313 Approved companies.—The following are the Guarantee Companies approved by Government which issue bonds under section 2 (1) (c) of the Security Ordinance:—

- (i.) The British India General Insurance Company, Limited. Local Agent: C. D. Carolis.
- (ii.) The Century Insurance Company, Limited. Local Agents: Messrs. C. S. Antony & Company.
- (iii.) The General Accident, Fire, and Life Assurance Corporation, Limited. Local Agents: Messrs. Clark, Young & Company.
- (iv.) The London and Lancashire Insurance Company, Limited. Agents in India: Messrs. The Madura Company, Tuticorin.
- (v.) The London Guarantee and Accident Company, Limited. Local Agents: Messrs. Whittall & Company.
- (vi.) The National Guarantee and Suretyship Association, Limited. Local Agents: Messrs. E. B. Creasy & Company.
- (vii.) The Ocean Accident and Guarantee Corporation, Limited. Local Agents: Messrs. Harrisons & Crosfield, Limited.
- (viii.) The Provident Accident and Guarantee Company, Limited, now incorporated in the Provident Accident and Whitecross Insurance Company, Limited. Local Agents: Messrs. Mackwoods, Limited.

314 Real property reappraisalment.—Where real property is mortgaged as security, the Head of the department to which the officers who have given such security belong will cause a reappraisalment to be made biennially of the property so mortgaged, and will report to the Treasury (Establishments Division) that this has been done.

315 Title deeds.—When title deeds are hypothecated as security the amount at which the properties named in the deeds have been appraised should be set forth, and the appraisal report should invariably be attached to the title deeds.

316 Guarantee Association bonds.—Where the bond of any Guarantee Association is hypothecated as collateral security by a subordinate officer, the Head of his department is responsible for seeing that premium receipts are furnished from time to time and are transmitted to the Treasury (Establishments Division).

317 Revision of List.—A revised statement of all officers giving security under Ordinance No. 14 of 1890, prepared up to the end of each year on form General 183 (F 2), together with a separate statement showing the names of officers who are no longer required to give security, the numbers of their bonds, and the reason why security is not required must be sent to the Treasury (Establishments Division) and the Audit department by the Heads of departments concerned before the 15th of January of the following year. The names in the statements should be alphabetically arranged.

318 Certificate of "no claim."—All applications for certificates of "no claim," in terms of section 10 (1) of the Security Ordinance, in respect of security bonds furnished by officers, must be sent direct to the Auditor-General on form General 156. That officer will report to the Deputy Financial Secretary if the certificates may issue, and the Deputy Financial Secretary will furnish the certificate.

Chapter VII.—Accounting.

Section I—Treasury Accounts.

325 Books.—The Deputy Financial Secretary will keep in his office the following principal books of account:—Cash book, Abstract book, Journal, and Ledger; together with such subsidiary books as may be necessary.

326 Treasury cash book.—In the cash book will be entered all cash transactions as they occur. The entries will be numbered consecutively, on each side of the book, in the order of the receipts or payments, and corresponding numbers will be affixed to the supporting vouchers. The cash book will be balanced at the close of each day, and the balance shown compared with the cash in hand. If the balances do not agree, the discrepancy will forthwith be investigated by the Financial Assistant and Accountant. If they agree, a certificate will be filled in by the officer in charge of the cash book, showing the opening cash and bank balances, the receipts and payments for the day, and the closing balances.

327 Sub-accountant's cash book.—(i.) Every sub-accountant will keep a cash book in which he will enter all sums of money received or paid by him as a public officer for whatever service, whether they form a part of general revenue or not. He will balance his cash book weekly at least and check the balance with the money in his hands. Officers having large financial responsibility will be required to balance their cash books daily. (See F. R. 477.)

(ii.) Every sub-accountant will send his cash book or a certified transcript or summary of it to the Treasury (Finance and Supply Division) immediately after the close of each month. (See F. R. 481.)

328 Abstract.—(i.) The abstract will be posted by an officer or officers other than the officer in charge of the Treasury cash book. The posting will be done every morning from the vouchers put in on the previous day, checked by comparison with the cash book and tested by the Financial Assistant and Accountant.

(ii.) The accounts of the various sub-accountants and of the Crown Agents will be abstracted as soon as they are received below the record of the transactions at the Treasury for the period to which they relate.

329 Journal.—In the Journal will be entered, from day to day, all adjustments authorized to be made between the various ledger accounts; and also, at the close of each month, any adjustments appearing in the accounts rendered by sub-accountants.

330 Monthly abstract.—As soon after the end of each month as the sub-accountants' accounts have been abstracted, the entries in the Abstract book will be totalled. The totals of the entries which have been made in the subsidiary Journal for the month will then be posted into the Abstract book; the expenditure credits, in respect of over-debits in the current year, will be deducted from the expenditure, and the revenue debits in respect of over-credits in the current year from the revenue, and the resulting totals will be entered in the Abstract book and the totals for each ledger account will be posted in the principal Journal.

331 Ledger.—The Ledger will be posted monthly from the principal Journal. It will contain one account for revenue and one for expenditure, an account of surplus and deficit, accounts of loan funds, of advances, deposits, drafts, and remittances, and of every fund in the custody of the Government, and such other accounts as the Financial Secretary shall approve. A trial balance of the Ledger will be made in respect of each quarter, and a summary of the balance sheet under its principal divisions, but excluding the balances of the accounts of funded debt and sinking funds, will be published in the *Gazette*. This summary will form the statement of the general assets and liabilities of the Government, and show the excess of assets over liabilities as a balance identical with the balance of the surplus and deficit account.

332 Surplus and deficit account.—The surplus and deficit account will be posted exclusively from the accounts of revenue and expenditure, and will accordingly furnish the accurate record of the balance between them from month to month and from year to year.

333 Treasury subsidiary Journal.—The Deputy Financial Secretary will keep a subsidiary Journal, in which will be recorded the details of transfers between heads and sub-heads and of other transactions which cannot be shown in the principal Journal and Ledger.

334 Departmental Vote account.—Every Head of a department will keep a departmental Vote account in such form as will clearly show at any time the exact amount of expenditure charged against the vote or votes for his department and also the expenditure authorized to be incurred.

Note.—For detailed instructions regarding the departmental Vote account, see F. R. 349.

335 Rendering of accounts.—The Deputy Financial Secretary will render his accounts for audit monthly, as soon as possible after the close of the month to which they relate.

336 Annual abstract.—As soon as possible after the expiration of each year, the Deputy Financial Secretary will furnish an annual abstract account showing the whole of the receipts and payments in the year and the full opening and closing balances.

337 Detailed statements.—The annual abstract account will be accompanied by detailed statements of revenue and expenditure, showing the amounts actually received or expended during the year as compared with the Estimates under each sub-head, together with explanations of the differences.

338 Annual statements.—With the annual account there will also be furnished the statement of the assets and liabilities of the Island at the close of the year, together with the following documents:—

- (i.) A statement of investments, showing the amount of stock held on the last day of the year, together with the actual cost and the market value at that date;
- (ii.) A statement of the outstanding amount of funded debt or loans, and of any sinking funds.

339 Old documents.—Documents relating to accounts may be destroyed after five years, with the approval of the Deputy Financial Secretary.

Section 2—Books, Registers, &c.

345 Treasury and Kachcheri.—The books of the Treasury will be kept in accordance with F. R.R. 325-334. The books of the Kachcheries will be kept in accordance with the regulations in Chapter VIII. of this volume.

346 Technical departments.—The books of technical departments, whose methods of accounting are laid down in departmental codes or manuals, duly approved by Government, will be kept in accordance with the rules contained in such codes or manuals.

347 Books for general use.—(i.) The following books are prescribed for general use:—

- (1) Cash book or petty cash book.
- (2) Departmental Vote account.
- (3) Register of cheques, money orders, &c., received.
- (4) Register of counterfoil books.
- (5) Query register.

(ii.) Departments will, however, keep such other books and accounts as may be necessary for their particular requirements.

348 Cash books.—(i.) Departments and branches of departments in classes A and B will keep a general cash book to record all transactions. Departments and branches of departments in class C will keep a petty cash book to record receipts and payments on account of their petty cash imprest.

Note.—Class C departments should also keep a general cash book if necessary.

(ii.) Cash accounts must be balanced and cash balances verified weekly at least.

(iii.) Cash books must be written up daily to date and signed by the officer responsible, his signature being taken as testifying to the correctness of all entries and of the cash balance. It is not necessary to initial each entry.

(iv.) The numbers of the receipts issued for the sums brought to account should be quoted in the cash book.

349 Departmental Vote account.—(i.) A departmental Vote account* must be kept in every department on form General 138, in order to enable the Head of a department to regulate his expenditure under the various sub-heads of his estimates. The account must show not only what amount has been expended from a particular vote or sub-head, but also any liabilities incurred but not yet paid, in order that the Head of the department may be in a position to see at any moment the exact amount available for expenditure.

(ii.) As soon as the Estimates for the financial year are received the various items must be posted in the proper spaces at the head of each page. The number of pages allotted to each sub-head must be sufficient to contain all probable entries. If special services are afterwards authorized similar entries must be made. A separate account will therefore be kept of every sub-head of the Estimates or Supplementary Estimates.

(iii.) If a sub-head is exceeded by authority, and supplementary provision is allowed under that sub-head, the amount of such supplementary provision must immediately be entered. If authority is given to exceed a sub-head and meet such excess from anticipated savings under another sub-head, the amount of such authorized excess must at once be added in red ink to the original amount provided, and the sub-head on which the saving is anticipated must be similarly reduced by an equivalent amount. In all cases a reference must be made in both pages of the account to the authority sanctioning such adjustment.

(iv.) All liabilities of whatsoever description must be entered on the left-hand side of the account immediately they are incurred. Liabilities must be entered in red ink. Every entry must show generally the nature of the liabilities, and a reference must in all cases be made to the indent, requisition, correspondence, or other document relating to the service. If the actual cost of the article or service is not known accurately, the estimated cost must be entered.

(v.) Directly a payment is made on account of a liability, the original entry must be ruled through, and a fresh entry made in a new line showing the balance of the liability (if any).

(vi.) The column "Total liabilities outstanding" must be filled in at the end of each month, and will represent the total of the items not ruled through and transferred to the expenditure side of the account.

(vii.) The right-hand side of the account must show all payments made on each sub-head, which must be entered directly the account is paid, the number of the schedule or abstract on which the account is shown being quoted in the column provided for that purpose. The column "Total expenditure" will represent the total of all accounts so paid. The account must be balanced on the last day of each month.

(viii.) When a vote for any particular service is to be closed, the liabilities must be settled and ruled off; the sum total of the expenditure must be entered, and two lines drawn beneath this total.

(ix.) The totals of the columns "Liabilities outstanding" and "Total expenditure" must be added together and entered in the column provided for the purpose. The Head of a department will then at any time be in a position to see how any particular vote or sub-head stands by deducting this column from the total vote. The balance remaining will be the amount available for expenditure, and must be entered in the proper column.

350 Register of cheques, &c.—A register of cheques, money orders, &c. (form G. A.—M 83) must be kept in every department and branch of a department to record sums received under cover, whether in the form of cheques, money or postal orders, drafts, cash, or stamps. In the case of stamps received on account

* See also F. R. 57.

of licences the number and date of licence on which the stamps are affixed should be quoted in the Register. The sums received should be entered *at the time of opening the tappal* by the superior officer responsible for the tappal.

351 Register of counterfoil books.—A register in form G. A—N 20 must be kept in every department and branch of a department for all printed counterfoil books received, separate folios being opened for each kind of book.

352 Query register.—A Query register must be kept in every department, showing the date of receipt of all letters and queries received from the Auditor-General on the subject of the accounts and the date on which a reply was sent. The queries and replies thereto need not be copied into the register, if the duplicate copies of queries received from the Auditor-General with copies of replies are filed in serial order.

353 "Letter H." account.—(i.) All Heads of departments (other than the Deputy Financial Secretary, Government Agents and Assistant Government Agents, the Commissioner of Income Tax and Heads of "A" departments), who are charged with the receipt of public money which is payable to the credit either of revenue or deposit accounts, must render to the Audit department a monthly account in form "Letter H." The account should be forwarded on or before the 15th of the month following that for which it is rendered.

(ii.) On the receipt side of this account must be entered all sums collected during the month, which are payable to revenue or into a deposit account at the Treasury or a Kacheheri; but it is not necessary to include sums drawn from the Treasury or a Kacheheri on account of voted expenditure or authorized deductions which appear in pay abstracts. On the payment side must be entered the sums paid into the Treasury or Kacheheri, the date of credit or deposit being shown against each item.

(iii.) Each entry on the payment side of the account must be supported by the Treasury or Kacheheri receipt.

(iv.) The accounts rendered by District Judges, Police Magistrates, and Commissioners of Requests must include such sums as fines payable to Municipalities, complainants, informers, &c., besides sums payable into the Treasury or Kacheheri, their disbursement being supported by receipts from the persons to whom they are paid.

Note.—Sums paid to meet surcharges must be included in this account.

Section 3—Inter-departmental transactions.

360 Expenditure by "A" departments for other departments.—(i.) In the event of any authorized expenditure by the Public Works department on account of other departments, the Director of Public Works must inform the Head of the department concerned of the estimated cost of the work, who must note that the money so earmarked is not available for any other purpose. Amounts so expended from time to time will be incorporated with the accounts of the Public Works department in the monthly summaries and schedules and vouchers rendered by the Director of Public Works. The Head of the department will be informed by the Director of Public Works of the actual expenditure from time to time, the summary of expenditure for the month and Factory Orders (if any) being quoted. There is no necessity to make remittances to the Director of Public Works.

(ii.) Officers applying for work to be done by the Public Works department, the cost of which is to be met from the Government funds in their charge, must quote the sub-head and page of the printed Estimates referring to the vote against which it is chargeable, or the account concerned. When the work has been authorized against a vote, they must note the amount in their departmental Vote account as a liability.

(iii.) Similarly, in the case of the other departments which are classed with the Public Works department as A under F. R. 210, expenditure incurred by them on behalf of any other department must be dealt with as above in their summaries for the month, and must be notified to the departments concerned, in order that the vote or account, as the case may be, may be posted up.

361 *Exchange of stores and services.*—(i.) No payment will be made to revenue when stores are transferred from one department to another, or when one department renders services for another, unless such payment to revenue has been authorized by the Treasury.

Note.—The Railway, Prisons, Electrical, Forest, and Medical departments and the Government Dairy are wholly or partially exempted from the operation of this rule.

(ii.) The general procedure to be adopted is as follows:—

- (a) The value of stores transferred in the year in which they have been debited to the votes of the issuing department will be debited to the votes of the receiving department and credited to the votes of the issuing department.
- (b) When stores are transferred in a year subsequent to that in which they were debited to the votes of the issuing department, no adjustment between votes will be made, but a "paper" debit will be made to the vote and the estimate (if any) for the work on which they are used.
- (c) The net cost of any service rendered by one department for another will be charged direct to the votes of the department requiring the service.

Section 4—Articles supplied by the Prisons Department.

366 The cost of articles supplied by the Prisons department will be chargeable to the votes of the indenting department.

367 *How charged.*—(i.) The Prisons department will send to any department to which articles are supplied a bill on form General 181 containing a request to the Treasury (Finance and Supply Division) to credit the amount of the bill to the "Prisons Industries Advance Account for supplies to Government departments," and the department must complete the form by inserting in it, in the spaces provided, a certificate of receipt of the articles, and a request to the Treasury to debit the departmental Vote (care being taken to show correctly the head and sub-head of the Estimates) or Account which is to bear the charge.

(ii.) In the case of departments classified as "A" departments under F. R. 210 the form will be used as a voucher to support the necessary debit and credit entries in the monthly summary. In the case of other departments it will be sent with a transfer order on form General 122 to the Deputy Financial Secretary, who will cause the necessary entries to be made.

(iii.) The perforated advice slip attached to the form must be torn off, duly filled in, and dispatched to the Inspector-General of Prisons without delay.

Section 5—Receipts by Land Settlement Department.

371 *Classification.*—Moneys received by the Land Settlement department will fall under one or other of the following heads:—

- (1) Moneys paid in accordance with settlements arrived at under the Waste Lands Ordinances and Land Settlement Ordinances.
- (2) Moneys paid in advance on account of Crown lands, sale of which is applied for.
- (3) Moneys paid as purchase amount of lands sold or settled outside the Waste Lands Ordinances.
- (4) Moneys paid as fees for Certificates of Quiet Possession.
- (5) Moneys paid as rent of Crown lands.

372 *Receipts by Settlement Officer.*—(i.) The Settlement Officer and his Assistants must issue receipts in form Settlement 43 for all sums paid to them. Such sums must be embodied daily in the Cash Book of the Settlement Officer or Assistant Settlement Officer to whom payment is made. The amount collected must be paid into revenue at the earliest opportunity at the nearest Kacheheri or at the Treasury. (ii.) In the case of Certificates of Quiet Possession lots, where money is received in anticipation of the sanction of the Government for the issue

of certificates, applications for authority to issue certificates must be drawn up by the Settlement Officer in form G.A.—A 20 and forwarded to the Government Agent, who will follow the usual procedure. (iii.) The dates of credit to revenue of moneys paid to the Settlement Officer as rent of land will be communicated by him to the Revenue Officers, with a statement showing all particulars, to enable the latter to prepare lease bonds. (iv.) The dates of receipt of moneys by the Settlement Officers, as shown in their cash books, will be the dates of credit which will be inserted in the applications for the title plans and title deeds by the Settlement Officer.

373 Receipts by Revenue Officers.—When Revenue Officers receive sums which fall under any of the five heads specified in F. R. 371 they must credit them at once to revenue and advise the Settlement Officer on form Settlement 70.

374 Refunds.—Refunds of sums already paid into revenue may be made either by (a) the Revenue Officers or (b) the Settlement Officers.

In the case of (a) the vouchers of the refunds will be sent by the Settlement Officer to the Revenue Officers for payment, duly certified, headed, dated, and stamped with the official departmental stamp. When the payments have been made, the Revenue Officers will notify the Settlement Officer of the date and other details of the refunds.

In the case of (b) the refunds may be made from the collection of the Settlement Officers, and the receipted vouchers furnished to audit after the close of the month together with the cash and receipt books of the Settlement Officers for that month.

In both cases the refunds will be debited to revenue irrespective of the year in which the amounts were credited.

375 Ledger.—(i.) The Settlement Officer is responsible for seeing that all moneys due in respect of the five heads mentioned in F. R. 371 are properly brought to account. For this purpose a Ledger account of such money received will be kept by him. The Ledger will show the office and the date of credit to revenue, and in the case of a refund, the date of refund also. (ii.) For each village in respect of which moneys are paid in advance under head (2) a Village Land Ledger in form G.A.—A 90 will be opened by the Settlement Officer, and in it a record of such receipts and of their disposal will be kept.

376 All Revenue Officers must send to the Settlement Officer monthly statements showing the total of the receipts and the total of the refunds.

“ Nil ” statements must be sent when there are no transactions. The Settlement Officer must forward these statements to audit with the respective cash books.

Section 6—Branch Road Advance Account.

383 Assessment sheets.—(i.) The Deputy Financial Secretary must be furnished by the Director of Public Works with the estimated amount of the estate moiety for each road, and the actual amount of compensation when ascertained, so that the Treasury may be able to check the assessment sheets prepared by the Chairmen of the Provincial Road Committees.

(ii.) The Chairmen of the Provincial Road Committees must show in each assessment sheet the number of the estimate as given by the Director of Public Works.

384 Settlement.—(i.) The Director of Public Works will meet expenditure on branch roads from his imprest in the first instance, thereafter debiting the Branch Road advance account in the Treasury books through his monthly summaries.

(ii.) When the Director of Public Works submits his completed statements showing separately Government moiety and estate moiety, the whole amount

will be credited to the Branch Road advance account which will thereby be closed, and the Government moiety will be debited to votes and the estate moiety to the various deposit accounts mentioned in Financial Regulation 385.

385 Estate contributions.—A separate deposit account for each road must be opened in the Treasury books, these accounts being credited with the estate contributions as paid, and debited with the actual amount spent, as explained above (F. R. 384 (ii)).

386 Interest.—(i.) No interest will be given on the sums deposited by the estate.

(ii.) Any interest paid by the estate on unpaid instalments must be credited to revenue.

387 Stores.—In the case of stores purchased and charged in a previous financial year to a vote other than a vote for maintenance or construction of a branch road, a moiety of the cost of such stores issued for work on a branch road will be recovered from the estate moiety and credited to revenue.

388 Transport.—The estimate for each work will include provision for rail freight and district transport; in respect of transport charges in Colombo defrayed from the Transport vote under Public Works Annually Recurrent a percentage charge fixed by the Director of Public Works will be recovered on the estate moiety and credited to that vote.

Section 7—Disposal of Informers' Shares of Court Fines.

397 Headmen's Reward Fund.—(i.) Informers' shares of fines, in cases in which the informers are village headmen, must be paid to the Government Agent or Assistant Government Agent for deposit in the Headmen's Reward Fund.

Note.—Legal definition of the term informer :—A person " who prosecutes those who break any law."

(ii.) The receipt of the Government Agent or Assistant Government Agent, in place of that of the informer, attached to the court accounts will be accepted by the Auditor-General.

398 Wells and pits.—One-half of the fines actually recovered and realized under Ordinance No. 27 of 1884 must be paid into the Kachcheri to be used by the Government Agent in remunerating the Inspectors who are appointed under section 8.

399 Police Reward Fund.—(i.) Sums awarded to Police officers in cases in which they are informers must be paid to the Inspector-General of Police for deposit in the Police Reward Fund.

(ii.) All half fines awarded to the regular police force must be sent monthly—or more frequently, if convenient—to the Inspector-General of Police. Such remittances may be made by draft or service money order.

(iii.) A record of the fines remitted must be sent to the Inspector-General of Police once a month in form Police 77.

Section 8—Security Deposits.

402 Deposits in Kachcheri.—(i.) When cash is tendered to a Government Agent or Assistant Government Agent as security it must be deposited as an ordinary deposit in the name of such Government Agent or Assistant Government Agent, care being taken at the same time that it is so lodged that it cannot be seized by the Fiscal or otherwise alienated.

(ii.) In order to establish a lien in favour of the Government a bond must be taken in every case in form General 112.

403 Deposits of other departments.—Deposits lodged in the Kachcheri by other departments must be deposited in the name of the Head of the department concerned, and will be withdrawn on his responsibility.

404 Deposits in banks to be in name of the Deputy Financial Secretary.—In the case of security being furnished in the form of a deposit in the Savings Bank or of a fixed deposit in any other bank, either by public officers or contractors, the deposits must be in the name of the Deputy Financial Secretary, a lien on the amount being secured to Government. The Savings Bank book and deposit receipts for all such deposits must be sent to the Treasury (Finance and Supply Division) for safe custody.

405 (i.) The receipt of any security lodged must be in the following form if the money is deposited directly with the Kachcheri by the person giving security—

“Received from _____ the sum of Rs. — cts. —, being on account of security _____.”

(ii.) If the deposit is made by the Head of the department the receipt must be in the following form—

“Received from _____ the sum of Rs. — cts. —, being on account of security deposited by _____ for _____.”

406 Interest when payable.—Government admits no liability to pay interest in respect of deposits of security, save and except in the following circumstances:—

- (a) If the depositor asks the Head of the department concerned, in writing, to place cash security at fixed deposit in a local bank to the credit of the Deputy Financial Secretary, the interest allowed by the bank will be paid to the depositor.
- (b) If he deposits Ceylon Government stock and securities the interest earned during the period of its deposit will be paid as usual to the depositor.

407 Seizure.—Whenever a notice issued by a Court is served on the Head of a department seizing money which is in his custody as a public officer, and requesting him to hold such moneys subject to the further orders of such Court, he should immediately forward the notice to the Attorney-General, together with full information as to the circumstances in which the deposit was made and any mortgage or document relating to the deposit.

Section 9—Refunds.

411 (i.) Applications to be made to the Treasury.—Applications for refunds of sums paid into revenue, except in the cases referred to in F. R. 412, must be made to the Treasury (Finance and Supply Division) on form General 29 with the certificates specified in it.

Note.—Applications for refunds of amounts credited to revenue under Rent of Lands, Miscellaneous Land Revenue and Land Sales must be forwarded through the Land Commissioner. Where the Land Commissioner's authority for such refunds has already been obtained or where the amount to be refunded is the purchase amount (less 1/10 forfeited) of land the sale of which has been cancelled under the Land Sale Regulations, applications for refunds may be forwarded to the Treasury direct.

(ii.) If the Deputy Financial Secretary approves the refund he will note his approval on the form.

(iii.) If the Deputy Financial Secretary is not satisfied that the amount is one which should be refunded, he will refer the application with his remarks thereon to the Financial Secretary for the decision of the Governor.

(iv.) *Applications due to carelessness disallowed.*—If it is shown that the necessity for a refund is due to carelessness on the part of the accounting officers, such officers may be called upon to pay the amount to be refunded.

412 Refunds without reference to Treasury.—The following refunds will be dealt with by the Heads of the departments concerned without reference to the Treasury:—

Ceylon Government Railway ...	...	Railway receipts
Post and Telegraphs ...	...	Post and Telegraph revenue
Colombo Port Commission ...	...	Port, Harbour, Wharf, Warehouse and other dues. Rent of stores at Chalmers Granaries and Manning Market allotted for temporary occupation
Customs ...	...	Customs Duties and Port, Harbour, Wharf, Warehouse and other dues
Electrical Undertakings ...	...	Receipts on account of Electrical Undertakings
Income Tax, Estate Duty and Stamps ...	...	Income Tax, Estate Duty and Stamp Duty under the Stamp Ordinance
Education Department ...	...	Examination fees and contributions under the Assisted School Teachers' Pension Regulations
Survey Department ...	...	Fees prepaid for plans blocks, models, maps, litho-printing and similar services
Public Works Department ...	...	Pension contributions under the Registered Overseers' Pension Regulations
Medical Department ...	...	Deposits made on behalf of patients in such hospitals and institutions as approved by the Treasury
Land Settlement Department ...	...	Receipts on account of Land Settlement
Superintendent and Quarantine Medical Officer, Mandapam Camp ...	...	Rent of Passengers' Resthouse at Mandapam Camp
Conservator of Forests, Government Agents, and Assistant Government Agents ...	...	Royalty recovered in excess as a result of trees allowed to be felled on fresh permits being of smaller dimensions than trees felled on the original permits, and found to be unsound owing to natural causes.

413 Lapsed suitors' deposits.—(i.) When a claim is submitted for the payment of lapsed suitors' deposits, and the District Judge or Commissioner of Requests, as the case may be, is satisfied that the claimant is entitled thereto, a Court payment order on the appropriate form for the sum claimed must be forwarded to the Treasury. This order must bear a certificate from the Government Agent or Assistant Government Agent showing the date on which the particular sum was remitted to the Loan Board or credited to revenue.

(ii.) The Deputy Financial Secretary on receipt of the order will make or authorize the refund. In the case of District Court deposits he will, however, first refer to the Loan Board.

414 Fines, appeal petitions, stamp duty, &c.—When the refund claimed is a fine of Court which has been set aside in appeal or otherwise remitted, or is the value of stamps on an appeal petition, a voucher for the sum claimed must be forwarded to the Treasury (Finance and Supply Division) bearing the certificate of the Judge or Magistrate that the claimant is entitled thereto, and setting forth the date on which the fine was credited to revenue and the nature of the order made in respect thereof by the Supreme Court or other authority.

The Deputy Financial Secretary on receipt of the certified voucher will make or authorize the refund.

415 Refunds of licence fees.—In cases of refunds to local authorities of stamp duties and fees in respect of licences to which they are entitled by law, vouchers and claims setting forth full particulars must be submitted to the Treasury (Finance and Supply Division) with certificates in such form as may be prescribed.

The Deputy Financial Secretary on being satisfied that the claims are in order will make or authorize the refund.

416 Refunds—how accounted for.—Refunds will be debited to the Revenue of the year in which payment is made and brought to account under Refund Account.

Section 10—Miscellaneous.

421 Correction of errors in classification.—(i.) Errors in the classification of revenue or expenditure should be adjusted by the Kachcheri or department concerned without reference to the Treasury, provided it is possible to make the correction in the same financial year as that in which the error occurred.

(ii.) The adjustment of errors in the classification of revenue should be effected by the Kachcheri in the Abstract of receipts, the sum involved being deducted from the *total* of the sub-head to which it has been incorrectly credited, and added to the *total* of the sub-head to which it should have been credited.

(iii.) The adjustment of errors in the classification of expenditure should ordinarily be effected by the department concerned in its next schedule of payments, under the sub-heads against which incorrect charges have been made, the sum involved being deducted from the total of the sub-head against which it has been incorrectly charged, and added to the total of the sub-head against which it should have been charged.

(iv.) Where, however, an error in the classification of expenditure affects the votes of different departments, or where for other reasons it is desirable that the Kachcheri should make the adjustment, the correction should be made in the Abstract of payments and in the connected schedules, the procedure being similar to that prescribed in (ii.) and (iii.).

(v.) The additions and subtractions (which must, of course, be made in the same month) should be made in red ink, a footnote being added to the Abstract of receipts or payments or the schedule, as the case may be, giving particulars of the adjustment and the number of any letter or query in which the error was pointed out.

(vi.) In the case of errors which have not been corrected before the close of the financial year in which they occurred, the matter must be reported to the Deputy Financial Secretary for adjustment, full particulars and copies of any letters or queries being sent to him.

422 Deductions from sums payable to contractors.—When a deduction is made from the amount payable on a contract in respect of a penalty or fine, the net sum only must be paid. If no increased cost to the work results the estimate must at once be reduced by the amount of such penalty or fine which will lapse to the Treasury and not appear as revenue.

423 Interest not payable.—No charges are allowed on account of interest on claims the payment of which has been delayed.

424 Discounts.—Where discount is allowed by merchants and others on accounts, payments must be made in time to recover such discount. Failure to recover discount due will render an officer liable to be surcharged in the amount.

425 Applications for removal of surcharges.—Whenever application is made to the Financial Secretary for the removal of a surcharge or for any authority required in consequence of an audit query, the fact that such a query has been raised must be mentioned in the application, and copies of the queries, further queries, or correspondence must be forwarded therewith.

426 Admission of surcharges.—When an audit surcharge is admitted the Treasury or Kachcheri receipt for the sum refunded should be forwarded with the reply to the query whenever possible. If the receipt is not sent, the exact date of credit should be given, and if the sum was credited with a larger sum, such larger sum should be mentioned as well as the date of its credit.

427 Property passing to Crown in settlement of debt to revenue.—(i.) When the title to any immovable property passes to the Crown in settlement or part settlement of a debt to revenue, the transaction will be treated in the accounts as a purchase of the property by Government, and corresponding credit will be given to revenue precisely as if a payment of cash had been made by the debtor.

(ii.) The officer responsible will refer to the Treasury (Finance and Supply Division) for instructions in regard to the method in which the necessary adjustment is to be made.

(iii.) Should property bought in or taken over as indicated above be subsequently sold by Government, the sum realized should be credited to revenue as an ordinary sale of Crown land or property, as the case may be, without reference to the particular item of revenue on account of which the property was acquired.

(iv.) This regulation does not apply to cases in which property is taken over for non-payment of police tax, irrigation rate, or other debts to the Crown, if the property is redeemable on payment of the debt.

428 (i.) *Disposal of fines.*—Fines for absence without leave or for late attendance must be credited to revenue, but those imposed for neglect of duty in other respects may be paid to the credit of departmental funds where such exist, or to " Friend-in-need " societies.

(ii.) *Departmental funds.*—When a fine is to be credited to a departmental fine fund, the amount should be deducted from the officer's salary at the end of the month, and a receipt furnished him for it with the balance of his salary. Such receipts should be issued from a book bound in foil and counterfoil to facilitate the audit of the fund. A similar book of receipts for fines recovered should also be kept when the fines are paid into departmental funds obtaining revenue from other sources.

(iii.) *Quarterly statement.*—A statement of departmental fines must be forwarded to the Auditor-General quarterly in form General 48.

Chapter VIII.—Kachcheri Accounts.

Section 1—General.

433 Office Assistants.—The duties imposed on a Government Agent or Assistant Government Agent may, except when otherwise specified in these regulations, be delegated by him to his Office Assistant, whose signature “for Government Agent” or “for Assistant Government Agent” will be accepted on all documents requiring the signature of those officers.

434 Head clerks.—(i.) In the absence of both the Government Agent or Assistant Government Agent and his Office Assistant from a Kachcheri, the Head Clerk of the Kachcheri may, if so authorized in writing by the Government Agent or Assistant Government Agent, act on behalf of the Government Agent or Assistant Government Agent in the following cases:—

(a) He may certify vouchers, &c., under F. R. 459.

(b) He may make the examination of the cash books prescribed by F. R.R. 441 and 476 (i.).

(ii.) The transactions must, however, be examined and verified by the Government Agent, Office Assistant, or Assistant Government Agent, as the case may be, on their return to the Kachcheri.

435 Heads of Branches.—(i.) The Heads of Branches and other officers in each Kachcheri who deal with accounts should be made definitely and financially responsible for the items of work in their charge. The division of responsibility should be determined by the Government Agent or Assistant Government Agent with reference to the requirements of each Kachcheri.

(ii.) The Heads of Branches should be informed of the items of work placed in their charge and of their responsibility to see that they are properly carried out.

(iii.) A complete list of the items of accounting work placed in charge of each officer should be available at the Kachcheri concerned.

Section 2—The Shroff's Department.

437 Shroff's books.—The following books must be kept by the Shroff:—

(1) Cash book in form G. A.—N 1.

(2) Subsidiary register in form G. A.—N 17 for payment of salaries and pensions (see F. R. 464).

(3) Subsidiary cash book in form G. A.—N 18 when on circuit only (see F. R. 465).

(4) Receipt book in form General 172.

(5) Bank deposit book (at banking stations only). This should be obtained from the bank.

(6) Vault book, or register of cash in Kachcheri vault, in form G. A.—M 49 (at non-banking stations only).

438 Receipt and payment orders.—(i.) No sums must be received by the Shroff except upon a paying-in voucher (see F. R. 482).

(ii.) No sums must be paid by the Shroff except upon a payment voucher (see F. R. 483).

(iii.) Subject to the exceptions allowed by F. R.R. 434, 461, and 462, all documents for payment from votes or deposits controlled by the Government Agent or Assistant Government Agent must be signed by the Government Agent, Assistant Government Agent, or Office Assistant before payment is made by the Shroff; if from votes or deposits controlled by other departments, they must be initialed by the Government Agent, Assistant Government Agent, Office Assistant, or Head Clerk before payment is made by the Shroff. These documents when dealt with by the Shroff must be initialed by him as received or paid—as the case may be—and passed at once, or at stated hours, to the cash book clerk of the Kachcheri.

439 Cash Book.—No details need be entered in the Shroff's cash book except the date, the number of the paying-in voucher or payment document, the number of the receipt issued, and the amount received or paid.

440 Hours of business.—Cash transactions must commence punctually each day at 9.30 A.M. and close at 3 P.M. (On Saturdays at 12 noon.)

441 (i.) Checking of Cash at the close of business daily.—As soon as the cash transactions close, the Shroff's Cash Book must be balanced, and the Office Assistant, or the Assistant Government Agent where there is no Office Assistant, must at once check each item of receipt and payment in that Cash Book with the Kachcheri Cash Book, receipt and payment documents, and duplicates of receipts. He must then verify the balance in the hands of the Shroff on all accounts, including unpaid salaries and pensions and proceeds of sale of stamps, and check them against the cash summary in the Shroff's Cash Book; he must also compare the total cash against the totals in the books, checking the cast of the final summary in each case. He is not required in this daily checking to count every note, coin and stamp, but his check must extend at least to verifying against the corresponding figures in the summary, the cheques and money orders produced and counting the number of packets or folds in each bundle of notes, and the number of heaps of coin. In addition, all notes of Rs. 50 and upwards, and one or two of the bundles and heaps should be counted in detail. The Office Assistant or the Assistant Government Agent will initial the Shroff's Cash Book daily to indicate that the check provided for in this regulation has been fully carried out.

(ii.) *Surprise verification of every note and coin at irregular intervals.*—The Office Assistant, or the Assistant Government Agent where there is no Office Assistant, will further effect, at irregular intervals, but not less than once a month, a surprise count of every note, coin, cheque, money order and stamp in the hands of the Shroff and make an endorsement to that effect in the books. Cheques and money orders should be compared with the entries in the Register of cheques. The results of such verification should be reported to the Government Agent or the Assistant Government Agent in charge of the Kachcheri on form G. A. N 22. When the checking is done by the Assistant Government Agent himself, e.g., at Kachcheries where there is no Office Assistant, the form must be completed and forwarded to the Government Agent of the province.

(iii.) The Office Assistant, or the Assistant Government Agent, must daily examine the Shroff's Subsidiary Register and see that it has been regularly entered up, by checking a number of the receipt and payment entries in it. On each occasion of detailed verification of cash, however, he must verify the correctness of the balance shown in the register by comparing it with the total of the items remaining unpaid according to the paylists and abstracts on hand.

(iv.) It is the duty of the Government Agent or the Assistant Government Agent to whom form G. A. N 22 is to be sent in accordance with sub-section (ii.) above to see that at least one surprise verification is conducted monthly, and that the results of each verification are reported to him on form G. A. N 22.

Section 3—Receipts, how dealt with.

443 Shroff to receive money.—No officer other than the Shroff or, in his absence, the officer whom he has nominated to act for him, must on any account receive public money.

444 When a member of the public has to pay in money he must be attended to, in the first instance, by the clerk in charge of the branch of the Kachcheri which deals with the particular business concerned.

445 Paying-in voucher books.—Each of the clerks must keep a paying-in voucher book in form General 118.

446 Upon ascertaining the details of the payment to be made the clerk must enter on the paying-in voucher form full particulars of such payment, sign the form and hand it to the payer. The payer will then proceed to the Shroff's office and hand in the money and paying-in voucher to the Shroff. The Shroff must then make the necessary entry in his cash book, make out a receipt from his

receipt book and hand the latter to the payer. The payer will then take his receipt to the clerk responsible for the particular work as evidence of payment, and transact what business may be necessary.

447 *Paying-in vouchers.*—(i.) When a Government department pays in money the amount must be accompanied by a paying-in voucher on form General 118* duly filled up and signed by the Head of the department or other responsible officer, and his voucher will constitute the "order to receive."

(ii.) Courts will use form Judicial—C. F. 38, and Fiscals form Fiscal 11, as paying-in vouchers for suitors' deposits.

(iii.) The voucher will first be taken to the Second Clerk who will see that it is correctly headed and otherwise in order, and then initial it. The sum to be paid, with the voucher, must then be taken to the Shroff who must at once enter the amount in his cash book and cause a receipt to be made out and handed to the payer.

448 *Register of cheques, &c., received.*—(i.) Money received under cover, whether in the form of a cheque, draft, money or postal order, or in cash, must be entered by the officer responsible for the tappal in a register in form G. A.—M 83. The Register with the cheques, &c., will then be passed to the Head Clerk.

(ii.) The Shroff must not accept any cheque until it has been entered in the register prescribed in this regulation.

(iii.) The Second Clerk must from time to time each day furnish the clerks of the various departments in the Kacheheri with the information necessary for them to make out the proper paying-in voucher forms. Having prepared the forms the clerks must hand them back to the Second Clerk who will see that they are correctly headed and are otherwise in order and then pass them on to the Shroff with the register and the cheques, drafts, money or postal orders, or cash. The Shroff must initial the register as an acknowledgment of having received the amounts, enter each item in his cash book, and have receipts prepared.

(iv.) The receipts must then be passed to the various clerks to be posted to the persons who sent the amounts.

449 (i.) *Disposal of cheques received at a Kacheheri.*—All cheques received at a Kacheheri must be entered under the proper heads as receipts in the Shroff's Cash Book and the General Cash Book. In the case of Kacheheries with bank accounts the cheques must, if possible, be paid into the bank on the day of receipt, and never later than the morning of the following business day. If such a cheque is dishonoured, the amount of it should be charged to an advance account in the general Advance Ledger and treated as an advance to the officer or other person from whom it was received. In the case of Kacheheries which have no bank account, the cheques should be accounted for in the same way and sent to the Imperial Bank of India, Colombo, to be placed to the credit of Ceylon Government account, credit being taken for them in the books of the Kacheheri as a remittance.

(ii.) *Advice of cheques to be sent to Treasury.*—The remittances to the bank must be made on form General 118 and an advice (in form G. A.—M 92) of cheques sent must be posted to the Treasury (Finance and Supply Division) at the same time they are forwarded to the bank.

450 *Cashing of cheques on official bank accounts at a Kacheheri.*—(i.) In non-banking stations, and at banking stations if arrangements cannot be made with a bank to cash such cheques free of commission, Government cheques drawn on an official bank account in payment of salaries and allowances may be cashed (under advice) by the Kacheheri and dealt with as in F. R. 449.

(ii.) Departments making use of these facilities should furnish the Kacheheri or Bank, as the case may be, with specimen signatures of the officers of the department authorized to sign cheques.

* Except in the case of sums paid in drafts, vide F. R. 648.

451 Lodging cash in bank.—(i.) At banking stations, when the Office Assistant or the Assistant Government Agent has verified the cash balance (*vide* F. R. 441) he will instruct the Shroff as to what sum, if any, is to be lodged in the bank the next morning.

(ii.) Where there is no bank the surplus balance not required will at once be placed in the inner vault, and the necessary entry made in the vault book. The Office Assistant or the Assistant Government Agent should personally check all the cash before it is lodged in the inner vault.

452 Bank deposit book.—All sums paid into the bank, whether in cheques or cash, must be sent to the bank accompanied by the bank deposit book duly filled in in foil and counterfoil, and the Shroff must take credit in his cash book for such amounts. He must satisfy himself on return of the book that the counterfoil is signed or initialled by the responsible bank officer, and that it bears the official stamp of the bank.

453 Moneys paid direct to banks.—(i.) At banking stations when money is paid directly to the credit of the Government Agent or Assistant Government Agent at the bank, blank forms of vouchers on form General 118 must be supplied to the bank, and the bank officials should be asked to have the vouchers filled up by persons paying in, and to send the vouchers with their daily statement of transactions. Receipts for such payments on the usual form (General 172) must be prepared from these vouchers. If in any case the bank fails to send in a voucher, a voucher on the proper form must be made up in the Kacheheri.

(ii.) Government departments paying money into a bank to the account of the Government must be careful always to use voucher form General 118.

(iii.) It is the duty of the Second Clerk to see that paying-in vouchers received from the bank are correctly headed and are otherwise in order before they are sent to audit.

Section 4—Payments, how made.

458 (i.) All cash payments must be made by the Shroff, and must be made upon documents in the prescribed form. Such documents must be duly signed or initialled before payment by the Government Agent, Assistant Government Agent, Office Assistant, or Head Clerk.

(ii.) A register in form G. A.—M 29 may be kept to record all vouchers, &c., passed to the Shroff for payment.

459 Payment order form.—(i.) For payments from votes or deposit under the direct control of the Government Agent or Assistant Government Agent, a voucher in form General 35 or other prescribed voucher form, or a pay abstract, or a deposit requisition in form General 70, or an order under F. R. 461, must be prepared by the responsible clerk, who must then pass it to the Second Clerk. The latter must then check the correctness of the proposed payment, see that the form is properly filled up, initial it, and obtain the signature of the Government Agent, the Assistant Government Agent, or the Office Assistant.

(ii.) The voucher must then be returned to the responsible clerk, who must hand it to the payee.

(iii.) The payee will present the voucher to the Shroff, who must pay the amount after the voucher has been receipted and make the necessary entries in his cash book.

460 (i.) *For other departments.*—For payments from votes or ordinary deposits under the control or authority of other departments a voucher in form General 35 or other prescribed voucher form, or a pay abstract, or a deposit requisition in form General 70, signed by the responsible officer of the department concerned, must be submitted to the Kacheheri. These documents must be initialled by the Government Agent, Assistant Government Agent, Office Assistant, or Head Clerk before payment is made by the Shroff. (See also F. R. 217-222.)

(ii.) *Treasury Officers.*—In cases where a Treasury Officer has been duly authorized by the Deputy Financial Secretary to pay on behalf of the Government Agent or Assistant Government Agent documents presented to him direct for payment, the Government Agent, Assistant Government Agent, Office Assistant, or Head Clerk must examine and initial such documents when they are forwarded by the Treasury Officer to the Kacheheri after payment.

461 *From certain deposits.*—Payments from deposits such as those of Courts, Local Boards, Road Committees, &c., will be made by the Shroff on presentation of withdrawal orders on recognized and approved standard forms signed by the responsible officers and passed for payment by the Head Clerk of the Kacheheri.

462 *Drafts.*—Drafts being by themselves orders for payment may be paid after they have been examined, compared with the advices and passed by the responsible Kacheheri officers.

463 *Payment order to be checked.*—The Shroff before making any payment must carefully examine the details of the respective documents to see that they are in order and must take reasonable precautions to identify the payees.

464 *Salaries and pensions.*—(i.) When a large number of salaries and pensions have to be paid, one payment voucher (or authority on form General 143) for the total amount to be paid may be sent to the Shroff, and he may at once take credit for the full amount in his cash book, entering the amount in a subsidiary register on form G. A.—N 17, in which must be entered each payment as it is made. At the close of the payments this subsidiary book must be balanced, and any balance unpaid must be entered as a receipt in the Shroff's cash book. Such amount must appear in the Kacheheri cash book as a credit to meet the amount over-debited.

(ii.) When the number of salaries and pensions is small the salaries and pensions paid each day may be totalled and debited to the vote, no subsidiary register being kept.

465 *Cash transactions on circuit.*—When the Shroff or his assistant proceeds on circuit with the Government Agent or Assistant Government Agent in connection with land sales or any other business, he must keep a subsidiary cash book in form G. A.—N 18 for all money received or disbursed by him on Government account during such circuit. At the conclusion of the circuit he must balance this book and obtain the signature of the Government Agent or Assistant Government Agent. On return to headquarters he must deposit his cash in the safe and enter the total receipts and payments in lump sums in his main cash book; at the same time he must furnish the various clerks concerned with full particulars and vouchers so that the proper detailed entries may be made in the Kacheheri cash book.

466 *By cheque.*—At banking stations all payments of Rs. 100 or over must be made by cheque (except as provided in the note to F. R. 257 (i.)). The procedure in the case of payments by cheque will be the same as that laid down in F. R. 459 and 460, except that the vouchers will not be presented to the Shroff and the payments will not be entered in the Shroff's cash book.

Section 5—Cash Book, Daily Balance, Classification and Abstract Books.

471 *Cash book.*—A cash book in form General 58 must be kept in every Kacheheri and in it must be entered daily in sufficient detail every item of receipt and expenditure.

472 Every entry in the cash book, both of receipt and expenditure, must be supported by a voucher containing full particulars of the item or items to which it relates.

473 *Entries to be numbered consecutively.*—The entries on each side of the book must be numbered consecutively in the order of the receipts and payments, and corresponding numbers must be affixed to the supporting vouchers.

474 *Dr. side.*—The entries on the Dr. or receipt side of the cash book must be made from the receipt books or the "paying-in" vouchers.

475 Cr. side.—The entries on the Cr. or payment side of the cash book must be made from the vouchers furnished each day, and at banking stations must be compared with the counterfoils of the cheques.

476 Kachcheri and Shroff's cash books to be compared.—(i.) The cash book must be compared each day by the Assistant Government Agent or Office Assistant with the Shroff's cash book, and it must be signed at the close of each day by such officer, his signature being taken as testifying to the correctness of all the entries. It is not necessary to initial each entry.

(ii.) The Cash Book must also be compared daily with the ledgers and all subsidiary registers, &c., by the Assistant Government Agent, the Office Assistant, or the Head Clerk. The last named officer should have a complete list of all such books and he should see that they are all submitted for examination.

477 Daily balance book.—A daily balance must be struck and recorded in the daily balance book in form G. A.—N 4. This book must be signed by the Head Clerk each day in token of its correctness.

478 Bank balance book.—At stations where a bank account is kept a bank balance book in form G. A.—M 31 must also be kept. In this book must be recorded the actual balance at the bank daily. There must also be entered daily a list of all outstanding or unpaid cheques and payment orders, giving the number, date, and amount of each. This book must be checked daily with the bank statement or bank pass book and must be signed by the Head Clerk.

479 Classification book.—A ruled classification book for both receipts and payments must be kept, in which must be recorded every item under its appropriate heading. This book must be posted from the receipt and payment vouchers by an officer other than the one who keeps the cash book.

480 Abstract book.—The entries in the classification book must be checked by the Head Clerk, and the totals carried into a ruled abstract book, the grand totals for each day being compared with the totals on the respective sides of the cash book. The entries in the abstract book must be checked with the classification book by the Assistant Government Agent, Office Assistant, or Head Clerk whose initials must be affixed to the daily totals.

481 Abstract book to be sent monthly to Treasury.—(i.) The cash book, classification book, and abstract book must be kept written up to date, and not later than the 10th of each month the abstract book for the previous month must be transmitted to the Treasury (Finance and Supply Division), the cash book being retained in the Kachcheri as the permanent record of the transactions. The classification book and the supporting documents, with certain exceptions specified by the Treasury, should be sent direct to Audit.

(ii.) Before the classification book is sent to Audit a certificate in the following form must be appended

Correct :
(Sgd.) _____
G. A. or A. G. A.

(iii.) The grand total for the month of the abstract book must be compared with the total of the cash book, and before it is sent to the Treasury it must be signed by the Government Agent, Assistant Government Agent, Office Assistant, or Head Clerk.

(iv.) A statement in form G. A.—M 34, showing the cash balance at the end of the month and supported by a bank certificate (in the case of banking stations), must be sent to the Treasury (Finance and Supply Division) together with the abstract book and the documents referred to as exceptions in (1) above.

(v.) All the vouchers under each head of expenditure must be arranged consecutively and scheduled in the same order as the votes appear in the estimates. The total of each sub-head must be carried out in the schedule and the grand total chargeable to the head must appear at the foot. The schedules must be signed by the Government Agent, Assistant Government Agent, Office Assistant, or Head Clerk. The schedules furnished by departments in accordance with F. R. 167 will be treated as scheduled.

482 Vouchers for receipts.—The proper vouchers for receipts are —

- (1) Paying-in voucher (form General 118) for all sums paid into a Kacheheri direct by the public under F. R.R. 444-446 or by Government departments or others under F. R.R. 447 and 453.
- (2) Authority to receive, form Judicial C.—F 38, for sums paid in by the Courts.
- (3) Fiscal's form No. 11 for sums paid in under clause 296 of Ordinance No. 2 of 1889.
- (4) Applications for drafts in form General 43.

483 Vouchers for payments.—The proper vouchers for payments are—

- (1) Completed vouchers or pay abstracts; or
- (2) Paid drafts; or
- (3) Orders for payment (F. R. 461); or
- (4) Deposit requisitions in form General 70.

Section 6—Deposits.

488 General deposit ledger.—A general ledger must be kept in each Kacheheri in which all deposits must be entered daily under the appropriate head. This ledger will be known as the general deposit Ledger (form General 69) and must be kept carefully indexed.

489 Balancing account.—In order to provide a system of check, a few pages at the end of the ledger must be reserved for a balancing account, in which must be recorded the balance brought forward from the previous month and the total daily receipts and payments.

490 (i.) Abstract of balances.—Each account in the general deposit Ledger must be balanced monthly and an abstract of balances on the several accounts must be prepared. The total of this abstract must be compared and should agree with the final balance of the balancing account described in the last preceding order. Any discrepancy must be at once investigated.

(ii.) *Abstract statement of deposits.*—A monthly abstract statement of deposits in form General 71 must be sent to Audit. In this statement will be shown the opening balance, the total receipts, the total payments and the closing balance of each account in the general Ledger.

491 New ledgers each year.—As soon as the accounts have been balanced at the end of the year (September 30) the balances must be carried forward into a new ledger for the following year. For deposits in classes B and C (see F. R. 495), instead of a total balance being carried forward, each separate item composing the balance must be carried forward so as to avoid constant references to previous ledgers when deposits have to be repaid.

The items so brought forward must be totalled and the total compared with the composite balance under the corresponding account in the old ledger. The Chief Clerk or other officer authorized to pass payments from deposits (not being the ledger clerk) will verify by his initials that the comparison has been duly made.

492 (i.) Suitors' deposit ledgers.—Suitors' deposits must be entered in the general deposit Ledger, separate accounts being opened for District Court, Court of Requests, and Village Tribunal suitors. In addition subsidiary ledgers must be kept in which must be opened separate accounts for each case.

(ii.) These subsidiary ledgers will be three in number, each on form G. A.—M 39:—

- (1) For suitors' deposits in cases of District Courts.
- (2) For suitors' deposits in cases of Courts of Requests.
- (3) For suitors' deposits in cases of Village Tribunals.

(iii.) *Ledgers to be indexed.*—The ledgers must be properly indexed and great care must be taken that in all returns every item is distinctly described by number, court and jurisdiction, so that it may be correctly posted or checked against the proper ledger account.

(iv.) Every transaction must be completely recorded as it occurs, so that the balance to the credit of any case or suit may be seen at a glance.

(v.) *Closing of accounts.*—When the amounts deposited in any case have been withdrawn in full, and no transactions have taken place for a period of one year, the ledger account must be closed by drawing two red ink lines below the transactions and writing above such lines, also in red ink, the word "Closed."

(vi.) *Yearly abstract of balances.*—Detailed abstracts of the balances shown in each ledger, except District Court suitors' deposits, must be prepared annually on September 30. District Court suitors' balances must be prepared on June 30 and December 31 and sent to the Loan Board as required by F. R. 493 (iii).

(vii.) In order to check their correctness, the totals of the detailed abstracts at the close of each year in the case of the suitors' deposits in Courts of Requests and Village Tribunals, and each half year in the case of District Court suitors' deposits, must be compared with the balance as shown in the general deposit Ledger. As regards District Court deposits due allowance must be made for any credit balances remitted to, or any debit balances remitted by, the Treasury.

493 (i.) *District Court suitors' deposits.*—Immediately after the close of each month, and in any case not later than the 5th of the following month, a return in form G. A.—M 40 of the total transactions for the month under District Court suitors, prepared from the general deposit Ledger, must be forwarded to the Treasury (Finance and Supply Division). If the balance is a credit one it must be accompanied by a draft for the amount; if it is a debit one the Treasury will send a draft.

(ii.) *Monthly return to Loan Board.*—A return of all transactions in the form G. A.—M 57 must be forwarded to the Loan Board not later than ten days after the close of each month.

(iii.) *Half-yearly abstract.*—Copies of the half-yearly abstracts of balances in form G. A.—M 58 must be furnished to the Loan Board not later than twenty days after the close of the half-year.

(iv.) *Dividends.*—When the half-yearly statements of dividends declared by the Loan Board are received in the Kachecheries the details must be at once posted in the ledgers.

(v.) *Transfers between accounts.*—In cases of simple transfers between accounts, in order to prevent loss of interest to suitors, both payments and receipts must be marked with the word "Transfer" in red ink in the monthly return (G. A.—M 57) sent to the Loan Board.

494 (i.) *Withdrawal of suitors' deposits.*—The proper forms to be used for the withdrawal of deposits made by suitors are Court payment orders Judicial C.—F 17 for payments in ordinary civil suits; C.—F 19 for payments of dividends in testamentary suits; C.—F 18 for payments of capital in testamentary suits. These forms should be altered if necessary to meet the circumstances of the case.

(ii.) When money is not deposited by the Fiscal the words "the receipt of the Government Agent" should be substituted for the words "the return of the Fiscal" in the second line of the form, and the word "received" in the last line but one should be struck off. A note should also be made to the effect that "poundage was not levied as the amount was deposited in Court."

(iii.) All Court payment orders must be signed by the Secretary of the District Court or the Chief Clerk of the Court of Requests, as well as by the District Judge or the Commissioner of Requests.

(iv.) Court payment orders must be consecutively numbered and an advice of all orders issued must be sent (in form Judicial C.—F 20) to the Government Agent or Assistant Government Agent on whom they are drawn. The advice must always be sent at the same time as the order.

(v.) The book containing the counterfoils must be kept under lock and key.

(vi.) *Payable only to payee.*—Court orders must only be paid on personal presentation of the order by the payee, *i.e.*, proctor or suitor, and the practice of acting on letters from proctors or upon their receipts endorsed beforehand on the order is prohibited.

(vii.) *Payments through bank.*—Orders may, however, be paid through a bank, provided the endorsement of the payee is guaranteed as genuine by the Manager or Agent of the bank.

(viii.) In cases where the payee is not resident within the district served by the Kacheheri upon which the order is drawn, the Government Agent or Assistant Government Agent may remit to him the amount of the Court order by draft on the Kacheheri of the district in which he resides; *e.g.*, if the payee of a Court order issued by the District Judge, Colombo, resides in the district of Kalutara, the Government Agent, Colombo, may issue a draft on the Kalutara Kacheheri in favour of the payee.

495 Deposits other than suitors' deposits.—Deposits other than suitors' deposits may be divided into three classes—

Class A.—Those with regard to which the Kacheheri acts simply as a bank, *i.e.*, deposits such as those made by Road Committees, Local Boards, Fiscals, Police Reward Fund, &c.

For deposits in this class a separate account for each Board or person using the Kacheheri as a banker must be opened in the ledger.

Class B.—Those which consist of a number of deposits of one particular nature, generally paid out in one amount, but of which it is necessary that at any time any particular deposit not paid out may be readily traced, *e.g.*, Police Court deposits.

For deposits in this class a separate account must be opened for each class of deposit of a different nature and, if found convenient in any Kacheheri, a separate account may be opened for each korale or subdivision of the province or district.

Class C.—Miscellaneous deposits. Single deposits may be entered in a general account entitled "Sundry deposits," but wherever necessary or desirable a separate account must be opened for each depositor.

496 Irrigation Fine Fund.—The Irrigation Fine Fund should be kept in three distinct deposit accounts, in order to distinguish between sums available for major, minor, and village works; or one account can be kept in three columns. The deposits and payments will be shown in the classification and abstract books under the single heading Irrigation Fine Fund.

497 Lapsed deposits.—Deposits may be considered as "lapsed" if they remain unclaimed for the period specified below:—

(a) *Suitors' deposits*—

(i.) District Courts	...	...	10 years
(ii.) Courts of Requests	...	...	5 years
(iii.) Village Tribunals	...	...	3 years

(b) *Deposits on application for land* ... 10 years

(c) *Deposits on account of witnesses' batta and stray cattle* 6 months

(d) *Police Court and Miscellaneous deposits* ... 2 years

(e) *Fiscals' deposits* ... 5 years

498 Disposal.—(i.) Lapsed District Court suitors' deposits must be remitted to the Commissioners of the Loan Board in accordance with section 18 of Ordinance No. 4 of 1865.

(ii.) All other lapsed deposits must be credited to revenue.

499. (i.) As regards suitors' deposits, care must be taken that the balances of accounts which are still being operated on are not credited to revenue.

(ii.) All lapsed deposits when remitted to the Loan Board, or credited to revenue, must be at once written off the respective accounts in the subsidiary ledgers and the general account in the main ledger.

500 (i.) As regards general deposits, inquiries should be made before writing them off, so as to prevent as far as possible subsequent applications for refunds.

(ii.) On the other hand items which are temporarily placed in deposit pending inquiries should be credited to revenue or other proper account, or refunded as soon as possible. They should not be left in deposit to be treated as lapsed deposits.

501 *Lists of unclaimed deposits.*—(i.) Lists of all deposits which have lapsed owing to their having been unclaimed within the specified time must be prepared at the close of each half year.

(ii.) In the case of District Court lapsed suitors' deposits a draft for the total amount written off, together with detailed lists of the lapsed deposits, must be sent to the Commissioners of the Loan Board.

(iii.) The lists showing in detail the amounts written off will serve as supporting vouchers for the Dr. or Cr. entries in the cash book, and must accompany the vouchers sent monthly to Audit.

Section 7—Arrack, Toddy, Toll and Other Rents, and miscellaneous periodical revenue.

506 *Arrack rents.*—All sales and resales of arrack rents will be held by the Revenue officers.

507 *Responsibility of Government Agent.*—(i.) Government Agents are solely responsible for the recovery in due time of the instalments of rents as they become due, and they will be held personally liable for any failure of the renters to complete payment.

(ii.) All Government Agents and Assistant Government Agents should frequently refer to the rent Ledger to satisfy themselves that there are no arrears in the payment of any rent.

508 *Resale.*—It is not desirable that a rent should be advertised for resale merely with the intention of inducing the renter to pay in his instalments. The result of such a proceeding would be that when it is really necessary to hold a sale no one will be prepared to buy, because it will not be believed that the offer is a *bona fide* one. When a renter falls into arrear the Government Agent should send for him and endeavour to come to some arrangement by which the interests of Government will be protected. It is only in the event of the failure of such arrangement that it becomes necessary to report the matter to the Excise Commissioner with a view to further action being taken. It is never advisable to resell a rent if this course can be avoided.

509 *Toll rents.*—(i.) Toll rents should be sold on the tender system, except in cases where the Government Agent considers that sale by auction would be more advantageous.

(ii.) Government Agents should accordingly call for tenders relating to the toll rents in their province, and open and deal with them locally.

(iii.) In order to prevent a clashing of dates Government Agents should arrange their programmes of dates of disposal of the tolls in their province in conjunction with the other Government Agents. In making out the list they should state opposite the name of each toll whether tenders will be received, or whether the rents are to be sold by auction.

Note.—Regarding fees for appraising property hypothecated as security for rents see F. RR. 928-932.

510 *Register of arrack rents.*—(i.) The form to be used for payment of rent, duty, and cost price of arrack is Excise C. S. 19, which must be filled in by the Excise clerk and issued to the renter to be presented to the Shroff.

(ii.) The Shroff will, on receipt of the money, issue to the renter a receipt on form General 172. On presentation of this receipt to the Excise clerk the Kacheheri will advise the Warehouse officer of the payment on form Excise C. S. 18.

(iii.) The authorized conditions of sale of Arrack rents will be found on form G. A.—C 4.

511 Register of toddy and toll rents.—(i.) A register showing the sums due and collected on account of Toddy and Toll rents must be kept in form G. A.—C 26.

(ii.) The authorized conditions of sale of Toddy rents will be found on form G. A.—C 148 and those of Toll rents on form G. A.—C 2.

512 (i.) Register of lands leased.—Registers of Crown lands, &c., leased or rented must be kept in the following form:—

G. A.—A 48 for small lots and roads through Crown lands leased on permits, leases of road reservations, &c., the rents of which are paid annually.

G. A.—C 58 for agricultural and other long leases of land.

G. A.—N 9: (a) for buildings rented, the rents of which are paid at stated intervals. (b) for miscellaneous revenue recovered periodically, making such alterations to the form as are necessary.

(ii.) *Permits.*—In all cases where lands rented are of such small extent and the amount of rent recovered is so small and liable to variation that it is not considered necessary to issue a formal lease in respect of them, permits in form G. A.—C 144 from books in foil and counterfoil, consecutively machine-numbered, must be issued to the lessees. In no case must loose forms be used for this purpose.

(iii.) *Revision of rents.*—The rate of rental should be revised every five years in the case of lands rented from year to year or for periods terminable at short notice.

Section 8—Assessment Rates due to Government and Local and Sanitary Boards.

516 (i.) Assessment ledger.—An assessment ledger must be kept on form G. A.—C 30.

(ii.) *Assessment register.*—An assessment register must be kept of all houses and lands on account of which assessment tax is payable, in form G. A.—C 31.

517 Collectors' lists.—Each assessment tax collector must be furnished with a list in the same form (G. A.—C 31) of all houses and lands on which assessment tax is payable in the town for which he is the collector.

518 Security.—Each collector must give security for the due performance of his duties in such manner as the Government Agent or Assistant Government Agent or Chairman of the Local or Sanitary Board shall prescribe.

519 (i.) Collectors' receipt books.—Receipts books in foil and counterfoil, consecutively machine-numbered, in form G. A.—C 21 must be prepared and issued for each quarter to the collectors about fifteen days before the tax for that quarter falls due. Before issue the foil and counterfoil of each receipt must be duly filled up, and must bear the same number as the corresponding entry in the register, as well as the stamped signature of the Government Agent or Assistant Government Agent, and the year to which it belongs, and must be checked with the register.

(ii.) No blank receipts must in any circumstances be issued to collectors.

(iii.) The collector must date and initial with ink or indelible pencil the foil and counterfoil of each receipt when he issues it to the person from whom he receives payment.

(iv.) *Register of blank receipt books.*—All blank receipt books must be kept by the Government Agent or Assistant Government Agent or Chairman of the Local or Sanitary Board under lock and key, and a register must be kept in form G. A.—N 20. The persons to whom the receipt books are issued must sign the register.

520 At the end of one month from the date when each quarter's tax falls due the collectors must return to the Kachcheri all the receipt books remaining in their hands.

521 (i.) *Schedule of receipts.*—When a collector attends the Kachcheri to pay in moneys collected by him, he must bring all his receipt books, and must produce a schedule in form G. A.—C 12, with the amount he is about to pay, duly totalled, signed and dated by him.

(ii.) *Checking receipts.*—He must hand over the receipt book to the proper clerk or the Secretary of the Board for examination, who must test its correctness, and check into the schedule the counterfoils of receipts issued and must initial each of such counterfoils. The clerk or Secretary must, on every occasion on which a collector attends to deposit his collections, and in any event not less than once a month go through the whole of the receipt books in the hands of the collector to see that the counterfoils of all missing receipts bear his own initials and that all the counterfoils are in the receipt book. The clerk or Secretary must then sign the schedule and send it with the counterfoils and a receipt order to the Shroff, who, having received the money, must furnish a receipt therefor as prescribed in F. R. 446. The receipt must be duly entered in the cash book.

(iii.) Neither a collector nor a distraining officer should be permitted to participate in any way in the checks prescribed by these regulations or to perform any of the duties imposed by these regulations on officers of the Kachcheri or local authority.

(iv.) *Discrepancies.*—Any discrepancy or irregularity must be at once brought to the notice of the Government Agent or Assistant Government Agent or the Chairman of the Local or Sanitary Board.

(v.) Counterfoil receipt books after being checked with the schedules must be kept in the Kachcheri as supporting vouchers of the collectors' schedules.

(vi.) Collectors or distraining officers must not be allowed to keep more than one quarters' receipt books at a time.

(vii.) *Collections to be deposited once a week.*—Collections must be deposited at least once a week.

(viii.) *Checking Register.*—When checking the credit of the collections the Office Assistant, Extra Office Assistant, or Head Clerk should check and initial the entries in the Assessment Register and see that the dates of payment have been duly and properly entered therein in ink.

If as a rule the checking is done by the Head Clerk, periodical inspections of the Assessment Register should be made by the Office Assistant or Extra Office Assistant in the presence of the collector.

Assessment Ledger.—When examining the state of arrears in the Assessment Ledger he should not lose sight of advance payments.

521A *Direct payment at the Kachcheries by tax-payers.*—(i.) When payment of rates is made by tax-payers direct at the Kachcheri, receipts for the payment should be issued to the parties from the receipt book of the Local or the Sanitary Board as the case may be.

(ii.) A record of such receipts should be kept and the particulars thereof noted on the foil and counterfoil of the corresponding receipts in the collector's book (Form G. A.—C 21) when the collector next attends the Kachcheri. The foil and counterfoil should then be cancelled and initialled by the Office Assistant or Extra Office Assistant.

(iii.) When payment is made in advance in respect of a quarter for which the tax has not fallen due, action should be taken as indicated above before the books are issued to the collectors.

522 Defaulters.—(i.) In order that action may be taken against defaulters, authority on distraint form G. A.—M 96, together with a list of defaulters and the counterfoil receipt book with the unissued receipts intact, must be issued to the distraining officer. But before these documents leave the office the Office Assistant, Extra Office Assistant, or Head Clerk should see that the distraint form shows the total amount of assessment tax for which warrants are issued and that such amount represents the sum of the unpaid items as shown in the Assessment Register. When the distraining officer has taken action he must return the list with any receipts still unissued, noting on the list the result of his action.

(ii.) Collectors should not be appointed distraining officers if that course can be avoided.

523 Collectors, landlords, tenants, &c., must be informed in the clearest and most public manner that only receipts on the prescribed form are valid, and that no other proof of payment will in any circumstances be admitted.

524 Collectors.—(i.) A file must be kept by the Government Agent or Assistant Government Agent or Chairman of the Local or Sanitary Board called "The _____ collector's file for the quarter ended _____."

(ii.) In this file must be included the collector's list (form G. A.—C 12) of the premises for which money has been recovered by him and the sum paid into the Kacheheri, lists of defaulters, exemptions, and sales of property for default, &c. All special directions whether given verbally or in writing to the collectors should be entered in this file.

(iii.) The number and date of the voucher by which payment of commission is made to a collector should be noted in the Assessment Ledger against the sum on which the commission is paid, so that a double payment may be promptly detected. No commission should be paid to the tax collector until his final collections for the quarter have been paid in.

525 Punitive Police.—Whenever a force of punitive police is stationed in any district the assessment must be at once entered in the proper ledger (G. A.—C 30) and on the monthly revenue progress return, and recoveries must be duly noted as they are made.

Section 9—Irrigation Rates.

529 Exemptions.—All claims for exemption must be dealt with in accordance with the following principles:—

(i.) Irrigation rates must be paid by every land that is—

(a) Irrigated by water issued from an irrigation work; or

(b) Capable of irrigation by water issued from an irrigation work, with the exception of—

(1) House lots, and

(2) Such gardens as are in practice not irrigated and existed before the works in question were made.

(ii.) Lands which were irrigated before the irrigation works were constructed must not be exempted from payment of these rates.

(iii.) Where Crown land irrigable under any scheme is at the time of sale or lease in jungle and not asweddumized, irrigation rates shall not be levied until 3 years from the date on which the purchaser or lessee signed the conditions for the sale or lease thereof.

(iv.) The form G. A.—G 17 must be used for applications for exemption of land from payment of irrigation rates.

530 Lands sold under Sir H. Ward's Minute.—Irrigation rate must be recovered on account of lands sold under Sir Henry Ward's Minute from the date of sale.

531 Form of receipt.—The proper form of receipt for issue to persons paying irrigation rate is G. A.—C 51.

532 Monthly statement of recoveries.—Monthly statements of irrigation recoveries must be prepared on form G. A.—M 87.

533 Purchase by Crown of lands sold in default.—(i.) When land is seized under section 65 of Ordinance No. 45 of 1917 for default of payment of any contribution or other sum payable under the Ordinance—

- (a) A notice setting out the fact of the seizure, the reasons therefor, and the date fixed for the sale of the land must forthwith be affixed to a conspicuous part of the land; and
- (b) Notice setting out the fact of the seizure, the reasons therefor, a specification of the property seized and the date of the sale must be sent by registered post at least fourteen days before the date fixed for the sale of the land to such proprietors and mortgagees as have registered their addresses at the Kachcheri.

(ii.) When any land seized under the same section is purchased on behalf of the Crown as provided in section 69 (2) of the Ordinance, it is not necessary that an entry should be made in the cash book, but it will be sufficient if the particulars are noted in the specification, the cost of the sale, if any, being charged to the sub-head "Incidental expenses" under Head "Provincial Administration." Care must be taken that the certificate in the form in Schedule II. to the Ordinance is duly perfected.

534 Collector's commission.—(i.) A rate of 5 per cent. may be paid as commission on recoveries of irrigation rates.

(ii.) Arrears should be collected by a different collector, who should be granted in addition to the commission, the cost allowed for seizure.

(iii.) No commission, however, must be paid till the account is closed.

(iv.) Commission to collectors must be provided in each Government Agent's annual estimates. It is, however, to be understood that the system of payment of commission need not be introduced if other arrangements for collection of the recoveries can be made without difficulty.

535 Irrigation recoveries.—(i.) The form of register to be kept for irrigation recoveries is G. A.—G 15.

(ii.) The specification of each work must be pasted into the register, or kept in a file, and any amendments made should be included in it.

(iii.) The authorities granting exemptions or reductions must be noted in the register.

(iv.) In addition to the register prescribed in (i.) an abstract account should be kept, showing the total amount due for each year on each irrigation work, the total payments into the Kachcheri from time to time, the authorized exemptions, sums written off as irrecoverable, &c.

(v.) Collectors' schedules must be on form G. A.—C 38.

(vi.) The books of receipts must be in foil and counterfoil, machine-numbered.

(vii.) The rules (F. RR. 516-524) for collecting assessment tax due to Government and Local Boards apply, *mutatis mutandis*, to the collection of irrigation rates except that collectors must return the receipt books to the Kachcheri within three months from the date of issue and not later than September 30 of the year in which the rates fall due. The Government Agents and the Assistant Government Agents may, however, in exceptional circumstances permit an extension for a further period of three months.

(viii.) Irrigation rates must be collected without delay as they fall due and the receipt books must be in the hands of the collectors not later than June 30 of the year for which the rates are due.

Collections of irrigation rates may be deposited once a fortnight by arrangement with the Government Agent or Assistant Government Agent as the case may be.

Section 10—Lunatic Asylum Bills and Medical Aid Dues.

539 Lunatic Asylum bills.—(i.) A list of Lunatic Asylum bills on form G. A.—N 5, showing the amounts to be collected must be furnished monthly by the Superintendent, Lunatic Asylum, together with the bills. Columns 1, 2, and 4 must be filled in by the Superintendent. Upon receipt of the form and bills in the Kachcheri, the clerk responsible must immediately send the bills to the proper quarter and enter up column 3. The other columns must be duly filled in as the amounts are recovered and as the necessary information is obtained.

(ii.) These forms must be numbered and filed consecutively in a guard book, which will consequently form the register of Lunatic Asylum recoveries, no other register being necessary.

(iii.) A *nil* return must be rendered by the Superintendent in any month in which there are no bills to be recovered.

540 Medical aid dues.—The following documents relating to Medical Aid dues must be furnished quarterly by each hospital and dispensary to the Kachcheri:—

- (1) List of bills from estates.
- (2) The bills themselves.
- (3) Abstract of bills forwarded, showing amounts due under the various heads from each estate.

541 (i.) Abstract form G. A.—N 11 must be used, columns 1 to 8 being filled in by the Medical Officer, and the other columns being completed by the Kachcheri clerk as the information is received.

(ii.) A *nil* return must be furnished in any quarter in which there are no bills to be recovered.

542 It is not necessary to keep any registers or an abstract book, the details in columns 9, 10, 11, 12, and 13 being filled in as amounts are paid. The particulars in columns 14 and 15 can be completed if occasion arises for distraint.

543 When all the abstracts have been received for one quarter from the Medical Officer they must be bound together in one volume, thus forming a complete register of that quarter's accounts of medical aid dues, the details as to recoveries being entered as received.

Section 11—Licences, Dog Registration and Cattle Branding.

547 Licences.—All licences must be issued from counterfoil books, consecutively machine-numbered. Such books must be obtained from the Treasury (Finance and Supply Division), and a record in form G. A.—N 20 of the various kinds of books showing the series of numbers stamped thereon must be kept. (See F. R. 351.)

548 Register of licences.—(i.) A register or registers of licences must be kept in form G. A.—N 8, in order to show at a glance whether all persons who have taken out licences in previous years have duly renewed them in following years. Registers must be periodically shown to the Superintendent of Police of the district, so that he may take the necessary action with regard to any defaulters.

(ii.) When a licence has not been renewed the reason should be briefly noted in the register.

(iii.) The Register of Excise licences should be kept in form Excise E 14.

549 Method of payment.—(i.) If licence fees are payable in stamps, the stamps must be affixed to the counterfoils and not to the licence itself.

(ii.) If they are payable in cash, whether in accordance with the relevant licensing law or by virtue of a regulation under the Revenue Collection Ordinance, No. 14 of 1925, the procedure prescribed in Section 12 of this Chapter must be followed.

550 Signature.—(i.) Licences must be signed in manuscript by the Government Agent or the Assistant Government Agent, or by the Office Assistant or the

Head Clerk on behalf of the Government Agent or Assistant Government Agent, and such signature will be held to denote that the fee has been duly paid and that the licence is in order.

(ii.) In the case of vehicles and firearms licences, and dog registration certificates, the Government Agent, Assistant Government Agent, Office Assistant, or Head Clerk may impress a facsimile of his own signature on the foils and counterfoils by means of a stamp. (See F. R. 81 (ii).)

551 Cart register.—A separate register in form G. A.—C 17 may be kept for cart and carriage licences, should it be found necessary owing to the large number of such licences issued. A fresh opening should, however, be made every year instead of putting several years on the same page. A record of the receipt and issue of the plates in connection with the issue of these licences must be kept.

552 Special licences.—In cases where authority is necessary for the issue of special licences, such as a free licence to shoot a rogue elephant, a reference to such authority must be given on the counterfoil of the licence.

553 Motor car licences.—A separate register of mechanically propelled vehicles should be kept in which should be recorded the annual licence duty due on such vehicle, the date of recovery, and the numbers of the licences and renewals thereof as provided for by Ordinance No. 20 of 1927 and the regulations made thereunder. (See also Appendix to this Chapter.)

554 Dog registration.—(i.) The register of dogs prescribed in section 8 of "The Dog Registration Ordinance, 1901," will be kept in form G. A.—C 108.

(ii.) An account showing dog collars and muzzles received and issued, and the sums credited to revenue, must also be kept.

555 Cattle branding fees.—(i.) Rules for accounting for cattle branding fees are laid down in the cattle branding regulations made under section 4 of "The Cattle Ordinance, 1898." (*Government Gazette* No. 6,515 of August 2, 1912.)

(ii.) In addition to the register of forms therein prescribed separate accounts must be kept showing on one side the number and value of the forms supplied to, and on the other side the fees remitted and the unissued forms returned by, each headman or other person who collects fees.

Section 12—Collection of Licence Fees in Cash.

(a) Gun Licences.

559 Forms.—(i.) The form consists of a foil, a paying-in slip and a counterfoil. It is printed in seven series, six for the amounts of 50 cents, Re. 1, Rs. 2, Rs. 2.50, Rs. 5, and Rs. 10, respectively, and the seventh with the amount blank. Each series is bound in books of 25 or 50.

(ii.) The licensing clerk will be allowed to retain in his hands sufficient books only for current purposes. A detailed record of each book received and issued to the clerk, with a note of the machine numbers in it, will be kept in the register of counterfoil books (a separate set of pages being reserved for each denomination), which should be initialled by him after satisfying himself that the series of machine numbers in each book issued to him is complete and that no forms have been abstracted.

(iii.) The books issued to the clerk will be stamped in advance with the signature stamp of the Assistant Government Agent, Office Assistant, or Head Clerk and should be kept under lock and key by the clerk when they are not in use.

(iv.) Books should be issued in the consecutive order of the machine numbers of the licence forms.

(v.) Unissued licence books should be kept in the vault or Office Assistant's safe.

560 Fees received by registered post.—(i.) In the case of payments made by cheque, postal order or money order, the amounts will be entered in a separate cheque register G. A.—M 83 reserved for licence fees. If a cheque is received for licence fees and other items of revenue as well it may be entered in the general cheque register only.

(ii.) The register or registers with the cheques, &c., will be passed to the Shroff, who will initial the items, retain the cheques, and send the register or registers with the covering letters to the licensing clerk to issue the licences.

(iii.) The clerk in making out the licences in these cases will enter the machine numbers of the appropriate licences in column 11 of the register of cheques and will endorse both counterfoil and paying-in slip with the letter "R," indicating "remittance," in order to distinguish them from fees paid in currency.

(iv.) The clerk will hand the paying-in slips over to the Shroff and send the licences by post to the applicants.

561 Fees paid in currency.—(i.) The clerk will make the necessary entries in the counterfoil, licence and paying-in slip of the first unused form in the book of forms of the appropriate value, give the paying-in slip to the licensee to be handed with the money to the Shroff, and send the licence itself to the Shroff to be signed by him and issued to the licensee on receipt of the paying-in slip and the fee.

(ii.) The clerk must enter the machine number of the licence in the licence register, and in the case of fees remitted by post, also in column 11 of the special register of cheques, &c., referred to in F. R. 560 (i.).

(iii.) In the case of a gun licensed for the first time he must enter in the register all necessary particulars, including the marks on the gun, and endorse on the counterfoil of the licence the number of the permit.

(iv.) In the case of renewals of gun licences he will obtain the old licences from the licensees and file them in order of receipt.

(v.) The Shroff will see that the licences come to him in order of their machine numbers and keep the paying-in slips and any unclaimed licences to be balanced with the counterfoils of the licence books at the end of the day.

562 Fines.—(i.) A fine paid at the same time as the fee will be brought to account on the same licence form as the fee itself and will also be credited to Revenue under "Licences etc."

(ii.) In the case of personal applications fines must be collected at the same time as the fee.

(iii.) If in the case of a remittance by post the fee is received without the fine, the fee should be brought to account at once in the usual way, but the licence itself will be retained until the fine is received, a note being made in the counterfoil that the fine has been called for. The fine when received will be brought to account on the same licence form as the fee by another note in the foil and counterfoil showing the date of credit.

563 Remittance without particulars.—No remittance should be placed in deposit unless the kind of licence wanted is unknown or it is highly probable that a refund or readjustment will be necessary later on. In all other cases the remittance will be brought to account at once as a fee in the usual way and the licence form itself held over by the clerk until the required particulars are available.

564 Accounting.—(i.) At the close of the day the licensing clerk will send the Shroff a receipt order in duplicate on form G. A.—C 175 for the total amount to be credited to Revenue under "Licences etc." The Shroff will bring the total to account in one sum in his cash book and return one copy of the receipt order duly signed to the licensing clerk, who will retain it as his voucher for the licences issued. The cash book entry should give all the particulars appearing in the receipt order.

(ii.) If the licensing clerk is unable to complete by 2.30 P.M. the issue of licences for all fees received by post on that day he should issue before closing time paying-in slips to the Shroff for the remainder, after noting the licence number on counterfoil, licence form and paying-in slip. He will then be able to issue the receipt order for the full amount received.

(iii.) If for any reason an applicant after obtaining a paying-in slip fails to pay the fee to the Shroff and to claim his licence, the Shroff will return the licence to the clerk, who will cancel it and attach it to the connected counterfoil and also cancel the note of payment in the licence register. The clerk must also make a note on the receipt order of any cancelled forms.

565 *Checking by superior officer.*—On the following day the Assistant Government Agent, Office Assistant, or Head Clerk will check the licence books with the receipt orders and the cash book and see that the value of the licences issued and fines paid has been duly credited. He will initial the last counterfoil checked in each book and the counterfoils of any licences which are specially treated in respect of non-recovery of fines, &c. He will also see that deductions on the receipt order in respect of cancelled forms are in order and that the forms have in fact been duly cancelled and attached to their respective counterfoils. It is not necessary for him to initial the ordinary entries in the licence register, but he must generally examine to see that the necessary postings are regularly and promptly made by the clerk, that new licences have been authorized, &c., and he must initial notes regarding the non-renewal of licences.

566 *Checking by Head Clerk.*—Before licences are posted in exchange for fees remitted by post, the licensing clerk must submit them with the register of cheques for the Head Clerk to initial the entries of the licence numbers in column 11 of the register of cheques.

567 *Stamps not to be accepted.*—Stamps tendered in payment of licence fees should not be accepted and a notice should be put up in the Shroff's office that the fees should be paid in cash. Stamps received by post should be entered in the cheque register and cashed by the Shroff by taking them into his stamp account.

568 *Licensing on circuit.*—In the case of licensing done on circuit either by a Kachcheri officer or a Chief Headman, a sufficient number of franked licence forms will be issued to the officer in charge. He and his clerks will do the work of both the licensing clerk and the Shroff. The paying-in slips are not required and may be destroyed. In remitting the money to the Kachcheri he will forward the registers and the used and unused licence books together with a receipt order in duplicate for the total value of the forms issued which should agree with the amount of the remittance. That it does so will be checked in the manner stated in F. R. 565.

569 *Refunds to local bodies.*—In order to facilitate the checking of refunds to Local Bodies, full particulars of the place of residence of the licensees must be given in the register.

570 *Defaulters.*—On February 1 the licensing clerk should issue reminders to defaulters. During the month of March he should compile lists of licensees still in default; the Office Assistant should arrange to have these lists carefully checked; and on this being done, steps should be taken to enter prosecutions against the defaulters.

571 *New registers.*—If in opening registers in the new form a new series of numbers is started the licensing clerk should not omit to enter the new numbers against the numbers in the old registers.

572 *Other fees.*—Fees for certificates of loss of licence, for licences to repair, sell and manufacture guns will be collected on the new forms in the manner prescribed herein for licences to possess and use guns.

(b) *Other Licences.*

573 *Forms.*—Other licences shall be on forms prescribed by the respective Ordinances and shall be signed in manuscript or stamped as required by F. R. 550.

574 *Accounting.*—(i.) Fees received in respect of these licences shall be brought to account as prescribed in section 3 of this chapter and receipts issued on form General 172.

(ii.) The number and date of the relative receipt shall be entered in the counterfoil of the licence instead of the stamp being affixed to it, and the receipt itself should be attached to the licence when it is submitted to a staff officer for signature. Where several licences of one kind are issued in any one day, one comprehensive paying-in voucher and one receipt may be written in respect of all such licences at the close of the day. In cases where the licence forms have no counterfoils the date of payment of the licence duty and the relative cash book number shall be duly entered in the register of licences.

(iii.) The fees so recovered should be credited to Revenue, under "Licences etc." in respect of all licences except liquor licences under Ordinance No. 8 of 1912, in which case the credit will be to Revenue under "Excise and Salt."

(iv.) Any fine paid in respect of these licences shall be credited to the same sub-head of revenue as that to which the fees are credited.

Section 13—Miscellaneous Books, Registers, &c.

575 (i.) *Register of Crown cases.*—Registers must be kept of all fines inflicted by the Government Agent or Assistant Government Agent.

(ii.) The registers will be in form G. A.—H 37 for Forest cases, and in form G. A.—G 20 for Irrigation cases.

(iii.) The form G. A.—H 37 should also be used, *mutatis mutandis*, as a register of any other cases instituted by the Government Agent.

(iv.) When the penalty inflicted is not collected at once, the Chief Headman must be instructed to recover the amounts due.

(v.) *Checking of registers.*—The entry of the amount of the penalty in the registers must be checked with the case record and initialled by the Head Clerk. The Office Assistant should occasionally verify the correctness of some of the entries and initial them.

576 *Saleable printed forms.*—(i.) A record of the receipts and sales of saleable registers and forms, such as those prescribed by the Labour Ordinance, the Mines and Machinery Ordinance, Excise Ordinance, &c., must be kept on form G. A.—N 10.

(ii.) All indent forms on which supplies of books are received must be kept and filed in consecutive order—the indent form being quoted in the column "No. of voucher."

(iii.) The sales must be entered on the issue side of the book, and the value of the books sold must be entered in the column "Amount realized and credited."

577 *Advance ledger.*—(i.) A general Advance Ledger must be kept in every Kachcheri for authorized advances made by the Government Agent or Assistant Government Agent, a separate folio being devoted to each officer to whom an advance is made.

(ii.) Advances made to meet travelling expenses must be deducted from the travelling claims when they are paid, and the sums deducted must be credited to the advance account by a cross entry in the cash book.

(iii.) The officer making the advance is responsible for seeing that the advance is settled promptly.

578 A departmental Vote account, a Register of counterfoil books and a Query Register must be kept in accordance with F. R.R. 349, 351, and 352, in addition to the books mentioned in this Chapter.

Section 14—Village Committee Accounts.

581 (i.) *Village Committee Ledger.*—A separate account of all receipts and payments under such heads as may suit local conditions must be kept by Kachcheries for each Village Committee. Receipts and payments from Government grants must, however, be classified under a separate head in each account.

(ii.) On or before the 5th of each month the Village Committee clerk must balance the account of each Committee for the preceding month, prepare a statement on form G. A. F 66 showing the balances of all the Committees in the district and submit the statement to the Office Assistant through the deposit clerk. The deposit clerk must thereupon reconcile the total shown in the statement with the balance in the Kachcheri deposit ledger under Village Committee account and submit the statement to the Office Assistant, who will return it after examination to the Village Committee clerk to be filed of record if no further action is necessary.

582 (i.) *Monthly statements of accounts.*—Immediately the statement referred to in F. R. 581 (ii.) has been reconciled with the balance in the deposit ledger, a statement of the account of each Village Committee must be prepared every month by the Village Committee clerk on form G. A. F 67 and forwarded to the Chairman of the Committee for reconciliation with the accounts in his books and return to the Kachcheri.

(ii.) The statements and other connected documents must be filed at the Kachcheri, a separate file being opened for each Village Committee.

583 *Payments.*—No payments must be made except on an order of payments from the Chairman of a Committee. The Government Agent or the Assistant Government Agent may, however, make an exception where a payment is legally due to a party under the Village Communities Ordinance.

584 Supervision of the accounts of Village Committees is an important part of the duty of Kachcheri Mudaliyars and they will be held strictly responsible for its proper performance.

Section 15—Education District Committee accounts.

588 *Classification.*—(a) Receipts must be classified under the following heads:—

- (1) Balance brought forward from previous calendar year.
- (2) Grant for current calendar year.
- (3) Miscellaneous.

(b) Expenditure must be classified under the following heads:—

- (1) Salaries and allowances.
- (2) Maintenance and repairs, &c., of existing Government schools, including the supply of furniture, equipment, and garden implements.
- (3) Replacements and extensions of existing Government schools, including necessary additional furniture and equipment.
- (4) New Government schools, including the necessary furniture and equipment.
- (5) Miscellaneous.

Note.—“ Schools ” includes all premises appertaining to schools, such as teachers’ quarters, playground, garden, fences, and wells.

589 *Vouchers.*—The Head to which each item of expenditure is chargeable must be quoted in the payment voucher exactly as it appears in the approved annual estimates of the Committee.

590 *Approval of annual estimates.*—(1) Draft estimates of the probable expenditure during the ensuing calendar year, together with a statement of the probable balance at the close of the current year, must be framed by the Education District Committee and forwarded to the Director of Education before November 20 in each year, for the approval of the Executive Committee for Education in accordance with section 28 of Ordinance No. 1 of 1920.

(2) The following details should be attached to the draft estimates of expenditure referred to in (1) above:—

Head 1.—Schedule of detailed items, with reasons for any new items.

Head 2.—Details are not necessary, but the reason for any increase over the previous year's approved estimates for this Head should be given.

Head 3.—Schedule, in order of urgency, of details and estimates.

Head 4.—Schedule, in order of urgency, of details and estimates.

Head 5.—Schedule of details.

(3) The transference of funds from any one Head of the approved estimates of expenditure to another Head will in all cases require the prior approval of the Executive Committee for Education.

591 Audit.—(1) Copies of the final accounts for each calendar year must be forwarded to the Auditor-General and to the Director of Education immediately after the end of the year.

(2) As soon as the allocation of funds for the current year has been ascertained, a copy of the approved estimates of revenue and expenditure for the current year must be sent to the Auditor-General and to the Director of Education. A copy of the letter intimating the approval of the Executive Committee for Education must also be sent to audit with the estimates, and copies of any subsequent letters approving additional estimates and any other resolutions of the Executive Committee affecting the accounts of the Education District Committee should also be sent to audit promptly.

592 Books.—The following main books must be kept by all Education District Committees:—

(1) A cash book, which must be balanced monthly.

(2) A vote account, recording the amount provided, and the expenditure incurred, under each head of the estimates.

(3) An Inventory book—See section 5 of Chapter X.

593 One account in Kachcheri deposit Ledger.—One account for all the transactions of the Committee will be kept in the Kachcheri general deposit Ledger.

594 Agreements and contracts.—Agreements or contracts made by the Committee must be stamped with a 50 cents stamp. Such agreements, &c., should be numbered consecutively, with a separate series of numbers for each year, and copies should be sent to audit in due time.

Section 16—Fiscals' Accounts.

598 Books.—The following are the books which must be kept in the department of the Fiscal:—

(1) General cash book, on form General 58.

(2) General Ledger.

(3) Register of moneys deposited in the Kachcheri, on form Fiscals' 12.

(4) Register of writs, on form Fiscals' 19.

(5) Headmen's register of copy writs, on form Fiscals' 28.

(6) Calendar of sales, on form Fiscals' 30.

(7) Register of transfers, on form Fiscals' 44.

(8) Register of process returnable. (Three books, one for the District Court, one for the Court of Requests, and one for the Police Court, on form Fiscals' 20).

(9) Fiscal's monthly calendar, on form Fiscals' 18.

(10) Peon's books, on form Fiscals' 24.

(11) Writ index.

(12) Departmental Vote account, on form General 138.

599 The supporting books for the above will be—

- (a) Counterfoil receipt book.
- (b) Orders on the Government Agent to receive (in counterfoil, machine-numbered).
- (c) Deposit note book on form Fiscals' 11 in duplicate (in counterfoil, machine-numbered).

600 The *general cash book* must contain all transactions excepting sums received and paid to suitors' accounts at the Kachcheri and sums drawn from the Kachcheri for payments from votes. These items need not be entered in the cash book. Sums received and paid on account of the petty cash imprest must be shown in a separate column.

601 (i.) The *general Ledger* should comprise the following heads of account or such of them as are necessary in the various offices:—

- Transfer fees.
- Maintenance of civil prisoners.
- Survey fees and mileage.
- Watchers' hire or expenses of seizures.
- Tom-tom hire.
- Registration fees.
- Gazette* fees for advertisements.
- Fiscal's fees for commission.
- Korale or headman's fees.
- Security.
- Transfer stamps.
- Advances to escorts.
- Batta to Supreme Court witnesses and jurors.
- Batta to District Court witnesses.
- Miscellaneous.

(ii.) All entries in the cash book must be carried to their proper heads in the ledger.

602 A *Register of moneys deposited in the Kachcheri* must be kept in accordance with the provisions of paragraph 5 of section 296 of Ordinance No. 2 of 1889.

603 *Writ index*.—Every writ must be given a Fiscal's number immediately upon receipt, such number being entered thereon in red ink. Writs must be filed in consecutive order, according to the Fiscal's numbers, in cupboards according to the year, a separate series of numbers being commenced each year. The index must show the Court number, and against that the Fiscal's number, thus: "Badulla C. R. 1,812—Fiscal's 93/1907." The index must be kept under the various districts and Courts, so that upon turning to the head "Court of Requests, Badulla," if writ No. 1,812 is asked for, it will be seen that the Fiscal's number is 93 of the year 1907, and the writ can at once be traced in the pigeon-holes in the cupboard of 1907 writs.

604 *Schedule of account*.—The receipts and payments under a writ must be shown on a schedule of account, so that all receipts and payments made on account of a writ are brought into one view. For this purpose form Fiscals' 21 must be used, and one or more of these forms must be attached to each writ file immediately it is received in the Fiscal's office. Every sum received must be entered against the proper head on this schedule, as also every payment made. Receipts for payments made must, whenever possible, be attached to the schedule as supporting vouchers for the entry. The reference to the cash book entry for both receipts and payments must be shown in order that it may be seen that every such receipt and payment has been duly recorded in the cash book and ledger. This schedule will form a complete check on the cash book and ledger for all writ transactions. Space is left on the form for any entries necessary over and above the heads printed thereon.

605 Fiscal's fees.—(i.) Fiscal's officers must remit all fees recovered by them to the Fiscal's office immediately upon receipt thereof, either by money order or other convenient means. They must attend at the office of the Fiscal or Deputy Fiscal for the purpose of drawing these fees at least once in every quarter.

(ii.) Fiscal's fees levied under section 258 of the Civil Procedure Code, 1889, may not be appropriated for any purposes other than those sanctioned by the Governor. The sanctioned appropriations are shown in F. R.R. 897-906, and any expenditure from Fiscal's fees not either provided for in these regulations or subsequently sanctioned by the Governor must be surcharged by the Auditor-General.

606 Fiscal's deposits.—(i.) Each account in the Fiscal's deposit Ledger must be balanced monthly, and the total of all the balances must be compared and reconciled with the Fiscal's deposit account in the Kachcheri ledger.

(ii.) At the end of each financial year a detailed analysis of the balance of each account (except Fiscal's fees) must be prepared.

(iii.) Fiscal's deposits which have remained in deposit for five years or over must be credited to revenue.

Section 17—Payment of moneys into Court.

609 Receipt of moneys.—No Court officer may receive any moneys from the public other than the following:—

- (a) Fines and confiscations;
- (b) Court fees (F. R. 910);
- (c) Proceeds of sale of unserviceable articles and unclaimed effects.

Note.—Notices calling upon parties to pay money should contain a direction in the following terms:—No money remittance should be made in reply to this demand except to a Kachcheri, and accompanied by a deposit note to be obtained from this court on application.

610 Payment into Court.—The following is the sanctioned procedure in respect of payment of moneys "into Court":—

Where in any law or regulation for the time being in force in the Courts of this Island provision is made for the payment of money into Court, such payment shall be made in the manner following:—

- (a) Whenever any person has occasion to pay money into Court he shall signify the same to the Secretary or Chief Clerk of the Court, who shall give him a deposit note in the form prescribed in F. R. 611, to be delivered together with the money to the Kachcheri or Treasury of the district.
- (b) The receipt shall then be acknowledged by the signature of the Government Agent or Assistant Government Agent or person duly authorized on his behalf on that part of the note reserved for the purpose, which shall be cut off and delivered to the person who shall have made the payment, the remaining part being reserved as the authority for receiving the money.
- (c) The date of the Kachcheri receipt shall be deemed to be the date of payment into Court.
- (d) Where there is no Kachcheri or Treasury in the town in which the Court is situated, the Secretary or Chief Clerk shall issue to the person requiring to pay money into Court, in addition to the deposit note referred to in rule 1 (a) above, an application addressed to the nearest Post Office for an official money order in favour of the Government Agent or Assistant Government Agent of the district, to be delivered by him to the Postmaster. The receipt shall then be acknowledged by the signature of the Postmaster on that part of the note reserved for the purpose, which shall be cut off and delivered to the person who shall have made the payment. The remaining part together with the money order shall be sent by the Postmaster to the Court which shall forward them to the Kachcheri. The date of issue of such money order shall be deemed to be the date of payment into Court.

611 Form.—The form to be used for all payments of money into Court is a deposit note in form Judicial C. F. 38.

612 Record of payment.—(a) The number and date of issue of a deposit note must be minuted in the journal of the record.

(b) The number and date of the Kacheheri receipt must be minuted in the same manner and the receipt filed in the journal opposite the entry.

613 Miscellaneous payments.—Miscellaneous payments other than money brought into Court (*e.g.*, survey fees) may be signified to Court by the production of a Kacheheri receipt, or by the receipt of the person to whom the money is payable, and should be recorded in the journal as described above.

614 Before affixing his signature—

(a) To any record of the acceptance of the plaint, answer or other pleading which is accompanied by a tender of money into Court;

(b) To any security bond conditioned for the forfeiture of a cash deposit;

the judge should satisfy himself by reference to the Kacheheri receipt that the required deposit has in fact been made.

APPENDIX.

(See F. R. 553.)

Instructions regarding Recovery of Licence Duties on Motor Cars.

(a) On registration of new and transferred cars the Registrar of Motor Cars will furnish to the licensing authority a duplicate certificate of such registration bearing a separate consecutive number in respect of each licensing authority. On receipt of the certificate of registration the licensing authority will forthwith enter it in his register and file it in serial order or, where the loose leaf register or case system is adopted, make an entry in the record connecting the serial number of the certificate with the distinctive number of the car. On receipt of a certificate the serial number should be verified with the number of the last certificate received and the non-receipt of any certificate should be notified immediately to the Registrar of Motor Cars.

(b) Every year on October 15 a reminder should be sent to the registered owner that the licensing period for the ensuing year commences on November 1. A note should be added to the reminder that if the car is permanently unserviceable the owner should apply to the Registrar of Motor Cars to cancel the registration, or if the car is not to be used or is temporarily unserviceable, he should state the period of non-user to the licensing authority in terms of section 30 (2) of the Motor Car Ordinance, No. 20 of 1927.

(c) The licensing authority, not later than January 31, should cause the register to be examined and inquiries to be made to ascertain the present addresses of owners and the location of cars on which licence duty has not been paid. If necessary a progress return should be prepared for the purpose of controlling and expediting recoveries.

(d) Licensing authorities should open a file in respect of each car on which licence duty has not been paid. Instructions should be issued to the revenue inspector or the headman for inquiry, and a date should be given for the report of the officer concerned. If the licence duty is not paid by that date, a plaint in the standard form should be filed. Plaints against defaulters in respect of the licence duty payable on January 1 should be filed not later than March 31, whenever possible.

(e) In the case of permanently unserviceable cars the licensing authority should direct the owner to apply to the Registrar of Motor Cars to cancel the registration. The Registrar of Motor Cars should communicate the result to the licensing authority. Until this is done the licensing authority should not remove the particulars of the car from his register.

(f) If the owner reports that the car is under repairs or that it will not be used, the licensing authority should insist on the owner stating the period during which the car will not be used. If the owner does not state the period he cannot claim the benefit of section 30 (2) of the Ordinance and he should be prosecuted as a defaulter.

(g) The staff officer in charge of the registers should inspect them at frequent intervals to see that proper steps are being taken to recover licence duties. Final entries regarding every car should be checked and initialled by him or by a duly authorized checking officer. The supervising officer will be held responsible for the efficient recovery of licence duties.

(h) If a licensing authority to whom licence duty is tendered finds that the particulars in the application for licence differ from the certificate of registration, it should accept the licence duty, but before a licence is issued, should insist on the owner getting the certificate of registration amended by the Registrar of Motor Cars.

On the other hand, if the licence duty was due to another licensing authority, the licensing authority who accepted the licence duty should remit it to the licensing authority concerned and direct the owner to apply to that licensing authority for a licence.

Chapter IX.—Funds with the Crown Agents, Remittances, Drafts, Official Money Orders, and Defaced Currency Notes.

Section 1—Remittances to Crown Agents and other Governments.

629 *Payments in United Kingdom and to other Governments.*—All payments due by the Government to other governments, or to public departments or other creditors in the United Kingdom, should be made through the Crown Agents for the Colonies. This regulation does not apply to governments, &c., in the immediate vicinity of Ceylon, such as India and the Straits Settlements.

630 *Crown Agents to be kept in funds.*—The Crown Agents will be kept continuously in funds by the Financial Secretary, whose duty it is to watch the account of the Government with the Crown Agents, to be prepared to meet their current requirements, and to notify them in good time if local circumstances make it necessary to arrange for temporary accommodation in aid of the Government's account with them.

631 *Remittances to public creditors.*—Remittances to public creditors outside the Island other than those made through the Crown Agents or neighbouring governments or agents will be made only by the Financial Secretary.

632 The cost of remittance of salaries or pensions not drawn through an agent of the Island will be deducted from the amount remitted.

Section 2—Family Remittances.

635 *Amount of remittance.*—An officer may, during periods of resident service, remit through the Crown Agents for the Colonies in single equal monthly instalments, a portion of his salary for payments to any bank, firm, or person he may name. Such payments shall not, as a rule, exceed half his substantive salary, but in exceptional cases the Governor may authorize remittances in excess of half salary.

636 *Applications.*—(i.) Requests for such remittances may be made either (a) direct to the Crown Agents before the departure of the officer from the United Kingdom or (b) to the Treasury (Establishments Division) through the Head of the department.

(ii.) If the application is made direct to the Crown Agents, the officer should, on arrival in the Island, inform the Treasury (Establishments Division) through the Head of his department of the request made by him to the Crown Agents.

(iii.) In either case the officer must state the sum which he wishes to remit and the period during which he contemplates continuing the remittance. If he subsequently wishes to discontinue the remittance before the expiration of the period which he has mentioned or to alter the amount of the instalments, a written request should be made to the Treasury (Establishments Division) through the Head of the officer's department. Effect can be given to such requests only after the expiration of two clear months from the date on which notification of the proposed change has been received in the Treasury.

(iv.) Remittances are not payable on behalf of officers who are on leave in the United Kingdom. Whenever an officer goes on leave, it is his duty to notify the Treasury (Establishments Division) through the Head of his department the date from which remittances should cease. Similarly on his return if he wishes to recommence remittances, he should renew his application.

637 *Recoveries.*—(i.) Recoveries on account of remittances must be made by the department concerned at the Treasury rate of exchange on the paysheet for the month in respect of which the remittance is made and should be credited to Family Remittance Account.

(ii.) The department effecting the recovery should send monthly a return of all such credits to the Treasury (Establishments Division).

Section 3—Remittances between Chests.

639 *Maximum cash balances.*—The maximum cash balance which may be retained by sub-accountants will be calculated upon their average current requirements and the Deputy Financial Secretary will be responsible for seeing that such balances do not exceed their limits.

640 *Remittances.*—(i.) It is the duty of each Government Agent and Assistant Government Agent to watch his cash balances with a view to seeing that he keeps sufficient in hand to meet all requirements.

(ii.) Should a Government Agent or Assistant Government Agent consider that his balance at any time is considerably in excess of his anticipated requirements, he must ask the Treasury (Finance and Supply Division) for instructions, and, should he apprehend that his balance is likely to need replenishing, he must at once apply to the Treasury (Finance and Supply Division) for a remittance, stating his cash balance at end of previous month, the probable receipts and expenditure for the current month and the particulars of remittances required. If he has a return remittance to make the amount of notes and coins under each denomination should always be given.

(iii.) As long notice as possible must be given to the Treasury (Finance and Supply Division) when remittances are required, and if for any reason an application has to be sent by telegram the telegram must be confirmed by the next post.

(iv.) When necessary a Government Agent may send a remittance to one of his Assistant Agents and *vice versa*.

641 (i.) *Keys to be sent by registered post.*—Remittances must be securely packed in locked and sealed boxes, the keys being sent under registered cover by the earliest possible post.

(ii.) *Packing.*—It is the duty of the Assistant Government Agents, or Office Assistants, and the Shroff to see the remittances properly packed and the boxes locked and sealed. In the Treasury the Principal Assistant Accountant and the Shroff will attend to this.

642 (i.) *Police escort.*—All remittances between outstations must be accompanied by the Shroff or an officer of his department and also by a sufficient police escort. Remittances to and from the Treasury must as a rule be accompanied by two Shroffs from the Treasury and an escort consisting of one Sergeant and two Constables. The Sergeant in charge of the escort must give a receipt for the boxes. When, however, a remittance is made by steamer and the commander of such steamer gives a discharge for the boxes, the police escort may be dispensed with.

(ii.) *Verification.*—Remittances must be verified immediately they are received and a telegram of acknowledgment sent.

643 (i.) All remittances must be advised by telegram.

(ii.) Monthly statements of remittances received and remittances dispatched must be sent to the Auditor-General with the Kacheheri accounts, supported by the proper receipts. "Nil" statements must be sent when there are no transactions.

Note.—See also F. R.R. 449 and 450.

Section 4—Issue of Drafts.

647 *On public service only.*—(i.) Drafts are for use on the public service only. They must not be used for remittances to or from departmental funds of a private or semi-private nature. Exceptions to this rule are shown in the Appendix to this Chapter.

(ii.) Quasi-Government departments and local authorities are allowed to remit money by Kacheheri drafts to banks on payment of a commission of $\frac{1}{4}$ per cent. and to remit sums of Rs. 500 and over to private parties on payment of a commission of $\frac{1}{4}$ per cent. Quasi-Government departments and local authorities

are also allowed to remit money by drafts to Government departments, quasi-Government departments, and local authorities free of commission. The Ceylon Savings Bank and its depositors are also allowed to obtain drafts for remittances of deposits free of commission.

Note.—The amount of commission recovered and the date of credit to Revenue under Fees of Court, &c.; Sundries, should be noted in the draft before issue at the Kachechi.

(iii.) The authority of the Financial Secretary must be obtained before application is made for drafts for any purpose not provided for in these rules.

648 Applications to be filed.—All applications for drafts must be made on form General 43. Government Agents must send these applications with their monthly accounts to the Auditor-General, and no other voucher will be required to support sums paid direct into the Kachechi for drafts. Money paid into a bank, however, must also be supported by form General 118.

649 Form.—All drafts must be in form General 61. They must be printed in foil and counterfoil and must be consecutively machine-numbered and headed with the printed name of the office of issue.

650 Register.—A register of drafts drawn must be kept in form General 63, with separate folios for each office of payment. The drafts entered in the register must be consecutively numbered in ink, a new series of numbers commencing with No. 1 being begun on the first day of each month for each office of payment.

651 Advice.—(i.) All drafts drawn during the day on each office of payment must be entered on one advice note to that office and dispatched daily thereto.

(ii.) Advice notes must be consecutively machine-numbered and bound in books in form General 62.

(iii.) The advice notes dispatched to each office must be consecutively numbered in ink, a series for each office of payment commencing with No. 1 being begun for each month.

(iv.) A line must be drawn below the figures of the last draft on every advice note issued and the notes must be signed by one of the officers mentioned in F. R. 653.

652 Treasury to supply.—(i.) Books of drafts and advice notes will be issued by the Treasury (Finance and Supply Division) to the Government Agents and Assistant Government Agents, and these officers must furnish the Treasury (Finance and Supply Division) not later than April, with a statement of their probable requirements for the coming year.

(ii.) Should it appear at any time during the year that the requirements as stated are likely to be exceeded, ample notice must be given to the Treasury.

(iii.) A register of all books received and issued for use must be kept by each Government Agent and Assistant Government Agent.

653 Signature.—(i.) Every draft must bear the signature of one officer of the office of issue and must be countersigned by another officer.

(ii.) The officers authorized to sign and countersign drafts are—

(a) In the Treasury: the Deputy Financial Secretary, a Controller or Assistant Controller, the Financial Assistant and Accountant, and the Assistant Accountants. The head of the branch will countersign.

(b) In Kachecheries: the Government Agent, or the Assistant Government Agent, the Office Assistant, and the Head Clerk, or, in the absence of the last-named, the next senior clerk.

(iii.) It is the duty of officers signing drafts to see that the foil and counterfoil agree in every particular, and that they are properly numbered and the countersignature will imply that the officer countersigning has satisfied himself that the amount for which the draft is issued has been duly brought to account in the cash book.

(iv.) In all cases the account on which a draft is drawn must be stated in the body of the draft.

654 Books to be locked up.—(i.) On completion of the day's business, it is the duty of the Accountant or an Assistant Accountant of the Treasury, or of the Government Agent, or of the Assistant Government Agent, or of the Office Assistant, as the case may be, to lock the draft books up in the safe, and before doing so to satisfy himself that the number of drafts taken from the books during the day corresponds with that of the drafts issued during the day.

(ii.) In the absence of the Assistant Government Agent from a Kachcheri at which there is no Office Assistant these duties devolve on the Head Clerk, who must keep the draft books under lock and key. The Assistant Government Agent on his return to the station must resume custody of the draft book, and when doing so must satisfy himself that no irregularity has taken place during his absence.

Section 5—Payment of Drafts.

658 Advices to be filed.—The advices of drafts must, on receipt, be filed in consecutive order, and must all be bound together at the end of each month so as to form a separate book of each month's advices. The date of payment of each draft should be marked on the advice.

659 Register.—A register of drafts paid must be kept in form General 64.

660 Lists of drafts paid.—A separate list of all drafts paid must be kept for each office of issue. The lists must be entered up from day to day and forwarded when complete at the beginning of the following month to the office of issue, where they must be at once compared with the register of drafts issued (form General 63). This will afford a complete check between stations on the drafts issued and paid, and prevent questions as regards outstanding drafts.

661 Missing drafts.—(i.) Should a draft be lost, application must be made to the Treasury for authority to pay the missing draft.

(ii.) The letter of authority will be the voucher for the payment and must be attached to the accounts with the receipt of the payee and a certificate showing that he was identified by some known person.

662 Payment to other than payee.—A draft may be paid, if properly endorsed, even though it is not presented personally by the payee. In such cases, however, paying officers must take reasonable precautions for the identification of the person who actually presents the draft and secure his signature on it before payment.

663 (i.) Annual list of unpaid drafts.—At the beginning of each financial year the Deputy Financial Secretary, Government Agents, and Assistant Government Agents will send to the Auditor-General a list of all drafts drawn on them during or before the preceding year which remained unpaid on the last day of the preceding financial year.

(ii.) *Drafts not presented within year.*—If drafts are not presented for payment within twelve months, the officer on whom the drafts are drawn must report the circumstances to the Treasury (Finance and Supply Division) for instructions.

664 Lists of drafts drawn and paid.—(i.) In order to enable the Treasury to post up the subsidiary draft Ledger, each Kachcheri must send to the Treasury (Finance and Supply Division) at the end of each month on form General 64 a list of all drafts drawn on the Treasury and various Kachcheries, and a list of all drafts paid showing the office of issue.

(ii.) These lists must be carefully checked and compared with the totals in the Abstracts of receipts and payments.

Section 6—Official Money Orders.

668 All Government officials are authorized to use official money orders, subject to the rules which follow:—

(i.) An official money order, *i.e.*, an order issued free of commission, may be used for the following purposes only:—

- (a) For remittance of money on account of the general revenue of the Island.
- (b) For payment of money on account of the general expenditure of the Island.

- (c) For refunds on account of the general revenue and expenditure of the Island.
- (d) For remittance of proceeds of Fiscals' sales for deposit.
- (e) For remittance of moneys to be credited to the Police Reward Fund or the Headmen's Reward Fund.
- (f) For payment of salaries, pensions, &c., on behalf of other Governments.
- (g) For remittance of suitors' deposits.
- (h) For remittance of money to or from Co-operative Societies, from or to the Registrar of such Societies, the Local Loans and Development Commissioners, the Batticaloa Paddy Bank, and any other Union or Central Banking Institution registered under Ordinance No. 84 of 1921, to which such Co-operative Societies are affiliated.
- (i) For remittance by Courts of fines and penalties which local authorities are entitled by law to appropriate.
- (j) For remittance of money from the Customs Overtime Fund.
- (ii.) The following are examples of moneys that may not, except as provided in the preceding rule, be remitted by official money order:—
- (a) Sums paid from or into the funds of Municipalities, Local Boards, Gansabhawas, Road Committees, or any other body empowered by law to raise revenue for its own purposes.
- (b) Contractors' security.
- (iii.) *Application.*—Applications for official money orders must be made on the special form for that purpose, which may be obtained at any money order office. The officer remitting the money must state on the application form the head of revenue or expenditure on account of which the money is sent, and must sign his name and write his official designation on the form.
- (iv.) Official money orders may not be used for the transmission of money between stations at which there are Kachcheries.
- (v.) *Restriction of amount.*—No Government department or officer may remit by official money order—
- (a) Sums amounting to more than Rs. 600 in one day from or to any Post Office to which the mail service is carried by runners.
- (b) Sums amounting to more than Rs. 2,000 in one day from or to any other Post Office.

Provided that, subject to clause (iv.) of this regulation, the foregoing limits shall not apply to the total remittances made in one day from the principal Post Office of a station at which there is a Kachcheri, so long as the limits laid down for the offices at which the various payments are to be made are not exceeded.

(vi.) Official money orders may be dispatched as official telegraph money orders by officials authorized to send State telegrams on occasions of unavoidable urgency. The sender of an official telegraph money order is, in the original instance, the judge whether it should be sent, but the telegraph check office will bring to the notice of the Postmaster-General any cases where official telegraph money orders are unnecessarily sent, and the sender will, should the Financial Secretary so decide, be required to pay the cost of such telegrams.

(vii.) Official money orders cannot be issued for payment in places out of Ceylon.

(viii.) Official money orders are exempt from fees for alteration of office of payment, name of remitter or payee, repayment to remitter, and duplicate orders.

(ix.) In all other respects official money orders are subject to the rules relating to ordinary money orders.

Section 7—Exchange of old and dirty Currency Notes for clean Notes at the Kachcheries.

671 *Old and dirty notes.*—(i.) Old and dirty currency notes may be exchanged for new notes at the Kachcheries, provided that their condition is such that their genuineness is a matter of certainty.

(ii.) If there is any possibility that the dirtiness of a note may conceal evidence of its being spurious, it should be treated as a damaged note and exchange should be refused.

672 Damaged notes.—Damaged notes, *i.e.*, torn or mutilated notes which are deficient in some material particular, such as number, series, date, signature, &c., must not be exchanged for new notes at the Kachcheries. Persons tendering such notes should be instructed to present them either in person or through an agent at the Treasury in Colombo. Alternatively, the notes may be sent under registered cover to the Treasury (Finance and Supply Division). The Treasury will, after deciding what payment can be made on them, remit the amount by money order.

673 (i.) If the Government Agent or Assistant Government Agent is satisfied after inquiry that owing to the poverty of the owner of a damaged note the above steps are not practicable, he may accept the note giving a receipt to the owner, and at the same time informing him that a new note will not be issued in exchange until the damaged note has been passed as payable in whole or in part by the Treasury.

(ii.) The note should then be sent by registered post to the Treasury (Finance and Supply Division) which will, after deciding what payment can be made upon the note, credit the amount to "Remittance between chests," and inform the Government Agent or Assistant Government Agent accordingly.

(iii.) On receipt of the intimation from the Treasury the amount should be immediately debited to "Remittance between chests" account and credited to a separate account in the deposit Ledger, the date of the transaction being duly reported to the Treasury (Finance and Supply Division). The amount should then be paid to the owner in exchange for his receipt and debited to the deposit account.

674 In order that the currency issue may be kept as clean as possible, the Shroff should lay aside all notes which come into his hands which are in any way damaged, mutilated, defaced, or obviously too dirty to remain in circulation. From time to time these unserviceable notes should be sent to the Treasury (Finance and Supply Division) as a "Remittance between chests" and the Kachcheries will, when necessary, be provided with new notes in their place.

APPENDIX.

[See F. R. 647 (i).]

- LIST OF DEPARTMENTAL AND OTHER FUNDS FOR WHICH DRAFTS MAY BE ISSUED.**
- Co-operative Societies, the Batticaloa Paddy Bank and any other Union or Central Banking Institution registered under Ordinance No. 34 of 1921, to which Co-operative Societies are affiliated.
 - Customs Benevolent Fund.
 - Education District Committee Funds.
 - Funds described in Appendix I., Chapter IV.
 - Headmen's Reward Fund.
 - Irrigation Fine Fund.
 - Local Loans and Development Fund.
 - Police Reward Fund.
 - Registrar-General's Reward Fund.
 - S. P. C. A. Fines.

Chapter X.—Stores, Tenders, Performance of Work for Quasi-Government Departments, &c.

Section 1—General.

681 (i.) *Local purchase.*—Local purchases of stores should be confined to articles produced in the Island or to articles which, owing to special circumstances, can be purchased as advantageously in the Island as they can be ordered from abroad.

(ii.) *Purchases from adjacent countries.*—Purchases of stores required from an adjacent country should be confined to articles produced in that country, and should be procured as far as possible in the manner prescribed in Section 8 of this Chapter.

682 *Stores from Crown Agents.*—All requisitions from the Government for stores required from the United Kingdom or from countries not being adjacent to the Island, will be sent direct in duplicate to the Crown Agents by the Treasury if the expenditure has been duly sanctioned.

683 *Supplies by Government officers.*—Purchases of articles from Government officers at the cost of public funds require the prior sanction of the Financial Secretary. See also Public Service Regulation 155.

Section 2—Indenting.

688 (i.) *Articles to be obtained from Government Stores.*—With the exception of the articles enumerated in F. R. 689 below, all stores catalogued in the price list of the Government Stores must be obtained therefrom.

(ii.) Articles not catalogued in the price list may be purchased by outstation departments when the value of each such purchase does not exceed Rs. 20. In all cases where the value exceeds Rs. 20 the previous concurrence of the Government Storekeeper should be obtained.

(iii.) *Furniture to be obtained from Prisons department.*—Articles of furniture should, however, be obtained from the Prisons department whenever possible, and inquiry should be made in the first instance from the Inspector-General of Prisons whether the articles required can be supplied by him. If the Inspector-General of Prisons is unable to undertake the supply, or if excessive delay will be involved by placing the order with him, the furniture may be obtained from the Government Storekeeper. It should be noted on the requisition sent to the Government Stores that the Inspector-General of Prisons is unable to supply the furniture required.

Note.—See F. RR. 366 and 367 for method of accounting in connection with articles supplied by the Prisons department.

(iv.) *Special purchases.*—In exceptional circumstances, if it can be shown that the public service will sustain some real and appreciable injury by delay, imported stores ordinarily obtainable through the Crown Agents not exceeding Rs. 500 in value may be purchased locally through* the Government Storekeeper; purchase in excess of that amount but not exceeding Rs. 2,000 in value may be made with the prior sanction of the Deputy Financial Secretary; above that amount they will require the sanction of the Governor, to be obtained through the Financial Secretary. No general presumption that there will be delay if the stores are obtained through the Crown Agents, especially where time is not a matter of vital importance, will be regarded as justifying local purchase. All such applications for sanction of the Deputy Financial Secretary or the Governor should be addressed to the Treasury (Finance and Supply Division) through the Government Storekeeper.

* Subject to the general or special order of Government authorizing the purchase of any article or class of article without the intervention of the Government Storekeeper.

(v.) *Emergency purchases.*—If in an emergency it becomes necessary to make a local purchase of this description, and there is no time to obtain the requisite prior sanction, the purchase may be made on the responsibility of the officer authorizing it. Application should be made forthwith through the Government Storekeeper to the Deputy Financial Secretary or through the Government Storekeeper and the Financial Secretary to the Governor, accompanied by the ordinary stores requisitions, for the necessary covering sanction for the purchase; and if sanction is granted payment will be made by the Government Storekeeper.

(vi.) If an immediate purchase of stores which have not been imported and for which no contract has been entered into by Government is necessary for reasons similar to those indicated in (iv.) above, and direct purchase is not covered by (ii.) above or by F. R. 689 (i.) or by special order of Government, the purchase may be made on the responsibility of the officer authorizing it, but will require the covering authority of the Deputy Financial Secretary which must be sought through the Government Storekeeper.

(vii.) The authority obtained in terms of clauses (iv.) to (vi.) above must not be considered to constitute grant of authority as required by F. R. 33 (i.) for incurring the expenditure if provision does not exist in the Estimates to meet it.

689 *Purchase at outstations.*—(i.) Officers at outstations are authorized to purchase locally articles of small value, such as those mentioned below, when they can be obtained more cheaply in this way than by purchasing them through the Government Stores:—

Bags, ola	Coir string	Needles
Bamboos	Curry stones and rollers	Olas, palmrya
Baskets	Dammar	Raw rice
Bricks	Ekels	Rice mortars and pounders
Cadjans	Firewood	Salt
Castor oil, in quantities of one gallon or less	Glass tumblers	Soft soap
Charcoal	Globes and chimneys for lamps	Sugar
Clay	Gunny bags,	Tar, in quantities of one gallon or less
Clay chatties and goglets	Indigo, blue	Tats
Cloth for ceilings	Kaju gum	Thread
Coconut oil, in quantities of one gallon or less	Lime	Tiles, half round
Coconut scrapers and strainers	Matches, not exceeding one gross	Timber, local
Coir and ekel brooms and brushes	Mat bags	Twine
Coir, loose	Mats, common and ola, in quantities of 25 or less	Vinegar
	Mat pillows	Wooden spoons

(ii.) Where any considerable quantity of these articles is required officers should ascertain before making a local purchase the cost, including transport, at which the Government Storekeeper can undertake the supply.

690 (i.) *Annual indent due June 15.*—Each department must send to the Government Storekeeper annually on or before June 15 an estimate on form General 74 of its probable requirements for the following financial year.

(ii.) Departments should include in this estimate only such of the items as are enumerated in the price list, obtaining other items by special indent as provided for under F. R. 703 (i.).

(iii.) *Excessive stocks.*—In indenting and estimating for stores Heads of departments must be careful not to make a demand in excess of their requirements. If any excessive stocks are disclosed or unnecessary expenditure incurred the officer responsible will, in the absence of a satisfactory explanation, be liable to make good any loss which has thereby resulted to Government.

691 *Requisitions in duplicate. Separate for each section of Stores.*—Requisitions for stores on form General 23 must be furnished in *duplicate* to the Government Storekeeper, each copy bearing the departmental number and the date. A separate set of requisitions must be furnished for articles required from each section of the Stores.

692 Indenting departments must fill up the vote cage and columns Nos. 1, 2, 3, and 4 only of the requisition forms. No entries other than those required by the Government Storekeeper must be made on the face of the requisition. Remarks and delivery instructions must be noted on the back of each copy of the form.

693 *Numerical order to be observed.*—Articles enumerated in the price list must be entered on the requisition in strict numerical order, both the store number and the full name of the articles being inserted in every case.

694 *Requisitions for stationery, &c.*—Requisitions for stationery and office requisites in section A of the price list must be forwarded by departments half-yearly so as to reach the Government Stores on or about the dates shown in Appendix I. to this Chapter. School requisitions from the Director of Education should, however, be sent in yearly so as to reach the Government Stores on or about October 15.

695 *Articles not in list.*—(i.) Separate requisitions must be furnished for articles not included in the price list. Indenting departments must give full particulars of their special requirements and state the approximate amount to be paid for each such article. In the case of furniture not especially described in the price list the requisitions should embody full particulars as to dimensions, &c., and be accompanied by a rough sketch of the article required.

(ii.) In the event of an article entered in the requisition being out of stock or not procurable in the local market, the item will be erased and the requisition closed with the articles which can be supplied. Should the article be afterwards required, it must be included in a fresh requisition.

696 *Stamped signatures.*—Requisitions must be signed by a responsible officer of the indenting department in the space provided for the purpose. Only the original copy of requisitions need be signed in manuscript; the duplicate copy may be signed with a stamped signature. (See F. R. 81 (ii).)

697 *Period necessary for supply.*—Requisitions for articles usually kept in stock should reach the Government Stores at least two days before the stores are required to be dispatched. A longer period (from ten to twenty days) should be allowed for articles which have to be specially made, or for which quotations have to be obtained.

698 *Price list subject to alteration.*—Although only the actual cost of stores is charged to Government departments the rates quoted in the price list are subject to amendment, as different shipments may work out at varying rates. A list of amended rates will be issued by the Government Storekeeper to indenting departments as soon after the beginning of each financial year as possible.

699 (i.) *Delivery.*—Departments in Colombo must take delivery of goods at the Stores. Persons sent to take delivery must be able to sign for them in English or the vernacular, and must be regular members of the establishment of the department concerned. Stores for outstations are forwarded at the risk of the indenting department.

(ii.) *Hours of business.*—The Stores are open for the delivery and dispatch of goods from 9 A.M. to 3 P.M. (Saturdays, 12.30 P.M.).

700 (i.) When stores are issued a consignment note showing the description of the articles and the quantities supplied will be forwarded by the Government Storekeeper in every case: to departments in Colombo by the person taking delivery of the stores; to departments in outstations by post immediately after dispatch.

(ii.) In the case of stores dispatched to outstations the gross weight of each package must be checked by the receiving officer with the consignment note before the packages are opened and the contents carefully checked immediately on receipt. The perforated acknowledgment slip attached to the consignment note should be torn off and promptly returned to the Government Storekeeper, duly signed by the receiving officer. Complaints in regard to shortages and/or breakages must be reported by letter to the Government Storekeeper within seven days of receipt of stores; otherwise they will not be entertained.

(iii.) In the case of Colombo departments the person accepting delivery of stores will himself grant receipt on the acknowledgment slip attached to the consignment note.

(iv.) The consignment note will be retained by the indenting officer for the purpose specified in F. R. 727 (ii.) (a).

701 (i.) The original and duplicate copies of requisitions will both be retained in the office of the Government Storekeeper.

(ii.) Immediately after any part of a requisition has been executed a "voucher" on the original copy of form G. S. 48 showing in detail the value of the stores supplied will be forwarded by the Government Storekeeper to the Head of the department concerned. These claim vouchers must be certified, properly scheduled in consecutive order on form General 122 and sent monthly to the Treasury (Finance and Supply Division) together with a separate list showing the numbers and amounts of the vouchers scheduled. Heads of departments should intimate to the Government Storekeeper the number and date of the letter with which claim vouchers are sent to the Treasury for settlement. The Treasury will debit the votes of the department concerned and credit General Stores account with the amount by transfer.

(iii.) Store accounts must be settled promptly; the Government Storekeeper will report to the Deputy Financial Secretary any undue delay on the part of departments.

702 *Indents on Crown Agents.*—The Government Storekeeper must obtain from England or elsewhere and keep in stock all stores in general use which are included in the annual estimates furnished by departments. (See F. R. 690.)

703 (i.) *Special indents.*—Stores or material required by any department for a special purpose, which are not included in the annual estimate of regular requirements, must be applied for by special indent in form General 115 whenever necessary.

(ii.) These indents must be prepared in quadruplicate when the articles are to be obtained through the Crown Agents, and in triplicate when they are to be obtained from the Bombay or Calcutta Agents, and must be sent to the Government Storekeeper accompanied by a certificate to the effect that in the case of voted expenditure the debit will not cause an excess on the vote, and in the case of a liability against the Stores Advance Account the debit in respect of it will not result in the limits fixed in the warrant being exceeded as far as can be reasonably foreseen. In both these cases a further certificate should be furnished to the effect that stores included in the indent are actually necessary, that they are not available from stocks held by other departments, and that they are not intended to be used in place of stocks already in his possession.

(iii.) *Items to be numbered.*—All items in indents on the Crown Agents and Indian Agents must be numbered consecutively, so that any particular item may be readily identified in subsequent correspondence. Each page of an indent must bear the number of that indent.

(iv.) The Government Storekeeper will forward these indents to the respective Agents through the Treasury.

704 *Transit stores.*—(i.) On the arrival of the articles ordered on special indents they will be delivered direct to the indenting department without being passed through the Government Stores stock ledgers, *i.e.*, they will be treated as special articles received "in transit."

(ii.) On receipt of the Crown Agents' charges claims will be sent by the Government Storekeeper to the indenting officer concerned, who must upon the receipt of such claims instruct the Treasury (Finance and Supply Division) to debit the amount to the proper vote and credit it to General Stores account.

(iii.) The Government Storekeeper is not responsible for any short delivery or erroneous supply of, and/or damage to, stores imported on special indent and delivered "in transit"; in such cases he merely acts as an agent for a particular department, procuring the stores and recovering their value when the charges have been debited to the General Stores account.

(iv.) Any shortage or damage "in transit" of or to goods procured through the Government Storekeeper on special indent must at once be reported to that officer who will take the necessary steps to prefer a claim.

(v.) In order to prevent unnecessary correspondence between the Government Storekeeper and Heads of departments in regard to payments due on shortages, &c., referred to in paragraph (iii.) above, Heads of departments must accept all expenditure incurred on account of stores specially indented for as a charge against their votes immediately on receipt of the claim vouchers from the Government Storekeeper.

705 Removal from Customs.—(i.) All stores imported for Government use must be removed from the Customs premises as quickly as possible.

(ii.) The Principal Collector of Customs will report to the Financial Secretary instances of undue delay in the removal of such stores.

706 (i.) Stores imported for Government departments—Customs duty.—Goods will be passed free of Customs duty under section 37 of the Customs Ordinance of 1869 as amended by section 8 of Ordinance No. 17 of 1922 only on a certificate in accordance with the requirements of that section on form G. S. 10:—

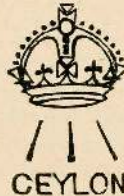
(a) From the Railway Storekeeper in the case of goods imported by the Railway department.

(b) From the Government Storekeeper in the case of goods imported by or for the use of any other department.

(ii.) *Imported for Regular Naval and Military Forces.*—Goods will be passed free of Customs duty under section 2 of Ordinance No. 3 of 1927 on a certificate from such Naval or Military Officer as the Governor may authorize by notification in the *Government Gazette* under section 3 of that Ordinance.

(iii.) *Imported through private firms.*—Goods imported for the use of Government departments by private firms trading in Ceylon will be passed free of Customs duty on a certificate in form G. S. 10 from the Government Storekeeper to the effect that the stores so obtained are for the *bona fide* use of Government.

707 Crown mark.—(i.) All Government stores must as far as practicable be stamped with a Crown mark as shown below:—



(ii.) Heads of departments must provide themselves with the necessary stamps of a suitable size in order to mark such articles as are supplied to them direct by manufacturers or contractors.

(iii.) When any unserviceable articles are ordered to be sold, care must be taken to have the Crown marks on them so mutilated or effaced so as to render the reissue of the articles impossible.

Section 3—Supply of Stores to, and Performance of Work for, Quasi-Government Departments.

715 Issues for quasi-Government departments, &c.—(i.) Charges as detailed below will be recovered on all issues of Government stores to *quasi-Government* departments, &c., in addition to the cost price of the stores and any direct charges such as cost of transport, packing, &c., incurred in their issue:—

(a) Stores issued to, or drawn on behalf of, Municipalities, Urban District Councils, Local and Sanitary Boards, Provincial Road Committees, Ceylon Savings Bank, the Game Protection Society, Agricultural Societies, the Tea Export Controller, The Rubber Controller, and the Immigration Fund will be charged an additional departmental charge of 15 per cent. plus Customs duty.

- (b) Stores issued to, or drawn on behalf of, the Naval and Military authorities and the Imperial Lighthouse service will be charged an additional departmental charge of 10 per cent.
- (c) Stores issued to, or drawn on behalf of, Education District Committees, District Road Committees, Village Committees, Village Tribunals, stores issued for buildings or works which are carried out entirely or partly from public subscriptions or donations but on completion are to become Government property, stores the cost of which is payable from the Widows' and Orphans' Pension Fund, Irrigation Fine Fund, Branch Roads assessment account (planters' moiety under Ordinance No. 14 of 1896), Government capitation grants and Corps funds (Ceylon Defence Force), and from departmental funds other than those referred to in F. R. 86 will be charged cost price only.
- (d) Stores drawn for issue on purely private account (including issues to Government contractors for Government purposes, where contracts do not provide otherwise) will be issued at an additional departmental charge of 25 per cent. plus Customs duty.

Note.—Customs duty on the book price of directly imported stores at the rates in force on the date of issue.

(ii.) Whenever Municipal Councils, Urban District Councils, and Local Boards require to draw any supplies (other than the annual supply of cart plates) from the Government Stores Department, or desire to purchase them through the Government Storekeeper, they should apply to the Deputy Financial Secretary through the Government Storekeeper for sanction giving reasons for the application. As a general rule no application will be considered unless the stores applied for cannot be purchased locally at reasonable prices.

(iii.) Issues to individual Government officers or other private individuals must not be made without the authority of the Financial Secretary.

(iv.) Where stores are issued by one department to another department for use in connection with works or services to be carried out by such other department on repayment, the additional charges will be recovered by such other department and not by the issuing department. The issuing department will recover only the cost price from the other department.

(v.) Claim vouchers sent by the Government Storekeeper to *quasi*-Government departments must show the accounts to which the sums thereon claimed should be credited. Such sums must be remitted to the Government Storekeeper or paid into the Treasury or nearest Kachcheri, and receipts must be furnished to the Government Storekeeper in proof of payment. Claim vouchers sent by other Government departments must be settled in the manner desired by them.

(vi.) The provisions of F. R.R. 699 and 704 apply to all stores issued under this regulation to *quasi*-Government departments and on private account.

716 *Works and services for local authorities and on private account, &c.*—Government departments are permitted to carry out works for, and render services to, local authorities and private bodies in the following circumstances:—

- (1) When the parties referred to are unable to have the work done themselves owing to the lack of proper staff, expert knowledge, or suitable contractors,
- (2) When the Government department concerned is peculiarly fitted to carry out the work, and
- (3) When the Government officers whose assistance is sought for have the necessary time to spare without prejudice to or without neglect of their own departmental duties.

The procedure to be followed and the charges to be recovered in these cases will be as follows:—

- (1) No work must be undertaken until the full amount of the estimated cost has been deposited in advance. Any variation from this rule or an application to pay the money in instalments must first be approved by the Treasury (Finance and Supply Division).

- (2) The estimated cost must include all the charges referred to below, unless the prior consent of the Treasury (Finance and Supply Division) has been obtained for waiving the whole or any part thereof. The estimated cost must be notified to the party concerned and approval of the estimate obtained in writing before the work is commenced.
- (3) The charges to be recovered will be (a) those prescribed in F. R. 715 for stores issued from a Government store for use in connection with the work or service; and (b) those in accordance with any general scale of charges approved by the Treasury (Finance and Supply Division) for the class of work in question. Where no such general scale is appropriate, either the Treasury (Finance and Supply Division) may be asked to approve a special charge for the work in question, or the department concerned may prepare and submit to the Authority or person concerned its own estimate based upon the full cost to Government plus 10 per cent. of the labour charge as profit. In arriving at the cost, labour shall be included at full cost and proper additions shall be made for transport, use of machinery, and supervision.
- (4) When any contract has been entered into under this regulation, no variation of the contract or waiver of any part of the agreed sum payable shall be granted without the prior sanction of the Treasury (Finance and Supply Division). This regulation does not prevent additional items which are found necessary in the course of carrying out a contract being undertaken, but all such additional items shall be charged for on the basis laid down in this regulation and approval in writing by the party concerned and payment of the additional charge shall be obtained before such additional items are proceeded with.

Section 4—Stores Regulations for large Departments.

720 Stores regulations.—In the case of departments having the custody of large quantities of Government stores, or of departments engaged in the manufacture or repair of articles, adequate regulations must be drawn up by the Head of the department for the guidance of his Stores Accountants. These regulations must specify the books of account to be kept for recording the stores transactions, and they must be submitted to the Financial Secretary for approval. Whenever convenient the inventory book (F. R. 723) should be one of the books prescribed.

Note.—The following are examples of the departments indicated in this regulation :—Government Stores, Railway, Post Office, department of Medical and Sanitary Services, Public Works department, Prisons, Police, Irrigation, Survey, Colombo Port Commission, and department of Electrical Undertakings.

Section 5—Inventory or Stock Books.

723 Inventory book.—In every department and branch of a department not coming under the operation of F. R. 720 there must be kept an inventory book in form General 44, in which must be recorded the receipt and issue of every article of Government property and stores, including furniture, maps, &c., but excluding articles of consumable stationery and printed forms. A separate catalogue of books must be kept.

724 (i.) The various articles must be recorded as far as possible in alphabetical order.

(ii.) Articles must be taken on charge immediately upon their receipt, *i.e.*, they must be entered at once on the receipt side of the book.

725 Continuous survey of stores.—Continuous survey of stores and periodical checking of inventory books by the Audit department will not relieve Heads of departments of their responsibility for satisfying themselves by occasional stock-taking that the balances on the Stores Ledger or Inventory book are actually in stock.

726 (i.) *Losses and deficiencies.*—Losses and deficiencies of stores may not in any case be written off without Treasury authority; but where such losses are caused by fraud or negligence and it is desired to relieve the responsible officer of any part of his pecuniary liability, the authority of the Governor and the Secretary of State will also be required.

(ii.) *Writing off.*—Heads of departments are authorized to write off without application to the Treasury—

- (1) Articles not exceeding Rs. 10 in value in any one month if their loss has not been occasioned by theft, carelessness, or negligence on the part of any officer.
- (2) Articles the value of which plus 25 per cent. has been made good. A list of articles so written off must be sent to the Auditor-General showing the dates of credit of the amounts made good.
- (3) Articles condemned by an authorized Board of Survey on form General 47.

Note.—Value here means full original cost or cost of replacement by a new article according to the Government Storekeeper's price list, whichever is less.

(iii.) In submitting applications for authority to write off articles, Heads of departments must state—

- (a) Where articles have been lost, and their value has not been made good, the full circumstances of such loss, reporting the name of the officer responsible.
- (b) Where articles are reported as stolen, whether the theft was in any way due to negligence or carelessness on the part of any officer, full details being given.

727 *Vouchers.*—(i.) Every entry in the inventory book must be supported by a voucher. Vouchers both for receipts and issues must be consecutively numbered, and must be kept filed in order.

(ii.) The vouchers in support of the entries on the receipt side of the book will be—(a) consignment notes referred to in F. R. 700; (b) the duplicate of issue order form (F. R. 728); (c) certified copies of invoices, cash vouchers, &c., in the case of local purchases; and (d) memoranda, letters, &c., in the case of articles returned from loan.

(iii.) In support of the issues the vouchers will, wherever possible, be issue orders on form General 141, and reports of Boards of Survey with the authority for writing off. A list of articles sold should be attached to the report of the Board, showing the date of credit of the amount realized.

(iv.) Authorities of the Financial Secretary for bringing surpluses on charge or writing off deficiencies will also form vouchers for receipts or issues, as the case may be.

728 (i.) *Issue order book.*—The issue order book on form General 141 must be used as follows:—When sending the articles to the department, branch or person requiring the same, the duplicate and triplicate of the form filled in as far as possible by the issuing officer must also be sent. The receiving officer must receipt the triplicate and return it at once to the issuing department as the voucher in support of the issue. He must retain the duplicate as his voucher in support of the receipt. When articles are sent to persons such as headmen and others, who do not keep an inventory book, it will not be necessary to fill in the certificate as to entry in, or the reference to the page of, the inventory book.

(ii.) *Issues to non-store accounting units.*—(a) Articles issued to officers who do not keep an inventory book, and who are not treated as separate store accounting units for the purpose of F. R. 731, and (b) articles lent to officers, headmen and others should not be entered as issued in the inventory book of the issuing officer. Receipts will nevertheless be obtained in form General 141. The officer issuing property on loan is responsible for seeing that it is duly returned. If the articles are not returned within six months, the receipts must be renewed on the back of the form already receipted. Receipts in the case of (a) referred to above must be renewed at least once a year.

729 Balancing.—At the end of each financial year the inventory book must be balanced in the following manner:—The receipts and issues must both be totalled. The “balance on hand,” *i.e.*, the difference between the total of the receipts and the total of the issues, must then be entered beneath the total of the issues and be added thereto.

730 Part-worn articles.—Where articles such as clothing are kept, some of which are new and others part-worn, a special portion of the inventory book must be reserved for recording the receipt and issue of the part-worn articles.

731 Annual departmental survey.—(i.) During the first week in October in each year, or at such other time as may be approved by the Financial Secretary, a complete survey of Government property in each department and branch of a department must be made by a departmental Board appointed by the Head of the department. The Board must consist of two officers when two are available.

(ii.) The surveying officers must ascertain that the balance on hand at the last annual survey or at any subsequent taking over by another officer is duly signed as correct.

(iii.) They must then check every article with the balance shown in the inventory book, and enter any differences found on form T. and A. 66.

(iv.) They must submit this form to the Head of the department, who must obtain from the responsible officers an explanation of these differences, and forward the form with the explanation to the Auditor-General for examination and return, or if necessary transmission to the Financial Secretary for decision as to any adjustments that may be required.

(v.) The decision of the Financial Secretary as to adjusting the inventory book in accordance with the actual balances found must be recorded on the form T and A. 66, which must be returned to the department concerned. The form must then be filled as a voucher in support of the adjustments.

(vi.) If no differences have been discovered the fact that a survey has been made must be reported to the Auditor-General.

732 Surprise test checks.—In addition to the annual survey the Head of the department or local Head must at uncertain intervals make, or cause to be made, test checks of the inventory book with the vouchers, and must inspect some of the articles in order to test the accuracy of the entries, &c. He must also take all necessary steps to ensure that the accounts are properly kept, and initial the book whenever he makes inspections.

733 Annual audit examination.—The Auditor-General may call for the inventory book at any time. Whenever he does so the inventory book, together with all the receipt and the issue vouchers for the previous year as well as the current year, must then be sent by registered post to the Audit department.

734 (i.) Responsibility.—Heads of departments and local Heads are primarily responsible for all Government property in their charge even if they entrust the care thereof to subordinates. They will be liable to be called upon to make good any loss or damage which may occur otherwise than by fair wear and tear.

(ii.) *Change of officers.*—When an officer takes charge of a station he must, if possible in conjunction with the officer whom he is relieving, satisfy himself that the balance of articles appearing in the inventory book agrees with the actual stock. Any discrepancies must be at once reported to the Auditor-General. The inventory book must be balanced and signed, and the incoming officer will then be held responsible for the articles taken over by him.

Section 6—Dispatch Boxes for Heads of Departments.

738 Dispatch boxes.—(i.) Dispatch boxes must be entered in the Inventory book, and must be handed over as part of the furniture of the office to the successor or *locum tenens* of the Head of the department. Any officer who fails to hand over his box will be surcharged its cost plus the expenses incidental to its importation.

(ii.) When a dispatch box has become unserviceable it must be returned to the Government Storekeeper before another box can be obtained to replace it.

(iii.) Not more than one dispatch box will be issued to any Head of a department, and if another box is applied for the original box should be returned to the Government Stores.

Section 7—Unserviceable Articles.

741 Unserviceable articles.—Articles will only be condemned as unserviceable on the report of a Board of Survey, except in the case of minor articles of a perishable nature.

742 Unserviceable stores, if sold, will be disposed of by public auction or by tenders after public advertisement. If such stores are unsuitable for sale they must be destroyed.

743 Boards of Survey.—(i.) No article on charge may be written off on the ground that it has become unserviceable unless it has been condemned by a Board of Survey.

(ii.) In the case of unserviceable articles held on Stores advance account in the Government Stores, Railway Stores, Harbour Works Stores, Electrical Stores, and Telegraph Stores the Board of Survey will be appointed by the Financial Secretary. Applications for such Boards will be made to the Financial Secretary by the Heads of these departments on form General 47.

The Board will forward its recommendations to the Financial Secretary and the orders of the Financial Secretary with regard to the disposal of the articles will be communicated to the Head of the department concerned for necessary action.

(iii.) In all other cases Boards of Survey will be appointed by the Head of the department concerned where one or more responsible officers in the department, other than and not immediately subordinate to the officer in charge of the articles, are available. If no such officer is available application must be made to the Government Agent or the Assistant Government Agent, who will appoint the Board from the officers of other departments who are stationed in his province or district. Application to the Head of the department or to the Government Agent or the Assistant Government Agent must be made on form General 47.

(iv.) The recommendations of the Boards will be forwarded to the Head of the department, who will arrange for the sale, destruction, or repair of the articles in accordance with these recommendations, provided that if he disagrees with the opinion of the Board he should first refer the matter back to the Board for reconsideration, and subsequently, if necessary, should report the matter to the Financial Secretary for instructions.

(v.) The following regulations must be observed in connection with the sale and destruction of unserviceable articles:—

- (1) A member of the Board to be present at the sale and at the authorized destruction of articles.
- (2) Articles ordered to be sold but for which no bids have been received, or sold and paid for but not removed, to be destroyed in the presence of a member of the Board.
- (3) A certificate by a member of the Board of articles sold and prices realized and articles destroyed to be attached to the Board's proceedings. Reasonable publicity must be given to the notice of the sale.
- (4) Tools, if any, to be broken up before sale.
- (5) The Crown brand to be obliterated in the presence of a member of the Board and a certificate of the fact added to the Board's proceedings. The articles sold or destroyed should be struck off the Store return of the department.

(vi.) The articles specified in the following list must not be sold when they have been condemned as unserviceable by a Board of Survey. They should be destroyed locally where this is practicable, otherwise they should be disposed of as laid down in sub-section (vii.).

Articles of such metals as cast iron, copper, brass, gun metal and aluminium which appear to be of sufficient value to warrant the cost of transport should be sent to the Government Factory to be melted down.

List referred to.

Adzes	Frying pans, enamel	Saw-sets
Alavangus	Gimlets	Scales and iron beams with chains
All meteorological instruments	Gouges	Scissors
Aneroid barometers	Gridirons	Scrapers
Anvils	Gunter's chains	Screw plates
Augers	Hammers	Screw taps, machine
Axes	Handcuffs	Shears
Bellows	Jacks, screw	Shovels
Bells, hand	Jimcrows	Smiths' tools
Billhooks	Jumpers	Soldering irons
Blocks, iron	Kettles	Spades
Boat hooks	Knives	Spanners
Boilers, cast iron	Ladles, iron	Spoons
Bow pens	Leads, hand	Squares, carpenters', steel bladed
Braces, iron, smiths'	Levels	Squares, smiths', iron figured
Braces, spare bits for	Levels, masons'	Steel tapes
Braces, wooden, carpenters'	Mamoties	Stencil plates
Braces, ratchet	Marline spikes	Stocks with dies
Braces, drills for	Measures, liquid, copper	Straight edges
Bradawls, carpenters'	Measures, liquid, pewter	Tape measures and boxes
Branding irons	Measures, liquid, tin	Theodolites
Callipers	Measures, liquid, brass, stand-ard	Tongs, gas
Catties	Measures, dry, galvanized iron	Tongs, smiths'
Chains	Needles	Tools
Chisels	Nippers, cutting	Traps
Cold sets	Padlocks	Triangles
Compasses	Pentagraphs	Trowels
Coytas	Pickaxes	Turnscrews
Camps	Pincers	Twist drills
Crowbars	Plane iron bits	Urinals, pewter
Crowbar jumpers	Planimeters	Vices
Cutters, pipe	Pliers	Wheels, iron, for barrows
Futters, spare wheel for	Porowas	Weights, brass
Dies	Prismatic compasses	Weights, iron
Dividers and compasses of all kinds	Punches	Winch-crabs
Drawing pens	Quintanias	Wrenches, brock chain
Figures, steel, for stamping	Rakes	Yard measures, brass, stand-ard
Files	Road rollers	
Files, rasps	Rules, smiths' steel	
Forges	Saucepans, iron	
Forks	Saws	

(vii.) When condemned articles are ordered to be sent to Colombo to be taken out to sea by one of the Harbour dredgers, the department forwarding the articles must make application on form General 168 to the Harbour Engineer, who will advise the department of the date and hour when the articles should be delivered to the dredger. Arrangements for placing the articles in the hoppers of the dredger must be made by the department concerned through the Government Storekeeper or otherwise. A list of the condemned articles will be furnished by the department, and the Dredging Master will grant a certificate that he has consigned the articles to deep sea.

(viii.) Boards must not recommend the destruction of condemned articles unless satisfied that the articles are not of use to other Government departments. Where necessary, inquiries in this connection should be made by the Head of the department concerned for the information of the Board.

(ix.) *Proceeds of sale.*—The proceeds of the sale of unserviceable stores must be credited to revenue under "Miscellaneous Receipts, Sale of old stores and cast animals". The proceeds of the sale of stores held on a stores advance account should, however, be credited to the advance account, the net loss only being debited to the relative vote provided to meet losses on stores by deficiency and deterioration.

Section 8—Tenders.

746 *Supplies to be obtained by Tender.*—(i.) Subject to certain reservations hereinafter made all supplies and services over Rs. 3,000 required by the several departments of the public service in Ceylon, payment for which is made from public funds must, unless otherwise ordered, be offered as far as possible to public competition.

(ii.) In case of works the extent of which it is difficult to foresee, and for which therefore no approximate estimate can be prepared, the Head of the department concerned may give out such works at rates to be agreed on between himself and selected contractors, subject to the condition that these rates must never exceed those for which the department could carry out the work itself.

(iii.) Stone setts and metal may be purchased on similar agreements without calling for tenders.

(iv.) In the case of works for the Public Works department, Irrigation department, the Railway department, and the Electrical department it is optional, at the discretion of the Head of the department, either to invite tenders through the permanent Tender Board in accordance with F. R.R. 746-781 or to invite quotations locally for works or any parts thereof to be done on agreement within the amount of the sanctioned estimates in accordance with the regulations of those departments and at rates not exceeding those for which the work could be carried out departmentally.

(v.) The authority conveyed by sub-section (iv.) does not extend to the placing, without the approval of the Financial Secretary, of contracts which involve the local purchase, through the contractor, of large quantities of imported stores, or to the acceptance of a tender which is not the lowest (*vide* proviso to F. R. 759 and F. R. 760 below).

(vi.) Every publicity must be given to notices inviting tenders, by advertisement in the *Gazette* and in one or more local newspapers. (See F. R. 753.)

748 Sale of Government property.—Whenever any movable property belonging to Government valued at over Rs. 1,500 or any exclusive privilege is to be disposed of, the department concerned shall proceed in accordance with the permanent Tender Board regulations laid down in this Section.

749 Permanent Tender Board.—(i.) There shall be a permanent Tender Board consisting of the following officers:—

The Financial Secretary (or in his absence the Deputy Financial Secretary),
Chairman.

The Head of the department calling for tenders
The Government Storekeeper } Members.

(ii.) When tenders have been called for by the Government Storekeeper himself, or when a permanent member is unable to attend, an additional member shall be appointed by the Financial Secretary or failing such an appointment, by the permanent members present.

(iii.) Three members will form a quorum.

750 (i.) Tender in duplicate.—All tenders must be in duplicate on the appropriate printed form and addressed to the Chairman of the Tender Board, General Treasury, Colombo, and must either be sent through the post (in which case they must be registered) or deposited in a box provided for that purpose in the Treasury. Any tender which is brought before the Board through any other channel, or which is not on the appropriate printed form, will not be considered. The full name and address of the person to whom a tender form is issued should be endorsed on the form.

(ii.) *Sureties.*—Tenders must, when so required, be accompanied by a letter signed by two responsible persons, whose addresses must be given, engaging to become security for the due fulfilment of the contract.

751 (i.) Tenders must be called for by the Head of the department concerned, and a copy of the notice calling for tenders must forthwith be sent to the Chairman and the other permanent member of the Tender Board.

(ii.) *Preliminary meeting.*—The presence of all three members of the Board is not necessary at the first meeting of the Board (*i.e.*, the meeting for opening tenders), except when in their opinion the service is of such a nature that it can be dealt with finally without a further sitting. When, however, Heads of departments are absent from the first meeting, they must see that the comparative

schedule referred to in F. R. 754 is furnished to the Chairman of the Board before the opening of tenders. The Head of the department will be notified in due course to attend a meeting of the Board for the consideration of tenders.

(iii.) It is not necessary for the Head of the department to apply for authority to call for tenders, so long as provision for the supply or service is included in the votes of his department, or he has received authority to incur supplementary expenditure in respect of it.

752 Form of notice.—(i.) Notices calling for tenders should be substantially in the form appearing as Appendix III. to this chapter, further conditions and explanations being added where necessary.

(ii.) The terms appearing in the notice must in no way be changed after the receipt of tenders without the authority of the Tender Board.

753 Publication.—(i.) The Head of the department calling for tenders must publish the notice once in the *Government Gazette* and three times, preferably on alternate days, in one or more newspapers likely to be read by tenderers for the particular service advertised.

(ii.) The notice must appear in full in the *Gazette*, but the newspaper advertisements should be as brief as possible, and should inform tenderers at what public office full particulars can be obtained.

(iii.) The Head of the department must send the *Gazette* notice and the advertisement direct to the Government Printer or the newspaper, as the case may be, and must make all arrangements necessary for their publication.

(iv.) The notice and advertisement must state the date and hour by which tenders must reach the Chairman of the Tender Board, and must allow reasonable time between the date of publication of the notice and the date for receipt of tenders.

(v.) Appendix II. to this chapter gives the dates by which it is advisable that tenders should be invited, but the Head of the department is responsible that publication is made in sufficient time before the date of commencement of the service for the tenders to be considered and settled.

(vi.) The date for the opening of tenders should be fixed for a Tuesday, or if that day is a public holiday, for the following Thursday. Meetings of the Board for finally considering tenders will usually be fixed for these days of the week.

754 Comparative schedule.—Immediately on the appearance of the advertisements calling for tenders, the Head of department concerned must, in order to save time, cause schedules in the prescribed form T. B. 1 to be prepared for each distinct service as specified in the advertisement, with the information required by the footnotes on the form inserted therein, and must bring or send them to the Board on the day fixed for the opening of tenders.

755 Samples.—The Head of the department calling for tenders should require all persons tendering for the supply of articles, samples of which are required by him to be produced, to deposit with him such samples in sealed packets or bottles, labelled with the name of the tenderer, before the date on which the tenders are opened; these samples are to be kept intact, and are, if so required by the Board, to be deposited with the Chairman for submission to the Tender Board.

Provided that the Board may in any case where samples have not already been deposited with the Head of the department require this to be done before considering the tenders.

Exception.—In the case of the Public Works department samples of supplies should be sent to the office of the Provincial Engineer and not to the Head Office in Colombo.

756 Money deposits.—(i.) A money deposit (the amount to be notified in the advertisement calling for tenders for the service in question) will be required before any form of tender is issued, and should any person decline or fail to enter into the contract and bond, or fail to furnish approved security, within ten days of receiving notice in writing from the Head of the department or his duly authorized representative that his tender has been accepted, such deposit will be forfeited to

the Crown unless the delay is satisfactorily explained; if he has signed the contract after furnishing the approved security, the deposit or deposits made prior to the issue of the tender form will be returned.

(ii.) The deposit must be made at the Treasury or Kachcheri, and the deposit receipt must be produced to the officer issuing the form of tender as his authority for making the issue, as an indication that this deposit has been made. The words "Deposit receipt seen," or "D.r. seen" as indicating these words, must be endorsed on the margin of the form issued, and initialled and dated by such officer.

Note.—In the case of tenders called for by "A" departments having head offices in Colombo, the deposit, if made in Colombo, should be made at the head office of the department concerned and not at the Treasury.

(iii.) The notice referred to in (i.) above will be presumed to have been received if sent by post addressed to, or left at, the address given by the tenderer.

(iv.) The Head of the department must make and complete all necessary inquiries about the persons to whom forms of tender are issued before the date fixed (see F. R. 759) for the final consideration of the tenders. Where no reliable information is obtainable he should obtain from the Government Agent of the Province or the Assistant Government Agent of the District in which the tenderer resides a report on the tenderer's financial status and capability to carry out contract work before making his recommendation to the Board.

757 Authentication.—At the hour of closing the box must be cleared and the tenders opened by or under the immediate supervision of the Chairman or a member deputed by him, and they must forthwith be authenticated by the initials of the Chairman or the member deputed, together with the date on which the same were opened. The member deputed must not be the Head of the department calling for the tenders.

758 Tenders not to leave Board Office.—The original tenders must be scheduled on the form T. B. 1 (supplied by the Head of the department) by the clerk to the Tender Board, numbers being given to the various tenders in order that the name of the tenderer shall not appear on the schedule. The duplicate tenders should be locked up in the Chairman's safe immediately after the tenders are opened and before the originals are scheduled. The schedule, as soon as it has been prepared, must be sent to the Head of the department concerned for early report. The original tenders, as soon as they have been scheduled, must also be locked up in the Chairman's safe, and on no account must either original or duplicate tenders be removed from the Tender Board Office until the Board has finally considered the tenders.

759 Meeting of Board.—(i.) When the schedule and the report of the Head of the department are returned to the Chairman, he must summon a meeting of the Board.

(ii.) The Board will then check the schedule with the original tenders kept by the Chairman and finally consider the tenders.

Heads of departments will be held responsible that no tender the acceptance of which would cause an over-expenditure on any of their votes shall be finally considered by the Board unless authority to exceed the vote has previously been obtained.

(iii.) The Board shall have power—

- (a) To accept any tender or portion of a tender for any service;
- (b) To reject all or any tenders for any service;
- (c) When all tenders for a service have been rejected, to direct—

- (1) That fresh tenders be called for; or
- (2) That departmental arrangements be made for carrying on the service.

The Board shall in every case record the reason for its decision. Provided that when the Board decides to accept for any service a tender which is not the

lowest, or in the case of a sale under F. R. 748, the highest, the decision shall not be final until it has been approved by the Governor. In all other cases the decision of the Board shall be final.

Note.—His Excellency's power has been delegated to the Financial Secretary subject to the obligation that His Excellency should be consulted where an important principle or a large sum is involved. Where the lowest or the highest tenderer, as the case may be, is financially unsound or the samples submitted by the lowest tenderer is not up to the standard required in the notice calling for tenders no reference to the Financial Secretary is necessary.

760 Documents to be sent.—When reporting a decision under the proviso to the last rule the Board must in every case transmit to the Financial Secretary the following documents:—

- (a) A copy of the *Gazette* notice inviting tenders.
- (b) The original tenders received.
- (c) A comparative schedule giving the rates under the existing contract (if there be one) and those of all tenders submitted, and embodying the recommendations of the Tender Board.
- (d) In cases of public works, the sanctioned estimate of the probable cost of the work to be executed.

761* For local requirements.—In cases of tenders for purely local requirements, such as small works or supplies amounting to Rs. 3,000 or a less sum, tenders will not be dealt with by the permanent Tender Board but by the departmental officer responsible for the service, subject to the approval of the Head of the department, or by the Head of the department if he himself has invited tenders.

762 Tenders to be for financial year.—All tenders should as far as practicable, and unless otherwise ordered, be invited for the term of one or more financial years (as provided in Appendix II. to this Chapter) commencing on October 1, and terminating on September 30.

763 Expert advice.—The Tender Board is authorized, when occasion arises, to call in the aid of professional or other expert advisers, to whom such remuneration may be paid as the Board shall consider fair and reasonable.

765 Completion of contract.—(i.) The final decision of the Board will be notified to the Head of the department concerned by the Chairman of the Board.

(ii.) As soon as the acceptance of a tender is notified to the Head of the department concerned, he must cause a letter in form T. B. 2 to be addressed to each of the parties whose tenders have been accepted, and must take the further necessary steps for the completion of the contract by causing the security required to be lodged and verified in the usual manner, and the bond signed by the contractor and his sureties. The letter from the party tendering, the schedule of prices and the bond with conditions of contract will then form the complete contract, and should be retained by the Head of the department concerned, copies thereof being at once forwarded to the Auditor-General.

(iii.) Heads of departments should sign, on behalf of Government, contracts which affect or concern their departments; and the Government Storekeeper should sign all contracts for the purchase of Government stores and for the transport and delivery of such stores on behalf of Government.

(iv.) Unsuccessful tenderers should be communicated with on form T. B. 4 by the officer inviting tenders, as soon as a contract is entered into or the Tender Board has authorized the rejection of all tenders.

766 Contracts not to be assigned or varied.—Contracts once entered into may be assigned or sublet or any of its conditions varied only on the authority of the Deputy Financial Secretary who would consult the Tender Board before granting the authority. In the case of contracts coming under F. RR. 746 (iv.) and 761 the authority of the Head of the department would be sufficient for assigning or subletting contracts.

* See, however, F. RR. 681 and 682.

Section 9—Local Tenders.

772 Forms.—The form of notice calling for tenders and the form of tender must be similar to those referred to in the preceding regulations.

773 Procedure.—If the officer calling for tenders is unavoidably absent from his station at the day and hour fixed for closing of tenders, his Head Clerk must punctually *at that hour* enclose all the tenders received *unopened* in an envelope and seal the same, stating on the cover the number of tenders enclosed. This sealed envelope he must deposit in the safe of the local Postmaster, and obtain from that officer a certificate of the date and hour of depositing.

774 Authentication.—At the hour of closing, or (in the circumstances described in the last regulation) immediately on the return of the officer to his station, the tenders must be opened personally by the officer who called for them, and they must forthwith be dated and authenticated by his signature. No subsequent alteration in the rates of tenders must in any circumstances be allowed or suggested.

775 Documents to be transmitted.—The officer must in every case transmit to the Head of his department the following documents:—

- (a) A copy of the *Gazette* notice inviting tenders.
- (b) The original tenders received.
- (c) A comparative schedule giving the rates under the existing contract (if there be one) and those of all tenders submitted, together with his recommendations. In cases where there is no existing contract and only one tender has been received this form is unnecessary.
- (d) In cases of public works, the sanctioned estimate of the probable cost of the work to be executed.

776 The provisions of F. RR. 750 (ii.), 756, 762, and 765 (ii.), (iii.), and (iv.) apply equally to local tenders.

Section 10—Extra-contractual Payments.

777 Extra-contractual payments, *i. e.*, payments not covered by the terms of a contract, require the prior authority of the Treasury (Finance and Supply Division). Similarly Treasury authority is necessary for waivers of contract conditions in favour of contractors. In all cases of extra-contractual payments, or waivers, the extent to which the occasion for payment or waiver was a contractor's liability is a relevant consideration. Payments made under a "variation" clause in a contract are not, however, extra-contractual and do not require Treasury authority.

Illustrations.

(1) A contract provides that all timbering charges are to be met by the contractor; payment in respect of special shuttering and shoring necessitated by bad ground encountered in excavation is extra-contractual.

(2) A contract provides that cost of local transport will be met by the contractor; payment in respect of a long haul over difficult ground, which was not foreseen at the time of entering into the contract, is extra-contractual.

(3) A contract for transport of mails requires the contractor to make suitable arrangements in the event of interruption to traffic through floods; payment for additional mileage run owing to deviation of route due to this cause is extra-contractual.

(4) A transmission line in course of erection is damaged by storm; payment for re-erection is extra-contractual.

(5) A contract for maintenance of buildings makes no provision for replacing a special type of glass found in a particular building; a payment for such an additional item is not extra-contractual.

(6) If a department contracts to pay a certain sum for goods on proof of their passing specified tests or on their being up to a specified standard, and subsequently waives these tests or the requirement of the prescribed standard and pays the money, the payment is extra-contractual.

(7) The waiver of penalties incurred under the terms of a contract, say, for delay in delivery, or the waiver of liquidated damages in cases where actual loss accrues to the Crown through such delay, or the release of retention money before the date specified in a contract, are waivers of contract conditions for which prior Treasury sanction should be sought.

Section 11—Defaulting Contractors.

779 To be reported.—In every case in which a successful tenderer declines or fails to enter into his contract, or in which a person holding a Government contract fails to carry out the same in a satisfactory manner, the Head of the department concerned must report the case to the Chairman of the Tender Board, giving the particulars of the default made, the full name and residence of the tenderer or contractor, &c., and stating his views as to the advisability of excluding such tenderer or contractor from holding a Government contract in future.

780 Annual list.—In every case in which a person is adjudged by the Tender Board to be unfit to hold a Government contract, his full name and residence, the decision, and the particular grounds for the same, will be recorded by the Chairman of the Tender Board. A list of such defaulting contractors must be prepared in the office of the Chairman of the Tender Board and be revised each half-year on March 31 and September 30, and copies of the list must be furnished by the Chairman confidentially to Heads of departments. Heads of departments must be careful that no tender forms are issued to any person, or on behalf of any person, so far as this can be ascertained, whose name appears in the list.

781 Judgment debtors.—(i.) As the seizure at the instance of their creditors of moneys in the hands of the Government deposited by or due to contractors is a constant source of expense, Heads of departments must forward to the Chairman of the Tender Board annually not later than January 31 a list of such contractors with their full names and addresses stating briefly the facts in each case, and whether they recommend that the contractor or contractors shall be placed on the list of defaulters.

(ii.) Fiscals should include in their annual list the names of such contractors as are disclosed in process, with their full names and addresses.

APPENDIX I.

[See F. R. 694.]

List showing the dates on which half-yearly requisitions for stationery and office requisites from Heads of departments should be received at the Government Stores.

Departments.	Date due for first half-year.	Date due for second half-year.
Land Commissioner	.. .. October 1	.. .. April 1
Treasury	.. .. do.	.. .. do.
Auditor-General	.. .. do.	.. .. do.
Director of Public Works	.. .. do.	.. .. do.
Director of Education	.. .. do.	.. .. do.
Director of Medical and Sanitary Services	.. .. do.	.. .. do.
Attorney-General	.. .. do.	.. .. do.
Principal Collector of Customs	.. .. do.	.. .. do.
Registrar, Supreme Court	.. .. do.	.. .. do.
Land Settlement Officer	.. .. do.	.. .. do.
Director, Colombo Museum	.. .. do.	.. .. do.
Controller of Labour	.. .. do.	.. .. do.

Departments.	Date due for first half-year.	Date due for second half-year.
Legal Draftsman	October 1	April 1
Commissioners of Currency	do.	do.
Government Mineralogist and Salt Adviser	do.	do.
Surveyor-General	do.	do.
Secretary, Loan Board	do.	do.
Colombo Port Commission	do.	do.
Commissioner for Local Government	do.	do.
Government Printer (office supplies)	do.	do.
Government Storekeeper	do.	do.
Inspector-General of Police	do.	do.
Inspector-General of Prisons	do.	do.
Ceylon Defence Force	do.	do.
Government Analyst	do.	do.
Medical College	do.	do.
University College	do.	do.
Registrar of Patents	do.	do.
Marine Biologist	do.	do.
Inspector of Mines	do.	do.
Immigration and Quarantine	do.	do.
Director of Agriculture	December 1	May 15
Excise Commissioner	do.	do.
Registrar-General	do.	do.
Conservator of Forests	do.	do.
Director of Irrigation	do.	do.
Government Agents	do.	do.
Assistant Government Agents	do.	do.
District Judges	do.	do.
Archæological Commissioner	do.	do.
Courts of Requests and Police Courts	do.	do.
Fiscals	do.	do.
Departments not enumerated above	January 15	July 1

The Chief Secretary and Postmaster-General will apply as necessity arises.

APPENDIX II.

[See F. R. 753 (v.).]

Schedule of dates on which tenders should be closed.

(T=Tuesday.)

Serial No.	Nature of service.	Period of contract.	Date on which tenders close.	Month in which service commences.
<i>Government Stores.</i>				
1.	Landing and delivering of Government cargo .. ..	.. 3 years	.. 1st T in March	.. October
2.	Supply of building materials .. ..	.. 1 year	.. 1st T in July	.. October
3.	Supply of firewood .. ..	.. 1 year	.. 1st T in July	.. October
4.	Conveyance of stores by cart and lorry .. ..	.. 1 year	.. 1st T in July	.. October
5.	Supply of clothing .. ..	.. 1 year	.. 2nd T in July	.. October
6.	Supply of South Indian tiles .. ..	.. 1 year	.. 2nd T in July	.. October
7.	Supply of rectified spirit .. ..	.. 1 year	.. 2nd T in July	.. October
8.	Supply of lime, &c. .. ..	.. 1 year	.. 2nd T in July	.. October
9.	Supply of coal and coke .. ..	.. 1 year	.. 3rd T in July	.. October
10.	Supply of cattle foods .. ..	.. 1 year	.. 3rd T in July	.. October
11.	Supply of boots and shoes .. ..	.. 1 year	.. 4th T in July	.. October
11A.	Supply of petrol .. ..	.. 1 year	.. 4th T in July	.. October
11B.	Supply of kerosene oil .. ..	.. 1 year	.. 4th T in July	.. October
11C.	Supply of lubricating oils .. ..	.. 1 year	.. 1st T in August	.. October
<i>Department of Medical and Sanitary Services.</i>				
12.	Provisioning hospitals .. ..	.. 1 to 3 years	.. 1st T in April to last T in May	.. October
13.	Supply of milk to hospitals .. ..	.. 1 to 3 years	.. 1st T to 3rd T in May	.. October
14.	Conveyance of medicines and stores .. ..	.. 1 to 3 years	.. 4th T in May	.. October
15.	Supply of calves for vaccination .. ..	.. 1 to 3 years	.. 2nd T in May	.. October
16.	Purchase of coconuts, Lepor Asylum .. ..	.. 1 to 3 years	.. 2nd T in May	.. October
<i>Postal department.</i>				
17.	Conveyance of mails .. ..	.. 2 to 5 years	.. 1st to last T in March	.. October

Serial No.	Nature of service.	Period of contract.	Date on which tenders close.	Month in which service commences.
<i>Prisons department.</i>				
18.	Vietualling of jails..	.. 1 to 3 years	.. 1st to last T in April	October
<i>Public Works department.</i>				
19.	Construction of public works and buildings ..	.. As required	.. —	.. —
20.	Transport of stores by cart and boat	2 years	.. 4th T in May	.. October
21.	Supply of rice for coolies <i>ex</i> granaries	3 months to 1 year	.. —	.. As required
22.	Supply of materials in various provinces ..	.. 1 to 3 years	.. 4th T in May	.. October
23.	Purchase of scrap iron at Government Factory ..	.. As required	.. —	.. —
<i>Forest department.</i>				
24.	Supply of timber in logs, &c. ..	.. As required	.. —	.. —
25.	Supply of broad and narrow gauge sleepers ..	.. As required	.. —	.. —
26.	Supply of firewood to the Railway from Crown forests ..	.. As required	.. —	.. —
27.	Services at the Central Timber Depot	3 years	.. 4th T in April	.. October
28.	Purchase of firewood and timber from private sources ..	.. As required	.. —	.. —
<i>Railway department.</i>				
29.	Supply of miscellaneous stores, bricks, &c. ..	.. 1 year	.. —	.. October
30.	Supply of coal to the Railway ..	.. 1 to 3 years	.. —	.. October
31.	Supply of teak to the Railway ..	.. 1 to 3 years	.. 2nd T in June	.. October
32.	Supply of petrol and liquid fuel ..	.. 1 to 3 years	.. 2nd T in June	.. October
33.	Loading and unloading of goods at railway stations ..	.. 3 years	.. 1st to last T in June	October
34.	Supply of broad gauge and narrow gauge sleepers (imported) ..	.. 1 year	.. 1st T in November..	January
35.	Lease of bookstalls at railway stations	3 to 5 years	.. 1st T in May	.. October
36.	Right to sell refreshments on station platforms ..	.. 1 to 3 years	.. 1st to last T in May	October
37.	Supply of uniforms to railway staff	1 year	.. 4th T in May	.. October
38.	Landing and stacking of coal ..	.. 1 to 3 years	.. 4th T in May	.. October
39.	Landing and delivering teak logs ..	.. 1 to 3 years	.. 4th T in May	.. October
40.	Loading, unloading, and stacking of railway firewood ..	.. 1 to 3 years	.. 1st T in June	.. October
41.	Purchase of empty oil barrels ..	.. 1 year	.. 3rd T in June	.. October
42.	Purchase of old railway material ..	.. As required	.. —	.. —
43.	Supply of rice for coolies ..	.. 3 months to 1 year	.. —	.. As required
<i>Colombo Port Commission.</i>				
44.	Lease of money changer's stall at the Colombo Passenger Jetty ..	.. 1 to 3 years	.. 1st T in November	January
45.	Supplying carts and bulls for scavenging ..	.. 1 to 3 years	.. 1st T in July	.. October
46.	Salvage of coal in Colombo Harbour	3 years	.. 1st T in July	.. October
47.	Supply of meals to boatmen, Master Attendant's department ..	.. 1 to 3 years	.. 2nd T in July	.. October
<i>Ceylon Defence Force.</i>				
48.	Supply of provisions, coolies, &c., for annual camps ..	.. 1 to 3 years	.. 2nd T in October	.. January
49.	Supply of uniform and boots to the Ceylon Calet Battalion ..	.. 1 to 3 years	.. 2nd T in October	.. January
50.	Washing blankets, mattresses, &c., at Diyatalawa and Colombo ..	.. 1 to 3 years	.. 2nd T in October	.. January
<i>Irrigation department.</i>				
51.	Supply of rice for coolies ..	.. 1 year	.. 3rd T in July	.. October
<i>Excise department.</i>				
52.	Supply of arrack delivered at Kalutara ..	.. As required	.. —	.. —
53.	Bottling arrack at Government warehouses ..	.. 1 to 3 years	.. 1st T in June	.. October
<i>Education department.</i>				
54.	Retail sale of school books in Colombo	3 years	.. 4th T in May	.. October
55.	Provisioning Government Training College, Colombo ..	.. 1 year	.. 4th T in October	.. January

APPENDIX III.

(See F.R. 752 (i.)).

Tenders for ———.

Tenders are hereby invited for ———.

2. All tenders should be in duplicate and sealed under one cover, and should be addressed to—

*The Chairman of the Tender Board,
General Treasury,
(P. O. Box 500),
Colombo.*

3. Tenders should either be deposited in the tender box in the General Treasury (room No. 223, second floor, Galle Face Secretariat) or be sent through the post under registered cover.

4. Tenders should be marked "Tender for ———" in the left hand top corner of the envelope, and should reach the Chairman of the Tender Board not later than midday on ———, 193 .

5. The tenders are to be made upon forms which will be supplied upon application at ———, and no tender will be considered unless it is on the recognized form.

6. All alterations and erasures in tenders must be initialled by the tenderers.

7. A deposit of Rupees ——— will be required to be made either at the Treasury* or a Kachcheri, and a receipt produced for the same before any form of tender is issued. Should any person decline or fail to enter into the contract and bond, or fail to furnish approved security, within ten days of receiving notice in writing that his tender has been accepted, such deposit will be forfeited to the Crown. Notice of acceptance of the tender will be deemed to have been received by the tenderer if it has been sent by post addressed to, or left at, the address given by the tenderer. All other deposits will be returned upon signature of a contract.

8. Each tender must be accompanied by a letter signed by two responsible persons, whose addresses must be given, engaging to become security for the due fulfilment of the contract.

9. If required, samples must be deposited.

10. Sufficient sureties will be required to join in a bond for the due fulfilment of each contract. The amount of security required will be Rs. ———. All other necessary information can be ascertained upon application at the office referred to in Clause 5 of this notice.

11. No tender will be considered unless in respect of it all the conditions above laid down have been strictly fulfilled.

12. The Government reserves to itself the right, without question, of rejecting any or all tenders, and the right of accepting any portion of a tender.

13. No contract may be assigned or sublet without the authority of the Tender Board. The Government reserves to itself the right to refuse to recognize a power of attorney issued by a contractor to any person authorizing him to carry on the contract on the contractor's behalf.

14. The (*insert here the official title of the Head of the department*) may, for reasons which appear to him sufficient, give notice in writing of his objection to the employment by the contractor of any person specified in such notice, and no such person shall be employed by the contractor.

15. A tenderer who has not previously held a Government contract, when applying for tender forms, should furnish the officer issuing the forms with a

*The Treasury does not accept tender deposits in respect of tenders called for by "A" departments having head offices in Colombo (*vide* Note to F. R. 756 (ii.)). In notices issued by such departments, the name of the head office should be substituted for the "Treasury".

written statement giving his full name and permanent address, stating in which district or districts he owns landed property or other interests. The extent of landed property, and the nature and extent of other interests should also be given.

A tenderer who has carried out contracts with the department, but not in the division or district concerned in the notice calling for tenders, should state in which division or district or divisions or districts he has held contracts.

A tenderer who has carried out Government contracts with any other department should state the name of such department and the district in which the service was rendered.

16. The contract shall be entered into by the contractor with the Head of the department, acting for and on behalf of His Majesty the King, and the designation of such officer shall mean and include the officer for the time being holding such office and his successors in office for the time being under the Government of Ceylon.

Chapter XI.—Printing and Binding.

Section 1—Printing and Binding.

791 Free printing.—All printing undertaken for Government departments is executed free of charge at the Government Press. This does not apply to quasi-Government departments, such as Municipalities, Road Committees, Local Boards, Gansabhawas, &c. The Government Printer is under no obligation to furnish estimates of cost unless ordered to do so by the Printing Committee.

792 Preparation of copy.—English copy must be typewritten and all copy be on one side of the paper only. As a general rule, for reasons of economy, only two proofs will be supplied to the author, *first* or “ slip ” proof and *second* or “ page ” proof. All copy forwarded for printing must therefore be properly prepared in the first instance so as to avoid the unnecessary delay and expense resulting from heavy “ author’s corrections ” in the *first* proof. The *second* proof should, normally, require practically no corrections.

793 (i.) Return of proofs.—Both *first* and *second* proofs should be returned with all possible speed to the Government Printer, who will report to the Printing Committee all cases where proofs have been unduly delayed, or corrected in an excessive and unreasonable manner.

(ii.) *Responsibility for correctness.*—The responsibility for the correctness of the document printed rests entirely on the Head of the department concerned, who should carefully go over the proofs before they are returned to the Government Printer.

798 Printing and binding allowance.—The value of printing and binding which the Government Printer is authorized to execute for each department will be communicated by the Printing Committee annually. The amount allotted will be to cover the cost of all printing and binding executed during the financial year.

799 (i.) Indents for printed forms either loose or bound.—For the purpose of these regulations the term “ printed form ” means a form of any kind which requires entries to be made on it. Forms are divided into “ General ” and “ Departmental ”. The former are those designed for use of all departments, the latter those designed primarily for use of one department, although possibly used by several.

(ii.) In the interest of economy it is highly desirable that each form should be printed once only during a financial year. To that end the authorized forms have been divided into groups, and all departments are required to indent simultaneously on a set date for one year’s supply of the forms in each group. The table hereunder shows the description of forms in each group, the set dates for indents for each group, and the dates by which the Government Printer is required to execute such indents.

Annual Indents for Printed Forms.

Group Letter.	Indent No.	Description of Forms.	Date Indents due.	Dates Indents completed.
A	1	Port Commission, Master Attendant, Harbour Engineer, Graving Dock and Patent Slip Forms	Oct. 1	Nov. 30
	2	Excise Forms		
	3	Government Stores Forms		
	4	Electrical Department Forms		
	5	Education, University College, and Museum Forms		
B	6	C. S. O., Ministries, and State Council Forms ..	Nov. 1	Dec. 31
	7	Settlement, Crown Grants, and Land Commissioner Forms		
	8	Savings Bank and Credit Societies Forms		
	9	Agriculture, Pearl Fishery, and Government Veterinary Surgeon Forms		
	10	Quarantine Committee and Labour Forms		

Group Letter.	Indent No.	Description of Forms.	Date Indents due.	Dates Indents completed.
C	11	Judicial Forms	Dec. 1	Jan. 31
	12	Governor's Office Forms		
D	13	Medical Forms	Jan. 1	Feb. 28
	14	Fiscal's Forms		
E	15	Prisons Forms	Feb. 1	Mar. 31
	16	Customs Forms		
F	17	Commissioner of Income Tax, Estate Duty and Stamp Forms	Mar. 1	April 30
	18	Treasury, Audit, W. P. Fund, Commissioner of Currency, Loan Board, Tender Board, and Public Trustee Forms		
G	19	General Forms	April 1	May 31
	20	Government Agents, Local Boards, Village Committees, Road Committees, and Salt Forms		
H	21	Forest Forms	June 1	July 31
	22	Police Forms		
J	23	Ceylon Defence Force Forms	July 1	Aug. 31
	24	Registration, Motor Car and Patent Forms		
K	25	P. W. D. and Irrigation Forms	Aug. 1	Sept. 30
	26	Survey Forms		
L	27	Government Printer Forms	Sept. 1	Oct. 31
	28	Post Office Forms		
M	29	Railway Forms	By special arrangements	
		<i>Note.</i> —The Government Printer will send special circulars annually in regard to diaries, calendars, and almanacs.		

Copies of the above indent forms, Nos. 1 to 29, may be obtained from the Government Printer. These forms must be used for all "Annual Indents for Printed Forms".

800 *Supplementary indents for printed forms.*—Indents for printed forms will not be accepted on dates other than those stated in F. R. 799 unless the indenting officer can show that the application is due to unforeseen circumstances. The form "Supplementary Indent for Printed Forms" G. P. C 65 should be used for this purpose.

801 (i.) *Specimens.*—A specimen of every form required must accompany each annual or supplementary indent for printed forms.

(ii.) *Stocks.*—Indents for forms should be made out with care and checked before being forwarded. The Government Printer keeps no stocks of forms but only prints them as orders are received. Errors and alterations will involve special printing and additional expense.

802 *Printed forms clerk.*—In every office a clerk should be placed in charge of and be made responsible for the indenting for, receipt, and issue of printed forms. He should keep records showing the receipts, issues and balances in hand of every form. Any unforeseen increase in consumption necessitating a supplementary indent can then be reported to the Government Printer in good time.

803 *New and amended forms.*—Applications for new printed forms or for the amendment of existing forms must be made to the Printing Committee through the Government Printer. Form General 3 should be used and care should be taken that the particulars given are sufficiently precise to make possible an independent estimate of the necessity for the form proposed. If the desired new form is suitable for other departments as well as for the department making the application, the latter should first circulate it among the Heads of other departments and attach their opinions to the application.

804 *Obsolete forms.*—(i.) As soon as a form becomes obsolete, it is the duty of the Heads of the departments using that form to see that their stocks of the obsolete form are destroyed.

(ii.) No credit will be given for obsolete forms returned to the Government Press.

805 Forms urgently required.—Where it is necessary to call attention to the non-transmission of forms which are urgently required, the date of the indent, the number by which it has been registered in the Government Press, and the standard numbers of the forms required must be quoted.

806 Indents for work other than printed forms.—These may be sent in at any time and must be made out on form G. P. C 66. "Indent for Printing and Binding other than Printed Forms" provided for the purpose. Instructions should be given on the form and not by means of a covering letter. Departments should allow ample time for the execution of their indents and in those cases where work will be required by a certain date should advise the Government Printer in advance when copy will be ready and the amount of work involved.

807 Charges for work executed.—As soon as possible after the goods have been dispatched the Government Printer will advise the cost of the work done by means of a bill. Departments must keep a record showing the amount allotted to them and the sums spent thereout as shown by the Government Printer's bills.

808 Excesses on allowances.—When the Government Printer is of opinion that the cost of an indent will cause an excess on the amount allotted under F. R. 798 he will advise the department concerned, and if an excess is found to be unavoidable will apply to the Printing Committee for an increase in the allotment.

809 Checking of packages.—The contents of packages received from the Government Press must without delay be carefully checked with the advice note forwarded therefrom; any discrepancies should be noted on the advice note, which must be at once returned to the Government Printer.

810 Non-receipt of packages.—The non-receipt of packages within a reasonable time after receipt of advice should, in the first instance, be notified to the Post Office, or the Railway, according to the means of transmission employed; should this reference prove abortive, the matter should be reported to the Government Printer.

Section 2—Printing executed at a private Press.

820 Printing at private press.—When, owing to pressure of work or other cause operating in the Government Press, it is considered desirable, in the interests of urgency, to entrust any printing or binding for Government departments to local printing establishments, the authority of the Financial Secretary must be first obtained, application being made to the Printing Committee on form General 110, forwarded through the Government Printer. The latter officer will, with the least possible delay, call for quotations and make all arrangements for the proper and early execution of such work immediately it has received the sanction of the Financial Secretary.

Section 3—Printing required by quasi-Government bodies.

822 (i.) Government work only undertaken.—No work other than Government work will be undertaken by the Government Press.

(ii.) *Private parties.*—Exceptions will only be made to this rule in the case of work which private firms are unable to undertake, and for the undertaking of such work by the Government Press the special authority of the Printing Committee must be obtained in every instance.

(iii.) *Local bodies.*—For the purposes of this regulation "Government work" includes work for Municipalities, Local Boards, Road Committees, and similar quasi-Government bodies.

(iv.) The quasi-Government bodies referred to are however under no obligation to get their printing done at the Government Press, nor is the Government Printer obliged to execute work for them unless ordered so to do by the Printing Committee.

Section 4—Advertisements.

824 Advertisement orders.—All orders for advertisements for the *Ceylon Government Gazette* and local newspapers must be made out on the Order for Official Advertisements form, G. P. C 67 and forwarded to the Government Printer.

825 Advertisements in Government Gazette.—(i.) The value of advertisements which the Government Printer is authorized to insert in the *Ceylon Government Gazette* for each department will be communicated by the Printing Committee annually. The amount allotted will be to cover the cost of advertisements inserted in the *Gazette* during the financial year. Departments must keep a record showing the amount allotted to them and the sums spent thereout as shown by the Government Printer's bills.

(ii.) All matter for publication in the *Gazette* must reach the Government Printer not later than 12 noon two *working* days prior to the date of publication. Matter received later than this will be published in the *Gazette* for the following week. The Government Printer is only authorized to publish such late notices in the *Gazette* of the same week when they are accompanied by a special certificate, signed by a staff officer, to the effect that such early publication is necessary in the public interest. The Government Printer will bring to the notice of the Deputy Chairman, Printing Committee, any cases in which departments habitually fail to observe this regulation or in which the privilege of certifying late notices appears to have been abused. The Government Printer if he thinks it necessary will refer such notices to the Deputy Chairman, Printing Committee, for instructions before printing them.

(iii.) The Government Printer will advise departments of the cost of advertisements inserted for them. The charges will be calculated at the following rates:—

For notices not exceeding:—

				Rs.	c.
18 lines of single column	..	..	..	10	0
19 lines to 36 lines	..	..	..	16	0
37 lines to 45 lines	..	..	..	20	0
46 lines to 54 lines	..	..	..	24	0
55 lines to 63 lines	..	..	..	28	0
64 lines to 72 lines	..	..	..	32	0
73 lines to 84 lines or one page column	..	..	..	36	0
One page	..	..	..	72	0

For second consecutive insertion, two-thirds of the above rates; for third, fourth, fifth, and following consecutive insertions, one-half of the above rates.

826 Authorized newspapers.—(i.) The undermentioned are the authorized newspapers for Government advertisements.

(ii.) A fixed rate of Rs. 3.75 per inch of single column for each insertion is payable for every class of Government advertisement, whatever the space occupied or the number of insertions given, in the following English newspapers:—

The Ceylon Observer.
The Times of Ceylon.
The Ceylon Daily News.

(iii.) For the following papers the charge is Rs. 2.50 per inch of single column matter:—

The Ceylon Catholic Messenger.
The Sarasavi Sandaresa and Sihala Samaya.
The Dinamina.
The Sarasvati.
The Islam Mittiran.
The Swadesa Mitraya.
The Lakmina.
The Thinakaran.
The Sinhala Jatiya.
The Virakesari.

(iv.) For the following paper the charge is Rs. 2 per inch per insertion:—

The Sinhala Bauddhaya.

(v.) For the following papers the charge is Re. 1.25 per inch of single column matter:—

The Jaffna Catholic Guardian.
The Jaffna Morning Star.

(vi.) For the following papers the charge is Re. 1.25 per inch of single column matter for the first insertion, and 50 cents for each subsequent insertion:—

The Hindu Organ.
The Ceylon Chronicle.

827 (i.) *Distribution.*—With a view to securing an equal distribution of advertisements among the several papers noted above, Heads of departments must, when forwarding a notice to the Government Printer for publication in the *Gazette* or otherwise, inform that officer whether they desire the notice to be inserted in one or more of the local papers, and also whether in the Sinhalese and Tamil languages. In the latter case translations should be furnished.

(ii.) *Bills.*—The Government Printer will then forward the notice to newspapers concerned, sending a duplicate of each order to the department from which the notice issued. The managers of newspapers will be instructed to send their bills for advertising through the Government Printer to the department concerned. No bill should be paid by the department concerned until it has been certified by the Government Printer to be correct.

Note.—This regulation does not apply to the Government Agent, Northern Province, as regards advertisements in the Jaffna newspapers.

Section 5—Reproduction of Command Papers.

828 The copyright of Command Papers, and all publications issued by His Majesty's Government in the United Kingdom, is vested in the Controller of His Majesty's Stationery Office. Applications for permission to produce locally any matter in such publications should be made to the Financial Secretary through the Government Printer. If reproduction is authorized, the matter reproduced will bear the acknowledgment "Reproduced from _____ by permission of His Majesty's Stationery Office".

Section 6—Administration Reports and Sessional Papers.

829 *Scope of reports.*—(i.) The object of an annual Administration Report is to present a succinct account of the history of the Province, District, or department concerned during the calendar year* under review. To this end all unnecessary matter must be rigidly excluded. It should be the object of the officer furnishing the report to record all salient facts deserving special attention and, where necessary, to institute a comparison between the year under review and previous years; but all superfluous and trivial details should be omitted, and every effort must be made to make the report terse, accurate, and readable.

(ii.) In particular the following points must receive attention:—

- (a) Detailed accounts of changes in personnel, reports by subordinate officers, or local authorities, and information published elsewhere must be excluded in the absence of any good reason to the contrary.
- (b) Statistics and tabular matter must be reduced to a minimum, only those being included which are essential for the elucidation of the text; these should, if possible, be embodied in the text itself.
- (c) The use of large folding tables, diagrams, and maps must be avoided as far as possible and the authority of the Printing Committee must be obtained for the inclusion of any such for the first time.
- (d) Illustrations must be entirely excluded. "Copy" for graphs when authorized by the Printing Committee must take the form of tracings and not blue prints.

* The Administration Report of the Registrar of Co-operative Societies relates to the co-operative year (May 1-April 30).

The Administration Report of the Commissioner of Income Tax relates to the period April 1 to March 31.

(iii.) Divergencies from these instructions must not be made without the express authority of the Printing Committee.

(iv.) Although Administration Reports relate to the calendar year, financial information embodied therein should, where necessary, be for the financial period ending within that year. All statistics other than those directly concerned with questions of revenue and expenditure should be for the calendar year.

(v.) Suggestions on questions of general administration or for the amendment of the law or for a reconsideration of decisions previously arrived at should not be made in Administration Reports; such suggestions should form the subject of separate communications to the proper authority. Administration Reports must not be used as a vehicle for criticisms of Government policy or of the working of the law or for the expression of individual grievances or of complaints against other officers and departments.

830 Procedure.—(i.) “Copy” for Administration Reports (which should be typewritten on one side of the paper with pages and paragraphs serially numbered) should be sent for scrutiny to the Printing Committee (Deputy Chairman) not later than February 28. The Printing Committee will, if necessary, refer the copy back to the writer with any observations it may have to make in regard to scope, form, and arrangement. After the copy is passed to the Government Printer he will prepare proofs and send them to the Officer of State or Minister concerned for correction by the writer and thereafter for submission to the Governor. The Secretary to the Governor will forward the corrected proof to the Financial Secretary with the Governor’s order to publish.

(ii.) Delay in the publication of Administration Reports seriously detracts from their value. The publication of all Administration Reports should be completed by the end of June, but this is only possible if the great bulk of Administration Reports are in the hands of the Printing Committee by the date mentioned in the preceding sub-section. If in any particular case the writer foresees any difficulties which may prevent his report from being forwarded by the due date, he should report to the Printing Committee the nature of the difficulty and the earliest date by which he can undertake that his report will be forwarded.

830A Extra copies.—Requests for extra copies, which should be made to the Printing Committee when the “copy” is forwarded, should be limited to the lowest possible number.

830B Order of printing.—Administration Reports will be printed as they are received, except that priority will be given to the printing of those reports which are of interest to the general community and to other administrations, e.g., the Administration Report of the Principal Collector of Customs.

830C Style of printing.—Royal octavo is the standard size for Administration Reports and other Sessional Papers, but the Printing Committee may for special reasons authorize publication in a different size. Normally the text, including annexures and appendices which constitute a continuous narrative, will be printed in 10-point; 8-point being used for appendices, indices, references, &c., which are not to be read continuously. The text will be in single column. Marginal captions will not be used.

830D Sessional Papers.—The “copy” for Sessional Papers will be sent by the Officer of State or Minister concerned to the Printing Committee. The Printing Committee will submit the “copy” with its observations, if any, to the Financial Secretary who will authorize publication. If in any particular case the Financial Secretary should be in doubt as to whether publication of the copy as received should be authorized, he will refer the question for decision to the Board of Ministers.

Chapter XII.—Salaries, Allowances, and Remuneration.

Section 1—Salaries—General.

831 *Of acting officer.*—(i.) If any office be vacated by the death, removal, or absence on long leave of the holder, the person appointed by the Governor to act in that office shall be remunerated as follows:—

- (1) If the person appointed is not in the public service, he shall be remunerated at such rate, not exceeding the initial emoluments of the office, as the Governor may decide.
- (2) If he is the holder of another office, but is not performing the duties of it:—
 - (a) If his emoluments in his substantive office are not less than the minimum emoluments of the office in which he is acting, he shall continue to receive the former.
 - (b) If his emoluments in his substantive office are less than the minimum emoluments of the office in which he is acting, he may, while so acting, receive half the initial salary of the office in which he is acting, half the initial salary of his substantive office, all the increments he has earned in his substantive office, and any personal allowance to which he may be entitled, provided that he shall not receive in all more than the minimum emoluments of the office in which he is acting.
- (3) If he is the holder of another office and is required to discharge the duties of that office while acting, he may receive:—
 - (a) If the offices are distinct and separate offices in different departments, or do not stand to one another in any immediate relation of superiority or subordination, half the initial emoluments of the office in which he is acting, together with the whole of his emoluments in his substantive office;
 - (b) In any other case, the emoluments which he would receive if his case fell under (2) above.

(ii.) For the purpose of this regulation:—

- (1) Absence on long leave means absence on leave for a period amounting to or exceeding two months.
- (2) An officer's emoluments include salary, duty allowance, personal allowance, and any other allowance not being in the nature of an allowance for out-of-pocket expenses (travelling, transport, and subsistence allowances).
- (3) The emoluments of the office means the same as the foregoing with the exception of personal allowance.

(iii.) *Not payable while on leave.*—An officer appointed to act in an appointment other than his own or to officiate in a class or grade other than that to which he belongs cannot draw "acting" or "officiating" pay while he himself is on leave. This rule does not apply to casual leave granted under F. R. 1020.

(iv.) The payment of officiating salary under this regulation requires the prior authority of the Treasury (Establishments Division).

832 *Of officer confirmed.*—Should the officer appointed temporarily to a vacant office be confirmed in the appointment, he will be entitled to draw the full salary of that office from the date at which he entered on the duties, if no portion of the salary during that period has been drawn by the former occupant of the office; but from the date from which he draws such full salary he will not be entitled to salary on account of any other office which he may have held at the same time.

833 *Of promoted officer.*—An officer who is promoted in the ordinary course should receive the salary of his new scale, grade, or appointment, if it be available, as from the date when the vacancy occurred in the superior post, whether he be in the Island or on leave of absence at the date in question.

834 *Of clerk passing Clerical Examination.*—(i.) An officer of the Clerical Service, Class III., who passes the Clerical Examination will draw salary as an officer of Class II. from the date of the *Gazette* in which the results of the Examination are published.

(ii.) An officer of the Clerical Service, Class III., who is promoted to Class II. on grounds of merit will draw salary as an officer of Class II. from the date of his appointment to a post in that class.

(iii.) In each of the above cases the officer's salary on promotion will be determined by F. R. 847.

(iv.) Candidates already in the Government Service (other than officers of Class III. of the General Clerical Service) who accept appointments in the General Clerical Service offered on the results of the Clerical Examination will draw the initial salary of Class II. from the date of their appointment to posts in that class, even though that salary may be less than the salary drawn by them in their present appointments.

835 *Overtime and substitutes.*—(i.) If a subordinate office is vacant owing to there being no substantive holder of it, or by the death, removal, or absence of the substantive holder on full pay for a period of not less than two months or on no-pay, or on half pay, and if the duties of such vacant office are temporarily discharged by other officers of the department working overtime, half the initial salary of the vacant office may be distributed among such officers, payment being made for each hour in which the officer has actually worked overtime at the rate of one-seventh of their day's pay (one-sixth in the case of clerks in the offices of the Deputy Chief Secretary and of the Secretary to the Governor who have been transferred from the former Colonial Secretary's Office), the day's pay being calculated at the rate of twenty-six working days a month. It is the duty of the Head of the Department concerned personally to satisfy himself that such overtime pay has been actually and fairly earned.

(ii.) If, however, a substitute is temporarily engaged to perform the duties of the vacant office, he shall be remunerated at half the initial salary of the office. Payment in excess of half the initial salary of the office requires the sanction of the Treasury (Establishments Division).

(iii.) When reckoning overtime the following rules should be observed:—

(a) No overtime is payable for less than half an hour's work at a stretch, or for less than an aggregate of one hour's overtime work in one day.

(b) No fraction of an hour less than a quarter of an hour shall count in the aggregate of overtime work done at any one stretch.

Note.—For the purpose of payment of overtime under this Regulation—

(a) "initial salary" in the case of an office vacated by an officer who had passed one or more efficiency bars on a time scale, shall mean the salary next above the last efficiency bar passed by such officer; and

(b) vacant subordinate office does not include posts within a transferable service which may be attached to a department (e.g., a clerical service post in a Kachcheri), except in cases where the vacancy is caused by the death or removal from the transferable service or absence on leave as set out above of an officer attached to the department.

837 *Absence without leave.*—No officer shall receive salary for any period during which he has been absent without leave. The Head of the department who certifies to the abstract, on which every day's absence without leave must be stated, will be held responsible that the amount is deducted.

838 *Allowances during leave.*—Officers on half-pay leave may draw only half the personal allowances to which they are entitled. Payment of rent allowance and of Nuwara Eliya station allowance during leave is governed by F. R. 984. No allowance is payable during no-pay leave.

839 *Of deceased officer.*—The salary due to a deceased public officer up to and inclusive of the day of his death, should be paid to his estate. If the officer dies intestate, it should be paid to his legal heirs. Headquarter and rent allowances for the same period should be similarly paid.

Salary and headquarter and rent allowances from the date of death of an officer whose salary did not exceed Rs. 4,800 per annum up to the end of the month in which he died may be paid to the widow or next-of-kin, provided that no Death Gratuity is payable under section 2B of the Pension Minute. If the officer was on half pay leave at the time of his death full salary from the date of death to the end of the month may be paid.

Note.—Allowances of superior and minor headmen are payable only up to and including the date of death.

843 *Salary of officers during period of voyage to take up appointment.*—On appointment to an office of a person not in the Island, as a general rule, half salary shall be paid as from the date of embarkation, and full salary from the date of arrival in the Island, provided that the officer proceeds direct to the Island; otherwise he shall be paid half salary for such time only as is ordinarily required to perform the journey between the port of embarkation and that of arrival in the Island.

Section 2—Increments.

847 (1) *Service for increment.*—Except as otherwise provided an officer's incremental date shall be the date on which he takes up his appointment.

(2) Where an officer already in the service of the Government is appointed in the ordinary course of promotion to an office in the Government carrying salary on an incremental scale and the new office is not superior in pensionable status to the old office the following rules shall apply:—

- (a) If at the date of appointment the salary of the officer is not less than the minimum of the new office, he shall retain the salary which he is drawing until he has by length of service at his new incremental rate (or if he was qualifying for increment in his former post then at his former and his new incremental rates respectively) earned such an amount of increment as will bring his salary up to the next higher incremental step in the new scale. From that date he shall be eligible to draw salary accordingly and the date shall henceforth become his ordinary incremental date. If at the date of appointment he has already earned the above-mentioned amount of increment, he shall forthwith receive salary accordingly and any balance of earned increment then remaining shall be taken into account in fixing the date of his next subsequent increment.
- (b) If at the date of appointment the salary of the officer is less than the minimum of the new office but the officer has already earned such amount of increment as would bring his salary up to that minimum, he shall receive the minimum, and any balance of earned increment remaining shall be taken into account in fixing the date of his first increment on the new scale;

Provided that, in cases falling under either of the above rules,

- (i) Any personal or other allowance payable in money which is a pensionable emolument under the pension rules of the Government shall be reckoned as if it were included in salary.
- (ii) Where the appointment is from a post not carrying a duty or seniority or similar non-pensionable allowance to a post carrying such an allowance, the officer shall serve a full incremental period in the new office before he shall become eligible for any increment.
- (iii) If the officer at the date of appointment had served for over a year on the maximum (or fixed) salary of his old post, he shall be treated as if he had earned such proportion (not exceeding unity) of one increment in the new scale as his length of approved service on that salary in excess of one year bears to two years.

(3) If the scale of salary of an office is altered the salary of the holder shall be dealt with in accordance with the rules contained in paragraph (2) above as if the officer had been promoted in the ordinary course to a new office.

Explanatory Notes and Illustrations.

(1) This regulation is applicable only to (a) alterations of salary scales and (b) transfers and promotions between posts of equal pensionable status. Its provisions therefore do not apply to appointments to the fixed establishment from temporary, daily-paid, non-pensionable, or *quasi*-Government service.

(2) This regulation is based on the principle that an officer on any particular date has earned such proportion of his annual increment as the period he has served since his last incremental date bears to one year.

(3) Sub-section (2) (a) applies only to cases where, at the date of his new appointment, the salary of the officer is not less than the initial salary of the post or grade to which he is appointed.

Examples.—(a) An officer drawing a non-incremental salary of Rs. 5,500 for a period not exceeding one year is appointed on January 1 to a post carrying a salary scale of Rs. 4,500—300—6,000.

The next incremental step on the new scale is Rs. 5,700; the officer must therefore serve on Rs. 5,500 until he has earned Rs. 200 at his new incremental rate, *i.e.*, for 200/300 of a year, or 8 months, and will begin to draw Rs. 5,700 per annum on September 1, which will be his future incremental date. If the officer has served on his non-incremental salary of Rs. 5,500 for over one year, proviso (iii.) will apply.

(b) An officer is drawing a salary of Rs. 6,800 per annum in the scale, Rs. 5,000—200—7,000, his incremental date being October 1; he is promoted on February 1 to an appointment carrying a scale of £420—30—570 (Rs. 6,300—450—8,550).

The next incremental step on the new scale is Rs. 7,200; having served four months at his old incremental rate of Rs. 200, he has to his credit 4/12ths of Rs. 200 = Rs. 66.66 (say, Rs. 67). He will retain a salary of Rs. 6,800 per annum until he has by length of service at his new incremental rate earned the difference between this sum of Rs. 67 and the sum of Rs. 400 required to bring him on to Rs. 7,200, *i.e.*, for 333/450ths of a year, or 270 days, and will begin to draw Rs. 7,200 per annum from October 29, which will be his future incremental date.

(c) An officer is drawing a salary of £1,080 per annum in the scale £1,000—40—1,200, his incremental date being October 1; he is promoted on August 1 to a post carrying a salary scale of £1,050—50—1,250.

The next incremental step on the new scale is £1,100; having served for ten months at his old incremental rate, he has to his credit 10/12ths of £40 = £33 (approximately). He has thus earned an amount of increment more than enough to bring his salary to the next incremental step in the scale of salary attached to his new appointment. He will therefore begin to draw salary at the rate of £1,100 per annum from the date of his promotion (August 1); the balance of earned increment amounting to £13 being carried forward towards his next increment. His new incremental rate being £50, he will have to serve on £1,100 per annum for 37/50ths of a year, or 270 days, and will begin to draw £1,150 per annum on April 28, which will be his future incremental date.

(4) Sub-section (2) (b) applies to cases where, although at the date of his new appointment an officer is in receipt of a salary which is less than the initial salary of the new appointment, he has nevertheless earned at his old incremental rate an amount of increment which either equals or exceeds the difference between his present salary and the initial salary of his new appointment.

Example.—An officer is drawing a salary of £880 per annum in the scale £840—40—1,120, his incremental date being October 1. He is promoted on September 1 to a post carrying a salary scale of £900—50—1,150. Having at the time of his promotion served for 11 months at the incremental rate of his old scale, this officer has to his credit 11/12ths of £40 = £36.66 (say, £37). He will draw the initial salary of his new post from the date of his promotion (September 1) and the balance of earned increment amounting to £17 will be carried forward towards his first increment. His new incremental rate being £50 he will have to serve on £900 per annum for 33/50ths of a year, or 241 days, and will begin to draw £950 per annum from April 30, which will be his future incremental date. If this same officer receives his promotion on April 1, *i.e.*, when he has served six months at his old incremental rate, the amount of increment to his credit exactly equals the difference between his salary and the initial salary of his new appointment; in this instance he will be required to serve for a full year on the initial salary of his new post and the date of his promotion is his future incremental date.

(5) *Proviso (i.)*. The allowances contemplated in this proviso are *pensionable allowances payable in money*.

(6) *Proviso (ii.)*. Instances falling within the scope of this proviso will not frequently arise. If the officer who is appointed from a post not carrying a non-pensionable allowance to a post carrying such an allowance is drawing at the date of his appointment a salary not less than the initial salary of his new appointment, he will under this proviso retain that salary for one year from the date of his appointment and his first increment will be of such amount as will bring his salary to the next incremental step in the new scale. If on the other hand his salary at the date of appointment is less than the initial salary of his new post, he will draw the initial salary of his new post for one year from the date of his appointment.

(7) *Proviso (iii.)*. This proviso is applicable only to the cases of officers who at the date of their appointment to new posts are in receipt of fixed or maximum salaries not less than the initial salaries of their new appointments.

Example.—An officer who has drawn for four years a salary of £1,200 per annum, which is the maximum salary of his post, is promoted on October 1 to a post carrying a scale of £1,000—50—1,300. His length of service on £1,200 per annum in excess of one year is three years. As the proportion of increment which can be earned under this sub-section must not exceed unity, in this case the officer would be entitled to draw a salary of £1,250 per annum from the date of his promotion.

If this same officer had served on £1,200 per annum for two years only, his length of service on that salary in excess of one year would be one year. He would be treated as having earned on the date of his promotion $\frac{1}{2}$ of one increment, viz., £25, and he would consequently retain a salary of £1,200 per annum until by length of service at the incremental rate of his new appointment he had earned a further increment of £25, making the complete increment of £50 in all. He would thus have to serve for six months on £1,200 per annum, and he would begin to draw £1,250 per annum on April 1, which would be his future incremental date.

Section 3—Allowances.

858 Horse allowance.—To assist Cadets and Officers of Class III. of the Ceylon Civil Service in procuring horses and maintaining them, the Government will be prepared to make an advance for purchase of a horse, repayable in instalments, and will also grant a horse allowance of Rs. 80 per mensem for twenty-one months.

859 Medical College.—Allowances may be granted to Medical Officers for additional duty as Lecturers of the Ceylon Medical College; these allowances are not pensionable.

860 Headquarter allowance.—(i.) A headquarter allowance calculated at the rate of 10 per cent. on salary, up to a maximum allowance of Rs. 280 per annum, is payable to members of Classes I. and II. of the General Clerical Service who have been employed for twelve months in the undermentioned offices and whose service in the General Clerical Service (whether in Classes I. and II. or III.) is not less than three years in all:—

*Attorney-General's Office.	Legal Secretary's Office.
Audit Office.	Loan Board.
Chief Secretary's Office.	Offices of Ministers and of State
Financial Secretary's Office.	Council.
Governor's Office (including Private Secretary's Office)	Stamp and Estate Duty Offices.
Land Commissioner's Office.	Treasury.

(ii.) The allowance is not payable to officers appointed to these offices after January 1, 1931.

Note.—An officer will not be regarded as appointed to one of these offices after January 1, 1931, if his employment therein followed immediately after a period of employment in the Colonial Secretary's Office or Controller of Revenue's Office which began before January 1, 1931.

* Only officers transferred to this office after July 7, 1931, and drawing or qualifying for the allowance at the time of their transfer are entitled to headquarter allowance.

(iii.) Officers employed in these offices prior to January 1, 1931, will retain the allowance or qualify for it according to the conditions mentioned in (i.), and will draw the allowance for so long as they continue to be employed in any of the specified offices.

(iv.) On transfer of an officer in receipt of the allowance to an office outside the scope of the allowance, the allowance will cease and will not be restored if the officer is subsequently re-transferred to one of the specified offices.

Section 4—Headmen's Reward Fund.

863 *Source and disposal.*—(i.) The Headmen's Reward Fund is a deposit made up of half fines imposed in cases where a headman is entitled to an informer's share.

(ii.) Rewards from the fund should be paid by the Government Agent at his discretion, in proportion to the service rendered in each case, and not necessarily to the amount of the half fine.

(iii.) The Headmen's Reward Fund is not intended for payment of batta and travelling expenses to headmen.

Section 5—Vote for Remuneration to Headmen.

864 *Purpose.*—This is a vote provided annually in the Estimates for each Government Agent, and is principally intended for the following purposes:—

- (a) To repay the headmen their batta, travelling expenses, and all other expenses incurred by them in the discharge of their duty.
- (b) To reward any specially good work done, either in securing the apprehension and conviction of offenders, or in the maintenance of law and order in the village.

Payments from this vote may be made at the discretion of the Government Agent, and will be passed in Audit on the Government Agent's certificate that the charges are in order. The vote is not intended, and must not be used, for ordinary rewards, which should be paid from the Headmen's Reward Fund.

Note.—Travelling allowances, &c., to Ratamahatmayas, Mudaliyars, Vanniahs, and District Muhandirams should be charged to the vote for Travelling Allowance to Clerks, Interpreters, &c., allowed to Government Agents and Assistant Government Agents. Travelling and other allowances payable to other headmen (Koralas, Udaiyars, Peace Officers, Vidanes, &c.) should be paid from the vote for "Remuneration to Headmen."

Section 6—Expenditure in connection with Forest Offences.

865 (i.) *Paid from Forest Department Votes.*—*Bona fide* expenditure incurred by headmen and by officers of the Forest department in the detection of forest offences and the handling and safeguarding of timber and other forest produce under seizure will be reimbursed from public funds. Applications for the reimbursement of such expenditure should be made in the case of offences committed in Crown Forests other than Reserved Forests or Proposed Reserves to the Government Agent or Assistant Government Agent in charge of them, and in the case of offences committed in Reserved Forests or Proposed Reserves to the Conservator of Forests. On being personally satisfied with the correctness of the charge the Government Agent, the Assistant Government Agent, or the Conservator of Forests, as the case may be, will sanction payment; the expenditure should be charged to the vote for Cutting and Converting Timber or Extraction of Firewood, as the case may be, annually provided in the Estimates under Head: Forest Department. For this purpose Government Agents and Assistant Government Agents will be granted apportionments from the two votes.

(ii.) *Removal and custody.*—In every case possible, where instructions have been received for the removal of timber or other forest produce under seizure to safe custody, such material should be removed directly to the compound of the nearest headman or Forest officer. For services so rendered by headmen in storing and taking care of timber and other forest produce reimbursement will be made to the extent of 10 per cent. of the disposal value of the timber, the same being a charge on the votes of the Forest department.

(iii.) *Watchers*.—In cases where watchers have to be employed, for whom payment is made monthly, such expenditure should be reimbursed monthly on the production of *bona fide* under-receipts. The employment of watchers should as far as possible be obviated, as the cost of removal to places of safe custody, as indicated in the preceding clause, is generally less than the claims advanced for watching timber and other forest produce for long periods.

(iv.) *Storage*.—When it is found necessary, for reasons given, that timber or other forest produce under seizure should be stored in private premises, a reasonable sum may be paid, as rent to the owner of the premises during the period of their occupation.

(v.) *Recovery*.—In cases where timber and other forest produce under seizure is eventually released and made over to parties after compounding the offence, all *bona fide* expenditure incurred in the handling and safe custody of the material should be first met from the votes of the Forest department, and recovered from the parties to whom it has been made over, as a condition of the release of the timber or other forest produce.

(vi.) *Other expenses*.—No expenditure incurred by headmen or Forest officers, save such as is incurred in the actual seizure of timber and other forest produce, will be recognized unless the prior authority of the Government Agent, Assistant Government Agent, or the Divisional Forest Officer to incur expenditure has been obtained. All cases reported by the headmen relating to offences committed in Reserved Forests or Proposed Reserves should be passed on by the Government Agent or Assistant Government Agent to the Divisional Forest Officer. The latter will signify his assent to the removal by headmen of timber and other forest produce under seizure, or will arrange with the Government Agent or Assistant Government Agent for its removal by officers of the Forest department.

(vii.) *Remote places*.—Pending the receipt, by headmen or officers making a seizure, of instructions to remove material from a forest or remote place to a place of greater safety, fees for watching such material in such forest or remote place will be paid if they are considered by the Government Agent, Assistant Government Agent, or the Divisional Forest Officer to be reasonable.

Chapter XIII.—Fees.

Section 1—General.

874 Definition.—(i.) The following is the authoritative definition of “ Fees ” :— All remuneration from whatever source, except salaries, and personal, duty, station, headquarter, house, fuel, and clothing allowances, and allowances in reimbursement of expenses.

(ii.) The term “ fees ” includes percentages payable under Minute of February 6, 1862, to Receivers of Wrecks.

875 Sterling salaried officers.—No fees, except Customs overtime fees, can be drawn by any officer in receipt of a sterling salary in respect of any public service which he renders.

Exceptions.—(i.) An allowance of £50 per annum may be drawn by the Irrigation Engineer at Trincomalee, who takes meteorological observations at that station.

(ii.) In such cases as those of Secretaries to Commissions or Committees, the setting and correction of examination papers, or the editing of Government manuals, officers whose sterling salaries are less than £1,050 a year may, with the sanction of the Governor, be paid reasonable sums for their work, provided that the work involved is appreciable in amount and is performed entirely out of office hours. The salary limit of £1,050 does not apply in the case of fees paid for extra work in connection with examinations.

(iii.) Pilots appointed before January 1, 1906, may be paid fees when performing the duties of Nautical Assessors. Pilots may be allowed to appropriate the authorized proportion of the fees paid by Shipping Companies for ships brought into or taken out of harbour between the hours of 8 P.M. and 6 A.M.

(iv.) Officers who are in receipt of sterling salaries may be employed as lecturers at the Ceylon Medical College and as instructional lecturers at any other Government institutions, and be paid the allowances attached to the posts, provided their legitimate duties are in no way interfered with.

(v.) When an officer renders service to a Government department in his private capacity as an expert in handwriting he may charge a fee of Rs. 50 for each case in which he is called upon to report.

(vi.) Officers of the Medical department whose conditions of service permit them to engage in private practice may, with the approval of the Governor, be paid allowances not exceeding 25 per cent. of their substantive salaries for any period during which the exigencies of the service require that they should be prevented from engaging in private practice.

(vii.) In no other cases can any payments be made to officers on sterling salaries without previous reference to the Secretary of State.

876 Work for public bodies or private parties.—Public officers are not permitted to undertake services for local government bodies, or other public bodies, or for private parties, without previously obtaining the sanction of the Officer of State or Executive Committee concerned. A public officer will be permitted to undertake such work only when such officer is—

- (1) possessed of special knowledge or skill which is not otherwise available to the local body or private party; or
- (2) employed in Government work which can with advantage be amalgamated with the work of a local body; or
- (3) temporarily required to fill a vacancy in the staff of a local body, which demands a degree of ability not adequately possessed by the other members of such local body's staff. (P. S. R. 158.)

Exception.—This regulation does not apply to those officers of the Medical department who, by the regulations of that department, are allowed private practice.

877 Shroffs.—Shroffs may not receive remuneration for services rendered to quasi-Government departments. (P. S. R. 159.)

878 Clerical work of local bodies.—(i.) Where the clerical or accounting work of a local government or other similar body is so small that it is not considered necessary to employ a special clerk to attend to it, sanction will usually be given for the work to be done by a Kacheheri clerk if the Government Agent can certify that it will not interfere with his legitimate duties. (P. S. R. 160.)

(ii.) The audit of the accounts of local government bodies must not be entrusted to Kacheheri officers; if a competent auditor is not otherwise available

locally, application may be made to Government for the audit to be undertaken by the Audit department on a fee of one per cent. on the actual revenue of such bodies. (P. S. R. 161.)

879 Valuation for Local Bodies.—(i.) Valuation for Local Government bodies other than for rating purposes may be undertaken by the Government Valuer on a fee of $\frac{1}{2}$ per cent. on the value of the property as determined by him, with a minimum of Rs. 20 and a refund of the Valuer's travelling expenses at sanctioned rates.

- (ii.) Valuation for (a) The Loan Board
(b) The Ceylon Savings Bank

may also be undertaken for the fees authorized by the rules of these bodies.

(iii.) Valuation for the Public Trustee may be undertaken at his request for a fee to be fixed by agreement between that officer and the Deputy Financial Secretary.

(iv.) All fees payable in respect of such services shall be credited to revenue (P. S. R. 163-4).

879A (i.) Private parties may send documents or articles bearing finger impressions for the expert opinion of the Registrar of Finger Prints. The documents or articles for examination should be sent to the Deputy Inspector-General of Police (C. I. D.) together with a fee of Rs. 21 for such examination and report. The Deputy Inspector-General of Police (C. I. D.) will return the documents or articles with the report of the Registrar of Finger Prints direct to the applicant. The applicant will be liable to prepay the cost, if any, which is likely to be incurred in causing the delivery of any article to a place other than the office of the Registrar of Finger Prints.

The fee of Rs. 21 shall be credited to revenue.

(ii.) If the opinion of the Registrar of Finger Prints is required on any document or article by a party to a pending case, other than a public officer, the Court may, on application made to it by the party, and on a deposit being made of the Registrar's fee of Rs. 21 and such further sum as may be necessary to cover the cost of transport of such document or article to and from the office of the Registrar of Finger Prints, accept such article or document and forward the same to the Deputy Inspector-General of Police (C. I. D.) for examination and report by the Registrar of Finger Prints. The Court shall at the same time inform the Deputy Inspector-General of Police (C. I. D.) of the amount deposited to cover the fee and the expenses.

The Deputy Inspector-General of Police (C. I. D.) shall, if a sufficient sum has been deposited to cover the fee and the expenses, cause the documents or articles to be examined by the Registrar of Finger Prints and forward the report of the Registrar of Finger Prints to Court and also cause the said documents or articles to be returned to Court or to a person authorized by the Court to receive them.

The fee of Rs. 21 shall be credited to revenue and the sum deposited to cover the expenses of returning the documents or articles to Court shall be remitted by Court to the Deputy Inspector-General of Police (C. I. D.).

880 Services to public bodies and private parties.—The special permission of the Officer of State or Executive Committee concerned is required before an officer may undertake any unofficial work for remuneration. Such permission will not be given unless it is shown that no other means of getting the work done are reasonably available. In cases where special permission has been granted, such percentage of the fee as the Financial Secretary may direct will be credited to revenue, the remainder being appropriated by the officer. Provided, however, that the officer shall be entitled in all cases to appropriate Rs. 50 at least, or the whole fee if it is less than Rs. 50. (P. S. R. 165.)

Exception.—This regulation does not apply to those officers of the Medical department who, by the regulations of that department, are allowed private practice.

883 Chief headmen.—Chief Headmen will be allowed to retain all authorized fees received by them except that from January 1, 1924, in the case of fees received for appraising property hypothecated as security for arrack rents, no

Chief Headman shall be allowed to receive in any one calendar year an amount of such fees in excess of the amount of his salary for that calendar year. The balance of such fees received should be credited to revenue.

884 *Generally not to exceed salary.*—No other officer, except a Medical Officer, will be allowed to draw fees in excess of his salary.

885 *Overtime.*—Officers who are paid monthly salaries may draw overtime for any one day in excess of one day's pay, provided, however, that the overtime drawn by an officer during any month does not exceed his salary for that month.

886 *Account to be kept.*—An account must be kept of all fees received by public officers from whatever source and appropriated by them, and the amounts so received must be shown in the return of Civil Establishments in the column provided for the purpose. The omission to comply with this requirement on the part of any officer will be regarded as a breach of discipline of a serious character. Fees received for translations made at the direct request of private persons and out of office hours need not be shown in the Register of Fees, nor included in the return.

887 *Accounting.*—The following procedure connected with the accounting of fees should be adopted:—

- (a) A page, or a set of pages, in the fee book should be reserved for each officer, and all fees received by him should be entered therein.
- (b) Receipts on form General 172 should be issued to parties who pay fees, signed by the officers receiving them.
- (c) The hours during which the work has been done should be stated.
- (d) The duplicate receipts should be checked into the fee book by a superior officer and the entries initialled by him.

The account should be kept in the form annexed:—

Name of officer.	Salary.	Date when work was done.	Hours during which work was done.	Nature of work done.	Fee received.	Number and date of receipt issued.
	Rs.				Rs.	

Section 2—Customs Overtime Fees.

891 *Limit of amount.*—The overtime fees which may be drawn are limited as follows:—

	Not to exceed Rs.
Deputy Collector	750 per mensem
Landing Surveyor	500 do.
Second, Third, and Fourth Landing Surveyors	375 do.
Tide Waiters	420 per annum
Other officers	The officer's salary

892 *Colombo.*—The fees which may, subject to the above limitations, be drawn in Colombo are as follows:—

(a) For attendance on Sundays and Customs holidays—

	Rs.	c.
Deputy Collector and Landing Surveyor	15	0 each, the day
Other Landing Surveyors	10	0 do.
Landing Waiter of Government Transhipment Warehouse, Lockers Exports, Wharf Transhipment, and "Sundry Cargo Warehouse"	3	25 the day
Other Landing Waiters and Clerks	5	0 do.
Lockers, Tide Surveyors, and Head Tide Waiter in charge of the Customs Office, Colombo	1	75 do.
Tide Waiters	1	25 do.

(b) For attendance between the hours of 5 P.M. and 6 A.M.—

Deputy Collector	5 0 per hour*
Landing Surveyor	4 0 do.*
Second, Third, and Fourth Landing Surveyors	3 0 each, per hour*
Landing Waiter of Government Transhipment Warehouse, Lockers Exports, Wharf Transhipment, and "Sundry Cargo Warehouse"	1 0 per hour
Other Landing Waiters and Clerks	1 50 do.
Lockers, Tide Surveyors, and Head Tide Waiter in charge of the Customs Office, Colombo	0 50 do.
Tide Waiters	0 25 do.

Note.—On Saturdays and Sundays the overtime charge begins at 3 P.M. and 4 P.M., respectively. On holidays the charge begins from 4 P.M. except when a holiday falls on a Saturday in which case the overtime charge begins at 2 P.M.

(c) For superintending within the legal hours the transhipment of goods from one vessel to another, and the landing, shipping, and removal of goods upon special permit:—

	Rs. c.
Landing Waiters	2 50 per day
Lockers and Tide Surveyors	1 50 do.
Tide Waiters	1 0 do.

893 Outports.—The following is the scale of fees at outports:—

(a) For attendance on Sundays and Customs holidays:—

	Rs. c.		Rs. c.
Landing Surveyor	7 50 the day	Lockers and Tide Surveyors ..	1 75 the day
Landing Waiters	3 75 do.	Tide Waiters	1 25 do.

(b) For attendance between the hours of 4 P.M. (Saturdays 2 P.M.) and 6 A.M.:—

	Rs. c.		Rs. c.
Landing Surveyor	2 50†	Lockers and Tide Surveyors ..	0 50 per hour
Landing Waiters	1 0 per hour	Tide Waiters	0 25 do.

(c) For superintending within the legal hours the transhipment of goods from one vessel to another, and the landing, shipping, and removal of goods upon special permit outside Customs premises:—

	Rs. c.		Rs. c.
Landing Waiters	2 50 the day	Tide Waiters	0 75 the day
Lockers and Tide Surveyors ..	1 25 do.		

And for periods beyond the legal hours, the rates per hour prescribed by (b).

Section 3—Fiscal's Fees.

(See Section 258 of Ordinance No. 2 of 1889.)

897 Appropriation.—Where a sale is held by a Headman duly authorized or by a Writ Officer, the fee on such sale may be appropriated by such Headman or officer.

Provided that in the Central province, and in any other province, as the Financial Secretary may approve, the fees on all sales held by such Headmen or officers may be funded together in the Fiscal's Fees Fund, and distributed at the end of each calendar year among all such Headmen or Writ Officers. To this distribution the provisions governing the annual distribution under F. R. 900 shall apply.

Exceptions.—(a) This regulation does not apply to the Colombo district.

(b) Colombo town: Within the limits of the Municipal Town of Colombo all sales will be held by the auctioneer or his assistant who will also hold all *Gazette* sales in the *korales* of the Colombo district (*Fiscal*). All fees for such sales, both in the town and in the district, whether the sale be held or stayed, and all fees for actual expenditure recovered under section 258 of the Civil Procedure Code shall be credited to the Fiscal's Fees Fund, from which the auctioneer and his assistant shall jointly receive a fixed sum of Rs. 75 per mensem as a commuted allowance for their travelling expenses, to be divided between them in such proportion as the Fiscal, Western Province, may from time to time fix at his sole discretion.

* Per hour of the visits they may be required to make.

† Per hour during such periods as he is required to make supervising visits.

(c) Colombo district (*Fiscal*) Korales: (i.) Within the limits of the Colombo district (*Fiscal*) all sales of property not exceeding the value of Rs. 1,000 will be held by *Fiscal's* officers, or by any officer specifically deputed for such sale by the *Fiscal*. (ii.) In the case of such sales actually held the whole fees may be appropriated by the officer holding the sale. Provided that in no case shall any officer draw as fees for one sale more than Rs. 20 in the case of a sale of immovable property and more than Rs. 30 in the case of a sale of movable property. Any excess of fees over Rs. 20 or Rs. 30, as the case may be, shall be credited to the *Fiscal's* Fees Fund. (iii.) In the case of such sales being stayed, the whole stay-sale fees may be appropriated by the *Fiscal's* officer or other officer specifically deputed, who would have held the sale had it not been stayed.

898 Sales held or stayed.—No *Fiscal*, Deputy *Fiscal*, Additional Deputy *Fiscal*, nor *Fiscal's* Marshal, nor any person working in a *Fiscal's* or Deputy *Fiscal's* office, who is in receipt of a monthly salary, shall draw any fees in respect of any sale held or stayed, nor any fixed allowance in lieu of such fees (the *Writ* Officers or Headmen duly authorized being the only persons allowed to appropriate fees). All fees recovered for sales held or stayed, or for actual expenditure recovered under section 258 of the Civil Procedure Code, shall be paid into the *Fiscal's* Fees Fund.

Exception.—This regulation does not apply to officers of the *Fiscal's* department holding office at the date on which this regulation came into force, viz., July 1, 1924, so long as they continue to hold their existing posts. They may be allowed to draw fees or allowances, &c., under the regulations in force up to that date, or by special authority of Government obtained before that date.

899 Travelling and subsistence allowance.—Any *Fiscal* or any officer holding a deputation from the *Fiscal*, or any *Fiscal's* Marshal, or any officer of the Clerical Service, especially authorized by the *Fiscal* or Deputy *Fiscal* for a district to act on his behalf, may draw travelling and subsistence allowances from the *Fiscal's* Fees Fund in accordance with the regulations contained in Chapter XVII. of the Financial Regulations for travelling to hold sales, whether such sales are actually held by them, or are stayed for want of bidders or for any other reason.

Exception.—This regulation does not apply to officers of the *Fiscal's* department holding office at the date on which this regulation came into force, viz., July 1, 1924, so long as they continue to hold their existing posts. They may be allowed to draw fees or allowances, &c., under the regulations in force up to that date, or by special authority of Government obtained before that date.

900 Division of balance in Fund.—(i.) Any balance in the *Fiscals'* or Deputy *Fiscals'* Fees Fund which may remain unappropriated and which may not be required to meet probable expenses in the ensuing year must be reported to the Legal Secretary through the Treasury (Establishments Division) at the close of the calendar year with a scheme for dividing a reasonable portion thereof among deserving Headmen and non-salaried *Writ* Officers employed by the *Fiscals* and Deputy *Fiscals*. In working out the scheme there shall be taken into consideration—

- (a) the total mileage travelled during the year in execution of writs and processes or in connection with such execution;
- (b) the nature of the ground traversed;
- (c) the amount of work done;
- (d) the efficiency and promptitude shown in effecting all or any of their duties;
- (e) the fees already drawn under F. R. 897 during the year by such officer.

(ii.) Salaried *Writ* Officers (*e.g.*, Colombo Town *Writ* Officers) and process servers who do *writ* work may be included in the scheme of distribution referred to in sub-section (i.) above but the fact that they are in receipt of monthly salaries should be taken into account in determining the amounts they are to receive.

(iii.) *Special Merit Rewards.*—There may also be included in the scheme of distribution mentioned in sub-section (i.) above, rewards to process servers employed by the *Fiscals* and Deputy *Fiscals* for individual acts of special merit or for exceptionally meritorious service throughout the year.

(iv.) The balance remaining after setting apart a reserve for probable expenses during the ensuing year and the sums necessary for distribution as in sub-sections (i.), (ii.), and (iii.) above should be credited to revenue.

901 All fees receivable by the Fiscal or any of his officers for work performed on a commission issued by a Court in a mortgage or testamentary action shall be disposed of in the same manner as fees receivable under section 258 of Ordinance No. 2 of 1889, and F. R.R. 897 to 900 shall be applicable to such fees.

902 *Payments to Counsel.*—Payment may be made from time to time from the fund indicated above of any fees to counsel which the Fiscal may think it necessary to pay for assistance in carrying out his duty, provided such counsel is not a public officer.

903 *Pecuniary liability.*—If the Fiscal should incur any pecuniary liability under the law, not due to his own negligence or default, he may apply to the Financial Secretary for authority to pay it from the fund.

904 *Deed fees.*—The fees recovered under section 286 of the Civil Procedure Code for making out conveyances for purchasers (deed fees) may be drawn by the officers who do the work, provided it is done out of office hours, and further provided that the copying clerk shall be entitled to receive 65 per cent. of such fees, and the balance 35 per cent. may be drawn by the officer who checks the conveyances, and is responsible to the Fiscal for their correctness.

905 *Search fees.*—(i.) The following is the authorized scale of search fees in Fiscal's offices:—

For searching for a document where the period does not exceed one year	50 cents
For each additional year	25 cents

(ii.) The Recordkeeper may be permitted to appropriate the fees paid for searches made by him, provided the following conditions are strictly observed:—

- (a) The searches must have been made out of office hours.
- (b) An account of the hours worked in making the searches must be kept.

906 *Other fees.*—The recovery and payment of fees for services connected with Fiscal's offices, *i.e.*, survey fees, guard hire, tom-tom fees, &c., must be made in accordance with the scales sanctioned by the Financial Secretary for each province as detailed in the Appendix to this Chapter.

Section 4—Fees in District Courts, Courts of Requests, and Police Courts, &c.

909 *Court Fees.*—In every District Court, Court of Requests, and Police Court notices in English and in the vernacular must be posted up detailing the fees payable to the officers of the court for specified services, with the addition of a note to the effect that no other fees of any kind are authorized, and that their recovery is forbidden.

910 *For what services.*—Fees may be recovered for the following services only:—

- (i.) Searching for documents over a year old on private application;
- (ii.) Binding records;
- (iii.) Making copies of records;
- (iv.) Translating documents;
- (v.) Drawing cattle vouchers;
- (vi.) For withdrawing documents filed in civil cases—

In the District Court, 50 cents,
In the Court of Requests, 25 cents;

- (vii.) For administering oaths;

and the recovery of fees for any other service is prohibited.

911 Search fees.—The authorized fees for searching for documents over a year old on private application are—

For searching the records for one year	..	50 cents
For each additional year	..	50 cents

Note.—The Recordkeeper may be permitted to appropriate the fees paid for searches made by him, provided the following conditions are strictly observed :—

- (1) The searches must have been made out of office hours.
- (2) An account of the hours worked in making the searches must be kept.

912 Binding fees.—The authorized fees for binding records are—

(1) *District Courts (Civil)*, 50 cents for each plaint, answer, or other pleading in actions of regular or summary procedure, and for each application or other pleading in testamentary, curatorship, or insolvency proceedings, or under Ordinances Nos. 11 and 15 of 1876 or other proceedings of a special nature, and for each appeal. No fee is payable by the Crown.

(2) *Courts of Requests*, 25 cents for each pleading and each appeal.

(3) *District Courts and Courts of Requests*, claims in execution, 25 cents.

Notes.—(a) Binding fees are payable in stamps. Parties should affix a stamp or stamps to the value of the fee when filing their respective pleading or application. Not more than one fee is payable in respect of the same action, except in the event of appeal.

(b) The fee on appeal must be paid by the appellant on completion of security.

(c) No fees for binding records are leviable in the Criminal Courts.

913 Copying fees.—(i.) The maximum fee for making copies of records, &c., in criminal cases is 12 cents a folio of 120 words in English (*vide* section 434 of Criminal Procedure Code).

(ii.) Secretaries of District Courts and Chief Clerks of Courts of Requests are prohibited from charging a fee for certifying copy decrees when such copies are produced by proctors with their writs or with orders to sell under the Mortgage Ordinance, No. 21 of 1927. But when a certified copy decree is supplied the usual fee* may be charged. No fee may be charged for certified copies of decrees in Waste Lands Ordinance cases required by the Settlement Officer to be filed of record in his office.

(iii.) The fees paid for copying documents in District Courts, Courts of Requests, and Police Courts may be appropriated by the copying officer, provided the copying is done out of office hours. An account of the hours worked in making the copies must be kept.

914 Translation fees.—(i.) The authorized fee for translation of documents is 33 cents a folio of 120 words. The fee may be appropriated by the translator, provided the work is done out of office hours.

(ii.) Translation fees must not be charged for—

(a) Translations of headmen's reports of offences.

(b) Translations of headmen's reports regarding the worth of persons offering to give bail for accused.

(c) Translating and explaining to employers and employees written contracts of hire and service under Ordinance No. 11 of 1865.

915 Cattle vouchers.—The authorized fee for drawing cattle vouchers is 50 cents each, and it may be appropriated by the officer who draws the voucher, provided the work is done out of office hours.

916 Fees for administration of oaths.—In any instance where a court authorizes a public officer to administer an oath under sections 8 and 9 of Ordinance No. 9 of 1895 and orders a fee to be charged for this service, the officer may, if he administers the oath out of office hours and at a distance from the court, be allowed to draw the whole or part of the fee so ordered up to a maximum of Rs. 5 in a District Court case and Rs. 2.50 in a Court of Requests case. The officer may in addition appropriate a further sum, if any further sum is available from

* As to copying fees in Civil Courts, see section 2 of Ordinance No. 12 of 1864 and section 205 of Ordinance No. 2 of 1889. (The statutory equivalents of the sterling currency amounts in Ordinance No. 12 of 1864 are given in Ordinance No. 12 of 1882.)

the fee ordered by court, as travelling expenses at the authorized rates for Government officers when he has to travel more than two miles each way for the purpose of administering the oath.

Any balance of the fee ordered to be charged should be credited to revenue under " Fees of Court, &c., Sundries."

Section 5—Fees in Kachcheries.

918 *Scale*.—The following is the authorized scale of search fees in Kachcheries:—

	Rs. c.
For searching the records of one year or under	0 50
For each additional year	0 25
For searching a register, sale list, or ledger for one year	1 0
For each additional year	0 50

The fees so recovered may be appropriated by the searching clerks on the following conditions, which must be strictly observed:—

- (a) That the work is done out of office hours.
- (b) That an account of fees recovered and hours worked is kept.

Section 6—Copying Fees in the Excise Department.

920 *Scale*.—The authorized fee for copying documents in the case of the Excise department is 36 cents a folio of 120 words. The fee may be appropriated by the copying officer on the following conditions, which must be strictly observed:—

- (a) That the copying is done out of office hours.
- (b) That an account of fees recovered and hours worked is kept.

Section 7—Copying Fees under Section 2 of Ordinance No. 12 of 1864.

922 *Appropriation*.—Copying fees recovered under section 2 of Ordinance No. 12 of 1864 may be appropriated by the copying clerk if the Head of the department is satisfied that the work is in the nature of extra work, and has to be performed out of office hours, or is such as to require overtime to be worked to make up for office hours devoted to the work.

923 *Scale*.—Copying fees at the rate of 36 cents per folio of 120 words should be charged for authorized written information, exceeding a single folio in volume, supplied to the public on application, where such supply entails the copying of records prepared for official purposes such as statistics, returns, lists of taverns with areas for local option polls, &c.

The appropriation of such fees will be governed by the provisions of F. R. 922.

924 *Sinhalese documents*.—The following is the sanctioned scale of fees for translations of, and reports on, Sinhalese documents tendered in support of claims to land:—

	Rs. c.
For translating and reporting on a single <i>sittuwa</i> , <i>talpata</i> , <i>tudupata</i> , &c.	10 50
Each additional <i>sittuwa</i> , &c.	5 25
For translating and reporting on each <i>sannasa</i>	21 0

Notes.—(i.) No additional fee will, as a general rule, be paid for any subsequent report on the same document.

(ii.) All applications for such translations and reports must be made to the Minister of Education, the name of the proposed translator being given.

Section 8—Fees for Appraising, &c.

927 *Bail reports*.—(i.) Fees may be charged for the issue of reports on the value of sureties who furnish bail to Court on the following scale, viz.:—

- (1) On reports of worth of Rs. 500 and under issuable by minor headmen: 1 per cent. of value.
- (2) On reports of worth over Rs. 500 issuable by Chief Headmen: 1 per cent. of value.

(ii.) It should be understood that officers making such reports will be held personally responsible for the accuracy of the statements contained in the reports. In appraising value, they should be careful to mention not only the value of the property under normal conditions, but also what it is expected to command in the open market under any peculiar attendant circumstances.

(iii.) When the applicants are professional bailsmen, or men of unruly character, who are likely to intimidate would-be purchasers, that fact should be brought to the notice of the Court.

(iv.) The officers accepting bail are expected to consider all facts and decide whether the security offered is satisfactory.

928 Security, general.—(i.) Chief Headmen who are called upon to value the property of private individuals or bodies which is offered as security to Government for any purpose not especially defined in these regulations, may be paid an appraisement fee of 1 per cent. on the appraised value of such property recoverable from the parties offering the security.

All such fees must be deposited in the Kacheheri, and the payments to Chief Headmen will be made by the Government Agent. No appraisement fees are payable to Chief Headmen in respect of preliminary descriptive reports asked for by the Commissioners of the Loan Board in order to enable them to decide whether they would be justified in entertaining particular loan applications.

(ii.) *Security, rents.*—The amount of appraisement fees recoverable shall be at the rate of one per centum of the sum for which property is required to be hypothecated as security for any rent. In the case of arrack and toll rents it shall be one per centum of a sum equal to six months' instalments.

(iii.) *By whom recovered.*—All appraisement fees shall be recovered by the Government Agent of the province in respect of which a rent or privilege has been let on the hypothecation of securities, either in his own province or in any other province.

(iv.) *To be held in deposit.*—The fees shall on recovery be held in deposit in the provincial Kacheheri under the head "Appraisement Fees," with details showing to whom they are payable, and on account of what rent.

(v.) *Disposal.*—The Government Agent with whom appraisement fees are deposited shall at the end of each year, or at the expiration or settlement of each rent, remit the available fees to the Government Agent or Agents of the provinces concerned for payment to the respective headmen.

(vi.) *Advances.*—The Government Agent shall be at liberty to advance to an appraiser, on application, from the amount of fees deposited to his credit, at any time thereafter, a sum not exceeding *one-fourth* thereof; and an appraiser shall on application be entitled to be paid *one-half* thereof at the expiration of the first year of a two years' rent or at the end of six months of a one year's rent.

929 Register.—For purposes of reference a register shall be kept containing particulars of fees, which should be entered as soon as an appraisement is accepted by the Government Agent, and showing—

- (a) Description of rent.
- (b) Numbers of deeds tendered as security.
- (c) Name of renter.
- (d) Name of appraiser.
- (e) Amount of appraisement.
- (f) Amount of appraisement fees.
- (g) Dates when fees—

- (1) Were deposited, and
- (2) Were paid or remitted for payment.

930 How allotted.—Where property accepted as security lies in the divisions of more than one headman, the fees so recovered shall be allotted to the several appraisers in proportion to the value of the property in each division.

931 (i.) Reappraisal.—When a renter tenders the security already accepted for an expiring rent in hypothecation for a new rent, the Government Agent shall be at liberty to accept the same without a reappraisal, but on a report from the original appraiser or his successor in office that the property has not depreciated in value since the last appraisal; and for such report the appraiser shall be entitled to, and the renter shall pay, one-half of the fees ordinarily payable.

(ii.) *Discretion of Government Agent.*—When such security shall exceed or cover the full amount of a new rent in respect of which it is tendered, the Government Agent shall exercise his discretion in accepting it without further inquiry, if he is satisfied that under the conditions then existing the original valuation of the property is approximately correct; and in such cases no appraisal fees shall be recovered.

932 Title deeds.—In no case shall title deeds be forwarded to headmen for appraisal of the properties offered as security unless such deeds shall have first been passed as valid by the Law Officers of the Crown; but if the renter desires to have such property appraised before the examination of the deeds by the Law Officers, the Government Agent shall be at liberty to have such valuation made, provided the renter shall pay fees at the rate of one per centum on the valuation in the event of the title deeds being subsequently rejected as invalid or otherwise bad. Similarly he shall be required to pay such fees in the event of his desiring to replace by security in cash the security by hypothecation of property which might already have been accepted.

*Section 9—Fees to Medical Officers for Judicial Work.**

936 Scale.—The following is the scale of fees payable to Government Medical Officers for judicial work:—

Rs. c.

(I.) *Inquests.*—For attendance and examination at an inquest whereat no post-mortem examination was made by the Medical Officer, provided that he is not the officer who attended the deceased at his death, or at any time after his receiving the injury by which he died 10 50

†(II.) *Post-mortem examinations.*—For making a post-mortem examination, making a report, and giving evidence thereon 21 0

Note.—(1) In the case of two or more post-mortems in the same Police Court case, a fee of Rs. 21 shall be paid for each post-mortem.

(2) Payment of a fee of Rs. 21 to a Medical Officer for a post-mortem examination does not preclude him from drawing, in the same case, a fee of Rs. 5 under (V.), if he is otherwise entitled to such fee of Rs. 5; and payment of a fee of Rs. 5 under (V.) to a Medical Officer does not preclude him from drawing, in the same case, the full fee of Rs. 21 for a post-mortem examination, if he is otherwise entitled to such fee of Rs. 21.

(3) Post-mortem examination should not be undertaken on the instructions of an Inquirer unless such Inquirer has been specially empowered by the Governor to order such examination.

(III.) *Analyses.*—For making a complete analysis of the contents of the stomach or intestines or of any of the internal organs, and drawing up a report thereon, and giving evidence before the Inquirer if so desired 10 50

(IV.) *Scientific examinations.*—For the examination (physical, chemical, and microscopical) of any substance or instrument sent to the Medical Officer, and for drawing up a report thereon and giving evidence before the Inquirer if required 10 50

* (1) In this section the term "the police" includes Police Headmen in unpoliced areas.

(2) The term "Police Officer" means an officer in charge of a Police Station.

† Medical Officers are not entitled to fees for holding post-mortem examinations on the bodies of patients who die in hospital except in cases of moribund patients brought to hospital apparently suffering from or reported or suspected to be suffering from the effects of (a) poison or (b) physical violence, however sustained, and who die before being seen or treated by the Medical Officer deputed to hold the post-mortem examination.

- (V.) *Hurt, &c.*—(a) In Police Court cases in which the Police are prosecuting—*vide* F. R. 938 (ii.)—for the examination of, and for supplying a detailed report to Court on, all cases of injury which are sent for examination and report to the Medical Officers by Magistrates, Justices of the Peace, Inquirers into sudden deaths, Police Officers, or Police Headmen in unpoliced areas .. 5 0

Note.—(1) With the exception of the cases mentioned in note (2) hereafter no fee is payable under this rule for an examination and a report in cases that fall under section 314 of the Ceylon Penal Code even if the examination has been made at the request of a Police Magistrate.

- (2) In cases of cruelty to children under section 314 of the Ceylon Penal Code in which the Police prosecute and in which the Medical Officer is cited by the Police as a witness and furnishes a detailed report to Court on form Medical 41, a fee of Rs. 5 is payable.

- (b) *Special examinations.*—For the examination of, and for supplying a detailed report to Court on, all cases of an exceptional nature which do not come under the definition of the terms simple or grievous hurt and which are sent to Medical Officers by Magistrates, Justices of the Peace, Inquirers into sudden deaths, Police Officers, or Police Headmen in unpoliced areas for examination and report .. 5 0

Note.—(1) This fee under (V.) (b) is payable for an examination and report to Court, whether the Police proceed with the case or not, if the Magistrate considers that the examination and report were necessary.

- (2) Examinations in cases of concealment of birth may be regarded as coming within the definition of “an exceptional nature” in (b).

- (VI.) *Insanity.*—For examining and certifying in cases of insanity .. 10 50

Note.—(1) Only one fee of Rs. 10.50 is payable to a Medical Officer for observing and reporting on a case of suspected lunacy. Although the Court may order a further period of observation and a further report, no second fee is payable.

- (2) This fee is not payable in the case of the Medical Superintendent, Lunatic Asylum.

937 *Claims.*—(i.) The voucher to be used in making payments in respect of judicial medical examinations is Medical 353. In cases where two different judicial or Police officers have requisitioned the services of two different Medical Officers, separate vouchers should be submitted, one for each such service. Each voucher should be certified by the judicial officer.

(ii.) Fees in connection with different cases cannot be claimed by a Medical Officer on the same voucher. Claims should be verified by the Police Magistrate or his Chief Clerk, before certification, by reference to the case records, in which a note should be made in order to prevent double payments.

(iii.) All examinations of persons or articles produced in connection with one assault, rape, or other case of injury will entitle the Medical Officer to one fee only except in the cases mentioned in Note (1) and Note (2) to F. R. 936 (II.). Similarly a post-mortem examination and all supplementary examinations of articles, secretions, organs, parts of the body, &c., pertaining to the same inquiry, will entitle the Medical Officer only to one fee of Rs. 21.

(iv.) When two Medical Officers on requisition attend an inquiry in the same case in which a post-mortem examination has been held, the one who actually held the examination and signs the report is entitled to the fee of Rs. 21, and the other can claim the fee of Rs. 10.50 under F. R. 936 (I.) provided he has not already claimed a fee in connection with the assault, &c. When no post-mortem examination is held, the officers can claim a fee of Rs. 10.50 each.

938 “*Hurt*” cases.—(i.) In cases in which injured parties are sent to Medical Officers by a Police officer, it is the duty of the former to note briefly on the Police hospital ticket accompanying the parties the nature of the injuries, and whether they are grievous or non-grievous. For this report the Medical Officer is not entitled to a fee.

(ii.) If the Police proceed with the case the Medical Officer will be cited to give evidence and will furnish a detailed report to Court on form Medical 41. For the detailed report the Medical Officer will be entitled to the usual fee according to the scale laid down in F. R. 936. If the Police do not proceed with the case, but the injured parties decide to do so, and require the evidence and certificate of the

Medical Officer, it is for the parties themselves to procure the necessary certificate, and the Medical Officer is entitled to charge them his usual fees, but he cannot charge them to Government.

939 Annual statement.—Fiscals must forward to the Director of Medical and Sanitary Services, on or before January 15 in each year, a statement of judicial fees paid to Medical Officers in the preceding year.

Section 10—Fees for the services of medical boards in special cases.

943 A Medical Officer who is allowed private practice by the regulations of the Medical department may, if acting as a member of a Medical Board convened to render service to a local government body, charge a fee as for a private patient. The local government body will further be liable to reimburse to any Medical Officer so appointed his cost of travelling to and from the place where the Board meets, at the usual rates allowed to such officer were he travelling on Government duty.

Section 11—Remuneration in respect of broadcast talks or lectures by Government Officers.

944 No question of payment either to a Government Servant employed in the preparation or delivery of a lecture or talk, or to the department which he represents, arises in connection with lectures or talks, which are necessary or desirable in order to enable a Government department to carry out its recognized duties to the community. For example, the publication of weather intelligence, or, on the occasion of a census, of information regarding the procedure to be followed in filling up census returns, is part of the ordinary duty of a Government Servant, and no payment will be made in respect of broadcast lectures or talks on these subjects, which are merely a means of enabling a department to perform its normal functions.

945 Payments will not be made to Government Servants for talks descriptive of the organization and functions of their departments but may, in special cases, be made for talks on scientific or technical subjects even though the officers may have specialized in these subjects in their official capacity, or for talks on matters not related to the work of the speakers or for other services. The fee payable in such cases will not normally exceed Rs. 15 a talk.

APPENDIX.

(See F. R. 906.)

Fees for services connected with Fiscal's Offices.

(1) *Watchers' fees.*

CENTRAL PROVINCE.

Re. 1 per diem.

SOUTHERN PROVINCE.

75 cents to Re. 1 per diem.

NORTHERN PROVINCE.

Jaffna district, Re. 1 per diem.

Mullaitivu district, 75 cents to Re. 1 per diem.

Mannar district, 50 cents to 75 cents per diem.

EASTERN PROVINCE.

Batticaloa district, 75 cents per diem and Re. 1 per night for each watcher.

Trincornalee district, 50 cents to 75 cents per diem.

NORTH-WESTERN PROVINCE.

50 cents to Re. 1 per diem.

NORTH-CENTRAL PROVINCE.

50 cents per diem.

PROVINCE OF UVA.

Re. 1·12½ per diem.

PROVINCE OF SABARAGAMUWA.

Re. 1 per diem and night for each watcher.

(2) *Survey fees.*

CENTRAL PROVINCE.

The parties settle direct with the Fiscal's surveyors for surveys made.

SOUTHERN PROVINCE.

Galle district.

(1) Where the survey order covers one or more lands and the extent of each land does not exceed 1 acre—

	Rs.	c.
For first land	10 0
Every additional land	3 0

(2) Where the extent of a land in a survey order exceeds 1 acre the following additional fee is payable :—

	Rs.	c.
Every subsequent acre (or part thereof) up to 10 acres	3 0
Every acre (or part thereof) thereafter	2 50

(3) *Cooly Hire* : Rs. 3 per day.

(4) *Travelling* : (a) Train or public conveyance fare—Second class for surveyors, third class for coolies; and

(b) Mileage—75 cents per return mile for survey party for distances not traversable by train or public conveyance.

	Rs.	c.
(5) <i>Headmen's Fees</i> : Purchase amount below Rs. 1,000	1 0
Purchase amount above Rs. 1,000	2 0

Matara and Tangalla districts.

	Rs.	c.
Purchase amount Rs. 50 and under	5 0
Purchase amount over Rs. 50 to Rs. 100	6 0
Purchase amount over Rs. 100 to Rs. 200	7 0
For every additional Rs. 100	1 0

No fee to exceed Rs. 25.

Headman's fee.

Purchase amount below Rs. 1,000 ..	..	1 0
Purchase amount above Rs. 1,000 ..	..	2 0

Mileage.

For each mile travelled beyond 4 miles, for one land ..	..	0 25
And for every additional land ..	..	0 12½

Hambantota district.

In Hambantota district survey fees are not recovered.

(Fiscal's transfers are issued on production of a survey plan from a licensed surveyor.)

NORTHERN PROVINCE.

Fees for pointing out the boundaries of lands sold under writs of execution :—

(1) For 2 acres and under, Re. 1, and for every additional acre and under an additional 25 cents, provided that the fee does not exceed Rs. 20 in any case.

(2) If the officer has to travel beyond 3 miles from his residence, a mileage fee of 25 cents in addition should be paid him, provided that the total mileage fee does not exceed Rs. 2.50 in any case.

(3) The fees should be paid by the purchasers of the lands.

EASTERN PROVINCE.

Batticaloa district.

Parties are allowed to settle direct with the surveyors.

Fiscals' officers' fees for pointing out the boundaries of lands sold under writs of execution from District Courts and Courts of Requests :—

(i.) For 2 acres and under, Re. 1, and for every additional acre and under, 25 cents, provided that the fee does not exceed Rs. 20 in any case.

(ii.) If the officer has to travel beyond 3 miles from his residence, a mileage fee of 25 cents per mile in addition should be paid to him, provided that the total mileage does not exceed Rs. 2.50 in any case.

(iii.) In the case of writs from Village Tribunals, a fee of Rs. 2.50 should be paid for the preparation of sketch of the land sold.

(iv.) The fees should be paid by the purchasers of lands at the time of sale.

Trincomulee district.

	Rs. c.
For 1 acre or portion of an acre	12 50
For every additional acre or portion of an acre up to 6 acres ..	2 0
For every additional acre or portion of an acre above 6 acres up to 101 acres ..	1 0
For every additional acre or portion of an acre above that ..	0 50
For a duplicate plan	0 50
Travelling at 25c. a mile, one way only.	

Headmen's fees for pointing out the boundaries of lands sold under writs of execution :—

- (1) For 2 acres and under, Re. 1, and for every additional acre and under an additional 25 cents, provided that the fee does not exceed Rs. 20 in any case.
- (2) If the officer has to travel beyond 3 miles from his residence, a mileage fee of 25 cents in addition should be paid him, provided that the total mileage fee does not exceed Rs. 2·50 in any case.
- (3) The fees should be paid by the purchasers of the lands.

NORTH-CENTRAL PROVINCE.

	Rs. c.
Including cost of plan in duplicate—	
1 acre or less	12 50
2 to 6 acres, per acre.. ..	2 50
Each additional acre.. ..	1 0

PROVINCE OF UVA.

The parties settle direct with the Fiscal's surveyors for surveys made.

PROVINCE OF SABARAGAMUWA.

When the land to be surveyed is :—

	Less than 10 miles from the Court- house.	More than 10 miles.
	Rs. c.	Rs. c.
For the first acre or part thereof	10 0	17 50
For every additional acre or parts thereof	2 50	2 50

Kegalla district.

The parties settle direct with the Fiscal's surveyors for surveys made.

(3) *Tom-tom fees.*

CENTRAL PROVINCE.

Re. 1 in District Court and Court of Requests cases, 50 cents in Village Tribunal cases, for each publication.

SOUTHERN PROVINCE.

Galle and Matara districts, 50c. per diem on movable and Re. 1 per diem on immovable property.

Tangalla district, 75c. per diem.

Hambantota district, 75c. per diem.

NORTHERN PROVINCE.

For seizure, per land 10c.	<i>Jaffna district.</i>	} Sale notice fees, per land 50c.
For publishing sale, per land 25c.		
For seizure, per land 10c.	<i>Mannar district.</i>	
For publishing sale, per land 50c.		
For seizure, per land 25c.	<i>Mullaitivu district.</i>	
For publishing sale, per land 50c.		

EASTERN PROVINCE.

Batticaloa district.

For publication of seizure per land or lot of movables seized at one time 50 cents for writs from District Courts and Courts of Requests, and 25 cents for writs from Village Tribunals.

For publication of sale per land or lot of movables for sale at one time 75 cents.

Trincomalee district.

For publishing sale of a property, 50c.

NORTH-WESTERN PROVINCE.

Where sale is carried out, Re. 1·50.

Where sale is stayed, Re. 1.

NORTH-CENTRAL PROVINCE.

For publication of notices of seizure or sale, 75c.

PROVINCE OF UVA.

Ordinary sales, Re. 1·25.

Gazette sales, Rs. 2·25.

PROVINCE OF SABARAGAMUWA.

For each publication where the sale realizes less than Rs. 500, 50c.

For each publication where the sale realizes above Rs. 500, Re. 1.

Advertisement charges, Re. 1 when there is no sale and Re. 1·50 when there is an effective sale, are payable in addition where the tom-tom beater has to proceed beyond a radius of 8 miles from his residence.

Chapter XIV.—Government Quarters and Rent Allowance.

Section 1—Governor's Residences.

951 Upkeep and furnishing.—The Governor's residences, together with their stables, garages, out-buildings, fences, and other appurtenances, will be kept in substantial repair throughout at the cost of the Government. The rooms will be painted and papered (when necessary) and furnished at the public expense. Plate and table ornaments to a moderate and reasonable amount, together with crockery, glasses, cutlery, and kitchen utensils, will also be provided at the cost of the Government.

952 Replacement.—All furniture and effects supplied at the public expense will be kept complete, and any article lost or damaged otherwise than by fair wear and tear during the occupation of the Governor's residences by any officer will be made good at his expense.

953 Inventory and inspection.—An accurate inventory of all furniture and effects provided at the public expense will be made and kept by the Government Storekeeper, who will at least once in every two years inspect the furniture and effects and prepare a list of all deficiencies which the officer responsible will thereupon make good at his own expense. "Fair wear and tear" may be held to include breakages or deficiencies of crockery or similar small or fragile articles, but a reasonable limit must be placed upon the amount allowed in this respect, based as far as possible upon previous practice.

954 Retiring Governor.—Whenever a Governor vacates his Government, a similar inspection will be made; and if the retiring officer does not cause the deficiencies for which he is responsible to be made good, the inspecting officer will prepare for immediate transmission to the Secretary of State a statement of the expenses to be incurred for that purpose. The Secretary of State will then take steps to recover the amount from the officer responsible.

955 Administration of votes—(i.) The provision made in the Estimates for the purchase of furniture and effects for the Governor's residences will be administered in accordance with directions given from time to time by the Governor.

(ii.) Expenditure incurred in the United Kingdom on furniture for the Governor's residences will only be admitted as a charge against Government funds when made through the Crown Agents.

Section 2—Chief Justice's and Chief Secretary's Residences.

958 Furniture rent.—The Chief Justice and the Chief Secretary will pay 1 per cent. of their salary as rent for the furniture in their official residences. The provisions of F. R.R. 952-955 apply *mutatis mutandis* to these residences.

Section 3—Government Quarters.

960 (i.) Rent.—Except in cases where free quarters are allowed or other terms of occupation have been specially fixed, the rent payable for occupation of Government quarters will be 6 per cent. of the officers' salary in all stations.

(ii.) **Salary on which recovered.**—The salary on which rent should be recovered is the substantive salary (exclusive of allowances) of the officer.

(iii.) **Officers sharing quarters.**—Where two or more officers share the quarters allotted to one, rent will be recovered at the prescribed rate on the salary of the highest paid officer among them. If an officer to whom free quarters are allotted shares such quarters with one or more officers who are not entitled to free quarters, the rent payable by the latter officer or officers will be determined by the Deputy Financial Secretary to whom the matter should be referred.

(iv.) No officer occupying or sharing Government quarters will be entitled to draw rent allowance.

961 Officer refusing quarters.—(i.) An officer who has official quarters provided for his occupation will not be permitted to reside elsewhere or to draw rent allowance except with the authority of the Deputy Chief Secretary. Such authority will be granted in exceptional circumstances only, and generally on condition that the officer arranges for the occupation of the quarters by another officer to the satisfaction of Government.

(ii.) The preceding sub-section applies to quarters assigned to particular posts. An officer who refuses to occupy quarters not specially assigned to his post but allotted to him will forfeit his claim to rent allowance.

962 Allotment.—Government quarters in Colombo, other than quarters specially reserved for certain departments, will be allotted by the Deputy Chief Secretary. In all other cases it will be the duty of the Head of the department concerned or of the Government Agent to see that Government quarters are not left unoccupied.

963 Payment for water.—Occupants of Government quarters in Colombo will be required to pay direct to the Colombo Municipality the cost of water used for other than domestic purposes.

964 Payment of rent when on leave.—An officer vacating Government quarters when proceeding on leave will normally be relieved of the payment of rent during such leave. If, however, the quarters are kept vacant at his request or allowed to be occupied by members of his family, a rent to be fixed by the Treasury will be recoverable from him. An officer who occupies Government quarters temporarily during the absence of the permanent occupant on leave, will pay rent in accordance with F. R. 960.

965 Forest officers.—Deputy and Assistant Conservators of Forests must pay rent at the usual rate whether or no they have their office in the quarters provided for them.

966 Irrigation officers.—All officers of the Irrigation department who are paid salaries from votes under Personal Emoluments will be entitled to occupy Government quarters free of rent, or if Government quarters are not available to draw rent allowance on the scale sanctioned for officers in Colombo (*vide* F. R. 976 (i)).

967 Economic rent.—In any case in which the rent deduction from an officer's salary exceeds by any considerable sum the fair economic rent of the quarters allotted to him, application may be made to the Treasury (Establishments Division) for permission to pay a fixed rent instead of a percentage on the officer's salary. Application may also be made to the Treasury (Establishments Division) for reduction of rent in the case of quarters of which a portion is appropriated for public purposes (*e.g.*, for use as an office).

968 Exemption.—Any question as to whether any particular officer should be exempt from payment of rent must be referred to the Financial Secretary for decision.

969 Remission for periods of repairs.—Unless previous sanction has been first obtained from the Treasury (Establishments Division), no remission of the rent of a house occupied by a public officer can be granted on the ground that the building could not be occupied whilst repairs were being effected.

970 Tenant to be Government officer.—In no circumstances will anybody but a Government officer be allowed to occupy a Government bungalow as a tenant. Two or more Government servants may, with the approval of the Deputy Chief Secretary, occupy a bungalow in common, in which case rent will be paid as laid down in F. R. 960 (iii.). In all such cases the officer to whom the bungalow was originally allotted will be held responsible to the Government as the tenant to whom the bungalow is let, and all correspondence in this connection will be conducted with that officer alone. It is not permitted to any officer occupying a bungalow to lease or sublet it.

971 Occupation and vacation of quarters.—Officers must report to the Head or local Head of their department* the date on which they enter into occupation of their official quarters. They must similarly report both to the Head of the

* Officers of the Civil Service should report to the Finance and Supply division of the Treasury.
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department* and the authority responsible for allocating the quarters vacated the date on which they intend to vacate the quarters; this should be done as soon as the order of transfer necessitating the vacation of quarters is received. An officer failing to give timely notice, with the result that the reallotment of his quarters is unnecessarily delayed, may be held liable for the payment of rent for the period during which the quarters were vacant.

Section 4—Rent Allowance.

975 To whom payable.—Rent allowance is payable to officers not provided with Government quarters who are paid monthly salaries of not less than Rs. 16 per mensem from votes under sub-head " Personal emoluments " in the Estimates. Headmen, including Chief Headmen, Presidents of Village Tribunals, and Muhandirams are not entitled to draw rent allowance, nor is it payable in respect of salaries which are in the nature of allowances, e.g., those for Private Secretaries to Judges, peons for Chief Headmen, and peons for Presidents of Village Tribunals.

Note.—Excise Learners when acting as Inspectors are permitted to draw rent allowance and office allowance.

976 Rates.—(i.) The allowance is a percentage on the officer's salary based on the following scale and subject to the maxima and minima set out in (iii.):—

	Married officers. Per cent.	Single officers. Per cent.
(a) In Colombo, Kandy, and Nuwara Eliya ..	15 ..	7½
(b) In other stations ..	10 ..	5

Exception.—Officers of the Irrigation department eligible for rent allowance, wherever stationed, will be paid on the scale applicable to officers in Colombo (*vide* F. R. 966).

(ii.) A widower with a son under the age of 18 or an unmarried daughter, dependent on him, will be paid the allowance prescribed for a married officer. A widower without such dependent child will be paid the allowance prescribed for a single officer.

(iii.) The payment of rent allowance on the above scale is subject to the following maxima and minima:—

Maxima.

	Salaries £1,400 and over Rs.	Salaries £1,000 and under £1,400 Rs.	Salaries £500 and under £1,000 Rs.
Colombo ..	.. 150 per mensem..	.. 120 per mensem ..	.. 120 per mensem
Kandy and Nuwara Eliya ..	.. 145 do. ..	.. 120 do. ..	.. 100 do.
All other stations ..	.. 120 do. ..	.. 100 do. ..	.. 85 do.

These rates are for married officers. The maxima for single officers are half these rates.

Minima.

	Married or single, per mensem. Rs. c.
Colombo, Kandy, and Nuwara Eliya ..	.. 3 75
Other stations ..	.. 2 50

In the case of clerks and officers of equivalent status at Nuwara Eliya the minimum rent allowance is Rs. 15 per mensem.

977 Salary on which payable.—The salary on which the percentage payable as rent allowance should be calculated is the substantive salary (exclusive of allowances) of the officer concerned. It is not payable on officiating or acting salary.

* Officers of the Civil Service should report to the Finance and Supply division of the Treasury.

978 Definition of station.—(i.) The “ station ” of an officer, for the purposes of payment of rent allowance is the place where he is stationed on duty, and not necessarily the place of his residence. Rent allowance will be paid to officers on leave preparatory to retirement at the rate applicable to the station from which they retired.

(ii.) For purposes of F. R. 976 (i.) (a) Colombo and Kandy should be interpreted as the Municipal areas of those towns respectively and Nuwara Eliya as the Urban District Council area.

979 ‘ Field ’ Quarters.—Married officers provided with quarters which owing to their nature cannot in the opinion of the Treasury be shared by their families may be paid rent allowance on the following conditions:—

- (1) A certificate must be furnished that a house is maintained elsewhere in the Island for the occupation of the officer’s family.
- (2) Rent at rates approved by the Treasury (Establishments Division) will be charged for the quarters actually occupied by the officer except in the case of field officers of the Survey, Irrigation, and Forest departments when provided only with tents or other temporary accommodation.

Note.—Unmarried officers will in no circumstances be allowed to draw rent allowance under this F. R.

980 Husband and wife.—In the case of officers who are husband and wife (e.g., teachers in Government elementary schools) only one rent allowance at the rate for married officers should be paid. If the officers are stationed together the allowance should be paid on the higher salary to the officer in receipt of it: if stationed apart the allowance should be paid on the higher salary and divided equally between the two officers.

981 Saving of rights.—Officers who, prior to October 1, 1922, were in receipt of a house allowance greater in amount than the rent allowance for which they are eligible under these rules may continue to draw the former allowance until they are entitled to draw a higher allowance under these regulations.

982 Renting of quarters.—In the case of an officer who is entitled to but not provided with free quarters the Head of the department may, if he is satisfied that the ordinary rent allowance is insufficient to procure suitable quarters for such officer, apply to the Treasury (Establishments Division) for authority to rent suitable quarters, the actual rent being paid by Government.

983 Nuwara Eliya allowance.—The station allowance paid to subordinate Ceylonese officers at Nuwara Eliya to meet the extra cost of living at that station will be continued, in addition to the rent allowance, the rate of the allowance being six per cent. on salary with a minimum of Rs. 2.50.

984 While on leave.—Rent allowance may be drawn while an officer is on full-pay or half-pay leave in the Island, but is not payable to an officer while on leave without pay or during a period of absence from the Island whether on leave or with permission on statutory holidays or on Sundays. This rule also applies to the special station allowance payable to certain officers in Nuwara Eliya.

984A While out of the Island on duty.—Rent allowance is not payable to any officer while out of the Island on duty, but in special circumstances exceptions to this rule may be made with the approval of the Financial Secretary.

985 Special rates.—Officers who are not affected by the scheme of salaries set out in Sessional Paper II. of 1923 will retain their existing positions as regards rent payable for quarters and station allowance until such time as their emoluments are revised.

986 Changes to be reported.—Every officer in receipt of rent allowance must report forthwith to the Head or local Head of his department any change of status affecting the rate of allowance payable to him.

Note.—Officers of the Civil Service should report to the Finance and Supply division of the Treasury.

987 Declaration.—The certificates required by F. R. 177 need not be furnished in respect of payments of rent allowance but a declaration on form General 176 must be attached to the voucher or pay sheet in support of (a) the first payment, including resumption of payment on return from long leave, or on vacation of Government quarters, of rent allowance to any officer, (b) any change in the rate of rent allowance paid to an officer, and (c) every payment of rent allowance in the first month of each financial year. All officers, whether claiming rent allowance or not, must furnish the declaration required in the first month of each financial year.

988 On transfer.—With the sanction of the Treasury an officer in receipt of rent allowance may, on transfer to another station, be paid actual rent or rent allowance at the rate prevailing in his old station, whichever is less, for the period, or any portion of the period, between the date of his transfer and the end of the month following that in which he receives notice of his transfer, irrespective of any such payment in his new station, provided—

- (a) he and his family vacate the premises occupied by them in the old station,
- (b) he pays rent for such period or portion thereof.

Section 5—Government Bungalows available for Temporary Occupation.

991 Rent.—The rent payable for occupation of these bungalows is as follows:—

(a) Government bungalow, Nuwara Eliya	..	Rs. 125 per mensem for period January 1 to June 30, and Rs. 100 per mensem for the remainder of the year. This charge includes the salaries of the servant and the house cooly.
(b) Government bungalow, Kandy..	..	Rs. 90 per mensem
(c) Government bungalow, Hatton	..	Rs. 60 per mensem
(d) King's House, Jaffna	..	Rs. 3 per diem
(e) Government bungalow "A", Diyatalawa	..	Rs. 4 per diem or Rs. 100 per mensem
(f) Government bungalow "B", Diyatalawa	..	Rs. 2 per diem or Rs. 50 per mensem
(g) Government bungalow, Haldummulla	..	Rs. 2 per diem or Rs. 50 per mensem

992 Recoverable on pay sheets.—The Government Storekeeper, who is responsible for the recovery of the rent, will advise the occupant and the Head or local Head of the occupant's department of the rent due. The latter shall recover such rent from the first moneys payable to the occupant as salary and shall pay such amount to the credit of revenue. The Government Storekeeper should be notified of the date of recovery.

Note.—When the occupant is an officer of the Civil Service he should advise the Finance and Supply division of the Treasury.

993 Breakages and damages.—(i.) The bungalows are furnished, and every officer occupying them must satisfy himself as to the condition of the equipment, and before vacating them must furnish the bungalow-keeper with a list showing the breakages and damages during his occupancy, the value of which will be recovered by the Government Storekeeper, who will replace such breakages, &c.

(ii.) The occupants must pay for the washing of such of the linen belonging to the bungalow as they use and for electric current consumed during their occupation.

Note.—Bungalows (e), (f) and (g) are not furnished with plateware, cutlery, linen, &c., and blankets.

Section 6—Hire of Buildings.

995 Authority.—(i.) Except as hereinafter provided the authority of the Treasury is required for new hirings of buildings and for renewals of existing hirings either on the same terms as the original hiring or on new terms.

(ii.) A Head of a department who is in charge of a vote containing provision for payment of rent is empowered to act on his own authority and responsibility in hiring a building or renewing an existing hiring, subject to the following conditions and limitations:—

- (a) The Head of the department must satisfy himself that the building is required for a purpose within the scope of the vote, and that no Government building suitable for that purpose is available.
- (b) The negotiations for the hiring or renewal of an existing hiring must be conducted under the direction of the Head of the department, who must record in writing his personal approval of the terms agreed upon before the arrangements are completed.
- (c) The Government Agent of the province or the Assistant Government Agent of the district must be consulted in the case of all hirings (including renewals of existing hirings at increased rentals) outside the gravets of Colombo. The Government Valuer should be consulted (through the Government Agent concerned) in any case of doubt or difficulty. Within the gravets of Colombo the Government Valuer should be consulted through the Government Agent in all cases where the monthly rental exceeds Rs. 50.
- (d) The hiring terms must be of an ordinary character and except where a monthly tenancy is desirable an approved standard form of written agreement or lease must be used without material alteration.
- (e) The period of the agreement or lease must not exceed three years.
- (f) The rent must not exceed Rs. 100 per mensem in the case of a new hiring or an existing hiring which is to be continued on new terms, or Rs. 300 per mensem in the case of a hiring previously sanctioned by Government which is to be continued on the same terms.
- (g) The hiring or renewal of an existing hiring must not involve additional expenditure likely to cause an excess on the vote of the current year or a demand for a material increase of the votes of succeeding years.

Note.—The authority given by this sub-section relates only to the hire of buildings required for a public purpose and does not include renting of quarters for the use of public officers.

(iii.) Copies of all written agreements must be sent to the Auditor-General on completion.

Section 7—Compensation for Losses by Fire.

997 Claims.—No officer shall be entitled to claim compensation in respect of losses of or damage to private property incurred through fire, theft, riot, or otherwise, in the course of his service; but in special cases, the Governor may consider the grant of compensation as an act of grace. No such concession shall however be made in respect of losses which in the opinion of the Governor were due to negligence for which the officer was responsible or which could reasonably have been covered by insurance.

Chapter XV.—Leave and Passages.

Section 1—General.

1001 *Leave may be recalled.*—All leave is granted or withheld subject to the necessities of the public service, and leave once granted may be recalled at any time, if such a step be deemed necessary for the public service, by the authority which granted the leave.

1002 (i.) *Absence without leave.*—An officer may not absent himself from his station without leave.

(ii.) *To be obtained formally.*—Formal application for such leave must be made in all instances to the Deputy Chief Secretary (through the Treasury, Establishments Division) or the Head of the department, as the case may be, even though permission may have been obtained verbally or demi-officially, and although the days for which leave of absence is desired are Sundays or Government holidays.

(iii.) In the event of an officer absenting himself from his station or his duties without leave, or violating in any respect the rules hereby laid down, the Head of the department in which the officer is employed, or the senior civil officer of the station at which the officer is serving, will at once report the case to the Deputy Chief Secretary, and the pay of such an officer will be stopped until the order of the Governor upon the case is made known.

1003 *Sick leave.*—When an application for leave is based on the ground of ill-health or when an officer cannot attend office on account of sickness, the officer must cause himself to be examined by the nearest Government Medical Officer, who will forward a certificate on form Medical 170 to the Head or sub-Head of the department in which the officer is working. When an extension of leave granted on the ground of ill-health is sought on the same ground, the officer desiring the extension must make his application for a medical certificate to the Medical Officer who granted the original certificate, unless the circumstances are such as to make such a course impossible. Full instructions regarding the issue of medical certificates are laid down in copy of Medical department circular on the reverse of form Medical 170.

1004 (i.) *Forms.*—Applications for leave must be made on the proper form, viz. :—

(a) Leave in the Island—Form General 125.

(b) Leave out of the Island—Form General 126.

(ii.) Applications which are not made on the proper form may be returned.

(iii.) *Fourteen days' rule.*—All applications for leave must be dispatched so as to reach the office of the Deputy Chief Secretary or the Head of the department fourteen days at least before the day from which it is proposed that the leave applied for shall commence.

(iv.) *Leave out of the Island.*—Applications for leave out of the Island should, when possible, be sent in not less than six months before the date from which the leave is to begin.

1005 *Applications by telegram or telephone.*—(i.) Every officer who applies for leave by telegram either to his departmental Head or to the Deputy Chief Secretary must prepay the charges for transmission of such telegram and of every subsequent telegram sent by him on the subject. Whenever an officer, for his own convenience, desires a reply by telegram, he should either pay for the reply in advance or subsequently refund its cost.

(ii.) When, however, in connection with leave applications, telegrams are sent for reasons of public business, they will be passed free.

(iii.) Officers should, as far as possible, avoid making applications for leave on trunk lines, but, where it is necessary to do so, such calls must be claimed as "private." Where, however, calls relating to leave are necessitated by reasons of public business, they may be claimed as "official."

1006 Register.—A register of all leave granted, whether departmentally or by the Deputy Chief Secretary, must be kept in form General 190.

1007 Lieu leave (i.) If it is necessary, in the opinion of the Head of the department, that any officer shall continue to perform his duties on any public holiday, such officer may be granted leave of absence at the discretion of the Head of the department in lieu of, and not exceeding the term of, such public holiday, the leave thus granted not being reckoned as forming part of the leave for which the officer is ordinarily eligible.

(ii.) Leave may not be granted in lieu of any public holiday unless during that holiday—

- (a) the officer concerned actually attended his office or other place of work, or
- (b) was compelled to remain in his station on the order of the Head of his department (for judicial officers, the Attorney-General).

(iii.) Lieu leave due to an officer in terms of sub-sections (i.) and (ii.) of this F. R. will remain available only until the next annual recurrence of the holiday in respect of which it was earned, and will lapse if it is not taken before that date.

1008 Accident leave.—(i.) Officers who are injured during the performance of their duty by accidents for which they are not responsible may, with the prior sanction of the Deputy Chief Secretary, be allowed special leave on full pay, irrespective of their ordinary earned leave, up to a limit of six months. Any leave thereafter will be granted on half pay and it will be limited to three months, save in exceptional circumstances. Accident leave will not be granted in conjunction with leave of any other type.

(ii.) Leave under this regulation is grantable only in cases of accidents met with whilst actually on duty, and not whilst coming to or returning from duty.

(iii.) Application for leave under this regulation must be supported by a medical certificate from a Government Medical Officer recommending leave for a stated period, and certifying that the officer is undergoing suitable treatment having regard to the nature of his injuries.

Section 2—Vacation Leave.

1011 Annual.—Vacation leave on full pay may be granted for periods not exceeding six weeks in respect of any one year.

1012 Accumulation.—(i.) Vacation leave may be accumulated for two years only, and, subject to the requirements of the service, an officer will be allowed accumulated vacation leave for not more than three months in respect of the leave due to him for the year preceding and the year in which he takes the leave.

(ii.) Vacation leave may be accumulated for three years for purposes of leave out of the Island, other than leave preparatory to retirement.

(iii.) An officer who has taken his accumulated vacation leave of three months in any year may nevertheless, subject to F. R. 1014 (ii.), be granted six weeks' vacation leave in the following year.

1013 (i.) Leave on half pay begun in one year and running into the next must be treated as a continuous period and must be all on half pay. A period of vacation leave on full pay cannot follow immediately upon a period of half-pay leave.

(ii.) Vacation leave may be granted to an officer to be followed immediately by leave on half pay.

1014 "Continuous duty" rule.—(i.) Vacation leave in respect of any year cannot be granted unless the officer has performed the duties of his office for a reasonable period during that year. No exception to this rule must be made without the sanction of the Governor.

(ii.) As a general rule, officers will be required to perform nine and eighteen months' continuous duty before vacation leave on full pay for six weeks and three months respectively can be granted to them.

1015 Lapsed leave.—(i.) Where an officer has not taken the whole three months' vacation leave in any period of two years, and, in a subsequent period of two years, requires leave on account of sickness or other reasonable grounds beyond the period of vacation leave for which he is eligible, he may at the discretion of the Governor be granted leave with full pay to an extent not exceeding the lapsed vacation leave, and in any event not exceeding three months in all.

(ii.) An officer cannot avail himself of lapsed leave for more than one period of two years during the year in which lapsed leave is required.

(iii.) In all applications for lapsed leave the period of two years (continuous) against which the leave applied for is to count and the amount of leave available in that period should be clearly stated.

(iv.) When lapsed leave is granted Heads of departments should see that a note is made in the officer's leave record of the grant of the lapsed leave against the years on account of which it was granted; the period being finally marked off when all the leave has been used up.

(v.) Reference should always be made to previous applications sanctioning leave for the period of two years against which the leave applied for is to count.

(vi.) Lapsed leave is not intended to be granted to officers who do not return thereafter for a reasonably long period of further service under Government. If an officer to whom lapsed leave has been granted retires, or is for any reason compulsorily retired, without returning to duty, or after returning to duty for a period less than the period of the lapsed leave granted, the grant of lapsed leave shall become subject to revision and may be converted into a grant of half pay leave, or, if no period of duty intervenes between the lapsed leave and the officer's retirement, the Governor may order that the officer's retirement shall have retrospective effect from the date on which the period of lapsed leave commenced. Heads of departments should obtain instructions on all such cases from the Deputy Chief Secretary before submitting the pension papers of the officers concerned. When lapsed leave is converted into half pay leave under this sub-section the half salary to be refunded may be deducted from any pension or retiring allowance for which the officer retiring may be eligible, by such instalments as the Treasury (Establishments Division) may direct.

1016 Leave preparatory to retirement.—(i.) On retirement from the public service an officer may be granted the vacation leave for which he is eligible.

(ii.) An officer whose leave preparatory to retirement commences from a date prior to April 1 in any calendar year may be granted leave calculated as follows :—

(a) The amount of ordinary vacation leave available in respect of the preceding year, plus proportionate leave for the current year at the rate of two weeks' leave for every month's service prior to the commencement of the leave; or

(b) The amount of ordinary vacation leave available in respect of the two preceding years,

whichever is greater.

Any vacation leave already taken by the officer during the year in which his leave preparatory to retirement commences will be deducted from the amount of leave available under (a) or (b).

(iii.) Officers who are retired for inefficiency shall not be eligible for leave preparatory to retirement, unless special circumstances exist which would make it equitable or desirable to grant them such leave, in which case an application for the grant of such leave should be forwarded to the Deputy Chief Secretary (through the Controller of Establishments) with an explanation of the circumstances which justify it.

1017 (i.) Granted by Heads of departments.—All Heads of departments are authorized to grant to their subordinates leave of absence on full pay in accordance with the leave regulations, provided that such leave is to be spent in the Island or in South India, and provided also that proper arrangements are made for the performance of the duties which it is expected will be carried on by

the other officers of the department. For the satisfactory character of the arrangements made for the performance of the absent officer's duties, the Head of the department granting the leave will be held personally responsible. The proper form of leave application under this section is General 125a and Heads of departments must see that it is used.

(ii.) *Acting appointments.*—Any acting appointment which may require to be gazetted or approved by the Governor must be reported to the Deputy Chief Secretary for the purpose.

(iii.) *Return of vacation leave granted to acting officers.*—A return of all vacation leave granted to acting officers who draw officiating pay under F. R. 831 should be tendered monthly to the Auditor-General on form General 96.

(iv.) *Officers transferred.*—When an officer is transferred to another department, the Head of the department from which he is transferred must inform the Head of the new department of the total vacation leave granted to the officer during each year for ten years previous to the year of transfer, or for the total period of service if the officer has served less than ten years.

(v.) *Civil Servants.*—The grant of vacation leave to an officer of the Civil Service should be reported to the Deputy Chief Secretary, for purpose of record.

1018 Educational officers.—(i.) Officers on the teaching staff of a school or college including the Principal, Registrar, Professors, and Lecturers of the University College are entitled to vacation leave during the usual vacations of their school or college, but not at any other time of the year except—

- (a) In case of leave out of the Island, when such portion of the leave as is equivalent to the total period of the recognized school or college vacations occurring between the beginning and end of the leave or during a period of ten months from the date of commencement of the leave, whichever is less, may be granted on full pay as an uninterrupted period at the beginning of the leave.
- (b) Where leave is required owing to private reasons of the gravest urgency, when casual leave on full pay may, at the discretion of the Head of the department, be allowed for periods of not more than six days at a time up to a maximum of fourteen days in the year.
- (c) In cases of illness during term time necessitating leave beyond the period provided for in (b) above, when the Head of the department may grant full pay leave up to a maximum of six weeks in any one year provided that arrangements to the satisfaction of the Head of the department can be made for the absent teacher's duties without additional expense to Government (see also Note (2) below).

(ii.) Except as provided for above, leave granted on account of illness during term time will be on half pay, and leave in the Island granted for any other purpose will be on no pay. In case of no-pay leave, or half-pay leave, the acting officer may, if a Government servant, be paid half his own salary (or in special cases with the approval of the Treasury (Establishments Division), his own salary) and in addition half the initial salary of the officer on leave, provided it is available. If the acting officer is not a Government servant he may draw as acting salary an amount not exceeding the initial salary of the absent officer, provided it is available.

Note.—(1) Any extension of the leave referred to in (i.) (a) will be subject to the provisions of the Financial Regulations relating to half-pay leave.

(2) The authority of the Deputy Chief Secretary obtained through the Treasury (Establishments Division) is required for the grant of full pay leave under (i.) (c) above to officers who are graded in the Civil List.

1019 Arrangements for duties.—(i.) Where an officer seeks to obtain vacation leave only, he must, with the concurrence or sanction of the Governor or the Head of his department, make such arrangements as may be necessary for the adequate discharge of his duties without expense or inconvenience to Government, except in very special circumstances.

(ii.) *Substitute's expenses.*—In all cases in which an officer is granted vacation leave only, any travelling expenses to which his substitute may be entitled in respect of change of station must be met by the officer who is granted the full-pay leave, and no expenditure must devolve on Government in respect of such change of station, except in very special circumstances.

Exception.—Police sergeants and constables, Assistant Foremen Linesmen of the department of Government Electrical Undertakings, officers of the Medical department, Inspectors, Sergeants, and Guards of the Excise department and subordinate technical officers of the Public Works department supervising the construction of bridges or other works are exempted from this regulation.

1020 (i.) *Casual leave.*—The Head of a department may at his discretion grant, without regard to the officer's salary, short periods of leave in the Island or in South India, not exceeding a total of fourteen days in any year. Casual leave must not be allowed for a period of more than six days at any one time, except in special circumstances and with the approval of the Deputy Chief Secretary.

(ii.) The Head of the department is responsible for seeing that the grant of such leave does not involve any expense to Government, or exercise a detrimental effect on the work of the department.

(iii.) Casual leave is intended to enable an officer to be absent for a short period, if his services can readily be spared. It can in no case immediately precede or follow a period of vacation or half-pay leave. Such leave will not be counted in calculating the amount of vacation leave on full pay for which an officer is eligible.

(iv.) Police Sergeants and Constables and Prison Officers below the rank of Jailor are not eligible for casual leave—see F. R.R. 1034 and 1035.

1021 *Calculation of casual and vacation leave.*—In calculating casual or vacation leave to be spent in the Island or in South India, Sundays and holidays need not be included, the equivalent of three months' leave being reckoned as seventy-two working days. In calculating vacation leave to be spent out of the Island (except South India), Sundays and holidays must be included, the equivalent of three months' leave being reckoned as thirteen weeks or ninety-one days.

1022 *Leave to Commissioners of Assize.*—A Commissioner of Assize, in case of illness, may be granted by the Governor leave on full pay, to be spent in the Island, for a period not exceeding a total of two weeks during any one criminal session for which he is appointed, provided that the leave granted shall not extend beyond the termination of the session, and provided that the leave shall cease upon the appointment of another Commissioner of Assize for the same session.

Section 3—Leave to Subordinate Officers.

1023 (i.) *Subordinate officers.*—To Clerks, Shroffs, Interpreters, Presidents of Village Tribunals, Chief Headmen, and officers in similar positions, vacation leave may be granted as laid down in F. R.R. 1011 to 1016.

(ii.) *Extended leave.*—When extended leave beyond the maximum on full pay allowed under this regulation in any one year is granted on half pay, half the extended period only can be reckoned as service. An extension of leave on half pay will only be allowed in exceptional circumstances, e.g., illness, and together with any half-pay leave previously taken may in no case exceed one-sixth of the officer's resident service. The grant of half-pay leave under this regulation requires the sanction of the Deputy Chief Secretary obtained through the Treasury (Establishments Division) except where the leave is allowed by the Head of the department on the ground of sickness attested by a medical certificate.

Section 4—Leave to Minor Headmen.

1027 (i.) A minor headman may be granted leave of absence at the discretion of the Government Agent or Assistant Government Agent of his district.

(ii.) In the case of periods of leave not exceeding four weeks, a headman on leave may be paid the full allowance of his post, and he should make his own arrangements with his substitute who should, of course, have been approved by the Government Agent or the Assistant Government Agent. No headman, however, may draw full allowance whilst on leave for more than six weeks in any calendar year.

(iii.) A headman who is on leave for a period exceeding four weeks at a time will receive no allowance for the period in excess of four weeks. For this excess period the allowance may be paid to the substitute. If the substitute is a headman he will receive only half the allowance.

(iv.) A headman on leave due to injuries received in the execution of his duty may be paid half his allowance for any period during which he would otherwise have received no allowance, up to a limit of two months. The sanction of the Treasury (Establishments Division) should be obtained if it is desired to pay his half allowance to a headman for any longer period. When a headman is on half pay leave, his substitute may not be paid more than half the allowance of the post.

Section 5—Leave to Peons and other Monthly-paid minor Employees.

1029 Sick leave.—(i.) Peons and other minor employees rated at annual and monthly salaries, whose services warrant the concession, may, at the discretion of the Head of the department and on the production of a proper medical certificate, be allowed sick leave on full pay up to a maximum of 14 days in a year.

(ii.) When such employees are accommodated in temporary camps they may, at the discretion of the Head of the department, be allowed sick leave on full pay up to a maximum of one month in a year.

(iii.) During the first 9 months of their service these employees will be eligible for only such proportion of their sick leave under sections (i.) and (ii.) above as their service bears to 9 months.

(iv.) Leave in terms of this regulation and F. R. 1031 (ii.) may also be granted to peons and minor employees who, though not sick themselves, are prevented from attending office by the proper authority in consequence of the outbreak of an infectious disease listed in Public Service Regulation 195.

1030 Accident leave.—(i.) In cases of accident arising out of their employment, provided that the injury was not brought about by their culpable carelessness, all the above-named employees, irrespective of their length of service, may be allowed special leave on full pay up to a maximum of one month in a year. If it is considered desirable that such accident leave with full pay should be extended beyond one month, the authority of the Deputy Chief Secretary must be obtained through the Treasury.

(ii.) Application for leave under this regulation must be supported by a medical certificate from a Government Medical Officer recommending leave for a stated period of time and certifying that the employee is undergoing suitable treatment, having regard to the nature of his injuries.

1031 Casual leave.—The above-named employees, who have been continuously employed for a period of 2 years and upwards and whose services warrant the concession, may also be allowed casual leave on full pay not exceeding 14 days in a year, or 6 days at any one time, at the discretion of the Head of the department.

(ii.) Casual leave should not normally be allowed on the ground of illness, but this rule may be relaxed at the discretion of Heads of departments in the case of employees who have exhausted the sick leave available under F. R. 1029. It is permissible for casual leave granted in such cases to follow contiguously on sick leave allowed under F. R. 1029.

1031A Half pay leave.—(i.) The above-named employees, who have been continuously employed for a period of 5 years and upwards and whose services warrant the concession, may, at the discretion of the Head of the department, be allowed half pay leave not exceeding one month in a year for sickness supported by a proper medical certificate, in addition to the leave referred to in the preceding regulations.

(ii.) Leave in terms of this regulation may also be granted to the above-named employees (irrespective of the length of their service) who are either suffering from or are prevented from attending office by the proper authority in consequence of the outbreak of an infectious disease listed in Public Service Regulation 195.

Section 6—Leave to Daily-paid Employees.

1032 (i.) *Sick leave.*—Daily-paid employees who have been continuously employed for a period of 2 years and upwards and whose services warrant the concession on may, at the discretion of the Head of the department and on the production of a proper medical certificate, be allowed sick leave on full pay up to a maximum of 14 days in a year.

(ii.) When such employees are accommodated in temporary camps they may, at the discretion of the Head of the department, be allowed sick leave on full pay up to a maximum of 30 days in a year.

(iii.) *Casual leave.*—Casual leave with pay will not be granted to daily-paid employees, except in the special case of certain individual daily-paid employees who have previously enjoyed the privilege of casual leave with pay, to whom this privilege may be continued at the discretion of the Head of the department.

1033 *Accident leave.*—(i.) In the case of accident arising out of their employment, provided that the injury was not brought about by their culpable carelessness, all the above-named employees, irrespective of their length of service, may be allowed special leave on full pay up to a maximum of 30 days in a year. If it is considered desirable that such accident leave should be extended beyond 30 days, the authority of the Deputy Chief Secretary must be obtained through the Treasury (Establishments Division).

(ii.) Application for leave under this regulation must be supported by a medical certificate from a Government Medical Officer recommending leave for a stated period of time and certifying that the employee is undergoing suitable treatment, having regard to the nature of his injuries.

Section 7—Leave to Police Sergeants and Constables and Prison Officers.

1034 *Police.*—(i.) *Vacation Leave.*—Police Sergeants and Police Constables are eligible for vacation leave under F. R. 1011 to 1014. For the purpose of this regulation six weeks means 42 days, counting Sundays and public holidays.

(ii.) *Casual Leave.*—Police Sergeants and Police Constables are not eligible for casual leave under F. R. 1020.

(iii.) *Sick Leave.*—(a) A Police Sergeant or Police Constable sent to hospital may be allowed leave on full pay up to three months (or 84 days) in any year, provided he has had no vacation leave. If he has had vacation leave the combined vacation leave and hospital leave must not exceed three months (or 84 days) in a year.

(b) A deduction of 20 cents a day on account of cost of subsistence shall be made from the pay of every Sergeant and Constable in respect of the period spent in hospital, provided, however, that a Sergeant or Constable may be treated free in the hospital on the Inspector-General of Police certifying that the injury was sustained while the officer was engaged in the execution of his duty.

(c) A Police Sergeant or Police Constable who is ill and who is allowed to be off-duty to take indigenous treatment may be allowed such vacation leave and such half-pay leave as he is eligible for.

(iv.) *Half-pay Leave.*—Police Sergeants and Police Constables are eligible for half-pay leave under F. R. 1044 (i.).

(v.) *Lapsed Leave.*—Police Sergeants and Police Constables are eligible for lapsed leave under F. R. 1015, subject to the following special conditions:—

(a) Lapsed leave may not be granted except as an alternative to hospital leave, that is, in cases where officers are actually unfit for duty owing to illness but

cannot for some good and sufficient reason enter hospital, or are taking treatment, indigenous or otherwise, out of hospital with the approval of the Inspector-General of Police;

(b) The total hospital leave *plus* vacation leave and/or lapsed leave granted must never exceed 84 days in any one year.

(vi.) *Accident leave*.—Police Sergeants and Constables are eligible for accident leave in terms of F. R. 1008.

1035 Prisons.—(i.) F. R.R. 1034 (i.), (ii.), (iii.), (iv.), and (vi.) are applicable to Prison Officers below the rank of Jailor, but the stoppages to meet their subsistence while in hospital shall be—

(a) Officers drawing Rs. 720 to Rs. 1,200 per annum 25 cents per day.

(b) Officers drawing Rs. 240 to Rs. 690 per annum 20 cents per day.

The value of the diet that is issued free shall be credited to them as a set-off against the stoppage.

(ii.) Prison Officers below the rank of Jailor are not eligible for lapsed leave under F. R. 1015.

Section 8—Half-pay Leave.

1037 Out of the Island.—Subject to the necessities of the service, leave of absence on half pay may be granted without any special grounds after four years' resident service from first appointment in the Island. It may be given after a less duration of service in cases of serious indisposition or of urgent private affairs, if the Governor is satisfied that the indulgence is indispensable. In cases of serious indisposition, the state of the officer's health must be certified by his medical attendant, or, if required by the Governor, by a medical board.

An officer who pleads urgent private affairs must explain them, confidentially if he prefers, to the Chief Secretary through the Head of his department.

1038 Calculation of leave due.—(i.) In the absence of special grounds half-pay leave must not exceed one-sixth of the officer's resident service in the Island. On special grounds it may exceed that period by six months. These six months cannot be commuted.

(ii.) The Governor will not in any case grant more than twelve month's half-pay leave, but will if so desired report to the Secretary of State the period for which the leave may be extended without injury to the public service.

1039 Not to be spent in Island.—Half-pay leave is primarily intended to enable an officer to recruit his health by change of climate, and it will not be granted to be spent in the Island, except in special circumstances.

1040 Commutation.—At the request of any officer who may be entitled to half-pay leave out of the Island, the Governor may commute the whole or any portion of such leave into one-half the period of leave with full salary, provided that the total period of commuted and uncommuted leave, together with any period of vacation leave that may be granted, does not exceed ten months at a time. No officer can claim as a right to commute his leave in this manner, the decision whether commutation can or cannot be allowed being wholly within the discretion of the Governor.

1041 Officer retiring while on commuted half-pay leave.—When an officer retires or is invalided out of the service while on leave, he will be liable to be called upon to refund half salary in respect of any commuted half-pay leave which he may have taken since his last period of resident service.

1042 Moiety of personal allowance lapses.—When an officer receives, in addition to the salary of his appointment, an allowance granted to himself personally, and not permanently attached to his office, he may, when absent on half-pay leave, draw only the half of such personal allowance, the remaining moiety being left undrawn and lapsing to revenue.

1043 *No private arrangement allowed.*—When an officer is entitled to half-pay leave no private arrangement made with the object of securing to him more than half pay will be allowed.

1044 (i.) *Subordinate Officers.*—Special authority is granted to all Heads of departments to allow to their subordinates leave of absence on half salary to be spent in Ceylon or South India, on account of sickness on a medical certificate certified by a Government Medical Officer up to the limit to which they may be entitled under the leave regulations, and in no case exceeding twelve months, such leave to be reported to the Auditor-General monthly on form General 96. A similar return as regards officers included in Combined Schemes should also be sent to the Deputy Chief Secretary or the Deputy Financial Secretary, as the case may be. In the column of the form headed "Remarks" the name of the Government Medical Officer certifying to sickness and the date of his certificate must be quoted.

(ii.) *Acting appointments.*—Any acting appointment which may require to be gazetted or approved by the Governor must be reported to the Deputy Chief Secretary for the purpose.

(iii.) *Officers transferred.*—When an officer is transferred to another department the Head of the department from which he is transferred must forward to the Head of the new department a statement of all half-pay leave taken by the transferred officer since the date of his first appointment.

(iv.) When leave of absence for periods of less than a full week is granted, the aggregate granted is to be reckoned by days, six days being taken to be the equivalent of a week except in the case of Postmasters and Signallers and Inspectors of Telegraphs of the Postal department, and of those officers of the Prisons, Police, and Medical departments who are required to work seven days in the week.

Section 9—Study leave, passages and allowances of Medical Officers.

1048 *Medical Officers.*—Medical Officers who proceed on leave to the United Kingdom for courses of study in order to obtain the necessary qualifications for promotion from Grade II. to Grade I. of the Service shall be eligible for leave as follows:—

A.—For part-time Medical Officers.

(a) Leave ordinarily available under the regulations up to a maximum of 10 months on full pay,

(b) four months' special duty leave on full pay, and

(c) any available half pay leave thereafter (excluding the 6 months' special half pay leave referred to in F. R. 1038 (i.), which should not be allowed for purposes of this regulation).

(d) An allowance not exceeding £50 towards the cost of fees for courses and examinations.

(e) A free study passage in terms of F. R. 1052.

Note.—The above rules will apply only to those part-time Medical Officers who undertake to qualify for promotion under the regulations prescribed for whole-time Medical Officers. Part-time Medical Officers who elect to qualify for promotion under the regulations governing promotion published in the *Ceylon Government Gazette* to July 26, 1929, will be granted leave under the ordinary leave regulations.

B.—For whole-time Medical Officers.

(a) Leave ordinarily available under the regulations up to a maximum of 10 months' on full pay,

(b) special duty leave on full pay not exceeding 10 months and subject to a maximum of 17 months' full pay leave in all, and

(c) any available half pay leave thereafter (excluding the 6 months' special half pay leave referred to in F. R. 1038 (i.) which should not be allowed for purposes of this regulation).

(d) An allowance not exceeding £50 towards the cost of fees for courses and examinations.

(e) A free study passage in terms of F. R. 1052.

Section 10—Overseas Passage Regulations.

General.

1051 Unless in exceptional circumstances the Secretary of State or the Governor shall order otherwise, the grant under these regulations of passages or of the part cost of passages is conditional upon the persons concerned travelling by a British Steamship line.

1052 *Form of application.*—All applications for passages must be made to the Treasury (Establishments Division) on the prescribed form in duplicate (form General 173).

1053 *Leave to be sanctioned first.*—No application for an officer's own leave passage or for a study passage will be considered until the leave has been sanctioned by the Chief Secretary.

1054 *Surrender of unused passage.*—If any portion of a ticket is not used, it must be surrendered to the Crown Agents for the Colonies or the Treasury (Establishments Division) as the case may be.

1055 *Returns.*—Departments will forward to the Treasury (Establishments Division) a half-yearly return of all passages granted to their officers.

1056 *Officers on agreement.*—These regulations do not apply to officers whose passage rights are governed by their agreements or by other regulations.

1057 *Marriage whilst on leave.*—An officer eligible for passages who marries whilst on leave becomes eligible for an outward passage to Ceylon for his wife.

1058 *Passages for persons not in Ceylon.*—In the case of certain steamship lines the Treasury is in a position to arrange from Ceylon for the booking of outward passages. Officers wishing to avail themselves of this facility should therefore apply to the Treasury (Establishments Division) in sufficient time to enable the Treasury to make the required reservations. Where local booking of outward passages is not possible, it will be necessary to make the reservations through the Crown Agents for the Colonies who charge a fee (normally recoverable from the officer) of £1. 10s. per passage up to a maximum of £3 for their services. This regulation does not refer to persons in possession of return vouchers who make arrangements direct with the Shipping Company.

Study Passages.

1059 *Study passages.*—Study passages may be granted to officers on the permanent establishment to enable them to acquire professional qualifications by a course of study in the United Kingdom or elsewhere. An officer availing himself of this privilege will not be entitled to holiday warrants for himself for a period of four years from the date of his return from leave.

1060 *Course of study certificate.*—An officer applying for a study passage will be required to state the course of study which he intends to pursue, and on his return will be required to produce to the Deputy Financial Secretary a certificate from the Head of his department that such course of study was followed with satisfactory results.

Leave Passages.

1061 *Return passages.*—Return passages may be granted to officers on the permanent establishment proceeding on return leave out of the Island. Ceylonese officers are not eligible for leave passages except as provided in Sessional Paper XXXIII. of 1924.

1062 *Four years' service required.*—(i.) Four years' resident service from the date of arrival in Ceylon on first appointment or of last return from leave accompanied by a passage grant is necessary to qualify for free leave return passages.

(ii.) An officer proceeding on leave within four years from such date may at the discretion of the Financial Secretary be allowed a grant proportionate to the length of his resident service since the date of his last arrival in Ceylon.

Passages for an Officer's Wife and Children.

1063 (i.) Each period of resident service of not less than four years' duration from the date of arrival in Ceylon, from leave accompanied by a passage grant or on first appointment, qualifies an officer for a return passage for his wife and each child (including unmarried dependent daughters but not sons over 18 years of age) provided that the passages so granted, including the officer's own passage, shall not exceed five full passages in all. A less period of service qualifies an officer for a proportionate grant.

(ii.) Should an officer's wife or child take a passage before the officer proceeds on leave, the officer may be given a grant proportionate to his service to the date on which such passage is taken, except in the case of outward passages, when the grant may amount to a full single passage. When the officer himself proceeds on leave, he may receive a further grant towards the cost of such passage proportionate to his service. Such grant and further grant will be based on the cost of a Government passage at the seasonal rate applicable to the passage taken, or the cost of the actual passage taken, whichever is less. In cases, however, where the cost to Government of a standard passage has fallen between the time of the departure of the member of the officer's family and that of the officer himself, the further grant shall be limited to the difference between the grant already made and the total grant which would have been payable at the corresponding seasonal rate at the time of the officer's departure.

(iii.) An officer will not be eligible for the grant of passages in respect of any prior period of resident service once he has resumed duty after overseas leave accompanied by a grant for his passage. A fresh account will be opened for each officer from the date of his return to Ceylon.

In the case of Ceylonese officers eligible for the grant of passages under Sessional Paper XXXIII. of 1924, this rule may be relaxed with the authority of the Governor.

(iv.) (a) The grant of a passage for an officer's wife or child not in Ceylon will also be subject to the condition that the officer will not retire under Article 88 of the Ceylon (State Council) Order in Council, 1931, for at least twelve months after the arrival in Ceylon of the person to whom the passage is granted.

(b) The grant of a passage for an officer's child not in Ceylon who is of school-going age or over is subject to the condition that the child will remain in Ceylon for at least twelve months after arrival.

(c) If for causes within the officer's control the conditions referred to in (a) and (b) above are not fulfilled, the officer will be required to refund the cost of any passage granted, unless the Governor shall in any particular case order otherwise.

1064 *Cost of two single passages to be borne by officer.*—The extra cost of providing two single passages instead of a return passage must be borne by the officer concerned.

On Retirement.

1065 (i.) An officer eligible for leave passages and retiring from service after serving for not less than two years from his last return from leave out of the Island will be entitled to a free single passage for himself, his wife and children (including unmarried dependent daughters but not sons over 18 years of age), provided that the number of such passages shall not exceed five full passages, subject to the following conditions:—

(a) Such passage or passages will only be allowed if taken not later than six months after the date of his retirement.

(b) Such passage or passages will not be allowed in the case of an officer on a sterling salary who exercises the right of partial commutation under section 2A of the Pension Minute and draws the gratuity in partial commutation at the rate of exchange authorized by F. R. 1083 for payments in Ceylon and India.

(c) The grant of a passage to an officer's child who is of school-going age or over is subject to the condition that the child has resided in Ceylon for at least twelve months before the date on which the officer relinquishes his duties.

(ii.) An officer with less than two years' service since his last return from leave will be eligible for a proportionate grant subject to the same conditions. The Governor may grant free passages to an officer and his family without reference to the period of the officer's service should the officer be pronounced unfit for further service by a Medical Board.

(iii.) The wife and children of an officer dying in service may be granted free single homeward passages except when a gratuity under section 2b of the Pension Minute payable in sterling has been drawn in Ceylon or India at the rate of exchange authorized by F. R. 1083.

Nature of Grant.

1065 (i.) The cost of a Government first class passage will in no case exceed the cost of a first class passage by non-mail steamer. The Financial Secretary will from time to time fix amounts which shall be deemed to be the cost of a Government first class passage and of a Government second class passage.

(ii.) *Class of accommodation.*—Government first class passages will be provided for officers holding posts the initial salary of which is not less than £400. Government second class passages will be provided for all other officers provided, however, that the Financial Secretary may make an exception in the case of officers whose initial salaries owing to their youth or sex are less than the sum named.

1067 *Destination.*—(i.) Leave passages will ordinarily be granted only to the officer's home or to the home of his wife, but not to the home of his wife if the cost to Government of a passage to his wife's home is greater than that of a corresponding passage to the officer's home.

(ii.) The port of disembarkation to which passages may be granted for officers proceeding to the United Kingdom will be London, and in the case of other countries such port or ports as the Financial Secretary may decide.

(iii.) Officers whose homes are in India will be granted steamer passages to the nearest port and rail fare thence to their homes in India, or rail fare from Colombo to the officers' homes in India, whichever is less.

1068 *Limitation of assistance.*—The Government grant will in no case exceed the proportion authorized under F. R.R. 1062 (ii.), 1063 (i.), and 1065 (ii.) of (a) the cost of the passage actually taken or (b) in cases where a portion of the journey is overland (except as provided for in F. R. 1067 (iii.)) the cost which would have been incurred by the Government if the journey had been made entirely by sea by the class and the steamship line in which the passage is actually taken.

Section 11—Rules to be observed in respect of Leave to be spent out of the Island.

1070 *Form.*—Applications for leave out of the Island must be made to the Deputy Chief Secretary through the Treasury (Establishments Division) on blue form General 126, and must state when such leave was last taken and the date of the applicants' return to the Island.

1071 *Handing over.*—Except as provided in F. R. 1075 an officer who has obtained leave of absence must not leave his station until he has handed over to the officer who has been appointed to act for him during his absence, or to some officer authorized thereto by the Governor or by the Head of the department.

1072 (i.) *Payment of salary prior to departure.*—An officer proceeding out of the Island on leave may be paid salary in the Island up to and including the day next preceding the date of his embarkation.

The salary payable for such period shall be the proportionate net salary. Net salary for the full month is arrived at by deducting from the gross salary the amount recoverable on account of income tax instalment and Widows' and Orphans' Pension Fund or Scheme for the month, and the net salary payable for the period is calculated on the basis of the net salary so computed. Only the net salary so payable should be shown in the abstract on which salary for the part of the month is payable.

(ii.) *Date of commencement of leave.*—The leave will commence on the date of embarkation, provided that on the date of commencement of leave not more than four days have elapsed since the date on which the officer handed over the duties of his office; but if the officer attends work on the day of embarkation, the leave will commence on the following day.

1073 Leave pay certificate.—(i.) Whenever an officer who proceeds on leave out of Ceylon desires to be paid his leave salary in the country in which he is spending his leave, whether in Europe, India or elsewhere, the Head of the department must furnish the Treasury (Establishments Division) with a certificate on form General 99 setting out the date up to which the officer has been paid in Ceylon prior to departure and the amount of salary to be paid to him during his absence on leave and a specimen of the officer's signature in order to enable the Treasury to prepare his leave pay certificate. This certificate must be forwarded in all cases where an officer proceeds on leave to Europe, irrespective of the fact whether leave salary is to be paid in Europe or not.

The certificate must be forwarded in sufficient time to reach the Treasury at least 24 hours before the officer proceeding on leave of absence is due to leave the Island.

Note.—This regulation does not apply to such public officers as are paid their salaries from the Treasury direct. In the case of such an officer the Treasury will, on application, pay the salary due to the officer up to and including the day next preceding the date of his embarkation.

(ii.) In order to ensure that the certificate required shall be forwarded to the Treasury in sufficient time, officers proceeding on leave out of the Island may be paid the salary due to them prior to departure a few days in advance of the date of departure.

1074 Leave pay certificate to be obtained from Treasury.—No officer proceeding on leave of absence must leave the Island until the Deputy Financial Secretary has signed the certificate mentioned in the preceding regulation. Officers proceeding on leave out of the Island must obtain from the Treasury (Establishments Division) a copy of their leave pay certificate. Without such certificate they cannot receive their salary in the country in which they spend their leave.

1075 Handing over of cash balances.—In cases where an officer who has been granted leave to proceed to Europe has to obtain his successor's receipt for Government cash, such officer is authorized, if the arrival of his successor is delayed, to hand over and account for his cash to any Government officer in receipt of a salary of Rs. 6,000 and upwards who may be in the station. The latter officer's acknowledgment will be accepted by the Deputy Financial Secretary for the purpose of signing the certificate referred to in F. R. 1073, and should be forwarded so as to reach the Treasury at least twenty-four hours before the officer proceeding on leave of absence leaves the Island. The officer who has signed the acknowledgment will in turn hand over to the successor of the officer proceeding on leave on his arrival, obtain a full acknowledgment from him, and forward it to the Treasury.

1076 Civil Servants to report to Deputy Chief Secretary.—All officers of the Civil Service passing through Colombo *en route* for places outside the Island on leave of absence must report themselves to the Deputy Chief Secretary.

1077 Address while on leave.—On arrival in England the officer will report his arrival by letter to the Colonial Office and the Crown Agents, mentioning an address at which letters will be delivered to, or immediately forwarded to him, or at which he is in the habit of calling frequently for letters. He will similarly

notify any subsequent change of address. If a communication from the Colonial Office to an officer at the address given by him fails to reach him promptly, he will be held responsible for any inconvenience that may be caused.

1078 Medical examination of officers proceeding on leave.—(i.) It is necessary that officers proceeding on leave to the United Kingdom should be medically examined in Ceylon in all cases (a) where the officer's application for leave is supported by a medical certificate; (b) where the Head of the department has reason to suppose that the officer proceeding on leave is not in good health; or (c) where the officer himself desires to undergo a medical examination. When an officer applies for leave to the United Kingdom, the Head of the department should specifically ask him whether he desires to be medically examined before his departure. Arrangements for these medical examinations, for which no fee is chargeable, will be made by the Director of Medical and Sanitary Services. The Head of the department should certify on the last pay certificate (form General 99) that the requirements of this regulation have been observed.

(ii.) The following procedure should be followed when a medical examination is required. The Head of the department should fill in form General 217 and send it to the Director of Medical and Sanitary Services at least three weeks before the date on which the officer is due to sail. The Director of Medical and Sanitary Services will then notify the date, time, and place of examination to the Head of the department, who will instruct the officer concerned to present himself for examination accordingly. When the medical examination has been completed, the Medical Officer will hand over a copy of the medical certificate to the officer concerned and send a copy to the Head of the department to be filed of record. The Medical Officer will also arrange for the immediate despatch of a third copy to the Secretary to the Governor for transmission to the Secretary of State for the Colonies.

(iii.) *Illness while on leave or during voyage.*—Any officer who falls ill so as to require medical attendance while proceeding on leave of absence to the United Kingdom, or during such leave and remains ill for a week, must report the fact to the Colonial Office, and he shall, if required, send, at his own expense, periodical reports from his medical attendant as long as he remains under medical care.

1079 Discharging of duty or taking of course during leave as required by the Secretary of State.—Officers may be required by the Secretary of State to discharge any duty or to go through any course of instruction which he may think necessary during their leave of absence, and will not be entitled to any additional remuneration in consideration of such employment. Allowances may, however, be granted to cover necessary out-of-pocket expenses, and extensions of leave may be granted in appropriate cases.

Section 12—Extension or Curtailment of Leave.

1081 Extension.—(i.) Except in cases of unforeseen emergency, extension of leave will be refused by the Secretary of State unless the officer concerned has, previous to his leaving the Island, obtained the Governor's consent to apply for such an extension (*vide* F. R. 1038 (ii.)).

(ii.) The officer seeking an extension must apply to the Secretary of State in sufficient time if practicable to allow of reference to the Governor by mail. Leave will not be extended as a matter of course, nor unless public convenience permits.

(iii.) In case of applications to the Secretary of State for extended leave on grounds other than ill-health, half salary will not be granted, unless and until it has been ascertained from the Governor that continued absence can be conveniently allowed.

(iv.) Except in very special cases, as of unbroken official residence in Ceylon for 15 years, no extensions will exceed six months at a time, nor will any officer on leave be allowed to receive half salary continuously for more than two years or full salary continuously for more than 10 months.

1082 Curtailment.—An officer who may desire to forego a portion of his leave should obtain the previous permission of the Governor, or, if in Europe, should make application to the Secretary of State in sufficient time to allow of at least

one clear month's notice being given to the Governor, should the Secretary of State approve; and on his arrival in the Island he cannot claim as a right to resume his own appointment before the expiration of the leave granted to him, but must place himself at the orders of the Governor, who will make such arrangements for his re-employment and for his eventual resumption of the duties of his office as may be convenient.

Section 13—Rates of Exchange for Payment of Salaries, Pensions and Gratuities.

The Regulations in this section with the exception of 1083 (ii.) apply *mutatis mutandis* to payment of pensions.

For the purpose of these regulations, India includes Burma.

1083 Sterling salaries.—(i.) An officer will be paid at the rate of £1=Rs. 15 in respect of periods spent by him in Ceylon and India, including journeys between these countries. He will also be paid at the same rate when proceeding to Ceylon on first appointment and on return from leave in respect of the period commencing from the date of departure from the last country in which he spends more than 8 days up to and including the day previous to the date of arrival in Ceylon or in respect of 24 days, whichever is less. In respect of all other periods including a sea voyage involving a stay of not more than 8 days in any country with or without a change of ship, he will be paid either in sterling or in sterling converted at the current rate of exchange, unless in the case of a sea voyage the ports visited are all in India.

(ii.) Notwithstanding anything in the sub-section above an officer on a sterling salary proceeding on leave out of Ceylon will be permitted to draw in Ceylon during the period of his absence on leave at the rate of £1=Rs. 15 such portion not exceeding one half of his net leave salary as may be required for the support of his dependents in Ceylon, including payment of premia actually falling due within the period of absence from the Island on life insurance rupee policies effected in Ceylon and contributions to Government Provident Associations.

1084 Rupee salaries.—(i.) An officer will be paid his actual rupee salary in respect of—

(a) Any period spent in Ceylon and India, including journeys between these countries;

(b) When proceeding to Ceylon on first appointment and on return from leave the period commencing from the date of departure from the last country in which he spends more than 8 days up to and including the day previous to the date of arrival in Ceylon or in respect of 24 days, whichever is less;

(c) The period of a sea voyage involving a stay of not more than 8 days in any country with or without a change of ship.

(ii.) An officer will be paid his rupee salary converted into sterling at the rate of exchange indicated below in respect of all other periods:—

(a) If appointed not later than February 19, 1897, at 1s. 10½d. to the rupee or the rate of the day, whichever is more favourable to the officer.

(b) If appointed after February 19, 1897, but not later than December 31, 1904, at 1s. 6d. to the rupee or the rate of the day, whichever is more favourable to the officer.

(c) If appointed after January 1, 1905, at 1s. 4d. to the rupee or the rate of the day, whichever is more favourable to the officer.

If the salary due to the officer in sterling is required to be paid locally, it will be converted into rupees at the local bank's buying rate of exchange on the date of payment, or will be paid in accordance with the rupee scale, at the officer's option.

Section 14—Return from Leave out of the Island.

1087 Officers returning from leave to report.—(i.) All officers returning from leave out of the Island must report their arrival, either in person or by letter, to the Deputy Chief Secretary. Officers of the Civil Service must report themselves in person. In the case of subordinate officers the letter must be sent through the Heads of their departments.

(ii.) It is of particular importance that all members of the Civil Service and all Heads of departments should report themselves in person at the office of the Deputy Chief Secretary, and should sign the book kept at that office for the purpose.

(iii.) When officers returning from leave belong to a department whose headquarters are not in Colombo instructions should be forwarded to the Deputy Chief Secretary with a covering letter.

1088 *Date of resumption of full salary.*—An officer returning to duty from leave will be entitled to draw full salary from the date of his arrival in the Island, unless he has returned before the expiration of the leave granted to him, in which event the question of the salary to be paid will be decided on a consideration of the circumstances of each individual case.

Section 15—Leave to temporary employees serving under contracts for definite terms of years.

1089 *General.*—Except as provided in this section, the rules relating to leave appearing in these regulations shall not apply to temporary employees serving under agreements for definite terms of years. The provisions in F. R.R. 1001 to 1005 relating to general procedure shall, however, apply in their case.

1090 *Half pay and commuted leave; return leave.*—Officers serving on agreement for a fixed term of years are not entitled to half pay or commuted half pay leave out of Ceylon in respect of such service unless—

- (a) They are subsequently appointed to the permanent establishment, whereupon service in Ceylon under the agreement will be counted as resident service for the calculation of leave under F. R.R. 1037 and 1038.
- (b) The period of original agreement or the combined period of the original and any immediately subsequent agreement or agreements involving uninterrupted service exceeds five years. In such cases, for the purposes of return leave but not for the purposes of leave on termination of employment, an officer may be granted half pay leave up to a limit which, together with any half pay leave previously taken, shall not exceed one-sixth of the officer's resident service in Ceylon. The Governor may at his sole discretion commute the whole or any part of such leave into one half the period on full salary, provided the total period of commuted and uncommuted leave together with any period of vacation leave which may be granted does not exceed ten months at a time.

1091 *Vacation leave out of Ceylon.*—Officers qualified under the exceptions to F. R. 1090 for the grant of half pay or commuted leave out of Ceylon may, for the purposes of return leave but not for the purposes of leave on termination of employment, be granted in addition vacation leave under F. R.R. 1011, 1012, and 1014, less any leave taken under F. R. 1093 during the current and the two previous years.

1092 *Leave on termination of employment.*—(i.) An officer serving on agreement for a fixed term of years may, at the discretion of the Governor, be granted full pay leave preparatory to the termination of his agreement equal to $\frac{1}{24}$ th of the period of service in Ceylon.

(ii.) If such an officer has had return leave in terms of F. R.R. 1090 (b) and 1091, the amount of full pay leave under section (i.) of this F. R. will be computed on the period of his service in Ceylon since the date of his return from such leave.

(iii.) In addition to and immediately following the leave preparatory to termination of employment grantable under paragraphs (i.) and (ii.) of this regulation, an officer may be granted any unused accumulated full pay leave available under F. R. 1093 in respect of the two years ending on the date of commencement of the leave granted under section (i.) of this regulation.

(iv.) The maximum amount of leave grantable under this F. R. is five months, and the amount of leave grantable to an officer with not less than two years' service shall be subject to a minimum of three months' full pay leave in all, a proportion of the minimum grant being allowed in cases where such service is less than two years.

1093 Full pay leave and half pay leave in the Island.—(i.) In the case of illness, or on the certificate of the Head of the department that the leave is deserved and desirable in the interest of the department, leave to be spent in the Island not exceeding six weeks in all in any one year may be granted by the Head of the department to officers serving on agreement. Such leave will be on full pay, unless additional expense is thereby caused to Government, in which case it will be on half-pay. This leave cannot be accumulated except for the purpose of granting leave on termination of employment in terms of F. R. 1092 (iii.) above. Leave in terms of this regulation may, with the sanction of the Deputy Chief Secretary, be allowed to be spent out of Ceylon.

(ii.) In addition to leave under section (i.) of this regulation, officers serving on agreement may be allowed leave of absence on half pay, on account of sickness certified by a Government Medical Officer, up to a limit which, together with any half pay leave previously taken, will not exceed one-sixth of the officer's resident service in Ceylon.

1094 Casual leave.—Officers serving on agreement for a fixed term of years are eligible for casual leave on the same terms as in F. R. 1020.

1095 Rail fare.—(i.) Temporary officers whose salaries do not exceed £300 a year and who are granted free passages from or to England at the commencement and expiration of their term of service will be paid their third class railway and steamer fares from their homes to the port of embarkation or from the port of disembarkation to their homes. This rule will also apply to an officer's wife and family, if any.

(ii.) Such officers will also be paid third class railway fare to and from their homes, if sent before the Medical Adviser to the Colonial Office on first appointment, or on re-engagement, or on return to the Island after leave.

Section 16—Miscellaneous.

1097 Horse allowances, &c., not payable.—No part of any horse or travelling allowance and no fees will be paid to an officer on leave, except as provided in F. R. 1201.

1098 Paid employment not to be accepted.—No public officer on leave of absence is permitted to accept any paid employment without previously obtaining the express sanction of the Secretary of State, or, if his leave is spent in the Island, of the Governor.

1099 Compulsory leave.—(i.) Every clerk in the under-mentioned offices must take fourteen days' continuous leave a year.

(ii.) The leave must be taken at a date arranged or approved by the Head of the department, and in special circumstances it may be split up into two periods of not less than seven days each, with the sanction of the Head of the department.

(iii.) The work of the absent officer must be attended to by the other officers in the department.

(iv.) The leave will count against the annual vacation leave.

Offices referred to.

Department of the Deputy Chief Secretary. Offices of the Ministers and of the State Council. Treasury. Auditor-General's Office. Public Works Department, Head Office.	General Post Office. Survey Department, Head Office. Irrigation Department, Head Office. Office of the Director of Education. Registrar-General's Office. Police Department.
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1100 Vacations for certain Courts.—(i.) The District Judge and the Commissioner of Requests of Colombo are authorized to suspend the civil sittings of their Courts at Christmas and Easter for the same periods as the vacations fixed for the Supreme Court under section 4 of Ordinance No. 1 of 1906, and during August for a period of ten days.

(ii.) The District Judges of—

Chilaw and Puttalam, Gaile, Jafina,	Kalutara, Kaudy, Kurunegala,	Matara, and Negombo
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are authorized to suspend the civil sittings of their Courts at Christmas and Easter for a fortnight on each occasion, and during August for a period of six days.

(iii.) The period during which the civil sittings are so suspended shall fall within the period fixed for the Supreme Court vacations. The days of the commencement and termination of each vacation and all Government holidays shall be included in such vacation.

(iv.) This privilege is granted on the following conditions:—

- (a) In the case of the District Court of Colombo, that the trial roll does not extend for a period of more than two months, and in the case of the other Courts, that the trial rolls do not extend for a period of more than six weeks;
- (b) That proper arrangements are made for the presence of a vacation Judge to attend to the summons and motion roll and urgent matters, such as lunacy cases, arrest on *mesne* process, discharge and commitment of civil debtors and the ordinary routine work of the Court;
- (c) That the criminal work is not interfered with.

(v.) If a trial roll extends beyond the period specified in paragraph (iv.) (a), or if there is a congestion of work in the Court, the judge shall not be entitled to exercise this privilege without the authority of the Governor first had and obtained, but shall only be entitled to suspend the civil sittings of his Court at Christmas and Easter for a fortnight on each occasion, such fortnight to fall within the periods fixed for the Supreme Court vacation, and to include in each case the days observed as Government holidays, and subject to the conditions specified in paragraphs (iv.) (b) and (c). Any application for such authority shall be forwarded through the Attorney-General.

(vi.) *Casual leave of Police Magistrate, Colombo.*—Short periods for which the Police Magistrate of Colombo receives permission to be absent from his Court on days other than statutory holidays will be considered as taken in lieu of such holidays and will not count as leave, provided (a) that such periods of absence do not exceed the total number of holidays on which the Court sits, and (b) that satisfactory arrangements are made for the work of the Court without expense to Government.

1101 (i.) Leave without pay.—All Heads of departments are authorized to allow subordinates, who have exhausted all the full pay or half pay leave for which they are eligible, leave of absence without pay up to a limit of three months at any one time to be spent in Ceylon or South India, either on account of urgent private affairs or on account of sickness on production of a medical certificate from a Government Medical Officer. Such leave may be granted without reference to the Government provided the Head of the department is satisfied that he can temporarily dispense with the services of the officer applying for leave without causing departmental inconvenience or loss of efficiency, but Heads of departments are strictly enjoined to consider carefully the possible effect of extensive grants of leave without pay on the promotion, increments, and pension prospects of the officers concerned. All leave without pay should be reported to the Auditor-General monthly on form General 96. A similar return as regards officers included in Combined Schemes should also be sent to the Deputy Chief Secretary, or the Deputy Financial Secretary, as the case may be. In the column of the form headed "Remarks" the name of the Government Medical Officer certifying to sickness and the date of his certificate must be quoted.

(ii.) Leave for prosecuting private studies may not be granted on the grounds of urgent private affairs. Leave for this purpose requires the sanction of the Chief Secretary, and should not ordinarily exceed one month.

1102 *Leave to officers presenting themselves for Government Clerical Examinations.*—Officers of Class III. of the various clerical services of Government and officers of equivalent but not higher status, who have been permitted to present themselves for examinations for entrance to Class II. of any clerical services, may be granted absence as on duty, which will not count against their ordinary vacation leave, for the period of the examination.

Chapter XV. (NE).—Leave Regulations applicable to Ceylonese Officers newly appointed to the Public Service after April 24, 1933.

Section 1—General.

As in Chapter XV.

Section 2—Vacation leave.

1011 (NE) *Annual.*—Vacation leave on full pay may be granted for periods not exceeding 1 month in respect of any one year.

1012 (NE) *Accumulation.*—(i.) Vacation leave may be accumulated for two years only, and, subject to the requirements of the service, an officer will be allowed accumulated vacation leave for not more than 2 months in respect of the leave due to him for the year preceding and the year in which he takes the leave.

(ii.) Vacation leave may be accumulated for three years for purposes of leave out of the Island, other than leave preparatory to retirement.

(iii.) An officer who has taken his accumulated vacation leave of 2 months in any year may nevertheless, subject to F. R. 1014 (NE) (ii.), be granted one month's vacation leave in the following year.

1013 (NE) As in Chapter XV.

1014 (NE) “ *Continuous duty* ” rule.—(i.) As in Chapter XV.

(ii.) As a general rule, officers will be required to perform nine and eighteen months' continuous duty before vacation leave on full pay for one month and two months respectively can be granted to them.

1015 (NE) *Lapsed leave.*—(i.) Where an officer has not taken the whole two months' vacation leave in any period of two years, and, in a subsequent period of two years, requires leave on account of sickness or other reasonable grounds beyond the period of vacation leave for which he is eligible, he may, at the discretion of the Governor, be granted leave with full pay to an extent not exceeding the lapsed vacation leave, and in any event not exceeding two months in all.

(ii.) to (vi.) As in Chapter XV.

1016 (NE))
1017 (NE)) As in Chapter XV.

1018 (NE) *Educational officers.*—(i.) Officers on the teaching staff of a school or college including the Principal, Registrar, Professors and Lecturers of the University College are entitled to vacation leave during the usual vacations of their school or college, but not at any other time of the year except—

(a) In case of leave out of the Island, when such portion of the leave as is equivalent to the total period of the recognized school or college vacations occurring between the beginning and end of the leave or during a period of ten months from the date of commencement of the leave, whichever is less, may be granted on full pay as an uninterrupted period at the beginning of the leave.

(b) Where leave is required owing to private reasons of the gravest urgency, when casual leave on full pay may, at the discretion of the Head of the department, be allowed for periods of not more than six days at a time up to a maximum of seven days in the year.

(c) In cases of illness during term time necessitating leave beyond the period provided for in (b) above, when the Head of the department may grant full pay leave up to a maximum of one month in any one year provided that arrangements to the satisfaction of the Head of the department can be made for the absent teacher's duties without additional expense to Government.

(ii.) As in Chapter XV.

Notes (1) and (2).—As in Chapter XV.

1019 (NE) As in Chapter XV.

1020 (NE) (i.) *Casual leave.*—The Head of a department may at his discretion grant, without regard to the officer's salary, short periods of leave in the Island or in South India, not exceeding a total of seven days in any year. Casual leave must not be allowed for a period of more than six days at any one time, except in special circumstances and with the approval of the Deputy Chief Secretary.

(ii.) and (iii.) As in Chapter XV.

(iv.) Police Sergeants and Constables and Prison Officers below the rank of Jailor are not eligible for casual leave—see F. RR. 1034 (NE) and 1035 (NE).

1021 (NE) *Calculation of casual and vacation leave.*—In calculating casual or vacation leave to be spent in the Island or in South India, Sundays and holidays need not be included, and the equivalent of one month's and two months' leave should be reckoned as twenty-four and forty-eight working days respectively, except in the case of Postmasters and Signallers and Inspectors of Telegraphs of the Post and Telegraph department and of those officers of the Prisons, Police, Medical, and other departments who are required to work seven days in the week, when one month's and two months' leave should be reckoned as twenty-eight days and fifty-six days respectively. In calculating vacation leave to be spent out of the Island (except South India), Sundays and holidays must be included, the equivalent of three months' leave being reckoned as ninety-one days.

1022 (NE) As in Chapter XV.

Section 3—Leave to Subordinate Officers.

1025 (NE) (i.) *Subordinate officers.*—To Clerks, Shroffs, Interpreters, Presidents of Village Tribunals, Chief Headmen, and officers in similar positions vacation leave may be granted as laid down in Financial Regulations 1011 (NE) to 1016 (NE).

(ii.) As in Chapter XV.

Section 4—Leave to Minor Headmen.

As in Chapter XV.

Section 5—Leave to Peons and other Monthly-paid minor Employees.

1029 (NE) }
1030 (NE) } As in Chapter XV.

1031 (NE) *Casual Leave.*—(i.) The above-named employees, who have been continuously employed for a period of two years and upwards, and whose services warrant the concession, may also be allowed casual leave on full pay not exceeding seven days in a year, or six days at any one time, at the discretion of the Head of the department.

(ii.) As in Chapter XV.

1031A (NE) As in Chapter XV.

Section 6—Leave to Daily-paid Employees.

1032 (NE) (i.) and (ii.) As in Chapter XV.

(iii.) *Casual Leave.*—Casual leave with pay will not be granted to daily-paid employees.

1033 (NE) As in Chapter XV.

Section 7—Leave to Police Sergeants and Constables and Prison Officers below the rank of Jailor.

1034 (NE) Police.—(i.) *Vacation leave.*—Police Sergeants and Police Constables are eligible for vacation leave under F. R. 1011 (NE) to 1014 (NE).

(ii.) *Casual leave.*—Police Sergeants and Police Constables are not eligible for casual leave under F. R. 1020 (NE).

(iii.) *Sick leave.*—(a) A Police Sergeant or Police Constable sent to hospital may be allowed leave on full pay up to two months (or fifty-six days) in any year, provided he has had no vacation leave. If he has had vacation leave the combined vacation leave and hospital leave must not exceed two months (or fifty-six days) in a year.

(b) and (c) As in Chapter XV.

(iv.) As in Chapter XV.

(v.) *Lapsed leave.*—Police Sergeants and Police Constables are eligible for lapsed leave under F. R. 1015 (NE), subject to the following special conditions:—

(a) Lapsed leave may not be granted except as an alternative to hospital leave, that is, in cases where officers are actually unfit for duty owing to illness but cannot for some good and sufficient reason enter hospital, or are taking treatment, indigenous or otherwise, out of hospital with the approval of the Inspector-General of Police;

(b) The total hospital leave *plus* vacation leave and/or lapsed leave granted must never exceed fifty-six days in any one year.

(vi.) As in Chapter XV.

1035 (NE) Prisons.—(i.) F. R. 1034 (NE) (i.), (ii.), (iii.), (iv.), and (vi.) are applicable to Prison Officers below the rank of Jailor, but the stoppage to meet their subsistence while in hospital shall be—

(a) Officers drawing Rs. 720 to Rs. 1,200 per annum 25 cents per day.

(b) Officers drawing Rs. 240 to Rs. 690 per annum 20 cents per day.

The value of the diet that is issued free shall be credited to them as a set-off against the stoppage.

(i.) Prison Officers below the rank of Jailor are not eligible for lapsed leave under F. R. 1015 (NE).

Section 8—Half-pay leave.

1037 (NE) to 1043 (NE) As in Chapter XV.

1044 (NE) (i.) to (iii.) As in Chapter XV.

Section 9—Study leave, Passages and Allowances of Medical Officers.

As in Chapter XV.

Section 10—Rules to be observed in respect of leave to be spent out of the Island.

As in section 11 of Chapter XV.

Section 11—Extensions or curtailment of leave.

As in section 12 of Chapter XV.

Section 12—Rates of exchange for payment of Salaries, Pensions and Gratuities.

As in section 13 of Chapter XV.

Section 13—Return from leave out of the Island.

As in section 14 of Chapter XV.

Section 14—Leave to temporary employees serving under contracts for definite terms of years.

1089 (NE) As in Chapter XV.

1090 (NE) *Half pay and commuted leave; return leave.*—Officers serving on agreement for a fixed term of years are not entitled to half pay or commuted half pay leave out of Ceylon in respect of such service unless—

- (a) They are subsequently appointed to the permanent establishment, whereupon service in Ceylon under the agreement will be counted as resident service for the calculation of leave under F. RR. 1037 (NE) and 1038 (NE).
- (b) The period of original agreement or the combined period of the original and any immediately subsequent agreement or agreements involving uninterrupted service exceeds five years. In such cases, for the purposes of return leave but not for the purposes of leave on termination of employment, an officer may be granted half pay leave up to a limit which, together with any half pay leave previously taken, shall not exceed one-sixth of the officer's resident service in Ceylon. The Governor may at his sole discretion commute the whole or any part of such leave into one half the period on full salary, provided the total period of commuted and uncommuted leave, together with any period of vacation leave which may be granted, does not exceed ten months at a time.

1091 (NE) *Vacation leave out of Ceylon.*—Officers qualified under the exceptions to F. R. 1090 (NE) for the grant of half pay or commuted leave out of Ceylon may, for the purposes of return leave but not for the purposes of leave on termination of employment, be granted in addition vacation leave under F. RR. 1011 (NE), 1012 (NE), and 1014 (NE), less any leave taken under F. R. 1093 (NE) during the current and the two previous years.

1092 (NE) *Leave on termination of employment.*—Officers referred to in F. R. 1090 (NE) may, at the discretion of the Governor, be granted full pay leave on the termination of their employment up to a period of two weeks in respect of each year of service, but not exceeding two months in all.

In the case of officers who have had return leave out of Ceylon in terms of F. RR. 1090 (NE) (b) and (1091 (NE)), the leave grantable under this F. R. will be computed in respect of service since the officer's return from such leave.

1093 (NE) *Full pay leave and half pay leave in the Island.*—(i.) In the case of illness, or on the certificate of the Head of the department that the leave is deserved and desirable in the interest of the department, leave to be spent in the Island not exceeding one month in all in any one year may be granted by the Head of the department to officers serving on agreement. Such leave will be on full pay, unless additional expense is thereby caused to Government, in which case it will be on half pay. This leave cannot be accumulated. Leave in terms of this regulation may, with the sanction of the Deputy Chief Secretary, be allowed to be spent out of Ceylon.

(ii.) In addition to leave under section (i.) of this regulation, officers serving on agreement may be allowed leave of absence on half pay, on account of sickness certified by a Government Medical Officer, up to a limit which, together with any half pay leave previously taken, will not exceed one-sixth of the officer's resident service in Ceylon.

Section 15—Miscellaneous.

As in section 16 of Chapter XV.

1094 (NE) *Casual leave.*—Officers serving on agreement for fixed term of years are eligible for casual leave on the same terms as in F. R. 1020 (NE).

Chapter XVI.—Warrants and Other Railway Facilities for Official Purposes and Holiday Warrants, Concession Tickets, &c., for Public Officers.

Section 1—General.

1116 *Persons authorized to travel without pass or ticket.*—The following persons are authorized to travel without pass or ticket:—

His Excellency the Governor and family.
The Chief Secretary and family.

1117 *Authorities for travelling by rail.*—Persons other than the above-mentioned will only be allowed to travel on the Ceylon Government Railway (except as ordinary fare-paying passengers) if in possession of one of the following authorities, issued in accordance with departmental instructions:—

- (a) A numbered and properly dated printed card or paper ticket issued on production of a warrant in form General 162.
- (b) A printed and numbered season ticket.
- (c) A printed and numbered periodical card pass or concession ticket signed by the General Manager or by an Assistant on his behalf.
- (d) A printed and numbered paper pass signed by the General Manager or an Assistant on his behalf or by a Head of a sub-department of the Railway or an Assistant on his behalf.

Note.—A card or paper pass or concession ticket entitles the holder to travel without a ticket. A warrant only entitles him to obtain a ticket without payment of the fare.

1118 *Alterations.*—(i.) In no circumstances may any alteration be made by an unauthorized person in a warrant, pass, or concession ticket. Alterations may only be made by sanction of the officer issuing the warrant, pass, or concession ticket, who must initial the alteration or give written or (in cases of great urgency) telegraphic authority for the alteration, which authority must be attached to the warrant, pass, or concession ticket.

Note.—The issuing officer is the Head of the department which issues the warrant, but warrants may be signed and alterations authenticated on his behalf by officers duly authorized to do so. Alterations of warrants need not necessarily be authenticated by the officer who originally signed, though wherever possible this should be done. Where it is necessary for an officer other than the officer who signed the warrant to authenticate alterations he should in all cases sign his name against the alteration with his designation.

(ii.) Any person found guilty of improperly altering a warrant, pass, or concession ticket will be liable to severe punishment for the offence.

1119 *Stamped signatures prohibited.*—Rubber stamps must not be used for signature of warrants or the counter signature of passes and concession tickets.

1120 *Government not responsible for injury, &c.*—The acceptance of a card or paper pass, concession ticket, or ticket issued in exchange for a warrant shall be taken as evidence of an agreement with the Government that the latter may be relieved of all pecuniary or other responsibility for personal injury, or for delay, or loss of, or damage to, property, however caused, that may be sustained by any person whilst using the pass or ticket.

Exception.—*Saving for travelling on duty:* Provided, however, that a person travelling on Government duty on a warrant or a periodical card or paper pass or concession ticket may be paid compensation for any loss of, or damage to, property sustained by him, subject to the provisions of Rule 33 (m) of the rules made under section 5 of the Ceylon Railway Ordinance, No. 9 of 1902.

1121 *Tickets to be surrendered.*—Each holder of a ticket must deliver it up at the end of his journey, whether called upon to do so or not.

1122 Examination.—All passes and tickets of every kind are to be examined by Ticket Collectors as in the case of ordinary tickets. Each holder of a pass or concession ticket who is unable to produce it when travelling, and when called upon to do so by an authorized Railway official, will be required to pay full fare in precisely the same way as an ordinary passenger who is unable to produce his ticket, and refund of the amount paid may be refused.

Section 2—Issue and Use of Warrants.

1123 Purposes for which issued.—(i.) Except as hereinafter provided, railway warrants must only be issued for strictly Government transport services and for the journeys provided for in F. R.R. 1127, 1129, and 1130. Charges due for such services will be debited against the issuing departments or departments liable for payment as endorsed by the issuing departments.

(ii.) It is permissible, however, to issue railway warrants for transport services other than those described above, when the value of the warrants is recoverable from funds deposited with Government. Warrants issued under this sub-section will be in form General 162 and 162A.

(iii.) A member of the State Council will be entitled to a railway warrant for the free transport of his car by rail between his home or constituency and Colombo when travelling to attend, or after having attended, a meeting of Council or a Committee of Council. He will also be entitled to a free third class warrant for a chauffeur or servant to accompany the car on such journeys.

(iv.) In addition to his rights as a member of the State Council under the preceding sub-section, a Minister is entitled to a railway warrant for the free transport of his car and a third class warrant for a servant or chauffeur to accompany the car when travelling on Ministerial business.

1124 Unused warrant or ticket.—Refunds must not be claimed from the General Manager (a) through any failure to obtain or, having obtained, to use a warrant, or (b) on any unused ticket issued on a warrant. Any unused signed warrants must be promptly returned to the Head of the department who issued them. Any unused tickets obtained on warrants must be promptly returned to the Head of the department issuing the warrants stating the circumstances in which they were not used. The non-use of such tickets must also be reported to the Officer-in-Charge of the Station at which the journey (either outward or return) is to be commenced, within the time available for such journey and an endorsement by the Officer-in-Charge obtained on the tickets "Cancelled, not used—Signature of the Officer-in-Charge—Date."

1125 Credit on unused tickets.—Application for credit of value of unused tickets obtained on warrants should be made by the Head of the department to the General Manager in good time giving full circumstances relating to the non-use. If the latter is satisfied that the tickets have actually not been used, he should issue separate credit vouchers to the department concerned, who will return them duly receipted, with the head and sub-head to which credit is to be given inserted.

1126 Preparation of warrants.—(i.) Railway warrants should be carefully filled up, showing clearly the date and office of issue, particulars of the service for which they were issued, persons to whom they were issued and purposes for which they were issued.

(ii.) All warrants must be signed either by the Head of the department or by an officer authorized by him to sign them on his behalf. The officer signing a warrant is responsible for seeing that it is in order, that it is properly filled up, and that the purpose of the journey is sufficiently described in the space provided for that information.

(iii.) In the case of warrants issued under Section 3 the purpose of the journey must be indicated in the space provided by the word "Holiday."

(iv.) In the case of warrants issued under F. R. 1123 (ii.), the funds from which the cost of the warrant is payable and the purpose of the journey must be clearly indicated in the spaces provided for such particulars.

(v.) In cases where warrants are issued on behalf of other departments they should be endorsed on the top in red ink " Payable by —————." Warrants issued to officers for change of station and payable from the Treasury vote (under Head " Miscellaneous Services ") should be headed " Payable by Treasury."

(vi.) Warrants can only be exchanged for tickets at and to the stations shown thereon with the exception of warrants written out as from or to Colombo when tickets will be issued from or to Maradana, Colombo Fort, or Slave Island as demanded by the holder of the warrant.

1127 *Conveyance of poor persons to hospital, &c.*—(i.) Government Agents and Assistant Government Agents are authorized to issue third class railway warrants for the conveyance of persons who cannot afford to pay the cost of the journey to hospital or to any similar institution, or to their homes, provided that the officer concerned is satisfied that the issue of a warrant in each case is justified and desirable. Officers in charge of Government Hospitals and Sanatoria, Lunatic and Leper Asylums, and the Pasteur Institute may similarly issue warrants to discharged destitute patients to return to their homes, when they are satisfied that they cannot afford to pay their fares.

(ii.) They may also issue a warrant to enable an attendant to escort a patient when, in the opinion of the Medical Officer, removal from one medical institution to another (*e.g.*, for surgical treatment) is necessary, and when that officer considers the escort of such patient by an attendant absolutely essential.

1128 *Special services.*—The under-mentioned officers are authorized to issue warrants for the services stated, *viz.*:—

The Aide-de-Camp or Private Secretary to His Excellency the Governor, for staff, horses, motor cars, carriages, &c., of His Excellency's establishment.

The Chief Secretary, for his establishment.

Section 3—Holiday Warrants.

1129 (i.) Officers of Government departments other than the Railway, drawing substantive salaries provided under personal emoluments, are entitled to holiday warrants for journeys by railway to the extent, and under the conditions set out below:—

- | | |
|--|---|
| (a) Officers drawing substantive salaries of Rs. 450 per annum and over whose permanent domicile is in Ceylon | For three double journeys or six single journeys in each financial year, between any two stations on the Ceylon Government Railway. |
| (b) Officers drawing substantive salaries of Rs. 240 per annum and over, but less than Rs. 450 | For one double journey or two single journeys in each financial year, between any two stations on the Ceylon Government Railway. |
| (c) Temporary officers on monthly salaries who have completed one year's satisfactory service are allowed holiday warrants for one double journey or two single journeys by railway. | |

(ii.) *Officer granted passages.*—Any officer in group (a) who is granted a free passage to a place outside Ceylon will not be entitled to holiday warrants during a period of four years from the date of his resumption of duties. But the officer's family who remain in Ceylon will be entitled to holiday warrants in terms of F. R. 1130. For any balance period of a financial year that may remain after expiration of the period of four years referred to, the officer will be entitled to a proportionate number of holiday warrants, *i.e.*, for one double journey or two single journeys in respect of each period of four months or part thereof remaining in such year.

(iii.) *Broken period.*—(a) The number of sets of holiday warrants which may be issued to officers in the financial year in which they are appointed to the permanent establishment should be proportionate to the number of months remaining in that financial year, *e.g.*, an officer who is appointed in or after June of any financial year is eligible for one set of warrants only.

(b) The number of sets of holiday warrants which may be issued to an officer who will be retiring in the course of a financial year should be proportionate to

the number of months served in that financial year up to the date of his actual retirement, e.g., an officer who retires from the service before February of any financial year is eligible for only one set of warrants, and an officer who retires before June for only two sets.

(iv.) *Officer interdicted.*—An officer under suspension or interdiction from duty should not be granted holiday warrants during or in respect of such period of suspension or interdiction unless and until he is reinstated in office.

(v.) *Dating.*—Each warrant will be reckoned against the financial year of the date of issue. All warrants must be dated before issue and bear the date of issue.

1130 (i.) *Family of officer.*—The concession of holiday warrants applies also to the family of an officer in groups (a) and (b), viz., his wife and such of his children (not including males of 18 years and upwards) as are dependent on him, and, in the case of a widower or an unmarried officer, his mother and/or sister if dependent on him, provided, in the latter case, that only one officer in any one family may receive this concession, unless, for exceptional reasons, the Treasury (Establishments Division) authorizes an exception to be made. On this account not more than 6 single or 3 double warrants shall be issued to any widower or unmarried officer in group (a), and not more than two single warrants or one double warrant to any widower or unmarried officer in group (b).

The authority of the Treasury (Establishments Division) for the issue of holiday warrants to an officer's dependent mother and/or sister should be obtained in all cases where the applicant's father is living.

Note.—(1) The term "sister" does not include a widowed sister.

(2) Step children and adopted children are not entitled to holiday warrants unless the officer has no children of his own and then only, in the case of adopted children, if the Head of the department is satisfied that the adoption is *bona fide*. The concession does not apply to step-mothers or step-sisters.

(ii.) (a) For the financial year in which an officer in group (a) marries, there may be issued on account of his wife one set of holiday warrants for each complete period of four months or a fraction thereof remaining in that year as at the date of the marriage; provided that any set so issued on her account together with any sets already issued on account of the officer's mother and/or sister earlier in the year under the preceding sub-section shall not exceed three sets for the whole year.

(b) For the financial year in which an officer in group (b) marries there may be issued on account of his wife two single warrants or one double warrant, provided that the warrants so issued on her account, together with any warrant already issued on account of the officer's mother or sister earlier in the year, shall not exceed two single warrants or one double warrant for the whole year.

1131 *Class of accommodation.*—The officer and his family will be entitled to travel in the same class as that in which the officer is entitled to travel when on duty. Where the officer and his family are entitled to travel first class, warrants for sleeping berths may be allowed on the understanding that sleeping berth tickets will only be issued if sleeping berths are available. Warrants for sleeping berths should not be issued to officers entitled to travel second class.

1132 *Form of application.*—Applications for holiday warrants must be made on form General 21 by the officer concerned to the Head of his department, whether the warrants are intended for himself or for his family, and from whatever station the journey is to begin. Applications for warrants for an officer's family must be accompanied by a declaration on honour to the effect that the persons named are entitled in terms of these regulations to the warrants applied for.

1133 *Children.*—Holiday warrants must not be issued for children under three years of age, and warrants for half tickets only must be issued for children of three years and under twelve.

1134 *Xmas and Easter.*—Applications for holiday warrants for use during Christmas and Easter weeks should be made to the Head of the department at least ten days prior to the intended date of departure.

1135 Refunds.—No refunds will, save in very exceptional circumstances and then only with the authority of the Financial Secretary, be allowed in respect of holiday warrants.

1136 Tickets not transferable.—(i.) Tickets issued in exchange for warrants can only be used by the persons whose names are entered on the warrants and within the limits of distance and time specified thereon. They are not transferable.

(ii.) The misuse of a ticket or warrant, either by transferring it or using it out of date or on a portion of the railway over which it is not available, will render the user liable to instant dismissal or prosecution, as the case may be.

1137 Unused warrants or ticket to be returned.—(i.) Cancelled warrants must be returned to the issuing officer not later than three days after the last date for which they are available.

(ii.) Unused tickets must be returned to the officer issuing the warrants not later than the day after the issue and unused return halves of return tickets before the expiry of the available period.

(iii.) Tickets issued in exchange for warrants and not used are reckoned as having been used. A fresh warrant may, however, be issued in lieu of an unused ticket for which credit has been obtained from the General Manager of the Railway under F. R. 1125. Special attention is drawn to the latter part of F. R. 1124 requiring endorsement of an unused ticket by the Officer-in-Charge at the station without which no credit will be allowed by the General Manager of the Railway on unused tickets issued on holiday warrants.

1138 Partly used.—Warrants must not be made out for more than the number actually travelling or beyond the points to which they intend travelling. Should, however, owing to unforeseen circumstances a less number than that authorized on the warrant travel, the holder of the warrant must endorse on the face thereof the number actually travelling and sign it.

1139 (i.) Register to be kept.—It is the duty of Heads of departments in which holiday warrants are issued to cause to be kept an accurate and complete register in the form appearing below of the holiday warrants issued to each officer of the department. This register will be open to the inspection of the Auditor-General, who will report to the Financial Secretary any instances of failure to comply with this regulation which come to his notice.

(ii.) *Officer transferred.*—When an officer is transferred to another department, the Head of the department from which he is transferred must inform the Head of the new department of the holiday warrants issued to the officer in the current financial year. The number and date of the letter conveying the information must be noted in the register kept in the department from which the officer is transferred, and the information conveyed must be posted in the register kept in the department to which he is transferred.

Form.

Register of Holiday Warrants.

Name of officer : _____.

Class or appointment : _____.

Date of joining the department : _____.

Date of issue.	Number.	Class.	Persons travelling.				Between.		Remarks.
			Officer.	Wife, mother, or sister.	Children of three years and under and under twelve.	Children of twelve years and over.	Station.	Station.	

1140 Rendering of bills.—(i.) At the end of each month the Chief Accountant of the Railway will send warrants issued during the month to the Heads of departments liable for payment, together with bills in duplicate on form Railway A. F. 203, which will bear in the right hand top corner the serial number of the bill register kept by him for the purpose and the total amount due.

(ii.) The warrants chargeable to funds deposited with Government (see F. R. 1123 (ii.) will be sent separately in the same manner as other warrants.

1141 Payment.—(i.) Heads of departments on receipt of the warrants and bills from the Chief Accountant of the Railway will cause all the warrants and bills to be carefully checked and in the case of the holiday warrants will have them also compared with the register prescribed in F. R. 1139. The original bill must then be forwarded to the Treasury (Finance and Supply Division) with a transfer order on form General 122 specifying the head, sub-head, and apportionment to which the amount is chargeable. The transfer order form itself will be utilized as a schedule as far as practicable, the full amount of the bill being brought to account at one and the same time. A separate list showing the numbers and amounts of the bills should be attached to the transfer order.

(ii.) Separate bills for warrants issued by a department endorsed payable by another department will be sent by the Railway direct to the department liable for payment, and the latter will then forward them to the Treasury (Finance and Supply Division) with a transfer order as prescribed in the preceding paragraph.

(iii.) Warrants chargeable to the sub-heads " Travelling expenses of public officers on transfer " and " Holiday warrants " under head " Miscellaneous Services " are sent to the issuing department in the first instance to be checked with the counterfoil and dealt with as required in F. R. 1141 (i.).

(iv.) The sum due on the warrants chargeable to funds deposited with Government will either be remitted to the Chief Accountant of the Railway, or credited to Railway revenue at the Treasury or nearest Kachecheri, whichever procedure may be more convenient.

(v.) The duplicate copy of the warrant bill together with the warrants will be forwarded to the Auditor-General. Warrants chargeable to funds deposited with Government, together with the bills in form A. F. 203 and a receipt from the Chief Accountant of the Railway, the Treasury, or a Kachecheri, will be used to support the debit against the funds to which they have been charged.

(vi.) In cases where copies of bills or warrants are forwarded to the Treasury or the Auditor-General, departments should certify thereon that the original has not previously been brought to account.

(vii.) All railway warrants issued during any given year should be brought to account against the votes of that year by transfer in the Treasury books.

(viii.) " A " Departments (F. R. 210 (i.)) will bring the warrant bills to account in their monthly summaries; all other departments will forward them to the Treasury (Finance and Supply Division).

Section 3 (NE)—Holiday Warrants allowable to Ceyloese Officers newly appointed to the Public Service after April 24, 1933.

1129 (NE) (i.) Officers of Government departments other than the Railway, drawing substantive salaries provided under personal emoluments, are entitled to holiday warrants for journeys by railway to the extent, and under the conditions set out below:—

(a) Officers drawing substantive salaries of Rs. 240 per annum and over For one double journey or two single journeys in each financial year, between any two stations on the Ceylon Government Railway.

(b) Temporary officers on monthly salaries who have completed one year's satisfactory service are allowed holiday warrants for one double journey or two single journeys by railway.

(ii.) *Officer granted passages.*—Any officer who is granted a free passage to a place outside Ceylon will not be entitled to holiday warrants during a period of four years from the date of his resumption of duties. But the officer's family who remain in Ceylon will be entitled to holiday warrants in terms of F. R. 1130 (NE).

(iv.) *Officer interdicted.*—An officer under suspension or interdiction from duty should not be granted holiday warrants during such period of suspension or interdiction unless and until he is reinstated in office.

(v.) *Dating.*—Each warrant will be reckoned against the financial year of the date of issue. All warrants must be dated before issue and bear the date of issue.

1130 (NE) Family of officer.—The concession of holiday warrants applies also to the family of an officer in group (a) of F. R. 1129 (NE) (i.), viz., his wife and such of his children (not including males of eighteen years and upwards) as are dependent on him, and, in the case of a widower or an unmarried officer, his mother and/or sister if dependent on him, provided that in the latter case not more than two single warrants or one double warrant shall be issued on this account to any one officer, and provided further, in the latter case, that only one officer in any one family may receive this concession, unless for exceptional reasons the Treasury authorities an exception to be made. The authority of the Treasury (Establishments Division) for the issue of holiday warrants to an officer's dependent mother and/or sister should be obtained in all cases where the applicant's father is living. The term "sister" does not include a widowed sister.

Note.—Step children and adopted children are not entitled to holiday warrants unless the officer has no children of his own and then only, in the case of adopted children, if the Head of the department is satisfied that the adoption is *bona fide*. The concession does not apply to step-mothers or step-sisters.

1131 (NE) }
to } As in F. RR. 1131-1141.
1141 (NE) }

Section 4—Issue and Use of Periodical Card Passes and Government Concession Periodical Tickets.

1144 How issued.—(i.) The periodical pass or Government concession periodical ticket—*vide* F. R. 1117 (c)—is issued by the General Manager only and entitles the holder to travel at any time within the dates and between the stations specified on the pass or concession ticket.

(ii.) Periodical card passes or Government concession periodical tickets (except complimentary ones and others as authorized by Government) issued to officers of Government departments and others will be stamped—

“ For use on Government duty only ”
or
“ For use on ————— duty only ”

as the case may be.

1145 Persons entitled.—The persons entitled to hold these passes or concession tickets are—

Periodical Card Passes.

First Class.

Secretary to His Excellency the Governor	..	..	All stations
Private Secretary to His Excellency the Governor	..	..	do.
Assistant Private Secretary to His Excellency the Governor	..	..	do.
Aide-de-Camp to His Excellency the Governor	..	..	do.
Maha Mudaliyar	..	..	do.
Assistant Auditor for Railways	..	..	do.
Railway Telegraph Engineer	..	..	do.
Medical Officer of Health, Railway	..	..	do.
Members of the Railway Advisory Board	..	..	do.
Mrs. E. H. Gibbon and her assistant for work in connection with the Railway Mission	..	..	do.

Second Class.

Staff of Assistant Auditor for Railways	..	..	All stations
Inspector of Railway Telegraphs	..	..	—
Railway Anti-Malarial Inspector..	..	..	—
Railway Sanitary Inspectors	..	..	—
Arachchi, Queen's House	..	..	All stations

Third Class.

Peons of those persons authorized to travel without pass or ticket	..	..	All stations
Chief Secretary's Peon	..	..	do.
Maha Mudaliyar's Peon	..	..	do.
Skilled workmen, Linesmen, Fitters, Carpenters, Batterymen, and Labourers of the Railway Telegraphs	..	..	do.
Railway Anti-Malarial Inspector's servant	..	..	—
Kanganies and labourers of the Railway Sanitation Branch	..	..	—
Labourers of the Railway Anti-Malarial gang	..	..	—

*Government Concession Periodical Tickets.**First Class.*

Chief Justice	..	..	..	All stations
Officer Commanding the Troops	..	..	..	do.
Puisne Justices	..	..	..	do.
Members of the State Council. (Members are also entitled to free sleeping berth accommodation for their own use when travelling to or from Colombo in order to attend, or after having attended, a meeting of Council or of a Committee of Council. Officers of State and Ministers are entitled to free sleeping berth accommodation for their own use in all circumstances)	..	..	..	do.
Auditor-General	..	..	..	do.
Sir Solomon Dias Bandaranaike, K.C.M.G.	..	..	..	do.
Hon. Mr. T. B. L. Moonemalle	..	..	..	do.
Aide-de-Camp to the Officer Commanding the Troops	..	..	..	do.
Chief Engineer, Telegraphs	..	..	..	do.
Principal or representative of the School for the Deaf and the Blind	..	..	..	do.
Mrs. E. A. Jayasekera	..	..	..	Deliwala and Cotta road
European Police Sergeants	..	..	..	Fort and Talaimannar Pier

Second Class.

Little Sisters of the Poor (two)	..	..	..	All stations
A motor car driver of His Excellency the Governor's establishment	..	..	..	Maradana and Ratmalana

Third Class.

Servants of the Chief Justice and Puisne Justices (one in each case)	..	..	..	All stations
Servant of Officer Commanding the Troops	..	..	..	do.
Servants of members of the State Council (one for each member)	..	..	..	do.
Sir Solomon Dias Bandaranaike's servant	..	..	..	do.

1146 *To be returned when proceeding on leave, &c.*—Each holder of a card pass or concession ticket must return it to the General Manager on ceasing to hold the office entitling him to hold the pass or concession ticket, or upon going on leave necessitating the appointment of a substitute, or on expiration of the time for which the pass or concession ticket was granted.

1147 *Not transferable, &c.*—Passes or concession tickets can only be used by the persons whose names are entered thereon, and within the limits of distance and time specified thereon. They are not transferable.

Section 5—Conveyance of Packages and Baggage.

1153 Luggage.—The holder of a card or paper pass, concession ticket, or ticket issued in exchange for a warrant will be entitled to the free conveyance of the same quantity of baggage as an ordinary passenger of the same class.

1154 No package forwarded without invoice or waybill.—Under no circumstances whatever are packages to be forwarded by trains without being invoiced or waybilled.

1155 Packages, &c.—(i.) Packages, &c., may be conveyed "free" under the following conditions:—

- (a) *Governor's horses, &c.*—All packages, horses, motor cars, carriages, dogs, &c., belonging to the establishment of, or addressed to, His Excellency the Governor and suite, or to the Chief Secretary.
- (b) *Gifts for institutions.*—Gifts of provisions, flowers, clothing, books, newspapers, and literature generally may be conveyed free by rail to the institutions mentioned in the Railway coaching regulations, clause 32 (13), if a signed certificate stating that the contents are gifts for the use of the inmates is attached to the parcel.
- (c) Bicycles of officers holding periodical card passes, as authorized by the General Manager.

(ii.) All packages, horses, motor cars, carriages, and dogs conveyed free under these authorities must be invoiced or waybilled.

(iii.) Any attempt to send packages free without invoice or waybill will be considered an attempt to defraud, and dealt with accordingly.

Section 6—Cheap Season Tickets on the Railway to Government Clerks and others.

1158 Cheap tickets for Government clerks, &c.—(1) Government clerks and others of a similar standing employed in Colombo, Kandy, Galle, Jaffna, or Kalutara, are allowed second class season tickets at one-fourth the usual second class rates for the purpose of travelling between their homes and their offices provided that they joined the public service prior to January 1, 1929. This concession is also applicable to members of Divisions A, B, and C of the Permanent Staff of the Government Printing Office who were admitted to these Divisions prior to February 1, 1924.

(ii.) From and after May 1, 1933, this concession will not be allowed for travelling from beyond the following limits:—

- (1) For officers working in Colombo: Kalutara South, Negombo, Veyangoda, and Padukka.
- (2) For officers working in Kandy: Kadugannawa, Gampola, and Matale.
- (3) For officers working in Galle: Ambalangoda and Matara.
- (4) For officers working in Jaffna: Pallai and Kankasanturai.
- (5) For officers working in Kalutara: Colombo and Ambalangoda.

(iii.) Such tickets are only issued quarterly, half-yearly, or yearly where the distance is less than 20 miles. Where the distance is not less than 20 miles they may be issued monthly if so desired.

1159 (i.) Government peons.—Government peons and men of this class who joined the service prior to January 1, 1929, travelling to and from offices by rail are allowed third class tickets at one-fourth rates.

(ii.) *Workmen.*—Workmen's tickets at special rates are issued to workmen of Government departments employed in Colombo.

1160 *Children of Government servants.*—The children (under 18) of Government servants who joined the service prior to January 1, 1929, attending school in Colombo and St. Thomas's College, Mount Lavinia, are allowed second or third class tickets at one-fourth rate. This does not apply to students studying for a profession, such as Medicine, Law &c., nor to students of University College.

Note.—A certificate from the school authorities stating that the student is under 18 years of age should accompany the first application each year.

Chapter XVII.—Travelling.

Section 1—General.

1165 Allowances in accordance with the following rules may be paid in reimbursement of expenses incurred in travelling on the public service.

1166 *Not a personal emolument.*—All allowances payable under these regulations are assigned to meet the cost of travelling actually done, or of the upkeep of conveyances maintained, for the public service; no part of them being intended as a personal emolument.

1167 *Quickest and least expensive route to be followed.*—Officers must travel as rapidly as circumstances will permit, by the quickest possible route, and in the manner involving Government in the least expense, unless there are special reasons to the contrary. An explanation of the necessity for any detour or detention must appear on the claim. Should an officer travel unnecessarily by a route requiring a longer time or involving greater expense than would ordinarily be the case, the allowances will be reduced so as not to exceed the amount which would have been payable in respect of the most economical route.

1168 “ *Seven miles* ” rule.—No allowance of any sort, except a commuted allowance, can be claimed unless the whole distance travelled, out and home, exceeds seven miles. Where the distance travelled exceeds seven miles, allowances may be claimed from the point of departure, subject to the provisions of F. R. 1178 and subject to the proviso that no subsistence allowance may be claimed for journeys lying wholly within the limits of a town, unless such journeys necessarily involve absence from home for a night.

Exceptions.—(1) Relieving Postmasters, Signallers, Telegraph Inspectors, Telephonists, and Linesmen of the Postal Department; and Sergeants and Constables of the Police Department are allowed to draw daily allowances, even though the distance travelled is less than seven miles, on a certificate to the effect that their duty rendered it necessary for them to remain away from their station all night.

(2) Mileage at 20 cents per mile may be paid for the use of a car, cart, or rickshaw for circular town running on duty within a $3\frac{1}{2}$ mile radius from the point of departure. Circular town running means travelling from point to point in an urban area and does not embrace journeys covered by F. R. 1178 and 1186 ”.

Section 2—Subsistence and Lodging Allowances.

1171 *Subsistence.*—Officers travelling on duty will be allowed the rates of subsistence prescribed in F. R. 1174 for every day during which they are absent from their station, and travelling or necessarily detained on the journey, provided the distance travelled exceeds seven miles.

1172 *Absence for less than complete day.*—No subsistence allowance may be claimed in respect of any shorter period of absence at a time than six hours. For a period of necessary absence which exceeds six hours subsistence allowance may be paid at the following scales:—

For each complete 24 hours	..	1 day
For part of 24 hours—		
Not less than 6 hours	..	$\frac{1}{2}$ day
Not less than 12 hours	..	1 day

1173 *Lodging.*—(i.) In addition to subsistence allowance, lodging allowance is payable at the rates shown in F. R. 1174 in respect of any night spent on duty away from an officer's station, if the officer incurs expenses on account of lodging during that night in any hotel, resthouse, or recognized boarding house.

(ii.) When an officer spends a night in a circuit bungalow belonging to a local authority which charges a fee for occupation, he may be paid lodging allowance or the amount of the fee, whichever is less.

(iii.) The name of the hotel, resthouse, boarding house, or circuit bungalow occupied must be shown upon the voucher when a claim is made under this regulation.

Note.—(1) Officers who are entitled under F. R. 1174 to claim a combined rate of subsistence and lodging allowance will draw that rate, under the conditions laid down for the payment of subsistence allowance, whether they incur lodging expenses as defined above or not.

(2) In any case of doubt the Government Agent should be asked to state whether the place where an officer has lodged is or is not a "recognized boarding house".

1174 Rates.—(i) The rates of subsistence, lodging, and combined allowances payable to officers and employees on monthly salaries, other than those referred to in sub-section (ii.), will be determined by the amount of the officer's annual salary (including all pensionable emoluments), or by the amount of the initial salary of the post in which he is acting, whichever is greater, in accordance with the following scale:—

Salary.	Subsistence.	Lodging.	Salary.	Subsistence.	Lodging.
	Rs. c.	Rs. c.		Rs. c.	Rs. c.
£1,400 and over	.. 9 0	.. 3 0	Rs. 2,840 and over	.. 5 0	.. 1 50
£840 and over	.. 8 0	.. 2 50	Rs. 1,600 and over	.. 4 0	.. 1 50
£450 and over	.. 7 0	.. 2 0	Rs. 1,250 and over	.. 3 50	.. 1 0
£300 or Rs. 4,500 and over	.. 6 0	.. 1 50			
		Combined rate.			Combined rate.
		Rs. c.			Rs. c.
Rs. 1,000 and over	..	.. 2 50	Rs. 450 and over	..	.. 1 0
Rs. 800 and over	..	.. 2 0	Under Rs. 450	..	.. 0 75
Rs. 600 and over	..	.. 1 50			

(ii.) Officers holding substantive or acting appointments in the posts enumerated in Schedule I. are entitled to allowances at the rates shown therein.

1175 Detention.—(i.) When an officer is detained at any place beyond three days, he must show on the travelling claim the necessity for such detention, otherwise no allowances for any period in excess of three days may be claimed.

(ii.) When an officer's detention at a place is necessarily protracted, he may claim full allowances under F. R. 1174 for fourteen days and half the allowances thereafter until completion of a month, after which all allowances will cease. Exceptions to this rule are shown in Schedule II. No further exceptions will be allowed without the special sanction of the Financial Secretary.

Section 3—Transport Allowances.

1178 Officers travelling on duty will be entitled to free transport or to reimbursement of transport expenses in accordance with the following rules. No such expenses will be paid, however, in respect of journeys not exceeding seven miles (out and back) between the temporary residence of an officer when away from his station on duty and the place which he may have to attend during the day.

1179 Railway.—For any journey or part of a journey, which can be performed by railway, officers travelling on duty will be entitled to railway warrants. Mileage, however, may be paid in respect of any such journey in cases covered by the following regulations:—

(i.) Officers whose inspecting duties make it necessary for them to travel by road rather than by rail may claim mileage at the rates laid down in F. R. 1181 in accordance with the type of private or hired conveyance used.

(ii.) When an officer is entitled under F. R. 1184 to a railway warrant for the conveyance of his motor car, he may, instead of trucking his car, travel by road both on the outward and the homeward journeys and claim mileage at the rates laid down in F. R. 1181 therefor if—

(a) The distance by rail for the single journey does not exceed 50 miles; or

(b) The distance by road amounts to less than two-thirds of the distance by rail.

- (iii.) An officer entitled under F. R. 1184 to a warrant for the conveyance of his car but not entitled to claim mileage at the rates laid down in F. R. 1181 for a journey by road may draw road mileage at the rate of 15 cents a mile if he chooses to travel by road instead of trucking his car provided that the distance by road shall not exceed 180 miles.
- (iv.) An officer entitled to motor car mileage may travel by car and claim road mileage at 15 cents a mile for short journeys to points accessible by railway, a "short journey" for the purpose of this sub-section being taken to mean either a journey of not more than 50 miles by rail or a journey which would take not more than $2\frac{1}{2}$ hours by train.
- (v.) An officer who travels by car but is debarred from claiming mileage under the provisions of the two preceding sub-sections may claim subsistence allowance and incidental expenses as though he had travelled by train and may be paid by way of incidental expenses hypothetical motor car mileage between his home or point of departure and the nearest railway station, any fraction of a mile being reckoned as one mile, and hypothetical reasonable conveyance hire from the nearest railway station to his destination up to the maximum of Re. 1.50 laid down in F. R. 1186. If the journey from the nearest railway station to his destination exceeds $3\frac{1}{2}$ miles he may be paid at the rates laid down in F. R. 1181. What constitutes reasonable conveyance hire is left to the judgment of the department taxing the claim and shall be decided with reference to the circumstances of each case, *e.g.*, types of conveyance available, quantity of luggage, if any, carried, distance, &c. Mileage may be paid at the rates laid down in F. R. 1181 for the whole journey, where the total mileage and any subsistence allowance actually earned is less than subsistence allowance and incidental expenses which would have been payable, had the officer in question travelled by train.

1179A Officers of State and Ministers may travel by road on all journeys undertaken in the performance of their official and ministerial duties and, subject to the provisions of F. R. 1168, they may claim mileage for such journeys at the rates laid down in F. R. 1181 (a).

1180 Public conveyance other than railway.—(i.) For the purpose of this regulation motor mail cars, steamers, boats, and motor coaches which regularly ply for hire are deemed to be public conveyances.

(ii.) Officers entitled to subsistence allowance of Re. 1 and over may travel by public conveyance and claim a refund of the actual fare, or, in the case of Government motor services, a warrant.

Subordinates drawing subsistence allowance of less than Re. 1 will be reimbursed the fare by public conveyance only when travelling in attendance on a superior officer, or when travelling on urgent duty upon a certificate to that effect by the Head of the department.

(iii.) For any journey which can be wholly performed by public conveyance mileage may not be claimed.

Exceptions.—(a) Officers entitled to subsistence allowance of not less than Rs. 6 and territorial Chief Headmen may claim mileage if the journey is performed in the officer's own private conveyance.

(b) Judges of the Supreme Court, members of the State Council, and officers whose duties make it impracticable for them to perform the journey by public conveyance may claim mileage for travelling by private or by hired conveyance.

(c) An officer not entitled to mileage under exception (a) may claim bullock cart mileage if he is obliged to take with him such an amount of luggage as necessitates the use of a private or hired conveyance.

(d) Motor cycle or bicycle mileage may be paid, in lieu of the fare by public conveyance, at the discretion of the Head of the department.

(e) When travelling on urgent or special duty subordinates of the Police and Prisons departments may be allowed the hire of a conveyance (other than a motor car) actually used on the certificate of the Superintendent.

1181 Mileage.—Mileage may be claimed, according to the nature of the vehicle used, at the rates shown below, subject to the provisions of F. R.R. 1179 and 1180. The mode of conveyance used must be stated in the claim, and in the case of a motor car or motor cycle the registered number and weight must be given.

(a) *Motor cars.*—Motor mileage may be drawn by officers whose rate of subsistence allowance is Rs. 6 per diem and over, at the following rates:—

	Per mile. Cents.
For a private car weighing over 21 cwt.	35
For a private car weighing over 16 cwt. but not over 21 cwt.	30
For a private car weighing over 12 cwt. but not over 16 cwt.	25
For a private car weighing 12 cwt. and under	20
For a hired car, actual hire not exceeding	30

Exception.—Territorial Chief Headmen who are expected to keep motor cars for travelling within their divisions may draw mileage at the rates in this sub-section when they travel by motor car on duty outside their divisions.

Note.—For the purpose of this regulation the weight of a car will be taken to be the weight on which tax is payable under Ordinance No. 20 of 1927.

(b) *Motor cycles.*—Motor cycle mileage may be drawn by officers in receipt of subsistence allowance of Rs. 3.50 per diem and over at the rate of 10 cents per mile for a motor cycle and 15 cents per mile for a motor cycle with side car.

(c) *Horses and carts.**—Horse mileage, whether the horse is ridden or driven, or bullock cart mileage, may be drawn by officers in receipt of subsistence allowance of Rs. 3. 50 and over at the rate of 30 cents per mile.

Note.—Officers who are entitled to horse or cart mileage, but not entitled to motor car mileage, may claim 20 cents per mile for the use of a motor car.

(d) *Half-carts.**—Half-cart mileage may be drawn by officers in receipt of subsistence allowance amounting to less than Rs. 3.50 but not less than Rs. 2, if the use of a vehicle is necessary in the opinion of the Head of the department, at the rate of 15 cents per mile.

(e) *Bicycles.**—Bicycle mileage may be drawn by officers in receipt of subsistence allowance of Rs. 2 and over at the rate of 6 cents per mile.

Note.—(1) No allowance may be claimed when a journey is performed on foot unless the officer is obliged to use a conveyance or coolies for the transport of his luggage when mileage may be claimed in accordance with the rates laid down in this regulation or in F. R. 1183.

(2) Officers who travel by motor cycle or bicycle, but necessarily use a separate conveyance to transport their baggage, may claim mileage in respect of such conveyance in lieu of motor cycle or bicycle mileage.

(3) When two or more officers use the same conveyance on a journey, mileage shall be payable once only in respect of the distance travelled.

(f) *Light running of cars.*—Ordinarily no mileage is payable when an officer's car travels empty, but the Treasury (Establishments Division) may authorize the payment of half mileage in cases where an officer finds it necessary for the proper performance of his duty to send his car by one route while he himself travels by another non-motorable route or in other circumstances which appear to justify the concession.

1182 Point of departure.—In calculating transport allowances the point of departure from headquarters is either the office or place of business, or the residence of the officer, from whichever of the two he actually starts.

1183 Labourers' charges.—Officers when travelling by a route along which no conveyance can be taken, and remaining off the road for one or more nights, may claim—

(a) actual labourers' charges for the transport of tents or other Government property necessarily taken on the journey;

* Itinerating officers in receipt of subsistence allowance of less than Rs. 2 per diem may claim 6 cents per mile for the use of a cart, half cart, or bicycle.

(b) actual labourers' charges for the transport of personal effects up to the following limit for each mile travelled along such route:—

	Per mile. Rs. c.
Officers entitled to subsistence allowance of Rs. 6 and over ..	1 0
Clerks or interpreters accompanying a superior officer and the Interpreter Mudaliyar and reference case clerk of the Land Settlement Department..	0 50
Itinerating officers in receipt of subsistence allowance amounting to less than Rs. 6 but not less than Rs. 2 ..	0 20
Itinerating officers in receipt of subsistence allowance of less than Rs. 2 ..	0 10

Note.—(1) Sanction of the Financial Secretary must be obtained before applying the rates of itinerating officers to any particular class of officer.

(2) Claims under this regulation must show the number of coolies employed.

1184 *Transport of conveyance by rail.*—A railway warrant may be issued for the transport of an officer's private conveyance by rail in the following circumstances:—

- (a) To Judges of the Supreme Court travelling to or from the place of holding circuit sessions.
- (b) To members of the State Council when travelling to or from Colombo on Council duties (*see* F. R. 1123 (iii.) and (iv.)).
- (c) To any officer entitled to motor car or motor cycle mileage, if it is essential that he should have his motor car or motor cycle for use on the public service at his destination on the railway.

Example.—An officer visiting Jaffna from Colombo with the object of making a few relatively short journeys would not be entitled to a railway warrant for the free transport of his car by rail: he should travel by rail and hire a car at Jaffna. If however the officer's stay at Jaffna is necessarily long and/or involves extensive journeys into the interior he would be entitled to a railway warrant to truck his car. (*Vide* F. R. 1179 (ii.) and (iii.).)

Notes.—Transport by rail of a hired vehicle will only be allowed in exceptional circumstances. In such cases it must be clearly shown that the hire of a suitable vehicle at the end of the officer's railway journey is not practicable.

1185 *Transport of luggage.*—Officers of all grades will be allowed a warrant, or a refund of the actual freight paid, in respect of such quantity of luggage, taken by them on the railway or other public conveyance, as the Head of the department considers to be reasonable, taking into account the duration of the journey.

1186 *Incidental expenses.*—When an officer travelling on duty uses his own or a hired conveyance between his temporary residence or permanent quarters and a railway station he will be allowed mileage or the actual hire of such conveyance up to a limit of Re. 1.50, if he satisfies the Head of the department that there were good reasons for incurring such charges.

1187 *Ferry tolls.*—Officers travelling on duty will be entitled to a refund of all ferry tolls paid by them for themselves, their vehicles, or their baggage cart.

1188 *Classes on railway, &c.*—The class of accommodation by rail, steamer, boat, coach, &c., to which officers will be entitled, and by which they are expected to travel when using such conveyances, will be as follows:—

First Class.—Officers whose names and designations are shown in the annual Civil List, temporary officers of similar status, and any other officers specially authorized by the Financial Secretary.

Second Class.—Other officers whose rates of subsistence or combined allowances amount to Rs. 2.50 and over.

Third Class.—Officers and employees drawing combined allowances under Rs. 2.50.

Note.—Officers drawing subsistence allowance at a rate of Rs. 6 and over will be entitled to travel first class by any public conveyance which has only two classes of accommodation.

1189 Sleeping berths.—Officers travelling on duty by rail and entitled to first or second class accommodation will be allowed a warrant for a sleeping berth of the same class where available.

1190 Railway warrants.—(i.) Transport services (*i.e.*, conveyance of passengers, luggage, furniture, &c.) will be rendered by the Railway department only on production of warrants on form General 89. These warrants will be obtained from the Head of the department requiring the service or from an officer deputed by him.

(ii.) Railway warrants are to be used only when a public service is performed, and in no case must they be issued for the transport of any person whose fare is not covered by these orders, or for the transport of any property the charges for which are not so covered. (*Vide F. R. 1123 et seq.*)

1191 Transport by sea.—An officer travelling by sea will be furnished with a passage or reimbursed the cost of it. He may also claim at standard rates the actual boat hire incurred in embarking or disembarking. No subsistence allowance can be claimed by an officer for the period spent on board ship, unless the fare does not include messing.

Section 4—Chauffeurs, Peons, and Servants.

1194 Peons and servants.—Subsistence allowance and transport by rail or public conveyance may be claimed for peons and servants accompanying public officers as follows:—

	Number of peons or servants.
Judges of the Supreme Court	4
Heads of departments	2
Assistant Settlement Officers	2
Assistant Government Agents, when holding land sales or land Kachcheries on circuit	2
Other officers drawing subsistence allowance of Rs. 6 and over	1
Chief Headmen travelling on duty outside their provinces	1

Note.—When it is necessary for a servant of a public officer to travel in advance for the purpose of making preparations for a circuit, or when at the close of a circuit it is necessary for such servant to remain behind to pack and to transport an officer's baggage, he may in either case be considered to be accompanying the officer within the meaning of this regulation.

1195 Chauffeurs.—A chauffeur accompanying an officer entitled to motor mileage who is using his private motor car, or a horsekeeper accompanying an officer entitled to horse mileage who is using his own horse, on public service, may be allowed to draw batta on the same scale as a servant or peon, and a third class railway warrant may be issued to him when the private motor car or horse is being conveyed by rail. In such cases the chauffeur or horsekeeper will not be included in the number of servants or peons allowable under F. R. 1194.

Note.—(1) The chauffeur of a Supreme Court Judge and the chauffeurs of the Officers of State, the Speaker, and the Ministers may draw batta at the rate of Rs. 2.50 per diem.

(2) Officers in receipt of commuted allowances granted specially to cover all personal expenses, except rail fare and the batta of one servant, are not entitled to draw batta for a chauffeur or horsekeeper in addition to batta for a servant.

Section 5—Fixed Transport Allowances.

1198 Ordinary journeys.—Fixed transport allowances are granted to certain officers to cover their transport expenses in respect of all travelling done by them within a defined area, other than travelling by rail. These allowances are only payable where an officer is required by the Head of the department to keep a conveyance.

1199 Special journeys.—When an officer in receipt of a fixed transport allowance has to perform a special journey which takes him beyond the defined area, he may be allowed the cost of transport by public conveyance for the whole journey, or mileage for the portion of the journey which lies outside the defined area.

1200 Certificate.—Officers in receipt of fixed transport allowances must attach to the payment voucher a certificate that the horse, vehicle, or other means of transport for which the allowance is granted has actually been kept and used.

1201 *During leave.*—Such allowances cannot be drawn for any period of an officer's absence on leave other than casual leave, except when the leave is on account of illness, or when the horse or vehicle is placed at the disposal of the officer's substitute.

Section 6—Commuted Allowances.

1204 *Definition.*—Commuted allowances shall be taken to cover the transport, subsistence, and all personal expenses of an officer travelling on duty in accordance with the terms for which such allowances are granted, provided, however, that the receipt of a commuted allowance shall not affect an officer's right to transport services by rail. An officer in receipt of a commuted allowance is not entitled to the free use of a Government motor car.

1205 *Certificate.*—The payment voucher on which a commuted allowance is drawn must embody a statement of journeys performed and of the mileage done on each journey, and will bear a certificate from the Head of the department that the necessary amount of travelling to qualify for the allowance has been done, irrespective of any special journeys for which separate claims have been submitted. Where the necessary amount of travelling has not been done a proportionate reduction will be made.

Section 7—Travelling Expenses on Change of Station.

1208 An officer transferred from one station to another, except at his own request or in consequence of misconduct, may claim—

- (a) Subsistence allowance for himself, his wife, and each of his children over the age of twelve, and half subsistence allowance for each of his children between the ages of three and twelve for every day or part of a day actually spent in travelling and necessary detention on the road.
- (b) Full lodging allowance for himself, his wife, and each child over the age of twelve, and half lodging allowance for each child between the ages of three and twelve, if lodging expenses as defined in F. R. 1173 are incurred in respect of nights necessarily spent on the journey.

Note.—(1) Lodging allowance will not be payable to officers entitled to claim combined rates.

(2) No subsistence or lodging allowance is payable in respect of an officer's sons over the age of twenty-one, nor in respect of children under the age of three.

(3) An officer transferred from one station to another on promotion, or to act in a higher appointment, will be assumed for the purposes of calculating his allowances on change of station to have taken over the duties of his new office.

(4) If an officer is transferred to a station within a radius of 15 miles, reimbursement of his expenses will be considered only under F. R. 1215 and not under F. R. 1211. He may, however, with prior Treasury (Establishments Division) authority also be allowed a reasonable sum to cover incidental expenses necessarily incurred.

1209 (i.) *Expenses at beginning and end.*—If an officer has to vacate his quarters before starting on the journey, in order that his baggage may be sent ahead, or if he is unable to occupy his new quarters on arrival, he may claim, in addition to the above, subsistence and lodging allowance (for himself and his family as before) up to a maximum of four days. No such allowance, however, is payable for days after that on which the furniture arrives at the officer's new station unless the officer is unable to occupy the bungalow because it is under repairs or not vacated.

(ii.) *Officers in receipt of commuted allowances.*—An officer on arriving at a station to assume the duties of an office to which a commuted travelling allowance is attached, shall, during the period elapsing between his arrival at his new station and his taking up the duties of the appointment, draw an allowance at the same rate as the commuted allowance attached to the post, in lieu of the usual allowances sanctioned by the travelling regulations. Provided that a Provincial or District Engineer of the Public Works department may, when taking over duties on transfer to a new station, draw full subsistence and lodging allowance up to a limit of five days, and thereafter, for the remainder of the period of taking over duties (if such period exceeds five days), a proportionate amount of the commuted allowance attached to the province or district, as the case may be.

1210 Transport.—In addition to subsistence and lodging allowance, an officer may be allowed rail warrants, and where the railway is not available the fare by public conveyance for himself and family dependent on him. For any part of the journey which cannot be performed by rail, mileage may be claimed as laid down in F. R. 1181, but will only be allowed in respect of the officer himself, unless it can be shown that additional expenditure was incurred in the transport of his family, in which case a reasonable allowance to cover the additional expenditure may be granted.

Note.—The provisions of F. R. 1179 (ii.) and (iii.) will apply to change of station.

1211 Transport of baggage, &c.—Officers will also be allowed to claim for transport of servants, household furniture, baggage (including bicycles) and conveyances as follows:—

(i.) *Officers entitled to subsistence allowance of Rs. 9 per diem—*

- (a) Combined allowance at the rate of 75 cents a day, railway warrants, and fare by public conveyance for two servants and for an ayah in charge of the officer's children under three years' of age. If the officer is entitled to travel first class on the railway, a second class warrant may be issued for the ayah.
- (b) Railway warrant and steamer fare on eight tons of baggage and the hire of sixteen carts, or lorry hire not exceeding the hire of sixteen carts.
- (c) Railway warrant and steamer fare for conveyance of a horse, and of a carriage, or a motor car or a motor bicycle.
- (d) An allowance not exceeding Rs. 30 to cover the cost of packing and incidental expenses in connection with the move, provided that a reasonable amount of furniture is transported.

(ii.) *Officers entitled to subsistence allowance of Rs. 8 per diem—*

- (a) Combined allowance at the rate of 75 cents a day, railway warrants, and fare by public conveyance for two servants and for an ayah in charge of the officer's children under three years of age. If the officer is entitled to travel first class on the railway, a second class warrant may be issued for the ayah.
- (b) Railway warrant and steamer fare on six tons of baggage and the hire of twelve carts, or lorry hire not exceeding the hire of twelve carts.
- (c) Railway warrant and steamer fare for conveyance of a horse, and of a carriage, or a motor car or a motor bicycle.
- (d) An allowance not exceeding Rs. 30 to cover the cost of packing and incidental expenses in connection with the move, provided that a reasonable amount of furniture is transported.

(iii.) *Officers entitled to subsistence allowance of Rs. 6 and less than Rs. 8 per diem—*

- (a) Same as (ii.) (a).
- (b) Railway warrant and steamer fare on 4 tons of baggage and the hire of eight carts or lorry hire not exceeding the hire of eight carts.
- (c) Same as (ii.) (c).
- (d) An allowance not exceeding Rs. 30 to cover the cost of packing and incidental expenses in connection with the move, provided that a reasonable amount of furniture is transported.

(iv.) *Officers entitled to subsistence allowance of less than Rs. 6 per diem—*

- (a) Combined allowance at the rate of 75 cents a day, third class railway warrants, and fare by public conveyance for one servant and for an ayah in charge of the officer's children under three years of age.
- (b) Railway warrants and steamer fare on 2 tons of baggage and the hire of four carts, or lorry hire not exceeding the hire of four carts.

- (c) Railway warrants and steamer fare for the removal of a conveyance and one animal or of a motor car or a motor cycle, provided that the officer is required by Government to keep a conveyance for the efficient discharge of his duties.
- (d) An allowance not exceeding Rs. 15 to cover the cost of packing and incidental expenses in connection with the move, provided that a reasonable amount of furniture is transported.
- (v.) *Sergeants and constables of the Police department**; *head overseers, overseers, sub-overseers, and guards of the Prison department; teachers of the Education department drawing less than Rs. 720 per annum; vaccinators in the Medical department not in class I.; linemen of the Postal department; and officers of similar status—*
- (a) Sergeants, head overseers, overseers, sub-overseers, vaccinators, and officers of similar status; railway warrant on $\frac{1}{2}$ ton of baggage ($\frac{1}{4}$ ton if unmarried), and hire of one cart.
- (b) Constables, peons of the Excise department, guards and linemen; rail warrant on $\frac{1}{3}$ ton of baggage ($\frac{1}{5}$ ton if unmarried), and hire of one cart.
- (c) Teachers and assistant teachers of vernacular schools drawing salaries of less than Rs. 720 per annum; rail warrant and steamer fare on $\frac{1}{2}$ ton of baggage and the hire of one cart, and combined allowance at the rate of 75 cents a night for one servant.

Note.—(1) Cart or lorry hire can only be claimed in respect of such part of a journey as cannot be performed by rail. Under receipts must be furnished in respect of all such claims and in respect of claims for freight by steamer.

- (2) For the purposes of under receipts granted by steamship Companies, a ton will be regarded as equivalent to 150 cubic feet.
- (3) When applying for railway transport for a vehicle under this regulation full particulars of the weight and dimension of the vehicle should be given to the Railway. Should failure to comply with this requirement result in the provision of an unsuitable truck, an officer will not be paid mileage under F. R. 1181 for the journey by road.

1212 *Special transport.*—When an officer's family or his furniture are transported either from his old station to a place other than his new station, or to his new station from a place other than his old station, he may be allowed transport by rail for his family and his furniture to a distance such that the cost of transport does not exceed that between the old and new stations. No subsistence, cart hire, packing or other expenses will be allowed in respect of such removal save in exceptional circumstances and after application to the Treasury (Establishments Division).

1213 “*Six months*” rule.—(i.) If an officer does not move his family or furniture at the time of first appointment or transfer, the expenses of their subsequent removal will not be allowed after the expiration of a period of six months.

(i.) In such cases the officer's own claim should be forwarded in duplicate within thirty days, with a statement that a further claim in respect of his family or furniture will follow.

1214 *Transfers due to misconduct or own request.*—No allowance of any sort will be made when an officer is transferred at his own request, or in consequence of his misconduct.

1215 *Change of quarters within a station.*—If an officer is obliged to occupy or vacate Government quarters on appointment to a new post which does not involve a change of station, he may be reimbursed the cost of moving his furniture and personal effects, and the regulations relating to change of station shall apply *mutatis mutandis*, but he will not be entitled to draw packing or subsistence allowance. If, however, he moves merely for his own convenience such payment will not be made.

* Whenever a sergeant or constable with a family is transferred to a station in the Island which cannot be reached by a public conveyance, he may be allowed the hire of a cart for the transport of himself, his wife, and children, in addition to the cart allowed by F. R. 1211 (v.) for the transport of his baggage, provided that the Superintendent of Police in charge of the province or district is satisfied that a cart for the transport of the man and his family is actually necessary.

Section 8—Travelling Claims.

1218 Forms.—The forms to be used for all travelling claims are as follows:—

Change of station	..	General 178
Commuted allowance	..	General 161
Fixed transport allowance	..	General 35 (with amended certificate)
All other travelling claims	..	General 177

1219 Certification.—The Head of a department may delegate to any officer or officers of his department the duty of examining and certifying all travelling claims, including fixed transport and commuted allowance vouchers. In departments where there is no other officer of sufficient seniority the Head of the department may certify his own claim.

1220 Responsibility for correctness.—Responsibility for the correctness of claims rests in the first instance upon the officer making the claim, but an equal responsibility lies upon the Head of the department and the officer certifying the claim. All claims are subject to surcharge by Audit.

1221 Surcharges.—If any part of a claim is disallowed, the voucher must be amended in red ink. An appeal against the disallowance may be made to the Deputy Financial Secretary, but if the decision of the Head of the department is upheld a further deduction not exceeding half the amount payable may be made as a penalty.

1222 Lapsed claims.—Travelling claims will lapse if not presented to the certifying officer for payment within thirty days from the date of completion of the journey. Lapsed claims will not be paid without the authority of the Treasury (Establishments Division), and they will be liable to be rejected or reduced unless the delay is due to unavoidable circumstances.

1223 Claims at end of financial year.—Claims on account of travelling in September must, where possible, be presented in time to admit of payment before the end of the financial year.

Section 9—Advance of Travelling Expenses.

1226* (i.) Officers undertaking a journey on duty will be allowed to draw a proportion not exceeding three-quarters of the probable expense of the journey in advance.

(ii.) Officers removing their families from one station to another, in consequence of a change of station, will also be allowed to draw a similar proportion of the expenses of such removal, but if the family is not removed by the date fixed, the sum advanced should be at once refunded.

Section 10—Travelling Votes.

1228 Departmental transfers.—Departmental transfers must be made with due regard to the balance available in the departmental travelling vote, the provision for which during any one year should not be exceeded.

1229 Supplementary votes not allowed.—No supplementary votes will be allowed for travelling expenses, save in the most exceptional cases. This rule must be carefully observed both by Heads of departments and by all officers to whom apportionments on account of their own travelling are made from the provision allowed for the whole department. Individual officers will be held personally responsible for its due observance, and will be called upon to make good any excess expenditure, unless special authority for such excess expenditure has been duly obtained.

1230 Apportionment of vote.—The liabilities incurred in any one month against a travelling vote or against an apportionment of a vote should, so far as possible, be limited to one-twelfth of the amount available for the year, and at no time in

* When an advance is made under this regulation, it must be charged to an advance account and not to the vote for Travelling. The voucher should be headed "Authorized advances" Sub-head "Public officers for travelling expenses."

the year should the liabilities exceed the amount proportionate to the period which has elapsed since the beginning of the financial year by more than one-twelfth of the total vote or apportionment.

1231 Travelling expenses chargeable to Miscellaneous Services.—(i.) No expenditure in respect of travelling should be charged to the Treasury vote under the Head Miscellaneous Services, except in connection with the following:—

- (a) Transfers—The Civil Service and Clerical Service and inter-departmental transfers.
- (b) Examinations—Civil Service and Clerical Service.
- (c) Travelling expenses on first appointment—Civil Service and Clerical Service.
- (d) Travelling expenses on return from leave out of the Island—Civil Service.
- (e) Travelling expenses of Cadets.
- (f) Travelling expenses of subordinate officers compulsorily retired or of their widows and families—Clerical Service.

(ii.) The services of officers attending court as witnesses are as a rule primarily of a departmental nature, and the travelling expenses incurred in such cases must be met from departmental votes; where, however, the department is not immediately interested in the prosecution, as, for example, in the case of a Record-keeper producing documents, or a Medical officer giving medical evidence, the expenditure will be charged to the Fiscal's vote as part of the administration of justice. The expenses which an officer has incurred on jury service will be paid from the same vote.

(iii.) When forwarding to the Fiscal claims of officers attending Court as witnesses in cases in the prosecution of which a department is not immediately interested, a certificate to that effect should be appended by the Head of the department.

Section 11—Miscellaneous.

1234 Officer taking up first appointment.—An officer proceeding to take up his first appointment in the public service of the Island will be entitled to the free transport of himself, his family, and baggage in accordance with the terms of F. R. 1211 from his home in Ceylon or port of arrival to the place of his first appointment. He will not be entitled to subsistence allowance or packing or incidental expenses for this journey.

1235 Return from leave out of the Island.—(i.) An officer returning from half-pay or commuted half-pay leave to the station from which he went on leave may claim free transport for himself, his family and baggage, including vehicle as defined in F. R. 1211, from the port of arrival to his station.

(ii.) An officer returning from vacation leave to the station from which he went on leave may not claim any reimbursement of the expenses of his journey from the port of arrival to that station.

(iii.) An officer returning from vacation, half-pay, or commuted half-pay leave to a station other than that from which he went on leave may claim free transport for himself, his family and baggage, including vehicle as defined in F. R. 1211, from the port of arrival to his new station. He will also be entitled to free transport of baggage and vehicle from the old to the new station, provided that the total baggage transported to the new station does not exceed the amount allowed in F. R. 1211.

Note.—No subsistence or lodging allowance may be claimed by any officer returning from leave, unless he is unable to occupy his quarters on arrival. In such cases allowances under F. R. 1209 may be claimed.

1236 Persons other than Government servants.—Where any person not being a Government servant is required to attend any meeting of a commission of inquiry, or of a board, conference, committee, or a departmental inquiry convened under proper authority, or is required to perform any public duties in an honorary capacity, the Deputy Financial Secretary may pay him allowances in accordance with these regulations, and for this purpose may decide the rates applicable.

1237 Officers compulsorily retired.—An officer drawing salary and pensionable emoluments which do not amount to Rs. 4,500 per annum who retires on account of age, ill-health, or abolition of office may be granted free transport on the scale applicable to change of station, for himself, his family, and baggage, to his home in Ceylon. No subsistence or packing allowances will be granted. An officer must avail himself of this concession within one month of the date of his retirement, but in special cases the period of availability may be extended to a maximum of six months, provided that the officer applies for an extension within one month of the date of his retirement.

1238 Widow of an officer dying in service.—The widow of an officer who dies while in service and whose pensionable emoluments at the date of his death did not amount to Rs. 4,500 per annum may be allowed free transport to her home in Ceylon for herself and her dependent children and baggage in accordance with the provisions of F. R. 1237, provided that the Head of the department certifies that the services of the deceased officer merited such a concession.

1239 Officers presenting themselves for examination.—An officer presenting himself for examination in Colombo or any other centre will be entitled to travelling expenses if he passes the examination, or if the examiners certify that he was, with the knowledge exhibited by him, reasonably justified in presenting himself for the examination, provided that in the latter case no expenses will be paid for attending a subsequent examination in the same subject if the officer again fails to pass in it. The travelling expenses so payable will consist of the actual fare by public conveyance, together with mileage, &c., as laid down in F. R. 1181 in respect of any part of the journey which cannot be performed by public conveyance, and subsistence and lodging allowance under F. RR. 1173 and 1174. Candidates must not use railway warrants but pay their fares, which will be refunded to them in case of their passing the examination or furnishing the required certificate. No officer will be entitled to draw more than Rs. 7 as the daily rate of subsistence allowance under this rule, the lodging allowance being fixed at the corresponding rate of Rs. 2. All claims must be made within thirty days of intimation of the result of the examination.

Note.—The proviso in lines 5-7 of this F. R. does not apply to clerks in Class II. of the General Clerical Service presenting themselves for the examinations in vernacular languages and accounts.

1240* Officers summoned as witnesses.—An officer summoned to give evidence of facts which have come to his knowledge, or of matters with which he has had to deal, in his public capacity, either—

- (i.) In a criminal case; or
- (ii.) In a civil case to which Government is a party in which he is a Crown witness—

will draw allowances in accordance with the regulations and rates laid down in this Chapter. An officer summoned to give evidence under other circumstances is not entitled, by reason of his being an officer of Government, to any allowances other than those admissible under Chapter XVIII.

1241 District Judges, Police Magistrates, and Commissioners of Requests should insert in the certificates of attendance issued by them to public officers the time at which they were discharged or the cases were postponed.

1242 Officer summoned to inquiry on account of misconduct.—An officer charged with misconduct or irregularity who is summoned to appear before the Committee appointed by the Governor under Article X. of the Royal Instructions, or any superior officer at Colombo or elsewhere, will not be entitled to claim any expenses under these regulations should the inquiry result in proof of his misconduct or irregularity. Should the inquiry result in an acquittal, the officer may claim his expenses in accordance with these regulations.

* Officers attending Courts held in the town in which their offices are situated may be reimbursed their reasonable expenses incurred in such attendance.

1243 Epidemics.—(1) The Director of Medical and Sanitary Services may at his discretion authorize the payment of subsistence allowance at the enhanced rate of one and one-third of the ordinary rate to all officers, subordinate staff, and daily-paid employees directly engaged in dealing with epidemics: Provided that their total subsistence allowance at this enhanced rate shall not fall below a minimum of Re. 1.50 per day, or Re. 1.12½ per half day as defined in F. R. 1172.

(2) Daily-paid employees not entitled to subsistence allowance may in the same circumstances and with the same authority be given additional daily pay equal to one-third of their ordinary daily-rate: Provided that their total pay at this enhanced rate shall not fall below a minimum of Re. 1.50 per day.

(3) Officers who are debarred from claiming subsistence allowance under the first sub-section of this F. R. either owing to the provisions of F. R. 1168 or by reason of the fact that they have already drawn subsistence allowance for the full period authorized by the second schedule of this chapter, may at the discretion of the Director of Medical and Sanitary Services be paid a risk allowance calculated at one-third of a day's subsistence allowance: Provided that such risk allowance shall not fall below a minimum of 75 cents either for one day or half a day as defined in F. R. 1172.

(4) The Deputy Director of Agriculture (Animal Husbandry) and Government Veterinary Surgeon may authorize payment at similar enhanced rates in connection with epizootics.

(5) Sergeants and Constables of the Police department employed on epidemic duty, where the certificate required by the exception to F. R. 1168 cannot be given, may draw two-thirds batta with a minimum of Re. 1.

Section 12—Government Departmental Motor Cars.

1247 The Government departmental motor cars include all Government cars issued to officers personally.

1248 Officers responsible for care.—Officers to whom departmental motor cars have been issued are responsible for seeing that the cars are properly cared for, and will be called upon to reimburse to Government the value of any damage or depreciation of the motor cars due to negligence or misuse.

1249 Petrol and stores.—Petrol for departmental motor cars will be obtained by requisition on the Railway Storekeeper; all other stores will be supplied on requisition by the Government Storekeeper.

1250 Repairs.—Departments which have workshop facilities will carry out repairs to Government departmental cars for which they are responsible in those workshops; other departments will entrust repairs to private firms.

1251 Diary.—A diary showing daily journeys performed and petrol consumption must be kept personally by the officer to whom the car has been issued.

1252 Monthly statement.—(i.) Officers must send a monthly statement to the Heads of their departments, showing the expenditure and daily mileage (distinguishing between service and private).

(ii.) The Head of the department must forward to the Auditor-General monthly a copy of these statements.

1253 For whom car intended.—(i.) All Government cars are intended to be used exclusively by public officers travelling on public duties. Applications for their use by other persons or for other purposes may, however, be granted at the discretion of the officer responsible for the custody of the car, on the conditions laid down in F. R. 1254.

Note.—A journey from an officer's residence to his office, unless the journey is necessary to enable him to perform some public duty on the way, is not considered "public service."

(ii.) Users of cars must state on driver's ticket whether the use of the car is made on "public service" or on "private account."

(iii.) An officer who has been allowed a departmental car may use it on a private journey when it can be spared from the public service for which it was provided on payment of charges as provided in F. R. 1254 or F. R. 1255 (i.).

1254 Private use.—When cars are used for purposes other than the public service, as provided in F. R.R. 1253 (iii.) and 1255 (i.) (d), the Government officer using the car, in addition to paying the driver's subsistence allowance of Rs. 2.50 per diem, rail freight on the car, and also any overtime incurred by the driver, must pay the following charges:—

	Per Mile. Cents.
For departmental cars weighing over 21 cwt. ..	35
For departmental cars weighing over 16 cwt. but not over 21 cwt. ..	30
For departmental cars weighing over 12 cwt. but not over 16 cwt. ..	25
For departmental cars weighing 12 cwt. and under ..	20

1255 Commuted payment.—(i.) The use by Government officers for private purposes of the Government cars provided for their official use will be subject to the following conditions:—

- (a) That payment for the private use of the car be made at the rate of Rs. 80 per mensem.
- (b) That the private use of the car covered by the above payment be restricted to the radius of 10 miles from the officer's residence.
- (c) That the private use of the car be restricted to a maximum mileage of 400 miles per month, except in the case of the Director of Public Works where the maximum mileage will be regarded as 4,800 miles per annum.
- (d) That the private use of the car be restricted to the officer and his family and to guests staying in his house.
- (e) That journeys outside the radius of 10 miles from an officer's residence, or any mileage in excess of 400 miles per month, be paid for at the rates laid down in F. R. 1254.

(ii.) All payments received on account of private use of Government motor cars must be credited to Revenue under "Fees of Court, Sundries."

1256 Officer drawing commuted allowance.—In the case of Government officers drawing commuted allowances and travelling on public service, the charges will be 40 cents per mile, in addition to the driver's subsistence allowance which is limited to Rs. 2.50 per diem, as well as his rail fare and freight on car, if incurred, together with any other out-of-pocket expenses, e.g., resthouse charges, &c. Officers drawing commuted allowances for such journeys must endorse the driver's duty tickets to that effect.

1257 Calculation of distance.—For the purpose of enabling officers to calculate distances travelled, automatic mileage registers are provided on the cars, and the officer concerned must examine this register at the beginning and end of each day's run, and sign the mileage entry on the driver's daily duty ticket. Should the mileage register be out of order, the distance travelled should be computed by the milestones on the roads, and a note to that effect made on the driver's duty ticket. Mileage must be calculated from and to the local garage.

SCHEDULE I.

Schedule of allowances for certain posts (See F.R. 1174 (ii)).

Designation.	Allowances per diem.		Remarks.
	Combined rate.		
	Rs.	c.	
H. E. the Governor	80	0	H. E. the Governor and the Chief Secretary are entitled to subsistence allowance when, in order to attend to some pressing public business, they go from the station at which they are resident (i.e., Colombo, Kandy, or Nuwara Eliya) to one of the two other stations for a period of not more than five days
Judges of the Supreme Court ..	15	0*	--
Members of the State Council when travelling on duties connected with the Council	15	0	--

* An Assize allowance of Rs. 20 per diem is payable when on circuit for the purpose of holding assizes, to cover subsistence and allowance.

Designation.	Allowances per diem.	Remarks.
Commandant, Staff Officer and Adjutants, C. D. F.	Subsistence. Lodging. Rs. c. Rs. c.	The Private Secretary and A.D.C to H. E. the Governor are only entitled to draw these allowances when on special duty and not accompanying the Governor
Private Secretary and Aides-de-Camp to H. E. the Governor		
Government Printer		
Government Storekeeper	8 0 .. 2 50 ..	
Railway Storekeeper		
Assistant Government Agents		—
Assistant Settlement Officers	7 0 .. 2 0 ..	
Provincial Surgeons and other officers of the Medical department of equal status		
Interpreters to H. E. the Governor, Medical Officers, Grades I. and II., and officers in the Sanitary Branch of equivalent status	Combined rate. Rs. c.	
Private Secretaries of Judges of the Supreme Court	7 50 ..	—
Matrons and Nurses in the Medical department	Subsistence. Lodging. Rs. c. Rs. c.	
Clerks accompanying Commissions and Committees; clerks in the offices of the Deputy Financial Secretary, and the Auditor-General when accompanying inspecting officers; District Examiners of the Audit department and Interpreters and Reference Case clerk of the Land Settlement department	6 0 .. 1 50 ..	—
Members of Clerical Service; Grade III. Surveyors; Draughtsmen; Shroffs; Apothecaries*; Inspectors in the Excise, Veterinary, and Sanitary departments, and officers of similar status—	5 0 .. 1 50 ..	Minimum rate. Officers entitled to a higher rate under F. R. 1174 (i.) will claim accordingly
(a) Drawing salaries of Rs. 760 and over, but not amounting to Rs. 1,600	3 50 .. 1 0 ..	Those in receipt of salaries of Rs. 1,600 and over will draw allowances at the rates set out in F. R. 1174 (i.)
(b) Drawing salaries of less than Rs. 760	2 50 .. 1 0 ..	
Sword and Mace Bearers and the Marshals and Sergeants of the Supreme Court	Combined rate. Rs. c.	
Motor car drivers	2 50 ..	—
Overseers in the Medical department		—
Supervisors of the Civil Medical Stores drawing salaries of less than Rs. 1,000	2 0 ..	
Bungalow-keepers of the Governor's and the Chief Secretary's residences and of Government bungalows		
Head Messengers designated as Archies in the Estimates	1 20 ..	—
Constables, C. I. D., and Constables travelling on duty to India below merit Class A Grade		
Excise Guards travelling on duty to India		
Tidewaiters, Prison Guards, Peons, Process Servers, Messengers, officers' servants, and any others of similar standing	0 75 ..	Process servers will not be allowed to draw subsistence allowance when engaged in serving process within their range, but only when on escort duty or when on special duty outside their respective ranges

* Apothecaries of all grades who are not in receipt of a commuted travelling allowance for visiting estates are entitled to an allowance of Rs. 2.50 for each visit to an estate on medical aid duty to cover all expenses of transport and subsistence.

Note.— Certain daily-paid employees may claim allowances at rates periodically revised and approved by the Financial Secretary.

SCHEDULE II.

I.—The under-mentioned officers are entitled to draw allowances under F. R. 1174 in excess of the limit of fourteen days referred to in F. R. 1175 (ii.):—

Office.	Limit.
1. Judges of the Supreme Court, Attorney-General, Crown Counsel, Registrar of the Supreme Court, Deputy Registrar of the Supreme Court, Interpreters of the Supreme Court, Secretaries to Judges, Shorthand Writers, Sword Bearer, Mace Bearer, Marshals, Sergeants, Messengers to Judges, Messengers to Registrar or Deputy Registrar, Messengers to Crown Counsel, Chauffeurs of the Judges of the Supreme Court, members of the Prison department	} During Circuit Session
2. Officers of the Audit department	Three months
3. Members of the State Council and their peons	do.
4. Relieving Postmasters and Telephone Operators	do.
5. Members of the Police Force and of the Medical department when on plague, cholera, smallpox, fever, or rinderpest duty	do.
6. Members of the Police Force on punitive police duty	do.
7. Armourer Sergeant, Ceylon Defence Force, and his Assistant when detained at a central station	do.
8. Clerks, Ceylon Defence Force, while on duty at Diyatalawa Camp	do.
9. Two fitters and two armscleaners of the department of the Civil Master Armourer, Ceylon Defence Force, while on duty at Diyatalawa	do.
10. Director and officers of the Colombo Museum when collecting specimens and inspecting fisheries	do.
11. Members of the Medical department when on relief duty	do.
12. Master Attendant, Colombo, during the annual inspection of Pearl Banks	do.
13. Inspectors and established Overseers of the Telegraph department and also established and daily paid workmen of this department not employed in working parties	do.
14. Arachchi, Kangany, Messengers, and Carpenters on the establishment of the Governor	do.
15. Officers and Peons of the Land Settlement department	do.
16. Inspectors of the Flying Corps, Excise department, and Peons of the Excise department when they are away from their ranges on special duty	do.
17. The Medical Entomologist, the Superintendent, Anti-Malarial Campaigns, the Sanitary Engineer and their staff when conducting experiments and recording observations in the field	do.
18. Government Mineralogist	do.
19. Peon in attendance on Chief Secretary at Nuwara Eliya	do.
20. Clerks and drivers attached to Queen's House	do.
21. The Relieving officers of the Registrar-General's department	One month
22. Bungalow-keepers and Assistant Bungalow-keepers of the Governor's residences when on duty at a bungalow other than that to which they are appointed	do.
23. Members of the Police Force on duty at Talaimannar	do.
24. Members of the Archæological Survey Staff	do.

II.—The under-mentioned officers are entitled to draw half the allowances in excess of the limit of one month referred to in F. R. 1175 (ii.):—

Members of the Archæological Survey staff	No limit
Relieving Officers, Registrar-General's department	do.
Stock Inspectors of the Veterinary department detained on special duty in connection with cattle diseases	do.
The Government Valuer and his Inspector	do.
The Assistant Inspector	do.

Chapter XVIII.—Assessors, Jurors, Witnesses, Unofficial Police Magistrates, Inquirers, and Minor Headmen.

Section 1—Payments to Assessors, Jurors, and Witnesses.

1271 Rates.—The payments which may be made to assessors, jurors, and witnesses for attendance at Court in connection with criminal cases are prescribed by the regulations made under section 253 (a) of the Criminal Procedure Code, 1898, the substance of which is reproduced in the Appendix to this Chapter.

1272 Public officers.—Public officers serving as jurors, or who attend to give evidence of facts which have come to their knowledge or of matters with which they have had to deal in their public capacity, will draw subsistence allowance and transport allowance in accordance with the regulations and rates laid down in Chapter XVII. of the Financial Regulations instead of the amounts payable in terms of the Appendix. Minor headmen will be allowed travelling expenses in accordance with the rates and principles set out in Section 2 of this Chapter.

Section 2—Payments to Headmen.

1275 Minor headmen.—Minor headmen may be paid batta for necessary attendance at any criminal Court, subject to F. R. 1289, or at the Kachcheri, and also for giving evidence for the Crown in civil cases in the Court of Requests or District Court.

1276 Not payable for journey due to misconduct.—Claims for expenses under any head of these rules will only be allowed in cases where the service performed was really necessary and the business of sufficient importance to Government. For visits of business of trifling importance or semi-private nature expenses will not be allowed. Neither will the allowance be paid when the journey is caused by the headman's misconduct.

1277 Road Committee or Village Committee business.—Headmen attending the Kachcheri on account of Road Committee collection duties or Village Committee collection duties will not be entitled to any allowance.

1278 Discretion of Government Agent or Assistant Government Agent to relax.—In cases where the Government Agent or Assistant Government Agent is personally satisfied regarding the details of expenditure which a minor headman is called upon to incur in the discharge of his duties, these regulations may be relaxed to the extent which is necessary, upon the personal certificate of the Government Agent or Assistant Government Agent that such relaxation is necessary.

1279 Rates of batta.—The rates of batta payable are as follows:—

- | | | | |
|---|----|----|----------------|
| (i.) To Registrars of births, marriages, and deaths, Korals, Udaiyars, Vidane Arachchis, and Mohottalas | .. | .. | Re. 1'50 a day |
| (ii.) To subordinate headmen of all other classes | .. | .. | Re. 1 a day |

1280 Calculation of batta.—Batta will be allowed on the following principles:—

- | | | | |
|--|----|----|---------------|
| (i.) For attendance at the Kachcheri, Police Court, or Court of Requests— | | | |
| (a) Headmen who reside more than 3½ miles from, but within 5 miles of the Court or Kachcheri will be entitled to | .. | .. | ½ day's batta |
| (b) Headmen who reside not less than 5 nor more than 10 miles from the Court or Kachcheri | .. | .. | 1 day's batta |
| (c) Headmen who reside more than 10 miles but not more than 20 miles from the Court or Kachcheri | .. | .. | 2 days' batta |
| (d) Headmen who reside more than 20 miles but not more than 30 miles from the Court or Kachcheri | .. | .. | 3 days' batta |

- (e) Headmen who reside more than 30 miles but not more than 40 miles from the Court or Kachcheri 4 days' batta
- (f) Those headmen who reside more than 40 miles from Court or Kachcheri will be granted an additional day's batta for every 15 miles or part thereof travelled beyond 40 miles.
- (g) Whenever train or omnibus or other public conveyance is available, actual omnibus or train fare or fare by other public conveyance should be paid.

For a night necessarily spent away from home a day's batta may be paid, or, if the period of necessary absence is not less than six hours at a time, half a day's batta may be paid.

(ii.) For attendance at a District Court or Supreme Court minor headmen may draw single batta at the rate per diem prescribed by F. R. 1279 for the actual period of necessary absence, and also mileage at 20 cents per mile in the case of headmen in group (i.) under F. R. 1279 and $7\frac{1}{2}$ cents per mile in the case of headmen in group (ii.), where public conveyance is not available.

(iii.) For attendance at a District Court or Supreme Court situated outside the headman's revenue district batta may be allowed at the rate of Rs. 3 per diem to headmen in group (i.) and Re. 1.50 per diem to headmen in group (ii.), as well as mileage as prescribed by F. R. 1280 (ii.).

1281 Detention.—Full batta may be allowed for days of necessary detention at Court or Kachcheri; in all such Court cases the Police Magistrate must certify on the batta ticket that it was necessary for the headman to stay an extra night in the Court town.

1282 Train fare.—Every headman is entitled to a third class railway warrant or to a refund of train fare at third class rates. They are also entitled to motor bus (third class), steam-boat, and bullock coach fares. No cart hire will be allowed except as provided in F. R. 1288 (ii.). Tram fare will not be allowed. Korallas, Udayars, and Vidane Arachchies are entitled to second class railway warrants or to a refund of train fares at second class rates. Wherever possible, railway warrants should be used.

1283 Tolls.—Every headman is entitled to a refund of tolls. The toll receipt must be attached to the bill.

1284 Escorts.—(i.) Escorts employed by headmen to proceed in charge of prisoners may be paid 75 cents a day.

(ii.) Escorts can only be engaged when the accused is charged with a serious offence, or when he is a person of violent character and is likely to attempt to escape, or when there are more than one accused.

(iii.) Not more than one escort for each prisoner will be allowed.

(iv.) Under receipts from escorts for payments made to them must invariably accompany the bills.

1285 Messengers.—Hire of messengers employed by headmen to send reports to an Inquirer, Chief headman, Court, or Police in serious cases can be charged at the rate of $7\frac{1}{2}$ cents per mile for each mile travelled on both the outward and the return journeys.

1286 Meals for prisoners.—Meals for prisoners may be charged at the following rates:—

	Morning meal. Cents.	Noon meal. Cents.	Night meal. Cents.		Morning meal. Cents.	Noon meal. Cents.	Night meal. Cents.
Western Province ..	6	25	25	Kurunegala district ..	7	25	25
Kandy and Matale districts ..	6	25	25	Puttalam district ..	6	21	25
Nuwara Eliya district ..	7	22	22	North-Central province	10	25	25
Northern province ..	6	20	20	Province of Uva ..	10	25	25
Southern province ..	6	20	20	Province of Sabara- gamuwa ..	5	20	20
Eastern province ..	8	22	22				

N.B.—The figures given above are the maximum amounts payable. If meals can be provided for less, only the expense necessarily incurred should be paid.

1287 No meals are to be supplied except to a destitute person, or when special circumstances render it necessary that meals should be supplied. In every such case a certificate must be attached, countersigned by the Chief headman, that the prisoner is a destitute person, or stating in detail the special circumstances in which meals were supplied.

1283 (i.) *Attendants on wounded persons.*—Attendants on wounded or sick persons may be paid 75 cents a day.

(ii.) *Cart hire.*—When a wounded or sick person or an accused in custody has to be conveyed by train or in a cart, train fare or cart hire and other expenses must be paid by the person so conveyed, except when he is a destitute person, or when circumstances render it necessary that such expenses should be defrayed for him. In every such case a certificate must be attached, countersigned by the Chief Headman, that the wounded or sick person is a destitute person, or stating the circumstances in which the expenses were defrayed for him, and that a refund of the amount cannot be obtained from him.

(iii.) When cart hire is charged a receipt from the carter must be attached to the bill.

1289 *For attending Court.*—No headman is entitled to charge batta for attending Court, except (a) in Crown cases, (b) in cases in which he has sent in a crime report, (c) cases in which he produces an accused on warrant, or (d) in any case not falling under (a), (b), or (c) in which the Police Magistrate certifies him to have been a material witness in his official capacity.

1290 *Witnesses.*—Headmen cannot charge cart or omnibus hire for witnesses, train fare for witnesses, or any other expenses in connection with witnesses either in Crown cases or otherwise. Officers in charge of Police Stations on railway lines may issue railway warrants to headmen and witnesses attending Court, and to informants, identifiers, and other persons brought before them in connection with inquiries into crime, &c., in accordance with the classes shown in the Appendix.

1291 *Awards to Headmen.*—In making awards from the Headmen's Reward Fund, the Government Agent should take into consideration the probable expenditure incurred by each headman in instituting Crown prosecutions.

1292 *Watchers of dead bodies.*—Headmen are entitled to a refund of expenses incurred by them in employing watchers of dead bodies and for burial of unclaimed dead bodies of destitute persons without known relatives. The number of watchers for whom payment may be made should ordinarily not exceed one by day and two by night, but it will be within the discretion of the Government Agent to allow more in exceptional cases, provided that a maximum of four is not exceeded. The usual rate of payment for watchers will be 37 cents each a day or a night (50 cents in the Central and Uva provinces), but the Government Agent may, at his discretion, grant higher rates when the necessity arises.

1293 (i.) *Framing bills.*—Every bill must show the distance from the headman's house to the Court or Kachcheri. No bill which does not contain this information will receive attention.

(ii.) *Taxation of bills.*—Every batta bill must be neatly written and legibly signed, and it must then be submitted to the Chief headman of the division for transmission to the Kachcheri. Where so authorized by the Government Agent, bills may be submitted to, and examined by, the Kachcheri Mudaliyar; or, in outstations where there is no Kachcheri Mudaliyar, by the Kachcheri Muhandiram. When attending Court, batta tickets in form Judicial E 45 with the particulars filled in and duly certified by the Magistrate must be obtained and submitted with the bill. In bills for attending Court the number of the crime report, the number of the case and the name of the Court must be clearly stated.

(iii.) The Chief headman should carefully examine whether the bill is in accordance with these rules, and if he is satisfied as to its correctness, initial it and forward the same to the Kachcheri. After he initials the bill he is responsible for the correctness of every item in the bill.

1294 *Belated bills not payable.*—All bills must be forwarded to the Chief headman within ten days of the decision of a case. If bills are not forwarded to the Kachcheri within one month of the case being decided, such bills will not be paid.

1295 Penalty for improper charge.—(i.) The inclusion of an unauthorized or inaccurate charge will result in the rejection of the whole bill, and the punishment of the offender by the imposition of bad marks.

(ii.) If a false charge is detected the offender will be prosecuted.

Section 3—Payments to Unofficial Police Magistrates.

1298 Fees.—(i.) Unofficial Police Magistrates will receive a fee of Rs. 7.50 for every inquest held.

(ii.) In cases in which no inquest is held but an inquiry is made or a dying deposition is taken a fee of Rs. 5 will be allowed.

1299 Transport.—(i.) For any journey or part of a journey along a route on which a public conveyance (*i.e.*, railway, motor omnibus, steamer, or boat plying regularly for hire) is available, first class fare by such public conveyance will be allowed, whatever means of transport are used.

(ii.) For any journey or part of a journey along a route on which a public conveyance is not available, mileage at 30 cents a mile will be allowed, provided the whole distance out and home exceeds seven miles.

1300 Subsistence.—(i.) Subsistence allowance will be granted in accordance with the rates shown below for periods of necessary absence from home on duty:—

				Rs. c.
For each complete 24 hours	..	..	..	8 0
For part of 24 hours—				
Not less than 6 hours	..	..	..	4 0
Not less than 12 hours	..	..	..	8 0

(ii.) The claim in all instances must be supported by a certificate on honour that the detention was actually necessary.

1301 Attendance at Court.—(i.) For attendance in the Police Court in summary cases to give evidence of facts which have come to his knowledge in the course of an inquest or inquiry, travelling and subsistence allowances may be paid as above.

(ii.) For attendance in non-summary cases in the Police Court, and in trials before the District and Supreme Courts, payment will be made in accordance with Section 1 of this Chapter.

1302 Claims.—Claims for travelling expenses must be submitted within thirty days of the completion of the journey.

Section 4—Payments to Inquirers.

1305 Fees.—Inquirers appointed under Chapter XII., section 120, of the Criminal Procedure Code (Ordinance No. 15 of 1898) will receive a fee of Rs. 2.50 for every inquest held. Provided that payment of such fee will only be made upon the certificate of a Police Magistrate that the inquest was necessary and that it was carried out in a satisfactory manner. No fee will be allowed when an inquiry only is made or a dying deposition is taken and no inquest is actually held.

1306 Transport.—(i.) For any journey or part of a journey along a route on which a public conveyance (*i.e.*, railway, motor omnibus, steamer, or boat plying regularly for hire) is available, second class fare by such public conveyance will be allowed, whatever means of transport are used.

(ii.) For any journey or part of a journey along a route on which a public conveyance is not available, mileage will be allowed at the rate of 20 cents a mile, provided that the whole journey out and home exceeds seven miles.

1307 Subsistence.—Subsistence allowance will be granted to Inquirers who are not paid servants of Government in accordance with the rates shown below for periods of necessary absence from home on inquest duty:—

				Rs. c.
For each complete 24 hours	..	..	..	2 50
For part of 24 hours—				
Not less than 6 hours	..	..	..	1 25
Not less than 12 hours	..	..	..	2 50

1308 Attendance at Court.—(i.) For attendance in the Police Court in summary cases to give evidence of facts which have come to his knowledge in the course of an inquest or inquiry, travelling and subsistence allowances may be paid as above.

(ii.) For attendance in non-summary cases in the Police Court, and in trials before the District and Supreme Courts, payment will be made in accordance with Section 1 of this Chapter.

1309 Inquirers who are paid servants of Government.—Subsistence allowance will be paid to Inquirers who are paid servants of Government at the rate applicable to them when they are detained from home on other Government duties.

1310 Claims.—Claims for travelling expenses must be submitted within thirty days of the completion of the journey.

APPENDIX.

Regulations referred to in F. R. 1271.

1. (1) Every person—

(a) Who, having been bound over by a Magistrate, or summoned by the Court, attends to give evidence in a trial before the Supreme Court or a District Court; or,

(b) Who attends to give evidence for the prosecution or defence at an inquiry preliminary to any such trial, and is certified by the Magistrate to be a material witness;

shall, subject to the provisions of rules 4 and 5, be entitled to receive the payments set forth in Schedule A to these rules.

(2) No such person who attends merely as a witness to character, whether for the prosecution or defence, shall receive any such payment as aforesaid unless the Court or Magistrate shall otherwise order.

2. Jurors summoned to attend a criminal session of the Supreme Court shall, subject to the provisions of rules 4 and 5, be entitled to receive the payments set forth in Schedule B to these rules.

3. Assessors summoned to attend a criminal session of a District Court shall, subject to the provisions of rule 4, be entitled to receive the payments set forth in Schedule C to these rules.

4. (1) No travelling allowance other than the fare shall be payable under schedules A, B, or C for any portion of the journey to the Court-house or place where the trial or inquiry is held, which might reasonably have been performed by the railway or any regular motor, coach, steamer or boat service.

Provided that assessors, jurors, and witnesses in Classes I. and II. of the schedules may draw mileage allowance, instead of tram or bus fare, if they have actually travelled by private or hired car or carriage.

(2) For any part of the journey which is performed on foot, travelling allowance shall be payable at the rate of 5 cents per mile subject to the limitation to fare by railway or other regular service imposed by the preceding sub-section.

(3) No batta shall be drawn under schedules A, B, or C by any assessor, juror, or witness going by steamer if travelling in a class in which food is included in the fare payable by a passenger.

(4) Subject to any special direction by the Judge presiding at the trial, the amount payable to a witness shall be paid upon the production of a certificate from the Registrar or the Secretary of the Court that there is no reason why the

said amount should be disallowed. Payment of expenses for attendance at the preliminary inquiry in the Police Court may be made on the certificate of the Magistrate after committal.

(3) Where two or more persons entitled to charge car or carriage hire under these rules use the same car or carriage on a journey, mileage shall be payable only to one person in respect of the conveyance used.

5. Public officers serving as jurors, or who attend to give evidence of facts which have come to their knowledge or of matters with which they had to deal in their public capacity, shall draw subsistence allowance and transport allowance in accordance with the regulations and rates laid down in Chapter XVII. and Section 2 of this Chapter instead of the amounts payable under Schedules A and B.

6. (1) Payments under the schedules attached to these rules shall be made by the Fiscal at the respective stations to which witnesses, jurors or assessors were summoned.

(2) Such Fiscal shall prepare the necessary vouchers and head them, as also the list of payments made by him, to the votes of the respective Fiscals from whose provinces the case was committed, such last named Fiscals being duly advised of the payments directly they have been made.

7. The full batta rates laid down in Schedules A, B, and C are payable only when the assessors, jurors or witnesses live more than 5 miles from the Court, and in the case of those summoned to a Court in Colombo, outside the limits of the Colombo Municipality. Those living within 5 miles of the Court, or in Colombo within the limits of the Colombo Municipality, shall be entitled to only half the above batta rates.

8. In addition to full batta, mileage may be drawn only on the first and last days of the period required for attendance, and, subject to the provisions of regulation 4, persons entitled only to half batta, may, in addition to half batta on each day of their attendance, draw tram or bus fare reasonably incurred in going to and from their homes, or—subject to regulation 4 (i.)—rickshaw fare; provided that in no case shall the half batta plus mileage paid for any one day exceed the amount which would be payable as full batta.

9. When assessors, jurors or witnesses from a distance are detained over a period which includes a Saturday and Sunday or where cases are postponed for a short interval, such witness, juror or assessor may be paid either batta for the intervening days on which he is so detained, or mileage to and from his home, whichever is less.

SCHEDULE A.

Witnesses.

RATES.—(ALL PROVINCES).

Class.	Batta per diem.	Travelling allowance per single mile.		Class of fare on public conveyance to which entitled.
		Rs. c.	Cents.	
I.	10 0	..	30	.. First
II.	6 0	..	30	.. Second
III.	3 0	..	20	.. Second
IV.	1 50	..	20	.. Third
V.	1 0	..	10	.. Third

CLASSES OF WITNESSES.

Class I.

Military and Naval Officers not being in the employ of the Ceylon Government.
Advocates and Proctors.

Registered Medical Practitioners.

Superintendents and Assistant Superintendents of estates drawing not less than Rs. 250 per mensem.

Unofficial Police Magistrates.
 Engineers and Surveyors in private practice.
 Clergymen of Christian denominations.
 High Priests.
 Commanders of the Mercantile Marine.
 Adigars and Dissawas not being in the employ of the Ceylon Government.
 Principals of non-Government recognized secondary schools.
 Gate Mudaliyars not being in Government employ.
 Persons not specially described and having annual incomes of Rs. 6,000 and over.

Class II.

Notaries.
 Head Teachers of non-Government recognized primary schools.
 Masters of non-Government recognized secondary schools.
 Inquirers under the Criminal Procedure Code not in Government employ.
 Mudaliyars not being in Government employ.
 Priests.
 Persons not specially described and having annual incomes of Rs. 3,000 and under Rs. 6,000.

Class III.

Catechists.
 Teachers of non-Government recognized primary schools.
 Soldiers and sailors not being in the employ of the Ceylon Government.
 Persons not specially described and having annual incomes of Rs. 1,500 and under Rs. 3,000.

Class IV.

All other persons not included in any of the above classes and having an annual incomes of Rs. 500 and under Rs. 1,500.
 Those in Class V. when giving evidence beyond the limits of the area which the local Police Court has jurisdiction.

Class V.

All other persons not included in any of the above classes and having annual incomes of less than Rs. 500.

N.B.—Women witnesses to draw the same rates as their husbands or fathers, and children to draw the same rates as their fathers or mothers. A child accompanied by a parent or other relative summoned as a witness in the same case, if under 12 years of age, to draw half rates.

SCHEDULE B.

Jurors.

RATES.—(ALL PROVINCES).

Class.	Batta per diem. Rs. c.	Travelling allowance per single mile. Cents.	Class of fare on public conveyance to which entitled.
I.	10 0	30	First
II.	6 0	30	Second
III.	3 50	20	Second

CLASSES OF JURORS.

Class I.

All those whose names are borne on the list of Special Jurors as prepared annually by the Fiscals of the different provinces, in terms of section 257 (4) of "The Criminal Procedure Code, 1898," whether sitting as Special Juror or not.

Class II.

All those whose names are borne on the list of English-speaking Jurors as prepared annually by the Fiscals of the different provinces, in terms of section 257 (1) of "The Criminal Procedure Code, 1898."

Class III.

All those whose names are borne on the list of Jurors as prepared annually by the Fiscals of the different provinces, in terms of section 257 (2) and (3) of "The Criminal Procedure Code, 1898."

SCHEDULE C.

Assessors.**RATES.—(ALL PROVINCES).**

Class.		Batta per diem. Rs. c.		Travelling allowance per single mile. Cents.		Class of fare on public conveyance to which entitled.
I.	..	10 0	..	30	..	First
II.	..	6 0	..	30	..	Second

CLASSES OF ASSESSORS.

Class I.

All those whose names are borne on the list of Special Jurors.

Class II.

All those, other than the above, who are qualified to serve as Assessors, in terms of section 254 of "The Criminal Procedure Code, 1898."

Chapter XIX.—Widows' and Orphans' Pension Fund and Scheme.

[*Vide Ordinances Nos. 1 of 1898, 3 of 1900, 13 of 1906, 10 of 1907, 15 of 1910, 16 of 1911, 4 of 1915, 3 of 1924, 3 of 1926, and 16 of 1928.*]

1316 Abatements.—In order to provide for the granting of pensions to the widows and orphans of deceased public officers a monthly abatement of four per centum shall be made from the salary or pension, as the case may be, of every public officer.

1317 Definition of "public officers".—"Public officer" shall mean and include—

- (1) Any person who holds any permanent office in the service of this Island which is—
 - (a) Separately provided for on the Estimates, and
 - (b) Has been declared to be pensionable by notification published in the *Government Gazette*, and
 - (c) Who draws a salary from the Treasury of Rs. 250 per annum or upwards, either in respect of one or of two or more such offices held permanently and conjointly; and
- (2) Any person who, having been a "public officer" as last aforesaid, is in receipt of a pension from the Government of this Island in respect of his services as such.

Provided (i.) that no abatement shall be made from the salary of any officer who is by law entitled to have more than one wife at any one time, except in the case of Muslim public officers who, although entitled by law to have more than one wife at any one time, are liable to contribute to the Widows' and Orphans' Pension Scheme in accordance with Ordinance No. 16 of 1928, and

(ii.) that no abatement shall be made from officers appointed on probation or agreement.

1318 Definition of "salary".—"Salary" shall mean the remuneration paid to an officer in respect of any permanent office held by him in the service of this Island in respect of which office he may become entitled, under any regulations which may be in force, to a pension, but shall not include any fees accruing to any officer in respect of such office.

1319 Procedure when abatement not made.—In the event of the abatement referred to above not being made by the Treasury or Crown Agents, every public officer shall pay to the Treasury or Crown Agents within fifteen days after the receipt by him of his salary or pension a sum equal to 4 per cent. upon his monthly salary or pension, or in the event of any public officer being on leave without salary, such public officer shall pay before the fifteenth day of each and every month during the continuance of such leave, to the Treasury or Crown Agents, a sum equal to 4 per cent. upon the full salary which he would have received monthly had he not been on leave. All sums due shall be taken to be a debt due to the Fund or Scheme by the public officer, and shall be payable to the Treasury or Crown Agents, together with interest thereon at 8 per cent. per annum, forthwith or by such instalments as the Directors may determine. The Deputy Financial Secretary or the Crown Agents shall, upon the written order of the Directors or of any two of them, deduct from any moneys which may be or may become due or payable to the public officer by whom such debt is payable the whole or any part of such debt. The provisions of the Ordinance No. 22 of 1871 do not apply to any such debt.

1320 Date from which contributions commence.—(i.) Contributions will commence in each case from the date of the permanent appointment on the pensionable establishment. Officers when promoted on probation will contribute

on the salary of their permanent appointment until confirmed in the new appointment, and officers transferred from the pensionable to the non-pensionable establishment may elect either to continue to contribute on the salary of their pensionable appointment or to cease contributing.

(ii.) Officers will contribute to the Fund or Scheme on the full pay of their appointments, although they be drawing only half-pay or no-pay.

(iii.) Officers on being confirmed in their appointments after the completion of their period of probation or agreement will be required to pay their contributions commencing from the completion of the probationary period. They will not be entitled to contribute in respect of the period on probation or agreement.

Note.—In such cases abatements should be recovered from the date on which the act of confirmation is performed or from the date of expiration of the probationary period or period on agreement whichever of these dates is later. If the act of confirmation when made, operates retrospectively, i.e., has effect from a date earlier than the date on which the act of confirmation is performed, the officer cannot contribute retrospectively but only from the date of the act of confirmation.

It is therefore important that where an officer on probation or agreement has qualified for confirmation in the ordinary course, the act of confirmation should be performed not later than the date of expiry of the period on probation or agreement.

1321 (i.) *List of officers liable.*—Contributions will be made in the form of abatements from salary, and in every department a list of officers liable to such abatements must be kept, and all changes in the establishment affecting contributions to the Fund or Scheme must be noted thereon.

(ii.) *Responsibility for correct recovery.*—The abatements must be made by the Head of the department, who will be responsible for their correct recovery upon each occasion of payment of salary or pension. The amount recovered must be remitted to the Treasury and recorded in detail in a Register of abatements, which will be sent to the Secretary, Widows' and Orphans' Pension Fund, not later than January 25 in each year.

(iii.) *Register of abatements.*—The Register will be filed of record in the Widows' and Orphans' Pension Office and a new Register should be opened by the department for the following year. The register is for the calendar, not financial year.

(iv.) *Abatement of officer on leave out of the Island.*—Abatements on account of Widows' and Orphans' pensions from the salary of officers absent from the Island on leave must notwithstanding such absence be shown in the pay abstract of the department. This procedure is necessary as the Crown Agents debit the net salary only.

(v.) *Abatement on sterling salary.*—In the case of an officer holding or having held a post the salary of which is on a sterling basis, the abatement must be made and credited in rupees at 4 per cent. of such sterling salary or pension converted into rupees at the rate from time to time fixed by the Government for the payment of such salary or pension.

(vi.) (a) The abatement register should be maintained strictly in accordance with the instructions contained in Treasury Circular No. 0651/18 of January 15, 1930.

(b) The monthly totals of abatements recovered under each section should be shown separately and must tally with the actual amounts credited during the month. At the end of the calendar year, the entries must be totalled horizontally so as to show the total abatements for the year in respect of each contributor, and the column "Total for the year" must itself be totalled and the total for each page checked by a cross cast of the totals at the foot of the monthly columns.

(c) The register number of each contributor is a permanent number and must be repeated every year.

(d) The following events with their dates to be entered immediately in the Register:—

(i.) New appointments to pensionable posts whether permanent or on probation or on agreement.

(ii.) Increases and reductions in salary.

- (iii.) Transfers, with the name of the department or accounting unit to or from which the transfer is made. The Register number and whether the officer is a contributor to the Fund under Ordinance No. 1 of 1898 or to the Scheme under Ordinance No. 13 of 1906, must be reported by the department or unit from which the transfer is made to the department or unit to which the officer is transferred.
- (iv.) Cessation of salary due to death, retirement, resignation, dismissal, &c.
- (v.) Cessation of salary due to suspension or interdiction.

1322 Ordinance No. 13 of 1906.—(i.) Under section 6 of Ordinance No. 13 of 1906, public officers appointed after the passing of that Ordinance are not allowed to become contributors to the original Widows' and Orphans' Pension Fund; but abatements at the same rate will be made from their salaries or pensions as from those of contributors, and will be carried to the credit of the general revenue of the Island, the pensions to which widows and orphans of such public officers are entitled being paid out of the general revenue of the Island.

(ii.) The Ordinance took effect from April 1, 1906. Heads of departments must see that the abatements recovered are correctly posted in separate Registers of abatements, or in separate sections of the same Register, one for contributors to the Widows' and Orphans' Pension Fund under Ordinance No. 1 of 1898 and one for contributors under Ordinance No. 13 of 1906. In remitting money to the Treasury or paying in money at the bank on account of abatements, they must clearly and separately show on the memoranda or paying-in forms the sums paid in on account of Widows' and Orphans' Pension Fund and the sums paid in under the Scheme, in order that the amounts may be duly and properly credited or brought to account.

1323 Particulars to be furnished.—Every public officer must, within three months of the date of his becoming liable to contribute, forward to the Directors a declaration setting forth the date of his becoming so liable, his own name in full, and the date of his birth, and if he be married, the date of his marriage and the maiden name in full and the date of birth of his wife, and if he have any child or children, their names in full and the date of each of their births. The public officer making the declaration must furnish to the Directors such proof of the statements made therein as may be required by the Directors.

1324 Events to be notified.—(i.) Every public officer who shall marry must, within three months of his marriage, forward to the Directors a declaration setting forth the date of such marriage and the maiden name of his wife and the date of her birth, and if there be any children by him born to his wife prior to his marriage, he must make a declaration setting forth the name and date of birth of each such child.

(ii.) Every public officer must within three months, notify to the Directors the date of the birth of each child born to him.

(iii.) Every public officer whose wife shall die or be divorced from him, or whose child shall die, or whose female child shall be married, and the guardian of every child who shall die, or of every female child who shall be married, must, within three months thereof, notify to the Directors the date of such death, divorce, or marriage.

1325 Penalty for false information.—Every public officer who shall in the judgment of the Directors have failed, omitted or refused to perform any duty cast upon him, or to do any act required of him by the Ordinance or by the rules and regulations made as provided by the Ordinance, or who shall in the judgment of the Directors have furnished any false information or made any false declaration, may be adjudged by the Directors to pay for each such omission, default, refusal, false information or declaration a penalty not exceeding fifty rupees. The Deputy Financial Secretary shall, upon the judgment of the Directors being notified to him, deduct such penalty from the first moneys payable to the public officer as salary or otherwise, and shall pay such amount to the credit of the Fund or Scheme.

1326 Contributions on retirement or on reduction of salary.—Whenever the salary of a public officer becomes reduced by abatement of his ordinary emoluments or by retirement on pension, such public officer may elect to continue to contribute upon the higher salary which he was receiving previous to such reduction subject to the same terms and conditions as if he had continued to draw the higher salary. Should such public officer not elect so to continue to contribute upon the higher salary and contribute on the lower salary or pension, any pension to his widow or children shall be diminished in the same amount as it would have been increased had such public officer's salary been increased and not diminished.

The amount of such reduction depends on the age of the officer, the age of his wife, and the amount by which his contribution is reduced. Officers who are about to retire or whose emoluments are otherwise reduced should consult the Secretary as to the reduction which will take place in the prospective pension of their families if they elect to contribute on the lesser salary or pension.

Note.—A contributor who elects to contribute on his higher salary under this provision must make his election within six months of the date when his right to do so matured and such election shall be final.

1327 Contribution from officer retiring without pension.—A public officer who may retire from the public service, or who may be deprived of the office in respect of which he contributed, but who shall not be granted a pension, may continue to contribute from the date of his so retiring or being deprived of his office on the salary which he was receiving at the date of such retirement or deprivation, at the same rate and subject to the same terms and conditions as if he had continued in the public service and continued to receive the salary which he was receiving at the date of such retirement or deprivation. In the event of his ceasing to contribute, or in the event of any contributions due from him not having been paid for six months, his widow or his widow and orphans, as the case may be, shall be entitled upon the death of such public officer only to a pension computed on the basis of the interest acquired by such contributor in the Fund or Scheme at the date of his ceasing to contribute.

1327A Contribution from transferred officers.—A public officer, other than a bachelor, who has been transferred from the service of this Government to that of another Government under the Crown and who has elected to continue his contributions, will do so at the rate of 4 per cent. of the salary *in rupees* drawn by him at the date of transfer, *i.e.*, if the officer held a post the salary of which was on a sterling basis, the contribution is calculated on the sterling salary converted into rupees at the official rate for conversion of sterling salary into rupees locally. When the rupee contribution so due is paid either in sterling or in a currency other than rupees, payment should be made of the equivalent of the rupee contribution at the current rate of exchange.

1328 Refund of half contributions.—Where a contributor who is a widower without pensionable children (a) retires from the public service on pension or (b) leaves the public service by resignation, transfer, or otherwise or (c) dies while in the public service, such contributor or the legal personal representative of such contributor, as the case may be, shall be entitled to a refund, without interest, of 50 per cent. of the contributions made by such contributor since the date when his last wife died or his youngest child ceased to be pensionable, whichever event last happened.

Provided that any contributor under (a) or (b) above who elects to exercise his right under this provision must do so within six months of the date on which such right matured and he shall cease to contribute to the Fund or Scheme, and shall have no further claim upon it.

Note.—Children cease to be pensionable in the case of males on completing eighteen years of age, and in the case of females on completing twenty-one years of age or on marriage, if earlier.

1329 Contributions from pensioner becoming widower without pensionable children.—Where a contributor who has retired on pension subsequently becomes

a widower without pensionable children, he may elect to cease from further contributing to the Fund or Scheme and shall thereupon cease to have any further claim upon it.

Note.—A contributor who elects to exercise his right under this provision must do so within six months of the date on which such right matured and any such election shall be final.

1330 Refund of half contributions of bachelor.—(i.) Fifty per cent. of the contributions made by a bachelor shall be refunded, but without interest, upon the retirement, unmarried, of such officer from the public service with or without pension; and

(ii.) In the event of a bachelor dying while in the public service fifty per cent. of the contributions made by him shall be refunded, but without interest, to his legal representative.

1331 Heads of departments to notify death, &c.—Heads of departments must notify to the Directors the following events (with the necessary particulars indicated) immediately after their occurrence:—

- (a) Death of any officer in their department who was a contributor to the Fund (Ordinance No. 1 of 1898) or to the Scheme (Ordinance No. 13 of 1906), with particulars of salary and abatements recovered during the year current and his register number.
- (b) Death of any pensioner who was a contributor and who was being paid his pension through their department, with particulars of any contributions recovered in the year current and his register number.
- (c) Re-marriage or death of any widow, or the marriage or death of any orphan, whose pension was being paid through their department.
- (d) Date of leaving the service by retirement, resignation, dismissal or otherwise, of an officer who was a contributor to the Widows' and Orphans' Pension Fund or Scheme, with particulars as to his salary, register number, and abatements recovered in the year current and whether he was a married officer, widower, or bachelor at the date of leaving the service.

Chapter XX.—Miscellaneous.

Section 1—Applications to the Treasury.

1336 Direct.—(i.) The following applications should be sent direct to the Treasury, addressed to the Controller of Finance and Supply, form General 113 (adapted when necessary) being used:—

No.	Nature of application.	Reference.
1 ..	Accounts, for instructions on any point concerning ..	F. R. 79
2 ..	Assessment lists of Crown properties in local Government areas— sanction	F. R. 1343
3 ..	Contracts	F. RR. 746-767
4 ..	Local purchases otherwise than through the Government Stores..	F. R. 688
5 ..	Payment in the new year of personal emoluments and other expenditure falling due before August 31 of the old year ..	F. R. 189
6 ..	Revenue, to strike off irrecoverable items such as hospital charges, police court fines, police rates, and motor vehicle licence duties	F. R. 109
7 ..	Refunds	F. RR. 411-416
8 ..	Stores, to strike off inventory or stock book	F. R. 726
19 ..	Surcharges, for removal of	F. R. 425
10 ..	Wastages (including salt), to write off .. .. .	..
1 ..	Works, to carry out works departmentally	F. R. 746

(ii.) The following applications should be sent direct to the Treasury, addressed to the Controller of Establishments:—

No.	Nature of application.	Reference.
1 ..	Advances for purchase of transport	F. RR. 227-239
2 ..	Leave regulations, questions arising from (as distinct from applications for leave which will be addressed to the Deputy Chief Secretary through the Controller of Establishments) ..	Chapter XV.
3 ..	Salaries, wages, allowances, remuneration, fees: all variations from sanctioned rates .. .. .	..
4 ..	Travelling expenses of assessors, jurors, witnesses, &c.— questions relating to	Chapter XVIII.
5 ..	Travelling regulations, questions arising from	Chapter XVII.
6 ..	Travelling claims, to pay lapsed claims	F. R. 1222
7 ..	Acting salary, payment of	F. R. 831
8 ..	Cadres and Staff, all variations from sanctioned establishments ..	..

1337 Channels.—The following applications should be sent to the Treasury (addressed to the Controller of Finance and Supply) in duplicate through the department indicated, form General 110 being used. The duplicate copy will be retained by the department through which the application is sent:—

No.	Nature of Application.	Channel.
1 ..	Land sales, to cancel or vary or to refund purchase amount ..	Land Commissioner
2 ..	Printed forms, applications for new	Government Printer and the Printing Committee
3 ..	Telephones, application for official	Postmaster-General
4 ..	Local purchase, applications for	Government Store-keeper

Note.—Applications for official telephones should be sent in triplicate.

Section 2—Government Contribution in Lieu of Local Rates.

1341 Crown property.—(i.) For the purpose of calculating the contribution of Government in lieu of rates, no distinction should be drawn between Crown property within Municipal areas and Crown property within District Council, Local Board, and Sanitary Board areas.

(ii.) Crown property leased may be taken into consideration for purposes of assessment.

(iii.) Government schools and all connected buildings and lands should not be taken into consideration for purposes of assessment.

1342 (i.) Government officers exempt.—Government officers from whose salary a deduction is made for rent for quarters occupied by or provided for them are not liable to pay rates.

(ii.) Persons, whether in the service of Government or not, who are permitted on their application to reside in Government buildings, are liable for the rates. In such cases no Government contribution in lieu of rates will be payable to the local body.

1343 Assessment.—With regard to Crown property which is not leased whether situated in Municipal, District Council, Local Board, or Sanitary Board areas, the Government Agent or Assistant Government Agent should in conference with the Provincial Engineer assess the value for the purpose of calculating the Government contribution, and submit the same for the sanction of the Treasury through the Government Valuer; he should at the same time furnish a statement showing the contributions previously paid by the Government in respect of the property.

1344 Heads of departments must notify the Municipal Assessor and the Government Valuer promptly of any physical alteration to Government property occupied by or in the charge of their departments within the Municipal limits of Colombo.

Section 3—Specifications of Lands under Irrigation Works.

1347 Specifications.—Government Agents will be responsible for the preparation of specifications of lands benefited by irrigation works in their provinces under section 46 of the Irrigation Ordinance, No. 45 of 1917, and for this purpose shall apply to the Director of Irrigation for reports on irrigability and for advice as to the nature and extent of the irrigation rates to be imposed. In the event of any difference of opinion between the Government Agent and the Director of Irrigation, the point at issue must be referred to the Minister for Agriculture and Lands for instructions.

1348 Amendment.—(i.) The discretion to amend or not to amend a specification lies absolutely with the Government Agent under section 46 (2) of Ordinance No. 45 of 1917, and should the Government Agent find a difficulty in clearly ascertaining the areas or boundaries of proposed subdivisions of an allotment, the owners may be required to get their several shares surveyed as a condition precedent to a change in the specification.

(ii.) So long as a specification remains unamended, the allotments shown in it are as units (or the crop or produce of them) specially bound and liable for the payments due, and subdivisions should not be recognized.

Section 4—Departmental Rules under the Estate Duty Ordinance.

1351 Report of deaths in Colombo.—In regard to deaths within the Municipal limits of Colombo, the Registrar of Deaths of each ward shall forward to the Vidane Arachehi of the division a weekly return of all deaths registered by him. The Vidane Arachehi shall thereupon after due inquiry ascertain whether any person whose name appears in such list died possessed of property amounting to or exceeding Rs. 2,500 in value, and shall report all such cases to the Mudaliyar.

1352 Report of deaths outside Colombo.—In respect of deaths outside the Municipal limits of Colombo the headman of each division shall report to his Chief Headman the death of every person dying in his division possessed of property amounting to or exceeding Rs. 2,500 in value.

1353 Deaths outside Ceylon.—Where it has come to the knowledge of any headman, whether in Colombo or elsewhere, that any person reputed to have been the owner or part owner of a business or property situated in his division over the value of Rs. 2,500, has died in a country outside Ceylon he shall report all particulars which he is able to ascertain to the Chief Headman for transmission to the Government Agent or Assistant Government Agent.

1354 Default.—(i.) If within three months of a death no steps are taken by the next of kin to obtain probate or letters of administration, the Chief Headman shall report particulars of the death on form Commissioner of Stamps 53 to the Government Agent or Assistant Government Agent, who shall forward the report to the Commissioner of Stamps.

(ii.) Where after action under the Estate Duty Ordinance has been taken, it appears to the Commissioner of Stamps that the administrable estate left by a deceased person is of the value of Rs. 2,500 or over, and that no application has been made to the District Court to administer the estate, he will report the case to the Government Agent or Assistant Government Agent stating the value of the estate as assessed by him. The Government Agent or Assistant Government Agent should thereupon take steps to prosecute the next of kin under section 545 of the Civil Procedure Code: Provided, however, that where the estate is less than Rs. 5,000 in value, he may in his discretion dispense with prosecution.

1355 Liability to estate duty.—The Estate Duty Ordinance, No. 8 of 1919, makes liable to duty not only the property owned by the deceased at the time of his death, but also the following classes of property:—

- (i.) Property gifted by a deceased person absolutely within three years of death. This includes property dealt with in deeds written in the form of transfers on which no consideration has in fact passed. (Section 8 (1) (c).)
- (ii.) Property gifted by a deceased person at any time, if a life-interest or power of revocation has been reserved to the donor. This includes property dealt with in Kandyan deeds of gift, which are generally revocable. (Section 8 (1) (a) and (b).)
- (iii.) Property in which the deceased had a life-interest ceasing at his death. (Section 8 (1) (b).)
- (iv.) Moneys payable on life insurance policies kept by the deceased, and the value of annuities provided by him. (Section 8 (1) (f) and (g).)

1356 Valuation.—(i.) The Commissioner of Stamps may refer to the Government Agent or Assistant Government Agent or to the Government Valuer for valuation any schedules of property furnished by the executor or any item or items therefrom.

(ii.) In all cases in which in their opinion it is advisable to do so, the Government Agents or Assistant Government Agents may consult the Government Valuer in regard to valuations referred to them for report by the Commissioner of Stamps.

(iii.) In returning the schedules of property to the Commissioner of Stamps with his valuation the Government Agent or Assistant Government Agent will report any property dealt with in deeds of gift, or other property liable to estate duty which has been omitted from the schedules.

1357 Administration of estates.—In view of the abolition of Estate Duty Ordinance, No. 51 of 1935, which came into operation on October 1, 1935, Financial Regulations 1354 to 1356 are to apply only to deaths which took place prior to that date. In other cases where it appears to a Chief Headman from information received by him that steps have not been taken as required by Chapter 38 of the Civil Procedure Code to administer an estate and that the interests of any of the heirs or of any minors are thereby prejudiced, he shall report to the Government Agent or the Assistant Government Agent for his decision as to whether the next of kin should be prosecuted under section 543 of the Civil Procedure Code.

Section 5—Use of the Telephone.

1361 Use of telephone.—(i.) Heads of departments must make such arrangements as will ensure calls on the telephones in their offices being answered promptly by an intelligent officer capable of manipulating the instrument properly.

(ii.) To prevent delay when a message has to be written down, a pencil, and a tablet or a bundle of slips of paper of suitable size, should be attached to every telephone instrument.

1362 Inland trunk calls.—(i.) Only those officers who are entitled to send Inland State Telegrams, *vide* Appendix B of Post and Telegraph Regulations for Official Guidance, may originate trunk calls. Every officer, except the Governor and the Chief Secretary, making a trunk call on official business from any telephone, official or otherwise, should claim it as “official” and state his name and official designation. The Head of a department may delegate his authority to

originate trunk calls to a junior officer or clerk, in which case, such officer or clerk should pass his name to the exchange when booking the call thus: A. B. Perera, clerk, for Government Agent.

(ii.) The Head of each department is responsible for taking proper precautions that trunk calls shall not ordinarily originate from his official telephone except on Government business. If for special reasons an exception to this rule is allowed, the call should be passed on to the exchange as a private call and be followed by the name and designation of the officer making the call so that a bill for the amount due on such call may be forwarded to the Head of the department for recovery.

(iii.) Official trunk calls will take their turn with private trunk calls, provided that either the Governor, the Secretary or the Private Secretary to the Governor, the Officer Commanding the Troops, the Officers of State, or the Deputy Chief Secretary may, if they consider the case one of sufficient urgency, order that any official trunk call they may personally make be given priority over all trunk calls, official and private, registered previously and awaiting their turn.

(iv.) A register should be maintained in the following form of all official trunk calls made so that the bills rendered by the Postmaster-General may be verified :—

Register of Trunk Calls.

Date.	Time occupied in conversation in minutes.	Designation of person called, his telephone number and station.	Gist of conversation.	Initial of clerk authorized to make calls.	Initials of Staff officer.	Remarks.

The Register should be submitted to a Staff Officer who should satisfy himself that such calls were necessary and initial the Register. Particulars regarding private trunk calls such as name of officer making the call, &c., should also be entered separately. The bills rendered by the Postal department will contain only the telephone number originating the call, the date, and the charge, and no further particulars will be furnished except on payment of the following charges in respect of each monthly bill :—

Particulars of first 25 items or less	...	...	...	Rs. c.
For every additional 10 items or less	...	...	...	1 0
				0 25

(v.) The Postmaster-General will render separate bills for official and private trunk calls originated over official telephones. Each department, office, &c., should keep a separate account in its votes ledger of the allocation available to it for Trunk Calls and debit against it the amount of the charge payable according to the bills rendered by the Postmaster-General for official trunk calls. Where an excess of this allocation appears imminent, the position should be reported to the Treasury (Finance and Supply Division) through the Postmaster-General. The Head of the department should recover from the officers all charges due on private trunk calls and remit them to the Postmaster-General without delay.

1363 (i.) *Indian trunk calls.*—The facility of originating trunk calls to India is restricted to such Heads of departments as are authorized to send Foreign State Telegrams. As the calls are very expensive and the Indian Postal Administration has to be paid out of Government funds for every call put through, they should be made only in cases of extreme urgency and by the Head of the department personally on being satisfied that the telegraph is inadequate to meet the case. The name and designation of the caller should be furnished in addition to the call being claimed "official". The particulars should be entered in the Register of Trunk Calls and the charge debited against the department's allocation for trunk calls.

(ii.) The Governor and the officers mentioned in F. R. 1362 (iii.) may claim priority when necessary. Double the ordinary charge is payable to India on priority calls.

1364 (i.) *Overseas telephone calls.*—The privilege of originating overseas calls is confined to His Excellency the Governor or the Governor's Secretary acting under His Excellency's direction, to the Chief Secretary and the Financial Secretary. The Postmaster-General may use this facility for the purpose of service calls only. Additions to the list of officers having the right to originate such calls will be made on the Governor's authority only. Other officers requiring to make such calls must obtain the authority of the Chief Secretary, the application for authority being made to the Deputy Chief Secretary.

(ii.) The charge for these calls should be debited to the departmental allocation for trunk calls.

Section 6—Arachchies and Kanganies.

1365 *Gold lace belts.*—Arachchies and kanganies who merely hold the honorary rank on acts issued by the Government Agents, but whose offices are not designated as such in the Annual Estimates, are not entitled to receive gold lace belts at Government expense; the purchase of gold lace belts is only authorized for those messengers who are expressly designated as Arachchies and Kanganies in the Estimates, and any purchase for officers whose offices are described in the Estimates as head messengers and messengers will not be passed in Audit.

1366 *Rank of Arachchi.*—No head messenger who has received the honorary rank of Arachchi from the Government Agent should be designated as Arachchi in the Estimates without the special sanction of the Chief Secretary.

Section 7—Accidents.

1368 (i.) If as a result of any accident which may occur on works which are being carried out by Government departments a claim is likely to arise under section 30 or 31A of the Pension Minute on the part of any officer or employee of Government, whether at an early date or on his ultimate retirement from the public service, to an award on account of an injury received in the accident, the circumstances should be investigated with the least possible delay by a Board duly constituted for the purpose, with special reference to the question whether the accident occurred in the actual discharge of duty and through no fault of the officer and was specifically attributable to the nature of his duty; and the results of the investigation should be reported forthwith to the Treasury (Establishments Division).

Note.—The report to be made under this regulation is for pension purposes. A separate report of any serious accident should be made forthwith to the appropriate Officer of State or Minister.

(ii.) In cases of accidents met with by "workmen" as defined in the Workmen's Compensation Ordinance, No. 19 of 1934, the following action should be taken:—

- (a) The accident should be reported by or on behalf of the workman (sections 16-18).
- (b) A medical examination should be arranged by the executive officer-in-charge of the injured workman (section 21).
- (c) A report should be made by the Head of the department or by the executive officer-in-charge of the injured workman to the Commissioner, Workmen's Compensation, within a period of fourteen days reckoned from the date on which the accident occurred (section 57 (i.)). An information copy will be sent to the Treasury (Establishments Division).
- (d) A report should be made by the employing department to the Treasury (Establishments Division) regarding the liability to pay compensation (section 3) and the amount of compensation payable (sections 6 and 7). If death resulted from the injury the names and addresses of the dependants should be furnished (section 10).

1369 If any officer or employee of Government is injured in the course of the actual discharge of his public duties as a result of an accident not caused by his own default, and on account of these injuries obtains treatment at a Government hospital, all charges payable to Government on account of expenses incurred

therein may be waived. In all such cases a certificate on the following form should be issued by the Head of the department to the hospital concerned:—

Form of Certificate.

I hereby certify that _____ who was admitted to the _____ hospital on _____, 193____, may be treated free in terms of Financial Regulation 1369 in view of the fact that he met with the accident in the actual discharge of his public duties.

Date: _____.

Head of department.

Section 8—Charges for Medical Attendance on Public Officers, &c.†*

1370 Subordinate officers, free.—Medical Officers appointed after January 1, 1905, are required to attend free of charge on any public servant drawing less than Rs. 3,500 per annum provided they are not put to any expense thereby. When it is necessary for a Medical Officer to visit such public servant at his house, a suitable conveyance must be supplied by the public servant if the distance from the hospital to his house exceeds one mile, or mileage must be paid by him at the rate of 35 cents for each completed mile beyond the first mile.

1371 Charges for attendance.—(i.) Public officers and pensioners‡ drawing salaries or pensions within the limits noted below, and their families, are entitled to medical attendance at stations other than Colombo, Kandy, Galle, and Jaffna, from Medical Officers appointed after January 1, 1905, at the following rates. At Colombo, Kandy, Galle, and Jaffna, public officers and pensioners, and their families, with the exception of public servants drawing less than Rs. 3,500 per annum, who are entitled to free medical attendance by Medical Officers appointed after January 1, 1905, must make their own arrangements regarding medical treatment and rates therefor:—

	(1) Families of public officers on salaries as stated below.	(1) Families of public officers on salaries as stated below.	(1) Public officers (and their families) on salaries as stated below.
	(2) Pensioners (and their families) on pensions as stated below. Below Rs. 3,000 per annum.	(2) Pensioners (and their families) on pensions as stated below. Of Rs. 3,000 and over, but less than Rs. 3,500.	(2) Pensioners (and their families) on pensions as stated below. Of Rs. 3,500 and over, but less than Rs. 4,500.
	Rs. c.	Rs. c.	Rs. c.
For first visit . . . . .	.. 2 50	.. 3 75	.. 5 0
For every subsequent visit in same case . . . . .	.. 1 50	.. 2 0	.. 2 50
For attending a case of confinement until convalescence (3 visits) . . . . .	.. 25 0	.. 37 50	.. 50 0
In the case of each visit to a house situated beyond one mile from the hospital : mileage for each completed mile beyond the first mile . . . . .	.. 0 35	.. 0 35	.. 0 35

(ii.) Public officers and pensioners‡ drawing salaries or pensions within the limits noted below, and their families, are entitled to medical attendance at stations other than Colombo, Kandy, Galle, and Jaffna, from Medical Officers

* Clerks in the service of Provincial and District Road Committees and Superintendents of Minor Roads are entitled to medical attendance at the rates laid down in F. R. 1371 (ii.) from Medical Officers whether appointed before or after January 1, 1905. They are not entitled to free medical attendance under F. R. 1370 even when their salaries are below Rs. 3,500 per annum.

† The term "families" in this section means, in the case of a married officer, his wife and such of his children as are dependent on him; in the case of a widower, his children and his mother or sister, if dependent on him; and in the case of an unmarried officer, his mother or sister, if dependent on him. Males of 18 years and upwards will not be regarded as dependent children, except in the case of permanent invalids. The term "sister" does not include a widowed sister.

‡ This privilege is limited to those pensioners who joined the public service prior to January 1, 1912.

appointed on or before January 1, 1905, at the following rates. At Colombo, Kandy, Galle, and Jaffna, public officers and pensioners, and their families, with the exception of public servants drawing less than Rs. 3,500 per annum who are entitled to free medical attendance by Medical Officers appointed after January 1, 1905, must make their own arrangements regarding medical treatment and rates therefor:--

	(1) Public officers (and their families) on salaries as stated below.	(1) Public officers (and their families) on salaries as stated below.	(1) Public officers (and their families) on salaries as stated below.
	(2) Pensioners (and their families) on pensions as stated below. Below Rs. 3,000 per annum.	(2) Pensioners (and their families) on pensions as stated below. Of Rs. 3,000 and over, but less than Rs. 3,500.	(2) Pensioners (and their families) on pensions as stated below. Of Rs. 3,500 and over, but less than Rs. 4,500.
	Rs. c.	Rs. c.	Rs. c.
For first visit	2 50	3 75	5 0
For every subsequent visit in same case ..	1 50	2 0	2 50
For attending a case of confinement until convalescence (3 visits)	25 0	37 50	50 0
In the case of each visit to a house situated beyond one mile from the hospital : mileage for each completed mile beyond the first mile ..	0 35	0 35	0 35

Note.—P. R.R. 1370 and 1371 (i.) and (ii.) do not apply to officers and men of the Police department who are entitled to free medical attendance at their homes for themselves and their families by the nearest Medical Officer or to officers of the Prisons department of the rank of Jailor and under and their families, if such families reside within a mile of the Prison, all of whom are entitled to free medical attendance by the Prison Medical Officers.

(iii.) *Advice at hospital or dispensary.*—Public officers and pensioners* and their families seeking medical advice at a hospital or dispensary will be given advice free of charge, but the actual cost of medicine supplied will be charged for. Public officers and pensioners drawing a salary or pension of less than Rs. 1,000 per annum and their families are entitled to free medical advice as well as free medicine at a hospital or a dispensary.

1372 Officers of Medical and Sanitary department and of the Medical College.—Members of the medical and nursing staff of Government hospitals, Professors of the Medical College, Doctors acting as demonstrators, apothecaries of hospitals and outdoor dispensaries, Medical Officers of outdoor dispensaries as well as hospital stewards, Admitting Clerks, vaccinators, Inspectors of vaccination, Sanitary Inspectors, laboratory assistants, field officers of the Anti-malaria, Anchylostomiasis, and Parangi campaigns and the Sanitary Engineer's division, Medical Officers of Health, Inspecting Medical Officers of estates and officers of the Health Units, may be treated at Government hospitals free of charge when the Director of Medical and Sanitary Services is satisfied that they contracted the disease in the discharge of their duties and in such circumstances as justify the granting of this concession; provided that in the case of nurses and stewards their diet allowance will be withheld during the period of such treatment.

1373 Medicine.—Public officers and pensioners* and their families are entitled to receive at all Government hospitals and dispensaries medicine, *i.e.*, compounded medicine, on a prescription for their own use, at cost price. All ranks of the Police Force and their families and officers of the rank of Jailor and under of the Prisons department and their families are entitled to receive medicine, *i.e.*, compounded medicine, on a prescription for their own use, free of charge.

* This privilege is limited to those pensioners who joined the public service prior to January 1, 1912.

1374 (i.) *Charges to subordinate officers.*—Government subordinate officers in service* will be treated at paying wards of Government hospitals, provided accommodation is available, at the following rate:—

	Rs. c.			Rs. c.
Entrance fee ..	.. 5 25		Daily charge ..	.. 3 0

Notes.—(1) Charges will be made for "Extras" not included in the scale of diets and for the services of special attendants.

(2) Where there are no paying wards patients will be accommodated in a screened bed in a non-paying ward and will be charged Rs. 3 per diem, if supplied with paying patient's diet. If supplied with the ordinary diet of the non-paying ward, a charge of Re. 1 per diem will be made for the screened bed in addition to the following charges:—

(i.) Persons whose salaries are more than Rs. 83.33 per mensem ..	50 cents per diem
(ii.) Persons whose salaries are Rs. 50 per mensem or over but not more than Rs. 83.33 per mensem ..	30 cents per diem

In either case no entrance fee will be charged.

(ii.) *Special wards.*—In the Paying Section of the General Hospital the Skinner Memorial Ward, containing six beds for males and two beds for females, is alone available, but Post Office employees (males) have a prior right to four of these beds, and no entrance fee is charged in their case. If no accommodation is available in that ward, Government subordinate officers in service will be admitted to the Seamen's Ward (males only) and the Gnanasckeram Ward (females only) at the rates specified above. If admitted to any of the other paying wards Government subordinate officers in service will be charged the rates laid down in F. R.R. 1375 and 1376 below.

(iii.) *Family.*—The families of Government subordinate officers in service will be charged the same rate as the head of the family, provided they receive treatment at his request. In the case of children under 15 years of age a reduction of 25 per cent. in the daily charge and in the operation fee will be made.

(iv.) *Inoculation against enteric.*—Public officers and their families desiring to be inoculated against enteric fever may have the operation performed free of charge on application to a Medical Officer in charge of a Government hospital or a dispensary. Should the operator be required to attend the applicant's residence, he will be entitled to the payment of the usual mileage charges by the applicant for any distance over one mile from the hospital or dispensary.

1375 *Other paying wards.*—The charges in the "other paying wards" referred to in F. R. 1374 (ii.) above are Rs. 10.50 entrance fee and Rs. 7.50 daily rate for accommodation in Planters', Passengers', or Mercantile Wards of the General Hospital, or any first class paying ward in any other hospital.

1376 *Surgical operations.*—Government subordinate officers in service so admitted as surgical cases requiring operation will be charged the usual operation fee varying from Rs. 30 to Rs. 150. In each case the fee will depend on the nature of the operation.

1377 *Charges to senior officers.*—Other Government officers in service in receipt of salaries with incomes of Rs. 12,000 per annum and under but over Rs. 4,500 per annum and their families will be charged the following rates:—

Entrance fee ..	Rs. 10.50		Operation fee ..	Rs. 30 to Rs. 150
Daily charge ..	Rs. 7.50		Accouchement fee ..	Rs. 75 to Rs. 150

The officers of this class are not entitled to admission to the Skinner, Seamen's, or the Gnanasckeram Wards of the General Hospital, Colombo.

* Government subordinate officers in service, for the purpose of F. R.R. 1374, 1375, and 1376 are those drawing monthly paid salaries of not less than Rs. 480 a year and not more than Rs. 4,500 a year, and all officers in the Clerical Service in service. Government subordinate officers holding temporary appointments drawing not less than Rs. 480 a year and not more than Rs. 4,500 a year and daily-paid employees drawing a daily rate of not less than Re. 1.60 are also entitled to the same privileges provided that the Head of the department can certify that they have been employed continuously for not less than twelve months and are of good character. Minor Headmen, i.e., headmen not above the rank of Korala, Vidane Arachchi, or Udaiyar, cannot be classed as subordinate Government servants for the purpose of F. R.R. 1374, 1375, and 1376.

1373 European Police.—Inspectors and Sub-Inspectors will be charged only Re. 1 per diem for accommodation in a first class ward.

Families of these officers will be treated in second class wards of Government hospitals (or in first class wards if accommodation in second class wards is not available) on a payment of Re. 1 per head per diem.

Section 9—Prescriptions for Government Subordinate Officers in Service.

1380 Prescriptions for subordinate officers.—Charges for compounding prescriptions for Government subordinate officers in service and in receipt of salaries exceeding Rs. 83.33 per mensem:—

	Cents.		Cents.
(1) Mixtures and draughts, per oz...	10	(5) Liniments, per oz.	20
(2) Lotions, injections, and gargles, per oz. ..	4	(6) Blisters, per square inch	4
(3) Pills and powders, each	10	(7) Bolus, each ..	20
(4) Ointment, per oz.	20	(8) Suppositories, each	30
		(9) Drops, per drachm	20

A charge of 15 per cent. will be added on the above rates for medicines supplied to the officers and men of His Majesty's Navy stationed ashore in Colombo, His Majesty's wireless station, Matara, Trincomalee, and Diyatalawa, and of the Admiralty European employees stationed in Ceylon.

Section 10—Procedure relating to Medical Examinations and payment of fees therefor.

(For procedure relating to the medical examination of officers proceeding on leave to the United Kingdom, see F. R. 1078).

1382 On first appointment.—(i.) Every person selected for appointment under Government (whether originally or on transfer from the public service of another Government) shall be required to present himself for examination to an approved medical practitioner with a view to its being ascertained whether he is physically fit for service. Unless otherwise provided for in the offer of appointment*, the fee for such examination shall be paid by the candidate.

(ii.) No fee is payable in respect of the certificate issued by a Government Medical Officer on the first appointment of an officer who is recruited locally.

1383 Medical examination in Ceylon.—The Governor may at any time (and shall, if the officer so requests) call upon an officer to present himself for examination to an approved medical practitioner, or to a duly constituted medical board, with a view to its being ascertained whether the officer is physically capable of performing the duties of his appointment or of any appointment to which it may be proposed to transfer him.

1384 Medical Examination during leave out of Ceylon.—An officer on leave of absence may be required or at his own request may be permitted by the Secretary of State to present himself for examination to an approved medical practitioner, with a view to obtaining a report as to the officer's physical fitness to return to his duties or to take up a fresh appointment.

1385 Payment of fees for medical examinations.—In the case of examinations under either of the two preceding regulations—

- (a) any fees in respect of the examination shall, in the absence of any special regulations or arrangement to the contrary, be paid by Government;
- (b) the person or persons appointed to conduct the examination shall have discretion to call a specialist into consultation, and any fee due to the specialist for assistance in rendering a report to the Governor or to the Secretary of State shall be paid by the Government;
- (c) the report of the examination shall be furnished to the Head of the department, or to the Governor, or to the Secretary of State, as the case may be, and shall not be communicated to the officer concerned;

* The Crown Agents pay on behalf of this Government the fees of officers who receive second class passages.

(d) the officer shall, however, be informed at the earliest possible date of the decision reached upon his case by the Head of the department, or by the Governor, or by the Secretary of State, as the case may be, after consideration of the report; and if the officer is dissatisfied with that decision he shall be at liberty to make representations to this effect, in which event the Head of the department, or the Governor, or the Secretary of State shall decide, at his discretion, whether any further medical evidence shall be called for.

1386 *Vaccination or inoculation on first appointment.*—No fee will be charged from officers who are required or specially ordered to undergo vaccination or inoculation on first appointment. In the case of an officer from overseas who has had to pay a fee in this connection, the amount of such fee will be refunded to him.

1387 *Electrocardiograph fees.*—The Electrocardiograph is primarily intended for instructional purposes and when so used no fee will be charged. When it is used for diagnosis a fee of Rs. 20 will be charged, except in the case of non-paying patients of Government hospitals and Government officers who are entitled to free treatment or to the concession rates under Financial Regulation 1374. The Professor of Physiology will decide in any case of doubt whether the use of the Electrocardiograph was for purposes of instruction or diagnosis.

1388 *Hospital charges in connection with medical examination.*—Officers ordered into hospital by a medical board for purposes of observation and further examination will be charged only for extras (including wages of special attendants) and such operations and examinations as are not necessary for the purposes of the investigation but are provided at the patient's own request, or on the advice of any doctor attending on him.

A.M.N. Suriyabandara
 Provincial Superintendent Pharmacist
 Uva Provincial Directorate of Health
 Badulla

APPENDIX

List of periodical returns.

The following returns are due from the departments mentioned. The numbers in brackets refer to the Financial Regulation prescribing the return:—

Department or officer.	Description of return.	To whom due.
1. All departments ..	<i>Quarterly.</i>	
	Departmental fines—Form General 48 ..	Audit
	<i>Yearly.</i>	
	Defaulting contractors (781 (i.)) ..	Chairman, Tender Board
	Estimate of stores (690 (i.)) ..	Government Store-keeper
2. "A" Departments ..	Verification of stores on form T and A 66 (731)	Audit
	Statement of excesses on items under Personal Emoluments votes to be furnished after the close of each financial year	Treasury (Finance and Supply)
	<i>Monthly.</i>	
	Statement of approximate Revenue and Expenditure	Treasury (Finance and Supply)
3. Attorney-General ..	<i>Monthly.</i>	
	"Letter H" account (353) ..	Audit
4. Chairman, Quarantine Committie ..	<i>Monthly.</i>	
	"Letter H" account (353) ..	Audit
5. Chairman, Colombo Port Commission ..	<i>Monthly.</i>	
	Pilotage fees, Colombo and Galle ..	Audit
	<i>Quarterly.</i>	
	Salved coal statement ..	Audit
	<i>Yearly.</i>	
6. Chief Engineer and Manager, Department of Government Electrical Undertakings..	Commercialized accounts ..	Audit and Treasury (Finance and Supply)
	Accounts of the Oil Facilities scheme ..	Audit
	<i>Monthly.</i>	
	List of stores lost ..	Audit
7. Chief Secretary ..	<i>Yearly.</i>	
	Statement of revenue and expenditure, Nuwara Eliya Hydro-Electric Scheme	Audit
	Balance sheet, Stores Advance Account ..	do.
8. Commandant, Ceylon Defence Force ..	<i>Yearly.</i>	
	Statement showing the cost of the Garrison in Ceylon payable by the Ceylon Government ..	Audit
8. Commandant, Ceylon Defence Force ..	<i>Monthly.</i>	
	Return of Government servants mobilized	Audit

Department or officer.	Description of return.	To whom due.	
9. Conservator of Forests	<i>Monthly.</i>		
	Divisional cash accounts ..	Audit	
	Divisional timber returns (votes and advance account)	do.	
	<i>Quarterly.</i>		
	Balance sheet of the special advance for the supply of satinwood to the Central Timber Depot	Audit and Treasury (Finance and Supply)	
	<i>Yearly.</i>		
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	Verification of stocks of timber and firewood	do.	
	10. Controller of Labour ..	<i>Monthly.</i>	
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<i>Yearly.</i>			
Balance sheet		Audit	
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11. Director of Agriculture		<i>Monthly.</i>	
		Cooly advances account	Audit
		Credit sales	do.
	Crop return	do.	
	Dues and recoveries	do.	
	" Letter H " account (353)	do.	
	Ration return	do.	
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	<i>Quarterly.</i>		
	Statement of outstandings	Audit	
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	Rubber seed statement	Audit	
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	12. Director of Education	<i>Monthly.</i>	
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15. Director of Public Works ..	<i>Monthly.</i> List of stores lost (726) ..	Audit
	<i>Yearly.</i> Statement of balances under Public Works department private account .. Statement of recoveries from local bodies in respect of tarring roads .. Balance sheet, timber advance account, Public Works department .. Balance sheet, metal quarry advance account .. Statements of debits and credits to Government Factory advance accounts ..	Audit do. do. do. do.
16. District Judges ..	<i>Monthly.</i> Court fines (form Judicial C.—F 21) .. “ Letter H ” account (353) .. List of decretal orders (493 (v.)) ..	Audit do. Loan Board
17. Excise Commissioner.	<i>Monthly.</i> “ Letter H ” account (353) .. Arrack warehouse returns ..	Audit do.
18. Fiscals ..	<i>Monthly.</i> “ Letter H ” account (353) .. Timber Return (Votes Account) ..	Audit do.
19. Government Agents and Assistant Government Agents ..	<i>Weekly.</i> Approximate revenue ..	Treasury (Finance and Supply)
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Department or officer.	Description of return.	To whom due.
20. Government Agents (Police) ..	<p style="text-align: center;"><i>Monthly.</i></p> " Letter H " account (353) ..	Audit
21. Government Printer ..	<p style="text-align: center;"><i>Monthly.</i></p> Stamps, &c., printed .. Gazette advertisements .. Printed forms, &c., supplied to Kachcheries for sale ..	Commissioner of Stamps and Audit Audit do
22. Government Store-keeper ..	<p style="text-align: center;"><i>Quarterly.</i></p> Return of books sent to Government Record Office .. <p style="text-align: center;"><i>Yearly.</i></p> Balance sheet, General Stores Advance Account ..	Audit Audit and Treasury (Finance any Supply)
23. Inspector-General of Police ..	<p style="text-align: center;"><i>Monthly.</i></p> " Letter H " account (353) .. Hospital charges returns .. Forage return (Superintendent of Police, Colombo) .. Maintenance return of Government departmental motor cars .. <p style="text-align: center;"><i>Yearly.</i></p> Statement of expenditure, House of Detention ..	Audit do. do. do. Audit
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26. Loan Board ..	<p style="text-align: center;"><i>Yearly.</i></p> Abstract of transactions and balance sheet ..	Treasury (Finance and Supply)
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29. Principal Collector of Customs and other Collectors ..	Abstract of receipts ..	Audit
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	Copies of Harbour Dues and rent receipts ..	do.
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	Copy of appointment book ..	Audit
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	List of bonding entries (Colombo and Galle) ..	do.
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