



FINANCIAL REGULATIONS  
OF THE  
CEYLON GOVERNMENT

PART I.—FINANCE, SUPPLY  
AND ACCOUNTING

Published by Authority

*THIRD EDITION, 1947*

PRINTED AT THE CEYLON GOVERNMENT PRESS, COLOMBO.

To be purchased at the GOVERNMENT RECORD OFFICE, COLOMBO; price Rs. 5.25.

1947







# FINANCIAL REGULATIONS

OF THE

# CEYLON GOVERNMENT

PART I.—FINANCE, SUPPLY  
AND ACCOUNTING

Published by Authority

THIRD EDITION, 1947

**A.M.N. Surtyabandera**  
Provincial Superintendent Pharmacist  
Uva Provincial Directorate of Health  
Baculla

PRINTED AT THE  
CEYLON GOVERNMENT PRESS  
COLOMBO

1947



Financial Orders :      First Edition published January, 1910.  
                                  Second Edition published September,  
                                  1913.  
                                  Third Edition published May, 1927.

Financial Regulations : First Edition published 1932.  
                                  Second Edition published 1938.  
                                  Third Edition published 1947 (in two  
                                  Parts)





# PART I.—FINANCE, SUPPLY, AND ACCOUNTING.

## CONTENTS.

Chapter.	Description.	Financial Regulations.	Page.
—	.. Introduction to Financial Regulations ..	— ..	vii
—	.. Introduction to Part I of Financial Regulations ..	— ..	ix
I.	.. The Consolidated Fund, the Estimates and the Appropriation Law ..	1-72 ..	1
	Section 1 The Consolidated Fund ..	1-7 ..	1
	,, 2 Annual Estimates of Revenue ..	10-15 ..	3
	,, 3 Preparation of Annual Estimates of Expenditure ..	22-43 ..	4
	,, 4 Annual Appropriation Bill ..	50-57 ..	16
	,, 5 Loan Expenditure ..	60-62 ..	17
	,, 6 Excesses on Heads, Votes, Sub-heads and Items; Creation of new Sub-heads; Supplementary Estimates ..	65-68 ..	19
	,, 7 Supplementary Appropriation Bill ..	69 ..	21
	,, 8 Contingencies Fund ..	70-72 ..	22
II.	.. Control and Classification of Expenditure ..	75-104 ..	23
	Section 1 Control of Expenditure ..	75-85 ..	23
	,, 2 Classification of Expenditure ..	90-92 ..	26
	,, 3 Miscellaneous ..	95-102 ..	27
	,, 4 Summary of Procedure ..	104 ..	32
III.	.. Accounting Officers and Audit ..	107-126 ..	34
	Section 1 Accounting Officers ..	107-119 ..	34
	,, 2 Audit ..	124-125 ..	36
	,, 3 Returns ..	126 ..	37
IV.	.. Receipt and Payment of Public Money ..	132-260 ..	40
	Section 1 Receipts ..	132-149 ..	40
	,, 2 Receipt Vouchers (Preparation) ..	152-157 ..	46
	,, 3 Payments ..	158-180 ..	47
	,, 4 Payments Vouchers (Preparation) ..	183-200 ..	52
	,, 5 Special Certificates ..	210-216 ..	56
	,, 6 Payments at the end of the Financial Year ..	221-227 ..	57
	,, 7 Imprests and Advances ..	232-242 ..	59
	,, 8 Imprests—Classification of Departments ..	247-260 ..	61

Chapter.	Description.	Financial Regulations.	Page.
V.	.. Custody of Public Money ..	270-325 ..	70
	Section 1 Bank Accounts ..	270-277 ..	70
	.. 2 Cash ..	285-291 ..	72
	.. 3 Stamps ..	300-304 ..	75
	.. 4 Boards of Survey on Cash, Stamps, Securities, &c. ..	307-314 ..	76
	.. 5 Duplicate keys of Government Safes ..	320 ..	79
	.. 6 Forged Currency Notes and Counterfeit Coin ..	325 ..	80
VI.	.. Accounting ..	340-457 ..	82
	Section 1 Treasury Accounts ..	340-358 ..	82
	.. 2 Books, Registers, &c. ..	370-378 ..	85
	.. 3 Inter-departmental transactions ..	390-392 ..	88
	.. 4 Articles supplied by the Prisons Department ..	400-401 ..	89
	.. 5 Electric Current supplied to Government Departments ..	405-407 ..	89
	.. 6 Receipts by Land Settlement Department ..	410-415 ..	90
	.. 7 Disposal of Informers' Shares of Court fines ..	420-422 ..	91
	.. 8 Security Deposits for Government Contracts, Arrack Rents, &c. ..	430-434 ..	92
	.. 9 Refunds ..	440-443 ..	94
	.. 10 Miscellaneous ..	450-457 ..	94
VII.	.. Kachcheri Accounts ..	470-710 ..	97
	Section 1 General ..	470-472 ..	97
	.. 2 The Shroff's Department ..	480-484 ..	97
	.. 3 Receipts, how dealt with ..	490-499 ..	99
	.. 4 Payments, how made ..	510-518 ..	102
	.. 5 Cash Book, Daily Balance, Classification and Abstract Books ..	530-542 ..	104
	.. 6 Deposits ..	550-563 ..	106
	.. 7 Arrack, Toddy, Toll and other Rents, and Miscellaneous Periodical Revenue, Appraisement of Security for Rents ..	570-580 ..	111
	.. 8 Assessment Rates due to Government ..	585-595 ..	113
	.. 9 Irrigation Rates ..	600-607 ..	116
	.. 10 Mental Hospital Bills and Medical Aid Dues ..	610-614 ..	119
	.. 11 Licences and Cattle Branding ..	620-627 ..	120
	.. 12 Collection of Licence Fees in Cash ..	635-650 ..	122
	.. 13 Miscellaneous books, Registers, &c. ..	655-658 ..	125
	.. 14 Village Committee Accounts ..	665-671 ..	126
	.. 15 Fiscals' Accounts ..	675-683 ..	128
	.. 16 Courts' Accounts ..	690-703 ..	130
	.. 17 Issue of Seed Paddy During Periods of Distress ..	710 ..	136



Chapter.	Description.	Financial Regulations.	Page.
VIII.	.. Funds with the Crown Agents and other approved Agents of the Ceylon Government, Remittances, Drafts, Official Money Orders and Defaced Currency Notes ..	725-778 ..	140
	Section 1 Remittances to Crown Agents (or other approved Agents of the Ceylon Government) and other Governments ..	725-728 ..	140
	.. 2 Remittances between Chests ..	740-744 ..	140
	.. 3 Issue of Drafts ..	750-757 ..	141
	.. 4 Payment of Drafts ..	760-766 ..	143
	.. 5 Official Money Orders ..	770 ..	144
	.. 6 Exchange of old and dirty Currency Notes for clean Notes at the Kacheheries ..	775-778 ..	146
IX.	.. Stores, Tenders, Performance of Work for Quasi-Government Departments, &c. ..	790-922 ..	149
	Section 1 General ..	790-792 ..	149
	.. 2 Indenting ..	800-820 ..	149
	.. 3 Supply of Stores to, and Performance of Work for, Quasi-Government Departments ..	840-842 ..	160
	.. 4 Stores Regulations for large Departments ..	845 ..	163
	.. 5 Inventory or Stock Books ..	850-862 ..	163
	.. 6 Dispatch Boxes for Heads of Departments ..	870 ..	168
	.. 7 Unserviceable articles ..	875-877 ..	168
	.. 8 Tenders ..	880-897 ..	172
	.. 9 Local Tenders ..	905-910 ..	179
	.. 10 Extra-contractual payments ..	915 ..	180
	.. 11 Defaulting Contractors ..	920-922 ..	181
X.	.. Printing and Binding ..	930-981 ..	188
	Section 1 Printing and Binding ..	930-945 ..	188
	.. 2 Printing executed at a private Press ..	960 ..	192
	.. 3 Printing required by quasi-Government bodies ..	965 ..	192
	.. 4 Government Gazette ..	966 ..	192
	.. 5 Advertisements ..	970-973 ..	193
	.. 6 Reproduction of Command Papers ..	975 ..	195
	.. 7 Administration Reports and Sessional Papers ..	976-981 ..	196

Chapter.	Description.	Financial Regulations.	Page.
XI.	Miscellaneous	1000-1040	198
	Section 1 Government Contribution in Lieu of Rates on Crown Properties	1000-1003	198
	„ 2 Specifications of Lands under Irrigation Works	1005-1006	199
	„ 3 Departmental Rules under the Estate Duty Ordinance	1010-1015	200
	„ 4 Expenditure in connection with Forest Offences	1020	201
	„ 5 Hire of Buildings	1021-1022	203
	„ 6 Sales under Crown Writ	1025	204
	„ 7 Official Telephones	1030-1037	204
	„ 8 Purchase of Newspapers	1040	209

## APPENDIX.

	List of Periodical Returns		210
Index			221
Register of Additions and Alterations			249



# FINANCIAL REGULATIONS OF THE CEYLON GOVERNMENT.

## Introduction.

1. The Minister of Finance is charged with the administration of the subjects and functions dealt with by the General Treasury.
2. The Permanent Secretary to the Ministry of Finance is the Secretary to the Treasury and the Head of the Public Service in Ceylon. Subject to the general direction and control of the Minister of Finance he will exercise supervision over the Department of the Treasury. The Deputy Secretary to the Treasury will be the Head of the Department of the Treasury.
3. The Treasury is divided into three financial Divisions—Establishments, Finance and Supply, and Accounts. Each of the first two Divisions is under the general charge of a Controller working under the Deputy Secretary to the Treasury, while the Accounts Division is under the general charge of the Financial Assistant and Accountant working under the Deputy Secretary to the Treasury.
4. Additional Controllers may be appointed to Divisions of the Treasury and may be held directly responsible to the Deputy Secretary to the Treasury for the subjects and functions allotted to them by him.
5. Where the term "Controller" is used in the Financial Regulations it shall be understood to include any Additional Controller to whom specific subjects and functions have been allotted under regulation 4 above.
6. Permanent Secretaries to Ministries may correspond direct with the Permanent Secretary to the Ministry of Finance in matters which require the orders of the Minister of Finance and with the Secretary to the Treasury or the Deputy Secretary to the Treasury in matters which require the orders or instructions of these officers. As a matter of convenience, however, to save time and unnecessary work, Permanent Secretaries to Ministries should as far as possible address their correspondence to the Heads of the appropriate Divisions of the Treasury dealing with the subject under correspondence. Heads of Divisions of the Treasury may similarly correspond with Permanent Secretaries as necessary.
7. Heads of Departments should not communicate with the Finance and Supply Division and the Establishments Division of the Treasury, except where specifically authorized to do so by Financial Regulations or by the Treasury, and in routine matters.

8. The Financial Regulations are being issued in two Parts. Part I. relates to Finance and Supply, and Accounts, and Part II. to Establishments. Corrections and additions will be issued from time to time under the hand of the Secretary to the Treasury. It is the duty of all officers to make themselves acquainted with those regulations which affect their duties or themselves personally. Heads of Departments will nominate one officer in their departments who will be personally responsible for seeing that all their office copies of these regulations and other regulations, such as the Public Service Regulations, which affect their departments are kept up-to-date.

9. The Treasury may issue instructions by circular to departments from time to time in amplification or explanation of the Financial Regulations. It shall be the duty of a Treasury officer specifically nominated for the purpose by the Deputy Secretary to the Treasury to see that the series of Treasury circulars so issued is revised annually, or oftener as necessary, and kept up-to-date.

10. In matters relating to Departments not grouped under any Ministry the Head of the Department may generally exercise the functions of a Permanent Secretary under any particular Financial Regulation with the prior approval of the Secretary to the Treasury.



## PART I.

### FINANCE AND SUPPLY AND ACCOUNTING.

#### Introduction.

The Finance and Supply Division and the Accounts Division of the Treasury form two of the three financial sections of the Treasury, the third being the Establishments Division. The Finance and Supply Division is under the general charge of the Controller of Finance and Supply and the Accounts Division is under the general charge of the Financial Assistant and Accountant, each working under the Deputy Secretary to the Treasury as Head of the Department of the Treasury.

2. The following subjects will be in the general charge of the Treasury (Finance and Supply Division):—

- Allocations from the block votes.
- Applications under F.R. 225.
- Authorities for expenditure.
- Charges for services rendered.
- Commercial Accounts.
- Compensation (apart from Workmen's Compensation).
- Contracts (supplies and services).
- Counterfoil books.
- Defalcations—Irregularities in Government Departments.
- Epidemics.
- Estimates—Annual and Supplementary.
- Excesses on Heads, Votes, Sub-heads and Items of Estimates.
- Financial relations with Local Authorities.
- Grants.
- Insurance of Government property.
- Lease of private buildings and lands for Government purposes.
- Loan Schemes and Resolutions.
- Losses under F.R. 102.
- Printed forms suitable for general use.
- Relief works (apart from rates of wages, &c.).
- Removal of Surcharges.
- Rewards to non-Government Servants.
- Sales and Gifts of Government property not provided for by law or regulation.
- Stationery and office furniture.
- Stores.
- Supplies.
- Systems of Accounts.
- Taxation and Revenue.
- Tenders.
- Toll rents (tenders).
- Waivers and Write-offs.

3. The following subjects will be in the general charge of the Financial Assistant and Accountant, General Treasury:—

Accounting adjustments.  
 Advances (other than advances of salary to Government Officers).  
 Appointments of Boards of Survey.  
 Bombay & Calcutta Agents Accounts.  
 Cash and Bank Balances.  
 Cheques.  
 Classification of receipts.  
 Crown Agents' Accounts.  
 Custody of Securities.  
 Damaged Currency Notes.  
 Deposits.  
 Destruction of Financial Records.  
 Drafts.  
 Duplicate keys of Government safes.  
 Exchange.  
 Forged Currency Notes.  
 Funds with the Crown Agents and other approved Agents of Ceylon Government.  
 Government of India Accounts.  
 Imprests.  
 Investments.  
 Issue of receipts.  
 Journal Transfer Orders.  
 Kachcheri Accounts.  
 Lend-Lease Accounts.  
 Loans to Local bodies.  
 Mechanised Accounts.  
 Official Bank Accounts.  
 Payment and receipts on behalf of other Governments.  
 Payment of salaries.  
 Payment of Vouchers.  
 Payments outside the Island.  
 Powers of Attorney.  
 Public Debt.  
 Refunds from Revenue.  
 Relief to dependants of Malayan internees.  
 Remittances to and from Kachcheries.  
 Renewals of Credit.  
 Savings Certificates.  
 Shroffing.  
 Summaries of Expenditure of " A " Class departments.





[Published in "Ceylon Government Gazette Extraordinary"  
No. 9,767 of September 20, 1947].

### The Ceylon (Constitution) Order in Council, 1946.

IN pursuance of the powers vested in the Governor by section 87 of the Ceylon (Constitution) Order in Council, 1946, the Financial Regulations of the Government of Ceylon are by this Regulation modified, added to and adapted with effect from the date of the first meeting of the House of Representatives, to read as set out in the Schedule.

By His Excellency's command,

O. E. GOONETILLEKE,  
Financial Secretary.

Colombo, 17th September, 1947.

---

### SCHEDULE.

#### CHAPTER I.—THE CONSOLIDATED FUND, THE ESTIMATES, AND THE APPROPRIATION LAW.

##### Section 1.—The Consolidated Fund.

1. The following sections of the Ceylon (Constitution) Order in Council, 1946, relating to the Consolidated Fund and withdrawals from the Fund are reproduced here for the information and guidance of officers:—

66.—(1) The funds of the Island not allocated by law to specific purposes shall form one Consolidated Fund into which shall be paid the produce of all taxes, imposts, rates and duties and all other revenues of the Island not allocated to specific purposes.

(2) The interest on the public debt, sinking fund payments, the costs, charges and expenses incidental to the collection, management and receipt of the Consolidated Fund and such other expenditure as Parliament may determine shall be charged on the Consolidated Fund.

67.—(1) Save as otherwise expressly provided in sub-section (3) of this Section, no sum shall be withdrawn from the Consolidated Fund except under the authority of a warrant under the hand of the Governor addressed to the Ministry of Finance.

(2) No such warrant shall be issued unless the sum has by resolution of the House of Representatives or by any law been granted for specified public services for the financial year during which the withdrawal is to take place or is otherwise lawfully charged on the Consolidated Fund.

(3) Where the Governor dissolves Parliament before the Appropriation Bill for the financial year has received the Royal Assent, he may, unless Parliament shall have already made provision, authorise the issue from the Consolidated Fund and the expenditure of such sums as he may consider necessary for the public services until the expiry of a period of three months from the date on which the new House of Representatives is summoned to meet.

69. No Bill or motion authorising the disposal of, or the imposition of charges upon, the Consolidated Fund or other funds of the Island, or the imposition of any tax or the repeal, augmentation or reduction of any tax for the time being in force shall be introduced in the House of Representatives except by a Minister, nor unless such Bill or motion has been approved either by the Cabinet or in such manner as the Cabinet may authorise.

2. The Consolidated Fund comprises all moneys belonging to the Island which are not separately funded for specific purposes.

3. *Credits to Consolidated Fund.*—All revenue from whatever source it is drawn, without deduction of the cost of collection, but less drawbacks, repayments, &c., flows into the Fund, which thus forms the credit side of the General Treasury Account. Into this account are paid also the proceeds of borrowing operations of all kinds, save where the borrowed money is specially funded for particular objects. The Fund includes moneys in the Banking Accounts of the Treasury and of the various accounting officers, cash at the Treasury or in the Kachcheries or with other public officers, and funds with the Crown Agents and other approved Agents of the Government of Ceylon and includes investments of balances.

4. *Expenditure from Consolidated Fund.*—Moneys in the Consolidated Fund are used for two main purposes:—

- (a) For meeting expenditure on Consolidated Fund Services.
- (b) Expenditure on Supply Services.

5. *Consolidated Fund Services.*—Consolidated Fund Services include all expenditure authorised by Statute to be met out of the



Consolidated Fund. Such services are shown annually in the Appropriation Bill but are not voted annually. A special note is made in the Estimates of these services. Examples of such payments are the salary of the Governor, which is authorised by Section 5 (1) of the Order in Council, and the National Debt Services, which are authorized by various Ordinances passed by the Legislature and are chargeable to the Consolidated Fund by virtue of Section 66 (2) of the Order in Council.

6. *Supply Services.*—Supply services are services which are authorized by Parliament in the annual and supplementary supply bills.

7. *Financial Year.*—The Financial Year of the Island commences on the 1st of October of each year and ends on the 30th September of the following year.

## Section 2.—Annual Estimates of Revenue.

10. *Estimates of Revenue.*—Heads of Departments should furnish to the Permanent Secretary to the Ministry, not later than the 15th February of each year, an Estimate of Revenue for the ensuing Financial Year based on the assumption that no change will be made in existing taxation and a revised Estimate for the current Financial Year, classified under the sub-heads for which they are responsible. The Permanent Secretary will examine the Estimates and, after such consultation with his Minister as the Minister may desire, will forward the Estimates for all the Departments within the Ministry, together with a summary for the Ministry, to the Treasury (Finance and Supply Division) not later than 1st March. These figures should be prepared as carefully as possible but it is probable that as the year advances considerable modifications will become necessary and such modifications should be reported to the Treasury by the Permanent Secretary from time to time.

When the Estimates of Revenue from the Ministries have been received in the Treasury the Minister of Finance will prepare the Annual Estimates of Revenue for the Island, for submission to the Cabinet. When approved by the Cabinet the Estimates will be laid before the House of Representatives and the Senate for the information of the members, with the Estimates of Expenditure as indicated in F. R. 54.

11. *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.



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

- (i) Customs.
- (ii) Port, Harbour, Wharf, Warehouse and Other Dues.
- (iii) Excise and Salt.
- (iv) Income Tax, Estate Duty and Stamps.
- (v) Licences and internal Revenue not otherwise classified.
- (vi) Fees of Court or Office and Payment for Specific Services.
- (vii) Medical Services.
- (viii) Re-imburements.
- (ix) Postal and Telecommunication Services.
- (x) Interest, Annuities, &c.
- (xi) Miscellaneous Receipts.
- (xii) Land Revenue.
- (xiii) Land Sales.

13. *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 (iv), 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 (ix), Postal and Telecommunication Services, and
- (b) stamps used for Court purposes (excluding stamps used for Fiscal's processes), to Head (vi), Fees of Court or Office and payment for specific services, sub-head—"Court Fees".

14. *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.

15. *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.

### Section 3.—Preparation of Annual Estimates of Expenditure.

22. *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.

23. (i.) *Due March 15.*—The Estimates of Expenditure of each Department for the ensuing year must be forwarded by the Head of the Department to the Permanent Secretary to the Ministry to reach him not later than March 15th. The Estimates under the Loan



Scheme should also be sent by the Departments concerned to the Permanent Secretaries. The Estimates under the Heads H. E. the Governor, the Senate, the House of Representatives, the Cabinet, the Public Service Commission, the Judicial Service Commission and the Audit Department should be sent direct to the Treasury (Finance and Supply Division) and the Estimates under the Supreme Court to the Minister of Finance. The estimated provision for electric current which is to be included under the vote "Services rendered by Railway and Electrical Departments" should be forwarded by Departments to the Treasury (Finance and Supply Division).

(ii.) The procedure which will be followed after receipt of the Estimates by the Permanent Secretaries to Ministries or the Treasury is indicated in F. R. 50 *et seq.*

24. (a) *Extracts and Forms.*—(i.) Extracts from the last approved estimates of expenditure together with printed forms A, B, C, D, and E, will be issued to departments by the Treasury for the preparation of estimates for the ensuing year. The extracts should form the initial pages of the draft Estimates and the figures required for the ensuing year should be inserted in a column adjacent to the figures of the last approved year. Any new appointments (*i.e.*, posts not hitherto shown in the estimates) should be inserted in red ink in the extracts. As regards sub-heads other than Personal Emoluments, details showing the "make-up" of each sub-head should be shown or, in the case of a sub-head for which it may not be possible to furnish details of the "make-up", a brief description of its scope and the nature of the expenditure charged to it should be given. This information should invariably be shown in respect of every sub-head relating to "Special Expenditure". Such details of "make up" or brief description should be typewritten on half sheets of foolscap paper (only one side of the paper being used) and attached to the extracts, so that the extracts and the typewritten statements containing details or brief description of sub-heads may together form the complete draft Estimates of a department, which can be utilized as "copy" for the Printer. Headings or words should not be underlined unless it is required that they should appear in italics in the print.

(ii.) Form A which relates to Personal Emoluments should be filled up in complete detail showing the salary and allowances of every officer. Except in the cases referred to in paragraph (c) of this Financial Regulation, this form should not be forwarded with the estimates, but retained by the department to be forwarded only if called for. Form B, which relates to sub-heads other than Personal Emoluments contains the information required for consideration of the provision in each sub-head and should be filled in and forwarded in *triplicate* with the estimates. No details of the "make-up" or brief description of sub-heads referred to in (i.) above should be shown in Form B. Form C should be used for explanations (1) of new items, (2) of all variations from existing Personal Emoluments items and (3) of increases or



decreases on existing items of other expenditure, with references to the correspondence with the Treasury in each case, and attached to the estimates in triplicate (one copy for the use of the Permanent Secretary and Minister concerned and the other two for the use of the Treasury) except in the case of the Departments of His Excellency the Governor, the Senate, the House of Representatives, the Cabinet, the Public Service Commission, the Judicial Service Commission and the Audit Department, and the departments under the control of the Secretary to the Treasury, which will furnish them in duplicate. Increases under Personal Emoluments which are due solely to the payment of authorized increments of officers need not be entered in form C, but it is essential that all other increases and all new items should be fully explained. When provision is made in the estimates for a part-time employee the fact that the employment is part-time should be indicated by an appropriate footnote to the estimates. Form "D" should be utilized for preparation of estimates under Loan Schemes and Form E for furnishing the estimated provision for electric current which is inserted under the vote "Services rendered by Railway and Electrical Departments".

(b) *Actual Expenditure*.—Departments which prepare their own list of sub-heads should fill in the column for actual expenditure of the last completed year; other departments will continue to furnish the necessary figures in form B to enable the Permanent Secretary to prepare the list of sub-heads. When the draft Estimates reach the Treasury the figures for actual expenditure will be amended, where necessary, to agree with those in the Treasury books.

(c) *Apportionments*.—In all cases where provision under a Head, Vote or sub-head is apportioned to several departments, each department which receives and administers the apportionment should forward an estimate of its requirements with all necessary particulars as early as possible to the officer in whose Departmental Estimates the provision appears, in order that he may complete and forward his estimates in time. In such cases form A should be prepared in duplicate, one copy to be kept by the department administering the apportionment and the other by the department submitting the estimates to the Permanent Secretary. The latter department will incorporate the estimates in their proper order in its own Departmental Estimates to be forwarded to the Permanent Secretary.

(d) *Loan Schemes*.—Separate statements should be furnished in respect of each Loan Scheme. This statement should include a schedule showing the salaries of any staff especially engaged *vide* Financial Regulation 61. In the case of composite loan items appendices should also be forwarded showing detailed estimates of the several works which will be charged to the loan item. Notes should be added giving reference to the resolutions of the House of Representatives authorizing the expenditure on the respective works.

(e) *Civil Service, Accountants' Service, General Clerical Service, Assistant Clerks' Service and Stenographers' Transferable Service*



*Estimates.*—For purposes of the preparation of the estimates of the Civil Service, Accountants' Service, the General Clerical Service, Assistant Clerks' Service and the Stenographers' Transferable Service departments should, besides showing provision for members of these services in their estimates, prepare separate estimates concerning such members (showing in respect of each officer of the Civil Service and Accountants' Service the class, scale of salary, and amount of provision required in respect (a) of salary and (b) of rent allowance, and in respect of the General Clerical Service, Assistant Clerks' Service and Stenographers' Transferable Service the number in each class and the provision required for each class, the provision for rent allowance being shown separately from the provision for salary) and forward them to the Treasury (Financial Assistant and Accountant); similarly, they should forward fresh estimates for every subsequent change of officers which will require alteration of the separate estimates already forwarded to the Treasury. If, however, a department contains a General Clerical Class clerk who has been selected for promotion to Grade II., Executive Clerical Class but has not actually been appointed to that class, the sanctioned cadre should not be disturbed but provision should be made for a General Clerical Class clerk in respect of the post in question.

(f) *Cadre.*—In the columns headed "Numbers" in the details of Personal Emoluments in the estimates, only the numbers for which actual monetary provision was made in the last approved Estimates or is made in the draft Estimates for the ensuing year should be stated. If the number provided for is in any instance less than the number which is regarded as the authorized strength, particulars of the difference should be stated in a footnote but references to antiquated cadre figures should be avoided.

(g) *Rent Allowances.*—Provision for rent allowance should be for the actual sum expected to come in course of payment during the year of estimate, having regard to the rate of expenditure current at the time the estimate is prepared. No allowance should be made for such contingencies as marriage and provision in respect of new appointments should be restricted to bachelors' rate based on the initial salary of the post. No provision should be made in respect of officers in occupation of Government Quarters.

(h) *Stationery, Office furniture and Office requisites.*—Under the item "Recurrent Expenses" provision should be included only for consumable articles which have to be purchased annually. All other articles such as furniture, type-writers, duplicators, &c. which are expected to last a number of years should be provided for under the item "Special Expenses". Cost of conveyance of the stores such as rail freight should also be included under the same sub-head as the cost of the stores.

(i) *Revenue received in reimbursement.*—Whenever expenditure under a vote or sub-head can be readily identified with revenue



received in reimbursement of the cost of the services provided for under the vote or sub-head, a footnote to that effect should be inserted, showing the total amount recovered and credited to revenue in each of the two years preceding. Where a department supplies any articles or materials produced within the department to other departments and no money is credited to revenue in respect of such supplies, a footnote should be inserted showing the value of the articles or materials so supplied in each of the two years preceding. This requirement will not apply to the votes of departments like the Customs, Railway, Post and Telegraphs, and Electrical Undertakings where the whole of the expenditure is mainly directed to collecting or producing revenue.

25. *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 or vote, 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.

26. *Framing of Estimates.*—

- (i.) Estimates must be submitted under heads, votes, sub-heads and items.
- (ii.) The head is the largest unit of the estimates for accounting purposes and corresponds as a rule with a Department of the Public Service. Each Head of the Estimates is given a number which must not be altered save with the approval of the Treasury.
- (iii.) A head may correspond with a vote, but generally a head is divided into a number of votes, *e.g.*, Head 100 may be divided into Head 100, Vote 1; Head 100, Vote 2; Head 100, Vote 3, &c. Each vote will provide for either a particular service or a group of services administered by a single department.
- (iv.) Each vote will consist of one or more sub-heads, each consecutively numbered under the vote. The first sub-head under any vote will be that for Personal Emoluments (where such a sub-head exists) which in the case of Head 100 would be numbered Head 100, Vote 1, Sub-head 1, Personal Emoluments. Other sub-heads will follow; recurrent expenditure appearing before non-recurrent and special. Items of special expenditure will be grouped together in sub-heads under one or more of the votes of the Department.
- (v.) Small items of expenditure (other than expenditure under Personal Emoluments) not of a distinctive nature may be grouped under "Incidental Expenses". Items not so grouped will be shown as separate sub-heads.



- (vi.) Complete details of each Personal Emoluments sub-head will be given in a separate schedule.
- (vii.) In the case of other sub-heads sufficient details will be given in separate schedules to show the "make-up" of the sums inserted in the sub-heads.
- (viii.) The total estimated expenditure under each head and each vote will be shown in the estimates, and will appear in the Schedule of Votes in the Appropriation Bill.

27. (i.) *Personal Emoluments*.—Subject to the provisions of F. R. 144 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 Secretary to the Treasury.

(ii.) New proposals relating to salaries, wages, allowances, remuneration or fees of Government employees or to cadres of staffs, (i.e., proposals for the creation of new posts, the re-organizing of existing staff, &c.) or to establishment questions generally should be referred to the Treasury (Establishments Division) by the Permanent Secretary to the Ministry by January 31st and before they are incorporated in the estimates.

28. *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.

29. *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.

30. *Extra emoluments*.—Where an officer receives emoluments under more than one head or vote 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.

31. *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.



**32. "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 votes and sub-heads under the Head "Miscellaneous".

**33. 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.

**34. New heads, votes or sub-heads.**—New heads, votes 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, vote or sub-head.

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

**36. Public works.**—There will be two votes 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 votes: and other works under the second. There will thus be three votes of expenditure administered by the Public Works Department.

**37. Inclusion of provision in the Annual Estimates for works to be carried out by the Public Works Department and the Department of Government Electrical Undertakings.**—The following procedure shall apply as regards the obtaining of financial provision in the Annual Estimates for (a) new works and buildings and additions and improvements to existing works and buildings to be carried out by the Public Works Department and (b) new electrical installations and additions and improvements to existing electrical installations to be carried out by the Department of Government Electrical Undertakings.

(a) *Preliminary Consultation.*—Heads of Departments will in the first instance consult the Permanent Secretary to the Ministry with regard to the necessity for a proposed work. This consultation should take place as soon as the need for the work is felt. It is unlikely that any work will be included in the following year's estimates if the Head of Department does not originate action by October 31. In the case of proposals affecting other Ministries, such as



proposals regarding office accommodation or Government quarters relating to several departments, the Permanent Secretary should consult the Permanent Secretaries to the other Ministries concerned.

- (b) *Preliminary Estimates and Outline Plans.*—If the Permanent Secretary gives preliminary approval to the proposal, the Head of Department will forward full details of the work to the Director of Public Works (if the work is to be carried out by the Public Works Department) or the Chief Engineer and Manager, Electrical Undertakings (if the work is to be carried out by the Department of Government Electrical Undertakings), for the preparation of an outline plan and a preliminary estimate, indicating that the tentative approval of the Permanent Secretary has been obtained—and in the case of quarters, what salary is drawn by the officer for whom the quarters are intended. The preliminary estimate will give the chief items of expenditure together with amounts. In the case of outline plans a site plan should be included. If the proposal is for improvements or additions to an existing building or work, they should be shown in red on the plan. Where type plans are appropriate this should be stated.
- (c) *Treasury Consultation.*—When the Head of Department has obtained a preliminary estimate and outline plans from the Public Works Department or the Department of Government Electrical Undertakings, as the case may be, the Permanent Secretary will forward the proposal to the Treasury for its views, together with a memorandum explaining the financial implications. In preparing the memorandum for works and schemes costing Rs. 10,000 or above the following particulars may be included, if applicable:—

*New Works and Schemes.*—

- (1) A general description of the work or scheme, with a full statement explaining the necessity for it.
- (2) The estimated direct non-recurrent cost including plant, fittings, &c., not included in the estimate of the Public Works Department (or Department of Government Electrical Undertakings).
- (3) The estimated direct recurrent cost when the work or scheme comes into full operation, including salaries, &c., of new staff to be employed on the work or scheme.
- (4) The estimated indirect recurrent cost when the work or scheme comes into full operation, including the salaries of any additional Head Office or Provincial Staff which is likely to be required for accounting or supervisory purposes.



- (5) An estimate of any additional revenue to Government or saving in expenditure which the work will produce.
- (6) If quarters are asked for, the official designation and salary scale of the officer concerned.
- (7) If office accommodation is involved, the number and description of staff to be housed and the floor area.
- (8) If the proposal involves the use of land, the approximate area, and if Crown land is not available, the probable cost of acquisition.
- (9) If the proposal has been put to the Treasury in a previous year, Treasury reference.

*Replacements of, additions to, or improvements of existing works.—*

- (10) The nature of, and the necessity for, the replacement, addition or improvement.
  - (11) If the proposal is for the replacement of a building, a report from the Public Works Department as to the possibility of making the existing building fit for further use at a moderate cost.
  - (12) Particulars as (2) to (9) above as far as applicable.
- (d) If the Treasury report is adverse to the proposal but the Minister considers it desirable nevertheless to proceed, he will consult the Minister of Finance and endeavour to reach agreement.
- (e) Full particulars of such works as have been approved by the Treasury or by the Minister of Finance will be forwarded to the Permanent Secretary to the Ministry in charge of Communications and Works, who will forward them to the Director of Public Works or the Chief Engineer and Manager, Electrical Undertakings, as the case may be, for the preparation of detailed plans and estimates.
- (f) The Permanent Secretary to the Ministry of Communications and Works will include in the estimates only those proposals which reach him by January 31st.
- (g) Where however a Minister considers that a particular work not forwarded to the Ministry of Communications and Works by January 31st is so urgent that it cannot be deferred until the next following year's estimates, he will request the Minister of Communications and Works to include the proposal as a special case in the estimates of that year; provided that in no case will a work be included if the request does not reach the Minister of Communications and Works by February 28th.

**38.** *Inclusion of provision in the Annual Estimates for New Works, &c., under Votes other than the Votes for Public Works Extraordinary and Electrical Installations in Government buildings.—New*



proposals relating to sub-heads other than Personal Emoluments and abnormal increases on sub-heads other than Personal Emoluments should be referred to the Treasury (Finance and Supply Division) by the Permanent Secretary to the Ministry before they are incorporated in the draft Annual Estimates. In the case of new works the preliminary estimate and outline plans, where these are applicable, should be approved by the Treasury and the appropriate Permanent Secretary to a Ministry before they are included in the draft Annual Estimates.

39. *Inclusion of provision for New Works and Schemes in Supplementary Estimates.*—The procedure set out in Financial Regulations 37 and 38 above will apply with the exception of paragraph (f) and (g) and the third sentence of paragraph (a) under Financial Regulation 37.

*Note.*—Regarding new proposals relating to "Personal Emoluments" sub-heads, please see Financial Regulation 27 (ii).

40. *Irrigation.*—There will be three votes of expenditure administered by the Irrigation Department, as in the case of the Public Works Department, *vide* Financial Regulation 36.

41. *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.

A brief general description of the work, showing how far it is expected to have progressed at the beginning of the year of estimate and what work is to be done with the sum required for the ensuing year, should invariably be given in place of the details which are supplied in the case of other sub-heads.

42. *Execution and Maintenance of Public Works.*—(1) It is the function of the Public Works Department to execute all construction works of Government, whether new buildings or additions and improvements to existing buildings, and also to maintain all Government buildings, subject to the under-mentioned exceptions.

*Exceptions—*

(a) *Construction of buildings:—*

- (i.) The construction of buildings, &c., required by the Irrigation Department, the Railway Department and the Colombo Port Commission will be executed by the Departments concerned.
- (ii.) In the case of semi-permanent buildings estimated to cost not more than Rs. 1,500 required by the Agricultural Department, the work will be executed by



that Department subject to supervision by the Public Works Department. As regards other buildings for the Agricultural Department, the Irrigation Department may execute them if it has engineers in the vicinity but in all other cases work for the Agricultural Department will be done by the Public Works Department.

*Note.*—The term semi-permanent is applicable to buildings constructed of semi-permanent materials the normal life of which is a matter of months only rather than of years. A typical example of such a building is one constructed with timber uprights, with cadjan cladding or wattle and daub walls, and a cadjan or mana grass roof.

- (iii.) The construction of a school building, the cost of which does not exceed Rs. 10,000, will be executed by the Education Department; where the cost exceeds Rs. 10,000 but does not exceed Rs. 25,000 the work will be done by the Education Department subject to supervision by the Public Works Department; where it exceeds Rs. 25,000 the work will be entrusted to the Public Works Department.
- (iv.) Marketing Department: The construction of Rice Mills, Stores, &c., required by the Marketing Department the design and erection of which the Rice Mill Engineer is competent to undertake will be executed by that Department. All other buildings for that Department will be executed by the Public Works Department.

(b) *Maintenance of buildings:*—

- (i.) The maintenance of buildings of the Irrigation Department, the Railway Department, the Electrical Department and the Colombo Port Commission will be done by the Departments concerned from provision made under the respective Departmental Heads.
- (ii.) In case of Agricultural and Medical buildings the maintenance of and such repairs to these buildings as can be efficiently and economically arranged for by the officer-in-charge of the buildings will be carried out by the respective departments from allocations made to them by the Public Works Department from the provision for maintenance of buildings under the Vote for Public Works Annually Recurrent. Lists of the buildings which will be so maintained by the Agricultural and Medical Departments will be agreed upon by these departments and the Public Works Department and copies will be sent to



the Treasury to be filed of record. The Public Works Department will maintain all other buildings of these departments from its votes.

- (iii.) All school buildings will be maintained by the Education Department from provision made under the Departmental Head, except the Royal College, the Royal Preparatory School, the Training College and the Training Schools which will be maintained by the Public Works Department from its votes.
- (iv.) All industrial buildings of the Department of Commerce and Industries (*i.e.*, factories, workshops, &c.), demonstration centres and Rural Centres will be maintained by that Department from provision made for the purpose under the Departmental Head or from the appropriate Advance Account, as the case may be. All other buildings of the Department of Commerce and Industries will be maintained by the Public Works Department from its votes.
- (v.) Maintenance and repairs to buildings of the Marketing Department will be carried out by that Department except in cases where the work is substantial or the amount large, when the work will be entrusted to the Public Works Department to be carried out from its vote or from the appropriate Advance Account of the Marketing Department. Where maintenance is done by the Marketing Department the cost of such maintenance will be charged to a provision made for the purpose under the Departmental Head or to an Advance Account, as the case may be.

(2) In the case of construction works other than loan works provision will be made under the votes of the Department which will execute the work.

(3) Where maintenance and repairs are carried out by a department other than the Public Works Department from an allocation from the Public Works Department vote, the building will be inspected at least once a year by a responsible Public Works Department Officer who will check the work done from the Public Works Department vote and report to the Director of Public Works whether it is satisfactory. Immediately after any repair or maintenance work is done by an officer-in-charge of a building the officer should furnish full details of the work done, with rates and amounts paid, to the Public Works Department Executive Engineer in charge of the district in which the buildings are situated, to enable the Engineer or other responsible Public Works Department Officer inspecting the buildings to check the work done.



43. *Token Provision.*—Token provision should be applied for only in the following circumstances:—

- (1) To authorise an activity the expenditure on which will be met from receipts, so that no net debit to the Consolidated Fund is expected (*e.g.*, trading activities on advance account).
- (2) To authorise an action which is not expected to result in a debit to the Consolidated Fund for the financial year for which the token provision is obtained but will result in such a debit in the following year or years (*e.g.*, an order for plant not likely to arrive during the financial year in question).
- (3) To authorise expenditure of money already voted in a different manner from that contemplated at the time the vote was taken (*e.g.*, substantial variation in an authorised work, variation of an approved scheme of salaries appearing in the estimates or substantial change of cadre, not necessitating additional provision under the vote in question).

In the case of an activity which is reasonably certain to involve appreciable expenditure during the year for which provision is obtained, it is improper to obtain token provision merely because it is difficult to estimate the sum required. In such a case the best possible estimate must be made of the necessary amount, however vague the data on which the estimate must be based. If the provision based on such an estimate proves later to be insufficient, further provision must be applied for as soon as it appears probable that the provision already obtained will be insufficient and before the provision already obtained is exceeded.

#### Section 4.—Annual Appropriation Bill.

50. The Permanent Secretary will on receipt of the estimates of expenditure of the Departments within his Ministry (*vide* F. R. 23) obtain the Treasury report thereon and submit them with the Treasury report to his Minister.

51. The Minister will forward to the Cabinet through the Minister of Finance, not later than the end of April, the estimates of expenditure he proposes for the ensuing financial year, in connection with the subjects and functions assigned to him.

53. The Cabinet will then prepare the annual Estimates of Expenditure for the Island.

54. The annual Estimates of Expenditure will then, to the extent to which such expenditure has not been previously authorized by law, be embodied in the Annual Appropriation Bill. This Bill will be submitted to the House of Representatives and the Estimates of



Revenue and Expenditure will be laid before the House in or about the month of June, or as soon thereafter as circumstances will permit.

55. In the Appropriation Bill the expenditure will be allocated to specific purposes under distinct Heads and Votes corresponding to the Heads and Votes of the Annual Estimates.

56. Authority for expenditure which the Bill conveys when passed by Parliament lapses at the end of the financial year to which it relates.

57. The Annual Appropriation Bill is a Money Bill within the meaning of Section 31 of the Ceylon (Constitution) Order in Council, 1946, and the provisions of Section 33 of the Order apply to it. Section 33 reads as follows:—

33. (1) If a Money Bill, having been passed by the House of Representatives and sent to the Senate at least one month before the end of the session, is not passed by the Senate within one month after it is so sent, the Bill may, notwithstanding that it has not been passed by the Senate, be presented to the Governor with or without any amendments which have been made by the Senate and agreed to by the House of Representatives, and shall take effect as an Act of Parliament on the Royal Assent thereto being signified.
- (2) There shall be endorsed on every Money Bill when it is sent to the Senate and when it is presented to the Governor for Royal Assent a certificate under the hand of the Speaker that it is a Money Bill. Before giving his certificate the Speaker shall consult the Attorney-General or the Solicitor-General.

### Section 5.—Loan Expenditure.

60. *Authority for Expenditure.*—(i.) The authority requisite for expenditure which is to be met from loan funds consists of the law authorising the raising of the loan and the expenditure of the money so raised and the satisfaction of any conditions laid down by the law for the expenditure.

(ii.) Before a resolution (where a resolution is necessary) for the release of funds for expenditure on a loan work is submitted to the Cabinet and the House of Representatives final plans, specifications and estimates for the work should normally be prepared and forwarded by the Permanent Secretary concerned for Treasury approval.

Where, however, owing to the urgent nature of the work it is not possible to complete beforehand the final plans, specifications and estimates, the required resolution may be submitted provided preliminary plans, specifications and estimates have been prepared containing sufficient details for a close approximation of the total cost



of the project to be made; but in such cases, subject to the following paragraph, no expenditure may be incurred until final plans, specifications and estimates have been approved by the Treasury and the Permanent Secretary to the Ministry concerned.

In exceptional cases where the preparation of final plans, specifications and estimates for the whole work would unduly delay the commencement of a work, preliminary steps, such as the acquisition of the site or the placement of an order for the machinery required may be taken in advance of the submission of final plans, &c., for the whole work provided that no liability or expenditure is incurred which, owing to the final form of the proposal not being settled, is liable to be rendered unnecessary or wasteful.

(iii.) Before any expenditure is incurred on any loan work, an authority on form Treasury 77 must have been issued by the Governor for the amount it is proposed to spend during the financial year. The authority so issued lapses at the end of the financial year to which it relates and a fresh authority will be required for expenditure in the next financial year.

**61. Provision for Expenditure.**—(i.) When it is known that loan funds will be available during the financial year in question the anticipated loan expenditure during the year will not appear in the body of the annual estimates of expenditure of the Island for the year but a full statement of such expenditure containing the particulars mentioned in Financial Regulation 41 and including a schedule showing the salaries of any staff specially engaged will be appended to the estimates. Before the release of the money required for expenditure, the authority referred to in Financial Regulation 60 (iii.) should be obtained.

(ii.) In the case of additional provision being required supplementary to the amount already provided by an authority of the Governor on form Treasury 77, a further authority of the Governor must be obtained before any such additional expenditure is incurred. This authority will be obtained by the Treasury, on satisfactory cause being shown, provided the additional expenditure is authorized by the Loan Ordinance and by a resolution passed under the Ordinance, where such a resolution is necessary. When the proposed additional expenditure is not so authorized the greatest care should be taken not to exceed the legal provision pending the taking of steps to secure the necessary legal authority.

**62. Loan Fund expenditure advanced from the Consolidated Fund.**—Where it has been decided that an item of expenditure should be charged to loan but the necessary provision has not been made in or under any Loan Ordinance, the necessary provision will be made in the annual estimates (or by supplementary estimate) under a special Head described as Loan Fund Expenditure. The amount spent under that Head will be carried in suspense in the Government accounts and will be met from the current loans, if possible, or else



from the next loan when floated. From the point of view of departmental records expenditure from the Loan Fund Expenditure will be dealt with in precisely the same manner as any other expenditure authorized by the Appropriation Ordinance or supplementary estimate.

**Section 6.—Excesses on Heads, Votes, Sub-heads and Items; Creation of new Sub-heads; Supplementary Estimates.**

65. (i.) The Annual Estimates of Expenditure when passed by Parliament must be regarded as prescribing within hard and fast limits the sums which the Cabinet is prepared to devote during the financial year concerned to the services indicated. In particular the amounts provided under Heads and Votes must in no circumstances be exceeded without Parliamentary authority which must be applied for when required as indicated in Financial Regulation 67 below. The incurring of an excess on a Head or a Vote without proper authority is a very serious offence and may lead to the officer responsible being surcharged the amount of the excess. Generally speaking 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 must be accompanied by a full explanation of the failure of the department concerned to include provision in the original estimates.

66. (i.) Similarly the amounts shown in the Estimates under sub-heads and items should be regarded as the amounts which the Cabinet and Parliament have approved for expenditure during the financial year on the particular services indicated. Excesses on sub-heads and items in sub-heads may however be authorized by the Treasury in suitable cases on application by the Permanent Secretary to the Ministry concerned, subject to the following restrictions which will be very rigidly followed:—

- (a) that the excess will not cause an excess on the total vote under which the sub-head or item falls;
- (b) that the excess is for a service which is definitely within the ambit of the vote as indicated in the description of the vote in the Estimates;
- (c) that in making the request for permission to exceed the provision in the item or sub-head due regard has been paid to the necessity for economy;



- (d) that if the excess is on a Personal Emoluments item, the expenditure is in accordance with the approved salaries scales;
- (e) that the provisions of Financial Regulation 85 below are observed where applicable.

(ii.) Under its authority to permit excesses on sub-heads against savings in the total vote the Treasury will not sanction new services which were not in contemplation when the original estimates were passed or variations from approved schemes of salary scales; neither will it permit by this means large increases of staff in departments or permit the engagement by a department of an officer for a different purpose from that of the officers already in the department. Any small alteration in cadre that may be approved by the Treasury under this regulation will be tentative pending inclusion in the Estimates of the next financial year. It should be noted that even where there is sufficient money in the total vote to meet the charges, Treasury sanction is necessary for any increase in the strength or cost of establishment, in salaries, in allowances, or in the cost of a service, or for additional work, or new services which have not been specifically provided for in the sanctioned estimates. The Treasury in giving its sanction in these cases will be guided by the principles set out above.

(iii.) Parliamentary authority is necessary for increase of any grants or grants in aid, and the Treasury has no authority to permit such increases against savings on the total vote.

(iv.) If any particular expenditure is within the ambit of a vote appearing in the Estimates but not appropriate to any sub-head appearing under the vote the Treasury has discretion to authorize the opening of a new sub-head under the vote. The decision of the Treasury will depend upon the nature of the proposed service—whether it is novel or contentious—and the amount of money involved both immediately and in future years. The Treasury will withhold sanction for the opening of a new sub-head or for a new service, if it considers that Parliament would wish to have been consulted beforehand. If it is decided that the new sub-head may be opened it will be necessary for savings to be made on other sub-heads in the vote to meet the new expenditure.

(v.) Though authority may be given by the Treasury to exceed the provision made in the estimates for a particular service against savings on the total vote, the rule that all such excesses must be shown in the Appropriation Accounts must be followed without exception (*vide* F. R. 352) and the excesses will come under review by the Public Accounts Committee. If that Committee feels itself unable to accept the charges, the authority of Parliament will be required before the excess can be finally accepted in the Accounts of the Island.

67. *Applications for supplementary provision.*—(i.) When through unforeseen circumstances it becomes necessary for an officer to incur



expenditure on a service not falling within the ambit of any vote in the Estimates or expenditure in excess of the sums provided under a particular vote, he should report to the Permanent Secretary so that action may be taken in accordance with Financial Regulation 68.

(ii.) If it will be possible to effect a saving on another vote 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.

(iv.) Wherever possible supplementary estimates under different votes of one Head should be combined into a single supplementary estimate, except when a new proposal is involved, in which case a separate supplementary estimate should be submitted covering that proposal only.

**68. Supplementary Estimates.**—(i.) Whenever in the opinion of a Minister, after prior consultation with the Minister of Finance, it shall be necessary to incur expenditure for which provision shall not have been made in the Annual Appropriation Law or by any other law in force in the Island, the Minister will forward to the Cabinet through the Minister of Finance a statement showing the whole extent and estimated cost of the service required and the reasons therefor.

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

(iii.) Whenever the Cabinet shall propose any expenditure for the approval of the House of Representatives in accordance with this Regulation, the Cabinet will present to the House of Representatives a report explaining the nature and extent of the expenditure and the reasons therefor and including the observations of the Minister of Finance thereon.

### Section 7.—Supplementary Appropriation Bill.

**69.** Action regarding the Supplementary Appropriation Bill should be taken by the Treasury, as early as possible after the closing of the



books for the Financial Year of Account. 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 called the Supplementary Appropriation Bill, which shall be submitted to the House of Representatives as soon as may be after the close of the financial year in which such disbursements were made.

### Section 8.—Contingencies Fund.

70. Section 68 of the Ceylon (Constitution) Order in Council, 1946, regarding the "Contingencies Fund" reads as follows:—

68.—(1) Notwithstanding any of the provisions of Section 66 of this Order, Parliament may by law create a Contingencies Fund for the purpose of providing for urgent and unforeseen expenditure.

(2) The Minister of Finance, if satisfied—

(a) that there is need for any such expenditure, and

(b) that no provision for such expenditure exists,

may, with the consent of the Prime Minister, authorise provision to be made therefor by an advance from the Contingencies Fund.

(3) As soon as possible after every such advance, a Supplementary Estimate shall be presented to Parliament for the purpose of replacing the amount so advanced.

71. *Use of Contingencies Fund.*—Advances may be made from the Contingencies Fund, if such a Fund is created by Parliament, for two purposes:—

(a) For very urgent new services for which no provision has been made in the Estimates, or in anticipation of a supplementary estimate for very urgent provision required to supplement a vote already appearing in the Estimates. These advances should be repaid to the Fund as early as possible and before the close of the financial year, the funds for the purpose being obtained where necessary by means of a supplementary estimate.

(b) For meeting small charges for which there is no suitable vote. The payments so made from the Contingencies Fund in each financial year will be collected together into a single supplementary estimate vote "for repayments to the Contingencies Fund" and presented to Parliament as early as possible in the same or the following financial year.

72. The Contingencies Fund is a continuing one and does not lapse at the end of a financial year. All moneys taken from the Fund are repaid to it either in the financial year of accounting or in the following year, as indicated in the above regulations.



## CHAPTER II.—CONTROL AND CLASSIFICATION OF EXPENDITURE.

### Section 1.—Control of Expenditure.

75. (i.) *Authority for expenditure under the Annual Appropriation Law.*—The Minister of Finance will 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 is authorized to do so by—

- (a) a General Warrant, signed by the Governor, in accordance with the provisions of paragraph (ii.) below;
- (b) a Requisition, approved by the Governor, in accordance with the provisions of paragraph (iii.) below.

(ii.) *General Warrant.*—As soon as may be after the enactment of the Annual Appropriation Law for any year, the Minister of Finance will 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 Cabinet does not desire to retain a special control and of provision authorized by that Law in respect of the same. Such schedule will be annexed to the General Warrant which, when signed by the Governor, will authorize payments by the Minister of Finance monthly, or at such periods as may be necessary during the year, in respect of the services therein enumerated.

(iii.) *Requisition.*—Whenever in the opinion of a Minister, after prior consultation with the Minister of Finance, 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 will forward to the Cabinet through the Minister of Finance, a Requisition stating the whole extent and estimated cost of the service required and the reasons therefor, and no such expenditure will be incurred until the Requisition has been approved by the Cabinet, and by the Governor.

76. *Expenditure under Special Warrant.*—The control of expenditure of sums included in a Supplementary Estimate of Expenditure is regulated by Financial Regulation 68 (ii.).

77. *Authority for expenditure under the Ceylon (Constitution) Order in Council, 1946, or under laws other than the Annual Appropriation Law.*—Whenever any payment of public money shall be, or shall have been, authorized by the Ceylon (Constitution) Order in Council, 1946, or by any other law in force in the Island other than the Annual Appropriation Law, it will be lawful for the Minister of Finance, 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.



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

- (a) that the presentation of the Annual Estimates of Expenditure to the House of Representatives and their subsequent incorporation in the Annual Appropriation Ordinance do not constitute complete authority for expenditure; nor does the approval by the House of Representatives 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 House of Representatives requires the authority of a Special Warrant.
- (e) that expenditure from Loan Funds already authorized by a Loan Ordinance and by a resolution of the House of Representatives passed under the Ordinance, where such a resolution is necessary, requires the authority of the Governor on Form Treasury 77—*vide* Financial Regulation 60 (iii.).

79. *Communication of financial sanctions.*—(i.) The financial sanctions conveyed by the General Warrant, and Approved Requisition or a Special Warrant will be communicated to the Heads of Departments concerned by the Secretary to the Treasury through the appropriate Permanent Secretary.

(ii.) The Governor's Authority for expenditure authorized by special law (see Financial Regulation 77) will be communicated to the Heads of Departments concerned by the Secretary to the Treasury through the appropriate Permanent Secretary.

(iii.) The Governor's Authority on form Treasury 77 for expenditure from Loan Funds already authorized by a Loan Ordinance and by a resolution of the House of Representatives passed under the Ordinance, where such a resolution is necessary, will be communicated to the Heads of Departments concerned by the Secretary to the Treasury through the appropriate Permanent Secretary.

80. *Sanctions lapse at the end of the financial year.*—All financial sanctions and authorities referred to in paragraphs (i.), (ii.) and (iii.) of Financial Regulation 79 lapse on the last day of the financial year to which they relate; and no payment shall be made after that date except under the sanctions or authorities issued for the service of the ensuing financial year.



**81. Powers of Heads of Departments to incur expenditure.**—(i.) Subject to the general control of the Permanent Secretary to the Ministry 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 Permanent Secretary under Financial Regulation 79 (i.) and (ii.).

Provided, however, that such expenditure conforms to the regulations and instructions of Government and in the case of new works and schemes the estimated cost of which is Rs. 10,000 or over no expenditure shall be incurred until the final "Expense" estimate, plans and specifications for the work or scheme have been approved by the Permanent Secretary to the Ministry. In addition to any authority which may be necessary under departmental regulations, the approval of the Permanent Secretary concerned is also necessary for expenditure from general or block votes such as the following:—

- (a) Head: "Director of Industries", provision for "State-aid to Industries";
- (b) Head: "Commissioner of Labour", provision for "Unemployment Relief";
- (c) Vote for "Public Works Extraordinary", provision for "Strengthening, improving and renewing bridges and investigating proposals for new bridges";
- (d) Vote for "Public Works Extraordinary", provision for "Additions and Improvements to Buildings".

*Note.*—This proviso will apply even to works and schemes the estimated cost of which is under Rs. 10,000 if a novel principle is involved.

(ii.) Subject to a 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 authorized by the Governor's Authority conveyed to them by the Secretary to the Treasury under Financial Regulation 79 (iii.) provided, however, that such expenditure conforms to the regulations and instructions of Government.

Regarding authority for expenditure from loan funds see Financial Regulation 60.

(iii.) No expenditure, liability or any commitment whatever shall be incurred until the relevant sanction or authority referred to in Financial Regulation 78 has been duly received, nor shall any liability or commitment be incurred in the expectation that the necessary authority will be received before the bill for the expenditure is presented or falls due for payment.

**82. 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.



83. *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.

84. *Establishments and Salary Scales.*—(i.) Additions to the fixed establishment or alterations 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, require the authority of the Secretary to the Treasury and can only be effected after necessary financial provision has been obtained in the Annual Estimates, under Financial Regulation 66 or by supplementary estimate.

(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.

85. *Excesses on estimates for Works.*—The estimated total cost for a building, bridge, or any other work shown in the Annual Estimates of Expenditure cannot be exceeded without authority. When it is found that the estimated cost will be exceeded and no supplementary provision is required in the current Financial Year the following authority will be required:—

- (a) An increase of 15 per cent. or under requires the approval of the Permanent Secretary to the Ministry.
- (b) An increase between 15 per cent. and 50 per cent. requires the approval of the Secretary to the Treasury.
- (c) An increase over 50 per cent. requires the sanction of the Minister of Finance.

## Section 2.—Classification of Expenditure.

90. *Classification to be observed.*—The Estimates form the basis of the accounts of the year to which they relate and the classification and sub-division of the accounts of expenditure must accord with the details of the Estimates.

91. (i.) *To be charged to proper sub-head.*—In every charge against a sub-head of a vote the money must be applied by Departments to the purpose or purposes for which such sub-head was intended and it must be charged to the sub-head 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 sub-head 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 by Departments to a sub-head of a vote on the ground that the service can be held to fall within the ambit of the vote as described in the Estimates. In case of



doubt such cases should be referred to the Treasury for decision in accordance with Financial Regulation 66. Any expenditure incorrectly charged may be disallowed.

(ii.) *General sub-head of a vote not to be used when specific sub-head 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 by Departments 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 sub-head it must be charged to such other sub-head even though in the absence of such other sub-head it were fairly chargeable to the “&c.”

92. *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 over payments, 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 the Consolidated Fund under “Miscellaneous Receipts—Sale of old stores, and cast animals”.

(ii.) Recoveries of expenditure incurred in previous years must be credited to the Consolidated Fund.

(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 the Consolidated Fund and not to the current year's expenditure.

### Section 3.—Miscellaneous.

95. *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. 374) 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 (Accounts Division) or at the Audit Office.

**96.** *Epidemics, &c.*—(i.) Provision will be made under the Head "Department of Medical and Sanitary Services" to meet expenditure on account of epidemics. The Director of Medical and Sanitary Services will annually allot from this provision 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 sum so allotted to him in his Departmental Vote account, as if the allotment were one of his own votes, and on the outbreak of an epidemic he will incur expenditure from the allotment and will be responsible for all the expenditure incurred.

(iii.) The payments must be entered in the Kachcheri Cash Book and included in the Kachcheri Abstract Book, the vouchers being sent direct to the Audit Office with the Kachcheri monthly accounts. The Financial Assistant and Accountant will then bring the payments to account against the proper votes.

(iv.) In order that the Director of Medical and Sanitary Services 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 a schedule showing what payments have been charged against the vote during the month.

**96A.** *Expenditure by Revenue Officers from votes of other Departments.*—Procedure similar to that in F. R. 96 will be followed whenever a Head of a Department makes allotments from one of his votes to Revenue Officers for expenditure.

**97.** (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.



98. *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 Secretary to the Treasury, be accounted for to the Deputy Secretary to the Treasury and included in his monthly and annual accounts; and the estimates of the department will be prepared accordingly.

99. *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.

100. (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 in the Treasury accounts under Investments or Investments realized "below the line," that is, following after and distinct from the entries relating to revenue and to expenditure.

(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 the Consolidated Fund and any loss charged to voted 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 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 the Consolidated Fund or charged to voted 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 at the date of transfer.

101. *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 a certificate of payment



given by the Prime Minister and the Minister of Finance and a declaration that they have satisfied themselves that the money has been properly expended.

102. *Losses of Public Money, Stamps, Stores, &c.*—Reports, writing off and accounting of—

(i.) *Types of Losses.*—Losses under this regulation include losses by misappropriation, theft, fire, accidents, damage caused completely or partially by rain, floods, white ants or any other agency.

(ii.) *Losses to be reported to Permanent Secretary to the Ministry and Auditor-General.*—Whenever a loss occurs of—

- (a) Public money, or
- (b) Stamps (including stamped stationery), or
- (c) Stores and other movable property (including non-Government property entrusted to a Department, the loss of which is ultimately a charge on public revenue), or
- (d) Buildings, permanent fixtures, plant, machinery, &c.

full details of the loss, subject to the exception noted below, must be reported at once to the Permanent Secretary to the Ministry concerned and the Auditor-General even when such loss has been made good by the person responsible for it. Copies of the reports (under confidential cover where necessary) should be sent for information to the Treasury (Finance and Supply Division).

If the preparation of a full report will involve a delay of more than three days a preliminary report should be sent immediately after the occurrence of the loss. This report should give all particulars of the loss as far as available, the name of the officer responsible and a short note of the investigations that are being carried out.

The report (when there is only one) or the full report (when a preliminary report is made) must show—

- (a) the total value (original cost) of the property lost,
- (b) its approximate value at the time of loss,
- (c) the causes which led to the loss,
- (d) the persons responsible, directly or indirectly,
- (e) whether the loss was due to fraud or negligence,
- (f) recommendation regarding recoveries, if any, to be made from the officers concerned, and
- (g) the steps, if any, taken or proposed to be taken to prevent similar losses in future.

*Exception.*—

Where a loss is not due to fraud or negligence it need not be reported—

- (i.) if the value does not exceed Rs. 10 and no accounting is involved—*vide* paragraph (iii.) (d) (e) and (f) below;



(ii.) where the value does not exceed Rs. 200, if the value, plus the charges referred to in Financial Regulation 840 (i.) (d), has been made good.

(iii.) *Accounting and write offs—*

- (a) *Loss of Cash or Cheque.*—If the lost money is not made good immediately by the responsible officer or from any security deposited by him, the Head of Department should if necessary obtain an advance from the Treasury (Accounts Division) and replace the lost money or set off the amount as an advance to the officer responsible. If the money is subsequently recovered, the advance should be settled by a remittance to the Treasury (Accounts Division) or by an adjustment in the books of the department. If recovery in full is not finally made the Treasury (Finance and Supply Division) should be consulted by the Permanent Secretary to the Ministry as to whether the amount of the loss, less any sum that may be recovered from the officer concerned, should be, (i.) charged against an existing sub-head on which savings are available, or (ii.) charged to a new sub-head created under a vote in which savings are available, or (iii.) settled by a special vote from Parliament. A note should be made in due course in the Appropriation Accounts for the year indicating how the amount has been settled.
- (b) *Loss of Stamps.*—Losses of stamps should be dealt with in the same way as losses of public money—*vide* (a) above.
- (c) *Loss of Stores held in an Advance Account.*—If a recovery is made the value of the stores should be credited to the Advance Account and the departmental charges to the Consolidated Fund. If a recovery is not made, action should be taken as in (a) above and the value credited to the Advance Account.
- (d) *Loss of Stores paid from Votes in a previous financial year.*—The recovery should be credited to the Consolidated Fund. If no recovery is made no accounting is involved.
- (e) *Loss of Stores paid from the Votes of current financial year.*—The value of the stores should be credited to meet surcharge on the vote from which they were paid, and the departmental charges to the Consolidated Fund. If no recovery is made, no accounting is involved.

(f) *Loss of or Damage to Permanent Fixtures and Damage to Buildings, Plant, Machinery, &c.*—As these are not generally entered in inventory books no write off is involved. Reports should, however, be made in accordance with sub-section (ii.) (d). Where any building, plant, machinery or fixture has appeared as an Asset either in the Accounts of the Island or in Departmental Accounts the Treasury (Accounts Division) should be consulted regarding the steps to be taken. Similarly, if any recovery of money has been made by way of surcharge, compensation, &c., the matter should be reported to the Treasury (Accounts Division) and instructions obtained regarding the credit of the money recovered.

*Note.*—In this regulation value of an article means the cost of replacement of that article by a new one except in cases where the Treasury may decide otherwise. The cost price should be ascertained from the Superintendent of Stores.

(iv.) *Responsibility of Officers concerned.*—Paragraph (iii.) above relates only to accounting in respect of losses and any disciplinary proceedings against the officers concerned should be taken independently by the appropriate authorities.

Apart from any punishment that may be inflicted as a result of disciplinary proceedings an officer is liable to be called upon to make good any loss which the public revenue sustains by reason of his neglect or fault, whether the loss consists of money, stamps, stores or permanent fixtures, &c. An officer's responsibility for such losses extends to losses caused by his subordinates in cases where he has deputed to them the performance of duties which he should have performed himself. The Permanent Secretary to the Ministry will decide whether the officer should make good the whole or any part of the sum involved in such a loss.

#### Section 4.—Summary of Procedure.

104. *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 Permanent Secretary.

Annual Estimates forwarded by Minister to Cabinet through the Minister of Finance after consultation with him.

##### SUPPLEMENTARY ESTIMATES.

Application for supplementary provision made by department to Permanent Secretary.

Application forwarded by Minister to Cabinet through Minister of Finance after consultation with him.



## ANNUAL ESTIMATES.

Annual Estimates compiled by Cabinet.

Annual Estimates presented to Parliament.

Annual Appropriation Ordinance passed.

Authority for expenditure of such of the sums provided in the Estimates and Appropriation Ordinance as the Cabinet may decide issued in form of General Warrant to Minister of Finance.

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

Secretary to Treasury 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.

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

## SUPPLEMENTARY ESTIMATES.

Application considered by Cabinet.

Supplementary Estimate presented to House of Representatives.

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

Secretary to Treasury communicates sanction conveyed by Special Warrant.

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

*Notes.—Vide* F. RR. 70-72 which indicate how the Contingencies Fund may be used to obtain advances for any urgent expenditure, pending provision by Supplementary Estimate.

### CHAPTER III.—ACCOUNTING OFFICERS AND AUDIT.

#### Section 1.—Accounting Officers.

107. The Permanent Secretary to the Ministry of Finance, who is the Secretary to the Treasury, will exercise, subject to the general direction and control of the Minister of Finance, supervision over the Department of the Treasury and over all other departments within the Ministry of Finance. The Deputy Secretary to the Treasury will be the Head of the Treasury Department and the Chief Accounting Officer of the Treasury. The Financial Assistant and Accountant is the Treasury Accounting Officer and the Chief Accountant of the Treasury.

108. The Permanent Secretaries to the various Ministries are the Chief Accounting Officers for those Ministries and will perform the duties generally or specifically imposed upon them by these Financial Regulations or by any other duly authorized order such as delegation by the Treasury with the approval of the Minister of Finance.

109. Government Agents, Assistant Government Agents in charge of Districts and Heads of Departments are Accounting Officers for their respective departments and are responsible in all matters of Finance and Accounts relating to their departments to the extent and in the manner laid down in these Financial Regulations or in any other duly authorized order.

110. It is the duty of the Chief Accounting Officers and all Accounting Officers and Sub-Accountants 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.

111. *Functions of Secretary to the Treasury.*—It is the duty of the Secretary to the Treasury—

- (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 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.



**112. Duties of Deputy Secretary to the Treasury.**—It is the duty of the Deputy Secretary to the Treasury—

- (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 Secretary to the Treasury in writing to the matter;
- (iii.) Promptly to charge in his accounts under the proper heads, votes and sub-heads of estimate all disbursements of the Government; to render the accounts for audit; and to prepare the financial statements and returns.

**113. 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.

**114. Surprise inspections.**—The Deputy Secretary to the Treasury from time to time cause surprise inspections to be made of the accounts of his Sub-Accountants. He will report to the Secretary to the Treasury any material irregularity connected with the public accounts that may have been brought to his notice.

**115. 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.

**116. (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 Sub-Accountants and 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, 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 and within one month of the date of the letter or query, the information required being given fully. If it is not possible to send a final reply within one month of the letter or query, an interim reply should be sent (*vide* Financial Regulation 454). The Query Register (see Financial Regulation 377) 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.

117. *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 should be made to the Deputy Secretary to the Treasury.

118. *Duties of Heads of Departments.*—(i.) The specified duties imposed on the Deputy Secretary to the Treasury by Financial Regulation 112 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.

119. *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, or by another person in his presence and acting under his authority. It must on no account be impressed by another party in the absence and/or without the authority of the person whose signature it is.

(iii.) Signature stamps must be kept under lock and key in the custody of the person whose signature it is, or another person duly authorized by him to retain custody of the stamp.

## Section 2.—Audit.

124. *Duties of Auditor-General.*—The duties of the Auditor-General are set out generally in Section 71 of the Ceylon (Constitution) Order in Council, 1946, which is reproduced here for the information and guidance of public officers:—

71. (1) The accounts of all departments of Government, including the offices of the Cabinet, the Clerk to the Senate, the



Clerk to the House of Representatives, the Judicial Service Commission and the Public Service Commission shall be audited by the Auditor-General who, with his deputies, shall at all times be entitled to have access to all books, records, or returns relating to such accounts.

(2) The Auditor-General shall report annually to the House of Representatives on the exercise of his functions under this Order.

125. *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.

126. *Returns for Secretary of State.*—The Secretary to the Treasury will furnish to the Secretary to the Governor, for transmission to the Secretary of State annually, six copies of the Currency Commissioners' monthly statement for September each year and six copies of the Currency Commissioners' annual "Income and Expenditure" statement.

---

## APPENDIX.

*List of Heads of Departments (See Financial Regulation 113).*

- Appeal Board (Land Settlement Ordinance).
- Archæological Commissioner.
- Attorney-General.
- Auditor-General.
- Chairman, Colombo Port Commission.
- Chief Commissioner, Loan Board.
- Chief Engineer and Manager, Department of Government Electrical Undertakings.
- Chief Valuer.
- Clerk to the House of Representatives.
- Clerk to the Senate.
- Commandant, Ceylon Defence Force.
- Commanding Officer, Ceylon Naval Volunteer Force.
- Commissioner of Commodity Purchase.
- Commissioner for Co-operative Development.
- Commissioner for Development of Agricultural Marketing.
- Commissioner of Elections (Local Bodies).
- Commissioner of Income Tax, Estate Duty, and Stamps.
- Commissioner of Local Government.
- Commissioners of Requests.
- Commissioner of Labour.
- Commissioner of Motor Transport.
- Commissioner, National Savings Movement.
- Commissioner of Prison and Probation Services.
- Conservator of Forests.
- Deputy Secretary to the Treasury.
- Director of Agriculture.
- Director, Ceylon Technical College.
- Director of Civil Aviation.
- Director of Commerce and Industries.
- Director of Education.
- Director of Irrigation.
- Director of Medical and Sanitary Services.
- Director of Public Works.
- Director, Quarantine Department.
- Director of Museums.
- Director of Fisheries.
- District Judges.
- Excise Commissioner.
- Fiscals.
- General Manager, Ceylon Government Railway.
- Government Agents and Assistant Government Agents.



Government Analyst.  
Government Archivist.  
Government Mineralogist.  
Government Printer.  
Inspector-General of Police.  
Land Commissioner.  
Legal Draftsman.  
Magistrates.  
Permanent Secretaries to the Ministries (in regard to Ministry office and staff).  
Postmaster-General.  
Presidents of Rural Courts.  
Principal Collector of Customs.  
Public Trustee.  
Registrar-General.  
Registrar of Co-operative Societies.  
Registrar of the Supreme Court.  
Salt Commissioner.  
Secretary and Accountant, Widows' and Orphans' Pension Office.  
Secretary, Board of Indigenous Medicine.  
Secretary to the Cabinet.  
Secretary to the Governor.  
Secretary to the Judicial Service Commission.  
Secretary to the Local Government Service Commission.  
Secretary to the Public Service Commission.  
Settlement Officer.  
Superintendent of Stores.  
Surveyor-General.

---

## CHAPTER IV.—RECEIPT AND PAYMENT OF PUBLIC MONEY.

### Section 1.—Receipts.

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

133. *Form*.—(i.) Except where otherwise provided and in cases where receipts are not required (such as Customs duties or sale of stamps), accounting officers receiving money on behalf of Government must issue forthwith an official receipt on the prescribed form for any sum paid to them and hand it to the payer.

(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.) Machine numbered receipt books will be supplied by the Deputy Secretary to the Treasury who will be responsible for their custody, and to whom the duplicates must be returned when the receipt forms are exhausted or as may be otherwise directed.

(iv.) Printed notices under the hand of the Deputy Secretary to the Treasury should be displayed *prominently* in the offices of all public officers entrusted with the collection of Government dues to the effect that no payment to a public officer will be recognized unless the payer obtains a receipt therefor on the prescribed form. Copies of this notice are obtainable at the Government Press.

134. *Counterfoil books*.—(i.) 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.

(ii.) All counterfoil books in respect of licences, permits, certificates, &c., for which fees are payable \* are stocked in the Treasury. Departments obtaining such counterfoil books for their own use are prohibited from accommodating others who may have exhausted their supplies. As soon as a new form is introduced or an existing form has been rendered obsolete the Treasury should be advised.

135. *Indents*.—(i.) Annual indents for counterfoil books must be forwarded to the Treasury (Finance and Supply Division) on the prescribed form 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 should be used.

\* These books are identifiable by a large asterisk in the Departmental Indent for Printed Forms.



(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.

136. *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 (Cap. 189) (vide Sections 11 and 12 of the Ordinance), and other instructions issued in the matter (vide F. R. 304). The cancellation under Section 12 of the Stamp Ordinance (Cap. 189) 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 lawyer 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 who is charged with the duty of receiving or issuing stampable documents shall also keep a register on Form C—C40 showing daily the stamps used on documents dealt with by him. These registers should be entered up at the time entries are made on Forms, Judicial C—C38 and C—C39, and sent daily to the



officer authorised in that behalf by the District Judge or the Commissioner of Requests, to be inspected and initialled by him. The officer so authorised should summarise the stamp duty monthly in a summary sheet showing separately the total amount of stamp duty recovered each month—

- (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 paragraph 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.

(vii.) Binding fees (which are payable in stamps in terms of note (a) to Financial Regulation 1208) should not be entered in Forms Judicial C—C38, C—C39 and C—C40 referred to in paragraph (iii.) but should be entered in a separate register which should be maintained for recording Binding Fees. For convenience of auditing, fees recovered in different classes of cases, e.g., testamentary, money, land, &c., should be shown in separate folios of the Register.

**137. 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. 136 (i.)

*Note.*—Vide F. RR. 635-650 regarding the collection of licence fees in cash.

**138. Collections of public money to be paid in daily.**—All officers, other than the Deputy Secretary to the Treasury 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.

**139.** (i.) *Permanent custodians of revenue, &c.*—The Deputy Secretary to the Treasury, 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. 138.

(ii.) *Officers distant from Treasury or Kachcheri.*—In cases in which it is difficult for an officer to comply strictly with F. R. 138 owing to his being stationed at a distance from the Treasury or a Kachcheri, he may retain in his own hands, at any one time, a sum not exceeding his monthly salary.

**140.** *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 Superintendent of Stores, or the Government Printer) must not be remitted by draft from one Kachcheri station to another, but must be paid into the nearest Kachcheri direct to the Consolidated Fund or to the proper account.

(ii.) The Kachcheri 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.

**141.** (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, may be prescribed 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 a payment to Government is made by cheque, it should be indicated by the insertion of the words "by cheque" in (a) the paying-in voucher, (b) the receipt issued, and (c) the credit entry in the books of account.

(iii.) Such cheques must be entered in the register prescribed by Financial Regulation 494 (i.).

(iv.) *Payments, &c., against cheques received.*—No service should be rendered, supply issued, or payment made, by Government against a payment to Government by cheque, until the full amount of the



cheque has been realized. For such purposes a cheque may generally be considered realized as soon as four working days have elapsed after the date of its receipt. But if it is desired to render a service, issue a supply or make a payment within that period, the responsible officers must satisfy themselves that the full amount of the cheque has been realized.

(v.) *Dishonoured cheques.*—Should a cheque be dishonoured, it should be dealt with promptly, and action as regards the cheque should be given priority over everything else. Every precaution should be taken that any payment made against the cheque is recalled or that any service, supply or payment contemplated is stopped. The fact of the dishonour, together with the explanation of the drawer, must be reported at once to the Treasury (Accounts Division), which 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.

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

143. *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.

144. *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, 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. RR. 1181 and 1182).



145. *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 Secretary to the Treasury may prescribe.

146. *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.

147. *Arrears.*—The Deputy Secretary to the Treasury will report to the Secretary to the Treasury 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. Where disciplinary action against an accounting officer appears to be necessary in such a case the Deputy Secretary to the Treasury should initiate action under the Public Service Regulations.

148. *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.

149. *Irrecoverable arrears.*—(i.) In the case of irrecoverable arrears of revenue, including the abandonment of any claims for money due to the Government which cannot be recovered, the authority of the Minister of Finance, to be applied for through the Secretary to the Treasury, is required for any general cancellation of claims except where other authority is by law established.

(ii.) The authority of the Minister of Finance, to be applied for through the Secretary to the Treasury, is required for writing off individual irrecoverable arrears of over Rs. 3,000 where the question of an important or novel principle or of the gross negligence or fraud of an officer is concerned.

(iii.) In all other cases of irrecoverable revenue, the Secretary to the Treasury or other officer or officers appointed by the Minister of Finance 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 reasons for so doing entered against each case. Unless the Auditor-General sees cause to challenge the decision in any case, when the matter will be submitted to the Minister of Finance, this list will be accepted as a final discharge for the accounting officer in respect of the non-collection of any amount specified thereon.

(For write-off of losses of public money, stamps, stores, &c., see Financial Regulation 102).

### Section 2.—Receipt Vouchers (Preparation).

152. *To contain details.*—(i.) Vouchers for payments into the Treasury or a Kachcheri 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.

153. *Forms.*—The voucher forms to be used by public officers making payments into the Treasury or a Kachcheri 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 Kachcheri by Courts—form Judicial C—F 38.
- (c) For sums deposited in a Kachcheri by Fiscals under Section 296 of the Civil Procedure Code (Cap. 86)—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.

154. *Deductions from payment vouchers.*—(i.) When the amount of a draft, voucher or requisition is to be credited to the Consolidated Fund or other account, the amount to be so credited must not be drawn in cash. The voucher should be crossed and marked " x 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 Kachcheri 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.

**155. 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.

**156. 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 Treasury (Accounts Division) for instructions.

**157. Refunds to meet surcharge.**—(i.) Refunds to meet surcharges on expenditure under a vote of a previous year should be credited to the Consolidated Fund under "Miscellaneous Receipts—Sundries".

Refunds to meet surcharges in respect of the Postal Department will, however, be credited to the Consolidated Fund 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.

**158. Authority.**—All disbursements of public money in the Island will be made by the Deputy Secretary to the Treasury under the direction of the Minister of Finance acting under authority from the Governor, either personally or by officers acting, by instruction, as his Sub-Accountants. The Deputy Secretary to the Treasury 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 or other approved Agents of the Government of Ceylon, whose accounts will, as soon as received, be incorporated by the Deputy Secretary to the Treasury in his monthly accounts.

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

---

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



160. *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.

161. *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.

162. *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.

163. *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.)

164. *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.

165. (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.

**166.** *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.

**167.** *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, or by Treasury authority under F. R. 66 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.

**168.** (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.) *Salaries.*—As a rule the salary of an officer must be paid to no other than the officer himself and his receipt for such payment obtained on the paysheet. But where an officer is unable to draw his salary in person, either through illness or absence on leave, payment may be made to another party duly authorized by the officer on presentation of a receipt from him provided that such payment has been approved by a staff officer after inquiry into the cause of the absence and the identity of the bearer. Also when it is necessary to remit the salary of an officer by post or credit it to his account in a bank, payment may be made accordingly and a separate receipt obtained from him. Separate receipts should be accepted in no other circumstances.

(iii.) *Identity of payee.*—In the case of every payment the paying officer will take sufficient precautions to satisfy himself of the identity



of the payee and, where there is any doubt as to that identity, will have the signature witnessed by one or more responsible persons. All signatures in the vernacular must be transliterated. Where the payee is unable to write, his mark or thumb impression should be obtained in the presence of one or more witnesses. The latter will sign the voucher as a guarantee that the payment was actually made and that the mark or the thumb impression is *bona fide*.

(iv.) 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.

(v.) *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 (Accounts 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.

(vi.) *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.

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

(viii.) *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 reimbursements of expenses actually incurred are likewise exempt.

**169.** (i.) *Salaries, pensions, allowances, &c.*—Vouchers for all salaries, allowances, and other services included in the General War-rant will be delivered duly certified by the Heads of Departments to the Treasury (Accounts 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 Deputy Secretary to the Treasury. 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.

170. *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.

171. (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.

172. *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.

173. *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.

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

175. *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 outstations are personally responsible for seeing that there is no avoidable delay either in calling in accounts or presenting them for payment.

176. "*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.

177. *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.

178. *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.

179. Heads of Departments in Classes A and B will pay their Personal Emoluments and other liabilities, both at headquarters and outstations, in accordance with arrangements made with, and instructions given by, the Treasury (Accounts Division). Heads of Departments in Class C must make such payments in accordance with the regulations in Section 8 of this Chapter.

180. *Period of validity for payment.*—(i.) Vouchers or payment orders shall be valid for payment for 30 days only from the date of issue. If a notice to this effect is not printed on the voucher or payment order, there should be typed or written prominently on it the words "Payable within 30 days from the date of issue".

(ii.) If the period of 30 days has elapsed before the voucher or payment order is presented, no payment will be made on such voucher or payment order until the period of validity is extended by the certifying officer of the issuing department.

(iii.) There should be attached to payment orders or vouchers issued in the month of September, which are to be met from votes, a request that they be presented for payment before the end of that month (see Financial Regulations 222-223).

#### Section 4.—Payments Vouchers (Preparation).

183. *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 " sub-heads 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.

**184. Titles.**—(i.) The number and title of the head, vote 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.

**185. (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. 75, 76 and 77, 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.

**186. Salaries, &c.**—When pay abstracts contain salaries, &c., paid for the first time after an officer's appointment or promotion, the letter of the Secretary to the Public Service Commission conveying the authority for the appointment or promotion, wherever necessary, must be quoted.

**187. 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 (Accounts Division) or the Kachcheri the number of the warrant to be quoted on the voucher.

*Note.*—See also Section 7 of this Chapter.

**188. 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.

**189. 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.)

**190. 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.

*Note.*—Duplicate letters of appointment are not issued in the case of appointments, promotions, &c., in the General Clerical Service, the Assistant Clerks' Service and the Stenographers' Transferable Service. In such cases the number and date of the letter of authority should be entered on 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.

**191. 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.

**192. 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.

**193. 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.

**194. 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.R. 1716 to 1718).

(iii.) Income Tax instalments and abatements on account of Widows' and Orphans' Pension 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. 1427 (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 pay only the net amount of an officer's salary.

195. *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.

196. *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.

197. (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.

198. *Payments by departments to Municipalities, &c.*—Vouchers in support of payments to Municipalities, Village Committees, 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.

199. *Contribution in lieu of rates.*—Vouchers for payment of the Government contribution in lieu of local rates must contain a reference to the authority sanctioning the Government assessment. (See F. R. 1001.)



200. *Scheduling.*—(i.) When a number of vouchers for payments from votes are presented at the same time to the Treasury or a Kacheheri, they must be arranged and scheduled in the same order as the sub-heads appear in the annual Estimates. The total on each sub-head must be shown 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.

210. *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.

211. *Increments.*—A certificate by the Head of the Department (or other authority prescribed in the Manual of Procedure) 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.

212. *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. 1321.

213. *Horse, forage, conveyance, and commuted allowances.*—Vouchers for horse, forage, conveyance, and other similar fixed allowances require the certificate prescribed in F. R. 1587 and vouchers for commuted allowances that prescribed in F. R. 1592.

214. *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.

215. *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 Provinces without reference to the Attorney-General, in which case the counter-signature of the Government Agent is necessary.

**216. 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.R. 163 and 165.)

### Section 6.—Payments at the end of the Financial Year.

**221. (i.) Expenditure charged in year when incurred.**—With reference to F. R. 80 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.) Permanent Secretaries and 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.

**222. 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 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.

(iii.) If, owing to unavoidable circumstances, 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 total amount provided in the Estimates for the Personal Emoluments of the Department concerned for the year in which it is paid and the Treasury is unable to authorize the excess against savings on another sub-head of the vote under F. R. 66.

**223. 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 sub-head 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.

**224. Supplementary provision for extraordinary expenditure.**—For all extraordinary expenditure not paid in the year in which the liability is incurred, supplementary provision, to be obtained under F. R. 66 or by supplementary estimate, will be required in the year in which the accounts are paid, except in cases of works for which there is a corresponding sub-head in the year of payment.

**225. Payments falling due before August 31.**—In cases where a payment falling due before August 31 in a financial year has not been made in that year, owing to lack of funds in the vote or to carelessness or neglect on the part of officers of the Department, application must be made to the Treasury (Finance and Supply Division) for authority to pay in the following financial year. The application must be accompanied by a full report of the circumstances leading to the delay, stating upon whom the responsibility rests, together with the explanation of the officer or officers concerned. Where the explanation is not satisfactory, the Secretary to the Treasury will decide whether the claim should be surcharged in whole or in part against the responsible officer or officers.

In all other cases, payment may be made by the Head of the Department on his certifying on the voucher the circumstances in which payment was delayed and the fact that he is satisfied that the delay was unavoidable.

**226. 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. 97).

**227. 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, (Cap. 96) 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.

232. *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).

233. *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.

234. *Warrants.*—The Governor's sanction will be conveyed by Imprest Warrant, and the Deputy Secretary to the Treasury 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 the Minister of Finance a general Imprest Warrant addressed to the Deputy Secretary to the Treasury authorizing him to make imprests, as may be necessary, for any duly authorized service.

235. *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 Secretary to the Treasury 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. RR. 740-744 regarding Remittances.

236. *Authority.*—(i.) All imprests will be issued by the Deputy Secretary to the Treasury (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.

(ii.) Imprests should not be exceeded without previous authority. Application for an additional imprest should be made as soon as a likelihood of excess becomes imminent. Application for authority after the imprest has been exceeded will be regarded as definitely wrong and calling for censure.

237. *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.



**238. Imprests to be frequently checked.**—The imprest in the charge of each department or office must be checked at frequent intervals, but not less than once a month, by the Head or local Head of the Department or an officer authorized by him. The results of such verification should be recorded in the case of "A" department imprests on form Treasury and Audit 135, "B" department imprests on form Treasury and Audit 136, and "C" department imprests on form Treasury and Audit 137. The completed form after necessary action must be filed of record and should be available for reference. Where the verification is carried out by an officer other than the Head or local Head of the Department, the completed form must be submitted to the Head or local Head of Department before it is filed.

**239. (i.) Renewal of credit by departments in Class "B".**—When application is made for renewal of credit by a department in Class "B" (see Financial Regulation 247 (ii.)) a certified schedule of completed vouchers for the sums expended from the imprest (see Financial Regulation 200), containing, in addition, a certificate that the vouchers have been forwarded to Audit, must be presented with a certificate of the bank balance and a statement on form General 103 showing the state of the imprest. The Treasury (Accounts Division) will then issue a sum equivalent to the amount of the schedule submitted. The connected vouchers with a copy of the schedule should be forwarded direct to Audit at the same time.

**(ii.) Renewal of credit by departments in Class "C".**—Departments in Class "C" (see Financial Regulation 247 (iii.)) when applying for renewal of credit should forward the connected vouchers, duly scheduled (Financial Regulation 200), along with a certificate of the bank balance (if any) and a statement on form General 103 to the Treasury (Accounts Division) or Kachcheri for payment.

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

**241. Advances to meet travelling expenses.**—(i.) Payments in advance of probable travelling expenses under F. R. 1615 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. 25, from the departmental petty cash imprest.

(ii.) When such advances to officers of departments in class C exceed Rs. 25 they will be made by the Treasury (Accounts Division) 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 Secretary to the Treasury at the beginning of the financial year. The Deputy



Secretary to the Treasury will communicate the number of the warrant to his sub-accountants, and it must be quoted as the "authority" in the vouchers.

242. Copies of Imprest and Advance Warrants will be sent to the Auditor-General by the Minister of Finance.

### Section 8.—Imprests—Classification of Departments.

247. *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:—

- Agricultural Corps.
- Ceylon Government Railway.
- Colombo Port Commission.
- Customs Department.
- Department of Fisheries.
- Department of Agriculture.
- Department of Commerce and Industries.
- Department of Co-operative Development.
- Department of Government Electrical Undertakings.
- Department of the Commissioner for Development of Agricultural Marketing.
- Department of Medical and Sanitary Services.
- Department of Income Tax, Estate Duty and Stamps.
- Director of Food Supplies.
- 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 (Accounts 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 Secretary to the Treasury.

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

- Audit Department.
- Ceylon Technical College.

Department of Labour.  
 Department of Clerk to the House of Representatives.  
 Department of Clerk to the Senate.  
 Excise Department (Head Office and Colombo City Station only).  
 Land Settlement Department.  
 Office of Superintendent of Police, Colombo.  
 Police Headquarter Office, Depot, Training School, and Criminal  
 Investigation Department.  
 Prison and Probation Department.  
 Public Trustee.  
 Quarantine Department.  
 Registrar of Co-operative Societies (Head Office).  
 Supreme Court.

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 to the Treasury (Accounts Division). They will renew credit from time to time up to the amount for which certified schedules of completed vouchers have been rendered to the Treasury. (See Section 7 above.)

*Note.*—The vouchers should be confined to payments in one month only. The Treasury will bring them to account by journal entry under the month to which they relate and issue a further imprest to the department to the extent of the vouchers rendered.

(iii.) *Departments paid at Treasury or Kachcherias.*—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 Secretary to the Treasury, 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 (Accounts 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. 25 and under may be made.

(iv.) *Settlement of Imprests.*—“ A ” and “ B ” class departments should settle their imprests at the end of each financial year. In the case of “ C ” class departments the petty cash imprest should not be refunded at the end of the financial year unless it is no longer required. The departments should however renew credit of the vouchers in their hands on the 30th September and retain the whole of the imprest in cash on 1st October.

The Head of the Department or the officer to whom the petty cash imprest was issued should forward to the Financial Assistant and Accountant, Treasury, on the 1st October, a certificate, signed by himself, that he has personally checked the imprest and that he has in his hands the whole of the petty cash imprest in cash.



The system explained in the foregoing clauses by which " C " class departments are authorised to retain the petty cash imprests at the end of the year has no reference to sub-imprests made by " A " and " B " class departments but applies exclusively to petty cash imprests issued by the Treasury (Accounts Division).

248. "*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 Secretary to the Treasury, Government Agent, or Assistant Government Agent, as the case may be.

249. *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. 247 (i).

250. *Class B.*—Heads of Departments in class B will obtain a renewal of credit once a month or oftener from the Treasury (Accounts Division).

251. *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 (Accounts Division) or the nearest Kachcheri.

252. *Petty cash imprest.*—The Heads and local Heads of Departments in class C must make payments of Rs. 25 and under as they are able from their petty cash imprest.

253. *Vouchers to indicate the office of payment.*—A voucher or other payment requisition issued by a department in class " C " for payment at the Treasury or a Kachcheri or other department should indicate the office at which it is payable. To give effect to this requirement the note referred to in Financial Regulation 180 (i.) should be extended as follows—

*General Treasury."*

" Payable within 30 days from the date of issue at the \_\_\_\_\_*Kachcheri."*

\_\_\_\_\_ *Department."*

254. (i.) The Deputy Secretary to the Treasury 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.

255. *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 (Accounts Division) or Kachcheries as laid down in F. R. 171.



(ii.) On a day to be fixed by the Deputy Secretary to the Treasury, 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 (Accounts 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 Secretary to the Treasury, 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 Books 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 Officers Benefit Association or rent must be entered as receipts.

256. (i.) *Payment.*—The Head of the Department or the local Head of the Department must see that payments are made to the proper parties named in the paysheets or vouchers and that the documents are completed and returned to the Treasury (Accounts Division) or the Kachcheri within the period prescribed by Financial Regulation 172. If any amount remains unpaid at the end of this period, it must be refunded to the Treasury (Accounts Division) or the Kachcheri on a paying-in voucher so that the amount may be brought to account to meet surcharge, the date of such refund being noted on the paysheet or voucher. Until this is done, the amount remaining unpaid at the end of each day should be checked with the connected documents and locked up in a safe. Where there is no safe, the Head of the Department or local Head of the Department must make arrangements for the money to be kept under safe custody.

(ii.) *Refund of unpaid salaries.*—The amount refunded under the preceding section should be only the net amount unpaid, the abatements and other recoveries made on the paysheet being allowed to stand. In any supplementary paysheet for the salary of the officer or officers a note should be made that the recoveries have been already credited.

257. *Return of Paysheets.*—The Treasury (Accounts Division) or the Kachcheri must see that the paysheets and vouchers handed to



the representative of the department (*vide* F. R. 255 (ii.)) are received back completed within the period prescribed by Financial Regulation 172. Pending the return of these documents, the order on form General 143 will serve as a provisional voucher.

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

259. *Other payments.*—(i.) As regards payments, other than payments of Personal emoluments, which Heads and local Heads of Departments in class C are unable to make out of their petty cash, they must duly certify the vouchers, head them with the proper head, vote, 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, votes and sub-heads on the vouchers.

(iv.) After the voucher has been duly initialled by or for the Deputy Secretary to the Treasury, 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 and votes of service as shown on the vouchers.

(vii.) In other cases the vouchers must be sent to the Treasury (Accounts 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 (Accounts Division) or Kachcheri within a reasonable time.

260. *Payment by a department in one station to a payee in another station.*—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 issue a voucher 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 on form General 195. Payment should not be made by the paying officer until he has checked the voucher

with the advice and satisfied himself as to the identity of the payee. As soon as payment is made or at the end of 30 days from the date of the advice, whichever is earlier, the paying officer should return the advice to the issuing officer with the date of payment inserted therein. The issuing officer should see that the advice is duly returned by the paying officer and should record the date of payment in his vote account.

*Exception.*—A voucher payable to an officer stationed in Colombo and employed in a department in Colombo should not be issued for payment at the General Treasury or the Colombo Kachcheri but by the Head of the Department in which the officer is employed, except where the payment exceeds the limit up to which a department in Class "C" is authorised to pay under Financial Regulation 252 or where an officer employed in a "C" department desires payment to be made to his banker.

*Note.*—(1) The office of payment should be indicated on all vouchers issued by a department for payment at the Treasury or a Kachcheri or other department, as required by Financial Regulation 253.

(2) For instructions as to *accounting for payments*, see Financial Regulations 183 to 216. Officers whose payments are made at a Kachcheri should also acquaint themselves with the Financial Regulations in section 4 of Chapter VII.



## APPENDIX I.

[See F. R. 194 (i).]

*List of authorized deductions on pay abstracts.*

## ALL DEPARTMENTS.

- (i.) Statutory deductions:—Widows' and Orphans' Pension abatements (The Widows' and Orphans' Pension Fund Ordinance); deductions on account of Income Tax Ordinance (Cap.188).
- (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 Officers' 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.) Charges for private telephone calls on official telephones.
- (xviii.) 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 Commissioner of Local Government.*

Dues to the General Treasury Thrift Society.

*Department of Medical and Sanitary Services.*

- (i.) Library fees.
- (ii.) Subscription 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.
- (vi.) Dues to the Departmental Fine Fund.
- (vii.) Subscriptions to the Ceylon Sanitary Assistants' Association.

*Education Department.*

- (i.) Education Department Recreation Club.
- (ii.) Masters' Guild, Royal College.
- (iii.) Contributions towards pension under the School Teachers' Pension Regulation.

*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.

*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.) Post Office Benevolent Fund.
- (ii.) Post and Telegraph Association.
- (iii.) Post and Telegraph Benefit Association.
- (iv.) Post and Telegraph Library and Recreation Club.
- (v.) Security Fund.
- (vi.) The Ceylon Post and Telegraph Minor Employees' Co-operative Society, Limited.
- (vii.) Annual Subscription to the Sub-Postmasters' Union.

*Prisons Department.*

- (i.) Deduction in respect of Prison Industries Advance Account bills.
- (ii.) Prisons Department Mutual Provident Fund Co-operative Society, Ltd.
- (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.*

- (i.) Quarantine Department Benevolent Fund.
- (ii.) Dues to the Mandapam Camp Co-operative Stores, Ltd.

*Department of Agriculture.*

- (i.) Subscriptions to the Department of Agriculture Sports Club.
- (ii.) Subscriptions to the Agricultural Officers' Association.

*Assistant Government Agent, Kegalla.*

Dues to the Kegalla Kachcheri Provident Association.



*Public Works Department.*

Pensionary contributions of registered overseers under clause 13 of rules governing the registration of overseers.

*Registrar-General's Department.*

Subscriptions to the Registrar-General's Department Recreation Club.

*Widows' and Orphans' Pension Office.*

Dues to the General Treasury Thrift Society.

*Department of Commerce and Industries*

Dues to the Commerce and Industries Department Recreation Club.

*Railway Department.*

- (i.) Dues to the Railway Institutes.
- (ii.) Dues to the Ceylon Railway Benefit Association.
- (iii.) Dues to Railway Guards' and Enginemen's Association.
- (iv.) Dues to Railway Guards' and Enginemen's Provident Association.
- (v.) Dues to the Ceylon Railway Uniform Staff Union and Benevolent Fund.
- (vi.) Dues to the Railway Clerical Association.
- (vii.) Dues to the Railway Sports Club.

*Government Agent, Southern Province.*

Annual contributions for the maintenance of the Galle Jubilee Madama.

*Assistant Government Agent, Nuwara Eliya.*

Annual contributions for the maintenance of the Headmen's Lodge, Nuwara Eliya.

*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. 254.]

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.  
 Magistrate's Court, Colombo.  
 Provincial Registrar, Western Province.  
 Superintendent of Ragama Camp.  
 Superintendent of Police, Western Province.  
 The Deputy Fiscal, Avissawella.  
 The District Judge, Avissawella.  
 The Magistrate, Avissawella.  
 The Superintendent of Police, Avissawella.  
 Deputy Fiscal, Negombo  
 District Court, Negombo  
 Magistrate's 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.

270. (i.) The Secretary to the Treasury 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 Deputy Secretary to the Treasury will communicate to the Auditor-General any instructions given to him by the Secretary to the Treasury under this Regulation.

(ii.) The Deputy Secretary to the Treasury may authorize Heads of Departments and other Government officers to open official accounts in any bank, and to limit the amount of public money that should be kept in the bank. Where an officer maintains official accounts in more than one bank the Deputy Secretary to the Treasury may direct the proportion and manner in which such accounts shall be used.

(iii.) Application to open an official bank account should be made to the Treasury (Accounts Division) to whom full information as to the necessity for opening such an account should be furnished.

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

272. *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.

273. *Overdrafts prohibited.*—No official bank account must be overdrawn, nor any temporary advance obtained from the bank, except with the permission of the Deputy Secretary to the Treasury.

274. *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.

275. *Signing of Cheques.*—(i.) All cheques drawn against official bank accounts must be signed by two officers duly approved by the Treasury (Accounts Division).

(ii.) 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 regulation applies also to acting officers.

276. (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.



*Exceptions.*—(1) 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.

(2) In cases where the payee is unable to sign or affixes his signature in the vernacular or makes a special request for payment in cash, a Head of a Department may, at his discretion, authorize payment in cash.

(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.

The crossing should be effected by two transverse lines drawn across the face of the cheque, with the words " Not Negotiable & Co." written or stamped clearly between them, thus:—

\_\_\_\_\_  
 NOT NEGOTIABLE & Co.  
 \_\_\_\_\_

The words " not negotiable " do not remove the transferability of the cheque in any way but merely afford protection to the drawer in that any person who negotiates the cheque should be in a position to vouch for the correctness of the endorsement on the cheque and also the identity of the payee. In the event of payment being made on an incorrect endorsement, *i.e.*, by the endorsement of a person other than the actual payee, the person through whose account the cheque was negotiated will be held pecuniarily responsible to the drawer for the proceeds of the cheque in question.

(iv.) (a) All cheque leaves should be crossed " NOT NEGOTIABLE & CO.," the word " Bearer " should be effectively deleted and the word " ORDER " substituted therefor.

(b) If it is necessary to draw cheques in favour of banks for credit of payees' accounts, the accounts should be stated on the body of the cheque or on its reverse and duly confirmed by the drawer. If the details of the accounts are shown in a separate statement forming an annexe to the cheque, that statement must be confirmed by the drawer.

- (c) The issue of an "open" cheque should be specifically authorized by a Staff Officer. Such cheques must be handed over to the payees by a Staff Officer and a written acknowledgment obtained in every case indicating the number and amount of the cheque and the bank on which it is drawn.
- (d) A detailed record of cheques sent by post will be maintained in every department with a view to fixing responsibility in regard to the disposal of cheques. Cheques sent by post must be crossed "Not Negotiable . . . & Co."
- (e) Steps should be taken to ensure that cheques or cheque books are only handled by officers entrusted with their issue. If cheque books have to be conveyed from one building to another, they should be placed in a locked box and be conveyed by a permanent officer.
- (f) Cheque books should be placed in safe custody daily at the close of business by the Head or local Head of Department or his assistant after this officer has satisfied himself that all the unused cheque-leaves are intact and that the number of cheque-leaves taken out of the book corresponds with the cheques issued during the day.
- (g) Specimen signatures of the officers authorized to operate on Departmental Bank Accounts should be furnished to the Bank concerned *only* on the authority of a letter signed *personally* by the Head of the Department.

277. *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.

285. *Money, &c., to be kept in safes.*—(i.) 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. The keys should be carried on the person and not locked up in cupboards or drawers of office desks, &c.

This procedure in regard to keys must be maintained, even though at a given time the contents of Strong Rooms or Safes may be unimportant, since at no time should it be possible for unauthorized persons to have access either to the keys, to the locks, or to the Strong Rooms or 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 (Accounts Division) in accordance with the provisions of F. R. 320.



286. *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.

287. *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."

288. *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 regulation.

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

289. (i.) *Treasury vault: three locks.*—The Secretary to the Treasury 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 Secretary to the Treasury 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. 740.



290. 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 Kachcheri and the place where the Shroff's balance is kept. If no Office Assistant is attached to the Kachcheri the Assistant Government Agent is authorized to call upon the District Judge, the 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 Kachcheri 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.

291. *Arrangements for Verification of Cash and Stamp Balances when a Revenue Officer takes charge of a Kachcheri.*—(i.) When a new Government Agent or Assistant Government Agent takes charge of a Kachcheri, he should make a complete verification of the contents of the Kachcheri vault and the Shroff's chest and take over the balance from his predecessor, or where his predecessor has left the station, from the officer who is in temporary charge. All the cash and stamps should be counted and the incoming officer should satisfy himself that they are correct in every respect and are in accordance with the balances shown by the cash and balance books, the main register of stamps, the Shroff's stamp imprest register and the Shroff's subsidiary register for payment of pensions, salaries, &c. The incoming officer should also verify all securities with the list of securities kept at the Kachcheri.

(ii.) The verification of cash and stamps should be conducted on the same lines as laid down for annual Boards of Survey in Financial Regulation 311 and 312, except that in the case of Rs. 2 and Re. 1 notes every single note need not be counted. It will suffice in respect of these notes if the numbers of folds or bundles are counted, test checks only being made of the contents of a few folds or bundles.

(iii.) If the cash balances include remittances in the form of cheques, money orders or postal orders, the particulars of such remittances should be verified with the entries in the cheque register.

(iv.) Where the cash balances are kept in a bank, the outgoing officer should obtain from the bank a certificate of the balance as on the day of verification and also prepare a reconciliation statement explaining any difference that may exist between this balance and that shown by the Kachcheri books. The incoming officer should satisfy himself that the balance which the Kachcheri ought to have in the bank is correct by reference to the bank certificate and the reconciliation statement.

(v.) On completion of the verification a certificate on form G. A.—N 23 signed both by the incoming officer and the outgoing officer, or if the latter had left the station, the officer in temporary charge, should be forwarded to the Auditor-General for his information.



**Section 3.—Stamps.**

**300. 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.

**301. 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.

**302. 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).

**303. 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. 301 to 303 do not apply to the Post and Telegraph Department.

**304. Cancellation.**—The provisions of section 8 (3) of the Stamp Ordinance (Cap. 189), 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 Superintendent of Stores. 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.

307. *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 Minister of Finance 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 Minister of Finance 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 Secretary to the Treasury 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

---

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



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:—

Divisional Medical Superintendent.  
 Medical Officer.  
 Superintending Engineer.  
 Executive 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, Magistrate's Court.  
 Jailer.  
 Deputy Fiscal.  
 Registrar of Lands.  
 Postmaster.

308. (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 Deputy Secretary to the Treasury 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 Secretary to the Treasury, Government Agents, and Assistant Government Agents should arrange to be in office on the day of the verification.

309. (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 Secretary to the Treasury, 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.

310. *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 Secretary to the Treasury 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.

311. (i.) *Currency Notes.*—With the exception of bundles of notes in sealed packages with the Crown Agents' seals intact, 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 Secretary to the Treasury 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.

312. *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.



313. *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 Secretary to the Treasury 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 statements of the Deputy Secretary to the Treasury. The amounts of fixed deposits must be checked by the Board with the amounts appearing in the books of the Deputy Secretary to the Treasury, 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 Secretary to the Treasury 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.

314. *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. 313 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 Deputy Secretary to the Treasury or Government Agent, as the case may be.

#### Section 5.—Duplicate Keys of Government Safes.

320. (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 (Accounts Division) for safekeeping:—

Duplicate key (1) of safe in Audit Office.

Milner's 212 fire resisting safe.

Registered No. 2557.

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 (Accounts 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 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 Superintendent of Stores the duplicate key should be obtained from the Treasury (Accounts Division) and forwarded to him. Similarly when a safe is obtained from the Superintendent of Stores 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 (Accounts Division).

### Section 6.—Forged Currency Notes and Counterfeit Coin.

325. *Forged currency notes.*—(i.) Magistrates must send to the Secretary, Currency Board, for disposal, under registered cover, all forged currency notes that come into their possession. The Magistrate's 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.

---

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

## CHAPTER VI.—ACCOUNTING.

## Section 1.—Treasury Accounts.

**340. Books.**—The Deputy Secretary to the Treasury 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.

**341. 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.

**342. 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 to be paid into the Consolidated Fund, 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. 536.)

(ii.) Every sub-accountant will send his cash book or a certified transcript or summary of it to the Treasury (Accounts Division) immediately after the close of each month. (See F. R. 540.)

**343. 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 and other approved Agents of the Ceylon Government 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.

**344. 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.

**345. 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.

**346. 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 Secretary to the Treasury 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.

**347. 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.

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

**349. 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 votes and sub-heads for his department and also the expenditure authorized to be incurred.

*Note.*—For detailed instructions regarding the Departmental Vote account—see F. R. 374.

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

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

**352. Finance Account and Appropriation Account.**—The annual abstract will be accompanied by a Finance Account containing a



detailed statement of revenue and by an Appropriation Account of expenditure which will be prepared for each Ministry by the Permanent Secretary as Chief Accounting Officer. Full particulars for the preparation of the latter Account will be given to the Permanent Secretary by the Head of each Department and the Treasury on receipt of the Accounts from each Permanent Secretary will combine the whole into an Appropriation Account for the Island. The Appropriation Account will follow the general details of the estimates and will compare sub-head by sub-head the provision made in the estimates (and supplementary provision, if any) and the outturn under each sub-head. It will contain the Chief Accounting Officers' explanations of the causes of any important variations between estimates and actual payments, and notes of any unusual payments. The Account will bear the signatures of the Chief Accounting Officers and of the Heads of the Departments (Accounting Officers) and will bear the Auditor-General's certificate to its correctness.

**353.** *Submission of Appropriation Account to House of Representatives.*—The Appropriation Account will be laid before the House of Representatives at the same time as the Auditor-General's annual report is presented to the House under Section 71 (2) of the Order in Council.

**354.** *Review of Appropriation Account by Public Accounts Committee.*—The Public Accounts Committee of the House of Representatives which considers the Auditor-General's Report will review the Appropriation Accounts. Chief Accounting Officers and Heads of Departments must be ready and prepared to appear before the Committee when required to be examined on matters arising from the Accounts or Report.

**355.** After the issue of the Report of the Public Accounts Committee, the Treasury will issue, under the hand of the Secretary to the Treasury, minutes relating to the various matters dealt with in the Report.

**356.** It is the duty of all Accounting Officers to study the Report and the Treasury Minutes thereon and be guided thereby in regard to future accounting operations.

**357.** *Annual statements.*—With the annual abstract 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.



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

### Section 2.—Books, Registers, &c.

**370. Treasury and Kachcheri.**—The books of the Treasury will be kept in accordance with F. R.R. 340-349. The books of the Kachcheries will be kept in accordance with the regulations in Chapter VII. of this volume.

**371. 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.

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

- (1) Cash book and/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.

**373. 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.

**374. 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 votes and sub-heads of his estimates. The account must show not only what amount has been expended from a particular

\* See also F. R. 95.



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 additional provision is allowed under that sub-head, the amount of such additional 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 of the vote 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 expenditure on the provision 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 sub-head stands by deducting this column from the total provision. The balance remaining will be the amount available for expenditure, and must be entered in the proper column.

**375. 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 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.

**376. 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.

**377. 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.

**378. "Letter H." account.**—(i.) All Heads of Departments (other than the Deputy Secretary to the Treasury, 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 the Consolidated Fund or of 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 the Consolidated Fund 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, Magistrates, and Commissioners of Requests must include such sums as fines payable



to Municipalities, complainants, informers, &c., besides sums payable into the Treasury or Kachcheri, 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.

#### 390. *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 vote, sub-head and page of the printed Estimates referring to the sub-head against which it is chargeable, or the account concerned. When the work has been authorized against a sub-head, 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. 247, 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 sub-head or account, as the case may be, may be posted up.

391. *Credits brought to account in the summaries of "A" Departments.*—All credits brought to account in the summaries of "A" Departments should be notified to the departments concerned as in the case of debits in the preceding Financial Regulation. Such notifications should be accompanied by full particulars of the credits.

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

*Note.*—The Railway and Electrical Departments and other commercialized activities of Government Departments; the Forest and Medical Departments and the Government Dairy are wholly or partially exempted from the operation of this regulation.



(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.

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

401. *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 (Accounts 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, vote 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. 247 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 Secretary to the Treasury, 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.—Electric Current supplied to Government Departments.

405. *Rendering of Bills.*—Bills (on form Electrical Department 115) for the amount of current consumed by each department will be rendered direct to such department by the Chief Engineer and Manager, Electrical Undertakings.

406. *Settlement of Bills.*—Departments must check the bills with the register kept to show the monthly readings and bring them to



account in the following manner: "A" Departments will debit the vote concerned and credit the Electrical Department in the monthly summaries and notify the credit to the Chief Engineer and Manager, Electrical Undertakings; other departments will return the bills to the Electrical Department with a transfer order on form General 122 specifying the head, vote, sub-head and apportionment to which the amount is chargeable. The Electrical Department will bring the bills to account in the monthly summary and intimate the debits to the respective departments.

407. *Bills rendered by local authorities.*—Bills rendered by local authorities for current supplied should also be checked with the register kept to record meter readings and if in order, payment should be made direct to the local authority.

### Section 6.—Receipts by Land Settlement Department.

410. *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.

411. *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 to the credit of the Consolidated Fund at the earliest opportunity at the nearest Kachcheri 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 the Consolidated Fund 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.



**412. Receipts by Revenue Officers.**—When Revenue Officers receive sums which fall under any of the five heads specified in F. R. 410 they must credit them at once to the credit of the Consolidated Fund and advise the Settlement Officer on form Settlement 70.

**413. Refunds.**—Refunds of sums already paid to the credit of the Consolidated Fund 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 the Consolidated Fund irrespective of the year in which the amounts were credited.

**414. Ledger.**—(i.) The Settlement Officer is responsible for seeing that all moneys due in respect of the five heads mentioned in F. R. 410 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 the Consolidated Fund 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.

**415.** 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 7.—Disposal of Informers' Shares of Court Fines.

**420. 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.



**421. Wells and pits.**—One-half of the fines actually recovered and realized under the Wells and Pits Ordinance (Cap. 182) must be paid into the Kacheheri to be used by the Government Agent in remunerating the Inspectors who are appointed under section 8.

**422. 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 for Government Contracts, Arrack Rents, &c.

**430. Ordinary Deposits.**—(i.) When cash is tendered as security it must be deposited as an ordinary deposit in the Treasury (Accounts Division) or any Kacheheri.

(ii.) In order to establish a lien in favour of the Head of the Department requiring such security a bond must be taken in every case in form General 112.

(iii.) Deposits lodged in the General Treasury or the Kacheheri by other departments must be deposited in the name of the Head of the Department concerned, and will be withdrawn on his responsibility. A statement of balances of each deposit account at the end of each financial year should be forwarded to the Treasury (Accounts Division) or the Kacheheri concerned for purposes of verification.

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

(i.) If the depositor asks the Head of the Department concerned, in writing, to place cash security in the Ceylon Savings Bank or in fixed deposit in an approved bank, the interest allowed by the bank will be paid to the depositor.

(ii.) If he deposits Ceylon Government stock or securities, the interest earned during the period of its deposit will be paid as usual to the depositor.

**432.** (i.) The receipt of any security lodged must be in the following form if the money is deposited directly with the Treasury or the Kacheheri 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 \_\_\_\_\_ ”

**433. Deposits in banks.**—(i.) In the case of a security required by a department in Class “ A ” referred to in Financial Regulation 247 (i.) where security is furnished in the form of a deposit in the Ceylon Savings Bank or of a fixed deposit in any other bank, the deposits must be made in the name of the Head of the Department, a lien on the amount being secured to Government. The Savings Bank Books and Deposit Receipts for all such deposits must be retained in safe custody with the Head of the Department concerned.

(ii.) The lodgment, renewal or withdrawal of each security deposit should in the first instance be entered in a register of securities (form Treasury 88). The total amount of such deposits received into custody during each month should be debited in the department's ledger to an Impersonal Account called “ Sundry Security Deposits and Investment Account ” and credited to “ General Deposit Account—Sundry Security Deposits and Investments ”. Similarly, the total amount of deposits withdrawn during each month should be debited to the “ General Deposit Account—Sundry Security Deposits and Investments ” and credited to the “ Impersonal Account—Sundry Security Deposits and Investments Account ”, the total of the debits and credits being passed through the monthly summaries. This is done in order that the value of the securities may be included in the Island's Accounts.

(iii.) A list showing the deposits received and withdrawn during the month should be sent to the Financial Assistant and Accountant, General Treasury, at the end of each month. When there has been no transaction in any month or months that fact should be intimated in the next monthly return sent when a transaction takes place.

(iv.) Security furnished to other departments (*i.e.*, “ B ” and “ C ” Departments) should be made in the name of the Deputy Secretary to the Treasury, the Savings Bank Book or Fixed Deposit Receipt being lodged in safe custody in the Treasury (Accounts Division). The Treasury (Accounts Division) will bring to account monthly the total receipts and total withdrawals in the manner described in paragraph (ii.) above.

**434. 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.

440. (i.) *Applications to be made to the Treasury.*—Applications for refunds of sums paid into the Consolidated Fund, except in the cases referred to in F. R. 441, must be made to the Treasury (Accounts Division) on form General 29 with the certificates specified in it.

(ii.) The Deputy Secretary to the Treasury will decide whether the refund should be allowed or not.

(iii.) *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.

441. *Refunds without reference to Treasury.*—Certain classes of refunds will be dealt with by the Heads of the Departments concerned, without reference to the Treasury, in accordance with instructions issued to departments by the Treasury from time to time.

442. *Refunds—how accounted for.*—Refunds will be debited to the Consolidated Fund in the year in which payment is made and brought to account under Refund Account. The voucher must indicate the head, sub-head and item of revenue to which the amount is debited and must bear a certificate to the effect that the amount has not been previously refunded.

443. *Safeguards to prevent double refund being made.*—It is required of every officer who certifies or applies for a refund or gives a certificate of credit to cover a refund to satisfy himself that a note is made invariably in every case in the Cash Book and any subsidiary ledger or document, as the case may be, where the refund relates to any sum credited in cash and in the counterfoil of licence form or other document where the refund relates to a recovery made in the form of stamps, and that this note gives reference to the number and date of the refund voucher where possible, or the date of the application or the certificate of credit issued to enable a refund to be obtained.

## Section 10.—Miscellaneous.

450. *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 Secretary to the Treasury for adjustment, full particulars and copies of any letters or queries being sent to him.

**451.** *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.

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

**453.** *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.

**454.** *Applications for authority arising out of Audit Queries.*—In all cases in which an officer may be dissatisfied with any disallowance or charge in his accounts made by the Auditor-General the officer shall have a right of appeal to the Deputy Secretary to the Treasury. The appeal should be forwarded to the Deputy Secretary to the Treasury through the Head of Department and Permanent Secretary to the Ministry within one month from the date of receipt of the final communication from the Auditor-General. Copies of the audit query and connected correspondence should be annexed. An information copy of the appeal should be sent to the Auditor-General. The Deputy Secretary to the Treasury, after such further investigation



as he may consider equitable, may make such order, directing the relief of the appellant wholly or in part from the disallowance or charge in question, as shall appear to him to be just and reasonable, and the Auditor-General shall govern himself accordingly.

**455.** *Admission of disallowance.*—When an audit disallowance 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.

**456.** *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 the Consolidated Fund 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 the Consolidated Fund 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.

**457.** (i.) *Disposal of fines.*—Fines for absence without leave or for late attendance must be credited to the Consolidated Fund, 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.

*Note.*—*Vide* Regulations in Manual of Procedure regarding fines.



**CHAPTER VII.—KACHCHERI ACCOUNTS.****Section 1.—General.**

**470. 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.

**471. 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. 511.
- (b) He may make the examination of the cash books prescribed by F. R.R. 484 and 535 (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.

**472. 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.**

**480. 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. 516).
- (3) Subsidiary Cash Book in form G. A.—N 18 when on circuit only (see F. R. 517).
- (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).



**481. Receipt and payment orders.**—(i.) No sums must be received by the Shroff except upon a paying-in voucher (see F. R. 541).

(ii.) No sums must be paid by the Shroff except upon a payment voucher (see F. R. 542).

(iii.) Subject to the exceptions allowed by F. R.R. 471, 513, and 514, 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 initialled 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 initialled 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.

**482. 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.

**483. 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.)

**484. (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 result 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 paragraph (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.

490. *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.

491. 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.

492. Upon ascertaining the details of the payment to be made the clerk must enter full particulars of such payment on a paying-in voucher (form General 118), 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, and issue a receipt forthwith on form General 172 and hand it 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.

493. *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."

---

\* Except in the case of sums paid in for drafts,—*vide* F. R. 751.



(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 issue a receipt forthwith on form General 172 and hand it to the payer.

**494.** *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 Kachcheri 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.

**495.** (i.) *Disposal of cheques received at Kachcheries.*—All cheques received at Kachcheries must be entered under the proper heads of receipts both in the Shroff's Cash Book and the General Cash Book. In Kachcheries where a local bank account is maintained, cheques must wherever possible be paid into the Bank on the day of receipt and never later than the morning of the following day of business. If such a cheque is dishonoured, the amount of the cheque should be charged to an advance account in the Advance Ledger and treated as an advance to the officer or person from whom it was received. In the case of Kachcheries which do not maintain a local bank account all cheques should be accounted for in the same manner and sent under registered cover to a Bank approved by the Treasury to be placed to the credit of Ceylon Government account, credit being taken for them in the books of the Kachcheri as a remittance. If such a cheque is dishonoured the Bank will debit Ceylon Government account and return the cheque to the Kachcheri which should recover the amount and credit Impersonal Account, Authorised Advances Account, Treasury, in settlement of the debit made by the Bank.

(ii.) *Method of payment of Government receipts into a Bank.*—All remittances to the Bank must be accompanied by paying-in vouchers on form General 118 in which particulars of cheques, or money orders



or postal orders, &c., with their numbers, the name of the Bank, or the issuing Post Office as may be the case, should be furnished either on the body of the voucher or its reverse. All cheques, &c., should be crossed "Ceylon Government account only" before they are sent to the Bank, which should be under registered cover, and Kachcheries should satisfy themselves that a Treasury receipt in support of the remittance is received within five days of the despatch of the remittance. If a receipt is not received within this period the attention of the Treasury should be invited.

**496. Cashing of cheques on official bank accounts at a Kachcheri.**—(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 Kachcheri and dealt with as in F. R. 495.

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

**497. 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. 484) 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.

**498. 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.

**499. 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 Kachcheri.



(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.

510. (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.

511. *Payment order form.*—(i.) For payments from votes or deposits 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. 513, 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.

512. (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 Kachcheri. 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. RR. 255-260).

(ii.) *Treasury Officers.*—In cases where a Treasury Officer has been duly authorized by the Deputy Secretary to the Treasury 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 Kachcheri after payment.



**513.** *From certain deposits.*—Payments from deposits such as those of Courts, 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 Kachcheri.

**514.** *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 Kachcheri officers.

**515.** *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.

**516.** *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. In the Kachcheri Cash Book the total amount sent to the Shroff should be credited under cash and the balance representing authorised deductions should be brought to account under cross entry; the balance remaining unpaid with the Shroff should appear as a credit to meet the amount over-debited.

(ii.) If, after an unpaid pension is credited to meet the amount over-debited, a pension is transferred to another paying office or if it is known that a pensioner has died, the amount credited to the Consolidated Fund by cross entry, on account of abatement from the pension under the Widows' and Orphans' Pension Fund Ordinance should be adjusted by cross entry by debiting Refund Account and crediting Surcharge Account; if such adjustment is made in a financial year subsequent to that in which the abatement was credited, the credit should be to the Consolidated Fund, Miscellaneous Receipts, Sundries. The amount credited on account of the abatement in the first instance should, however, be shown in the Abatement Register and a note made in it explaining the adjustment and giving full particulars thereof as required by Financial Regulation 1719.

(iii.) 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.

**517.** *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 Kachcheri Cash Book.

**518.** *By cheque.*—At banking stations all payments of Rs. 100 or over must be made by cheque (except as provided in exceptions (1) and (2) to F. R. 276 (i.)). The procedure in the case of payments by cheque will be the same as that laid down in F. RR. 511 and 512, 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.

**530.** *Cash Book.*—A Cash Book in form General 58 must be kept in every Kachcheri and in it must be entered daily in sufficient detail every item of receipt and expenditure.

**531.** Every entry in 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.

**532.** *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.

**533.** *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.

**534.** *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.

**535.** *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.



**536. 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.

**537. 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.

**538. 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.

**539. 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.

**540. 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 (Accounts 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 (Accounts Division) together with the Abstract Book and the documents referred to as exceptions in (i.) above.



(v.) All the vouchers under each vote of expenditure must be arranged consecutively and scheduled in the same order as the sub-heads appear in the Estimates. The total on each sub-head must be shown in the schedule and the grand total chargeable to the vote 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. 200 will be treated as sub-schedules.

**541.** *Vouchers for receipts.*—The proper vouchers for receipts are:—

- (1) Paying-in voucher (form General 118) for all sums paid into Kachcheri direct by the public under F. RR. 491 and 492 or by Government Departments or others under F. RR. 493 and 499.
- (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 the Civil Procedure Code (Cap. 86).
- (4) Applications for drafts in form General 43.

**542.** *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. 513); or
- (4) Deposit requisitions in form General 70.

### Section 6.—Deposits.

**550.** *General Deposit Ledger.*—A General Ledger must be kept in each Kachcheri 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.

**551.** *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.

**552.** (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 regulation. 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.

**553.** *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. 557), 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.

**554.** (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 Rural Court 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 Rural Courts.

(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. Abstracts of District Court suitors' balances must be prepared on June 30 and December 31 and sent to the Loan Board as required by F. R. 555 (iii.)

(vii.) In order to check their correctness, the totals of the detailed abstracts at the close of each year in the case of suitors' deposits in Courts of Requests and Rural Courts, 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.

**555.** (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 Loan Board. If the balance is a credit one it must be accompanied by a draft for the amount; if it is a debit one the Loan Board 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.) *Half-yearly statements of dividends declared by the Loan Board* shall be sent to the Kachcheries as well as to the Courts concerned. As soon as they are received in the Kachcheries, the figures must be posted in the relative ledgers. In the Courts, the figures will be entered in the Account Sheets and the entries authenticated as prescribed in F. R. 700 (ii.)

(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.

**556.** (i.) *Withdrawal of suitors' deposits.*—Payment shall be made only on presentation of Court payment orders on the proper form (Judicial C.F. 17) signed both by the Secretary and the District Judge in the case of District Courts, or by the Chief Clerk and the Commissioner of Requests in the case of Courts of Requests.

(ii.) If there are any irregularities or alterations on a payment order presented at a Kachcheri, payment should be withheld and the payee should be referred back to the Court which issued the order.

(iii.) If the genuineness of the signature of the officers authorizing the payment is doubted, the signature should be verified with the specimen forwarded by the Court (F. R. 698 (iv).)

(iv.) No payment should be made before a payment order is checked with the relative advice received from the Courts in terms of F. R. 699.

(v.) When a payment order is passed for payment, the necessary entries shall be made in the relative ledgers. In the case of refunds of lapsed suitors' deposits a note should be made of the payment in red ink in the respective folio of the Suitors' Ledger.



(vi.) *Payable only to payee.*—A payment order must be paid only on presentation of the order by the payee in person. The practice of acting on letters from payees or upon their receipts endorsed beforehand on the order is prohibited. Exception may, however, be made in respect of orders of Rs. 50 and under which may be paid by official money order or by crossed cheque in favour of the payee only, provided the payee is resident over a distance of 7 miles from the Kachcheri.

(vii.) *Payment through Bank.*—A payment order may be paid through a bank provided the signature of the payee on the order is guaranteed as genuine by the Manager or Agent of the Bank in each case with the words "Endorsement Guaranteed".

(viii.) In cases where the payee is not resident within the district served by the Kachcheri 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 Kachcheri 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 Kachcheri in favour of the payee.

(ix.) Drafts so issued in payment of suitors' deposits should be marked "Payable to payee only". In such cases payment should be made only to the payee in person or to his account in a bank, provided that his signature is guaranteed by the bank.

557. *Deposits other than suitors' deposits.*—Deposits other than suitors' deposits may be divided into three classes:—

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

For deposits in this class a separate account for each Board or person using the Kachcheri 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.*, Magistrate's 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 Kachcheri, 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.



558. *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.

559. *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.) Rural Courts	...	...	3 years.

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

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

(d) *Magistrates' Courts and Miscellaneous deposits* 2 years.

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

560. *Disposal.*—(i.) Lapsed District Court suitors' deposits must be remitted to the Commissioners of the Loan Board in accordance with section 20 of the Loan Board Ordinance (Cap. 280).

(ii.) All other lapsed deposits must be credited to the Consolidated Fund.

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

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

A statement of all such credits must be sent to the respective Courts who must note in the relative Account Sheets that the deposits have been transferred to revenue.

562. (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 the Consolidated Fund or other proper account or refunded as soon as possible. They should not be left in deposit to be treated as lapsed deposits.

563. *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; Appraisalment of Security for Rents.**

**570. Arrack rents.**—All sales and re-sales of arrack rents will be held by the Revenue officers.

**571. 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.

**572. Re-sale.**—It is not desirable that a rent should be advertised for re-sale 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 re-sell a rent if this course can be avoided.

**573. 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.

**574. Register of arrack rents.**—(i.) The form to be used for payment of rent, duty, and cost price of arrack is Excise C. S. 1C, 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 Kachcheri 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.

**575.** *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.

**576.** (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.

**577.** (i.) *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.

(ii.) *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.

(iii.) *To be credited to Consolidated Fund.*—The fees shall on recovery be credited to the Consolidated Fund at the provincial Kachcheri.



578. *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 were credited to the Consolidated Fund.

579. (i.) *Reappraisement.*—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 reappraisement, but on a report from the original appraiser or his successor in office that the property has not depreciated in value since the last appraisement; 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 appraisement fees shall be recovered.

580. *Title deeds.*—Ordinarily title deeds shall not be forwarded to headmen for appraisement 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 8.—Assessment Rates due to Government.

585. (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.

586. *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.

587. (i.) *Security.*—Each collector must give security for the due performance of his duties in such manner as the Government Agent or Assistant Government Agent shall prescribe.

(ii.) If a Government servant is appointed a collector his security may be given only in one or more of the methods prescribed in subsections (1) (a), (1) (b), and (1) (d) of section 2 of the Public Officers' Security Ordinance, Chapter 251, Volume VI., of the Legislative Enactments.

588. (i.) *Collectors' receipt books.*—Receipt 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 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.

589. 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.

590. (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 for examination to the proper clerk who must test its correctness, and check into the schedule the counterfoils of receipts issued and must initial each of such counterfoils. The clerk 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 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. 492. 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.

(iv.) *Discrepancies.*—Any discrepancy or irregularity must be at once brought to the notice of the Government Agent or Assistant Government Agent.

(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 quarter's 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.

591. *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 payments should be issued to the parties from a special receipt book.

(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, the Extra Office Assistant or the Head Clerk.

(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.

592. *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.

593. 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.

594. *Collectors.*—(i.) A file must be kept by the Government Agent or Assistant Government Agent 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 Kachcheri, 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.

595. *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.

600. *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.

602. *Form of receipt.*—The proper form of receipt for issue to persons paying irrigation rate is G. A.—C 51.

603. *Monthly statement of recoveries.*—Monthly statements of irrigation recoveries must be prepared on form G. A.—M 87.

604. *Purchase by Crown of lands sold in default.*—(i.) When land is seized under section 77 of the Irrigation Ordinance, No. 32 of 1946, 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 87 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 the vote for "Provincial Administration". Care must be taken that the certificate of sale referred to in section 86 (2) of the Ordinance is duly perfected.

605. *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.

606. *Irrigation Recoveries.*—(i.) The specification for each work must be bound together and used as a register for noting irrigation recoveries.

(ii.) Any amendments and authorities granting exemptions or reductions must be noted in this register.

(iii.) 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.

(iv.) Collectors' schedules must be on form G. A.—C 38.

(v.) The books of receipts must be in foil and counterfoil, machine-numbered.

(vi.) The rules (F. R.R. 585-594) for collecting assessment tax due to Government 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.

(vii.) 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.

607. (i.) Fees payable for registration under sections 17 and 75 of the Irrigation Ordinance, No. 32 of 1946, should be recovered in stamps. The stamps should be affixed to the application by the proprietor or his agent applying for such registration and cancelled by the officer approving the registration.

(ii.) The applications under each section should be filed separately and numbered consecutively.

(iii.) Particulars of registration under section 17 may be recorded in a manuscript register in the following form:—

Consecutive number of the application.	Date of Registration.	Name of Absent Proprietor.	Address.	Name of Land or Lands.

Each year's registration should be entered separately.



(iv.) Particulars of registration under section 75 should be entered against the respective entries in the register for noting irrigation recoveries—*vide* Financial Regulation 606 (i.). The consecutive number of the application and the date of registration only need be entered. A register as in the case of section 17 is not necessary.

*Note.*—The fee charged for every registration or renewal and for every correction or alteration is Re. 1 irrespective of the number of lands or items in a specification.

#### Section 10.—Mental Hospital Bills and Medical Aid Dues.

610. *Mental Hospital Bills.*—(i.) A list of Mental Hospital bills on form G. A.—N 5, showing the amounts to be collected, must be furnished monthly by the Superintendent, Mental Hospital, 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 Mental Hospital 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.

611. *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.

612. (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.

613. 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.

614. 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 and Cattle Branding.

620. *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. 376.)

621. *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.

622. *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 (Cap. 192), the procedure prescribed in Section 12 of this Chapter must be followed.

623. *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, tree tax 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. 119 (ii).)

624. (i.) *Register of cart and carriage licences.*—A register of the cart and carriage licences issued under the Vehicles Ordinance (Cap. 155), must be kept in form G. A.—C 191. A separate register or a fresh set of pages in the same register must be opened for every period of 3 years.

(ii.) *Serial numbering of entries.*—Entries made in the register in the first year of each such period must be numbered serially beginning from 1. In the second and the third years, when the licences are



renewed, no new entries need be made, but the necessary particulars of the new licences must be quoted in the columns provided therefor against the first year's entries. If a licence is issued for the first time either in the second or the third year, an entry should be made after the last entry in the register and assigned the next consecutive number.

(iii.) At the commencement of the next period of three years when fresh entries are made, new serial numbers must be given beginning from 1. Such new numbers must be quoted against the respective entries of the preceding period.

(iv.) The serial numbers of the entries must be quoted on the top of the relative licences for purposes of reference. In addition to the serial numbers, the licences must bear the registered numbers of the vehicles. These numbers must be in a separate series for each year beginning from 1 and must follow the order in which the licences are issued. The cart plate issued with each licence must also bear the same number as the registered number of the vehicle appearing in the licence.

(v.) *List of non-renewals.*—A list of non-renewals for each year must be prepared at the end of the licensing period. This list must be verified with the register and authenticated by the Divisional Revenue Officer or a Staff Officer of the Kachcheri, as the case may be. The various steps of the action taken in regard to non-renewals must be noted in this list, the number and the date of the licence subsequently issued or the final result of the action taken against the defaulter being entered in the register.

(vi.) A record must also be kept by each licensing officer of the receipts and issues of cart plates.

625. *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.

626. *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 the Motor Car Ordinance, No. 45 of 1938, and the regulations made thereunder. (See also Appendix to this Chapter.)

627. *Cattle branding fees.*—(i.) The rules regarding cattle branding are laid down in the Cattle Branding Regulations, 1943, made under section 3 of The Cattle Ordinance (Cap. 330) (*Government Gazette* No. 9,181 of October 15, 1943).

(ii.) Accounts must be kept showing on one side the number of vouchers supplied to, and on the other side the fees remitted and the unissued vouchers returned by, each branding officer.



## Section 12.—Collection of Licence Fees in Cash.

(a) *Gun Licences.*

635. *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.

636. *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.

637. *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. 636 (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.

638. *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 the Consolidated Fund under "Licences, &c."

(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.

639. *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.

640. *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 the Consolidated Fund under "Licences, &c." 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.

**641. 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 authorised, &c., and he must initial notes regarding the non-renewal of licences.

**642. 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.

**643. 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.

**644. Licensing on circuit.**—In the case of licensing done on circuit either by a Kachcheri officer or a Divisional Revenue Officer, 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. 641.

**645. 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.

**646. 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.

647. *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.

648. *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.*

649. *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. 623.

650. *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 the Consolidated Fund—under “Licences, &c.” in respect of all licences except liquor licences under the Excise Ordinance (Cap. 42) in which case the credit will be to the Consolidated Fund under “Excise and Salt”.

(iv.) Any fine paid in respect of these licences shall be credited to the same sub-head of the Consolidated Fund as that to which the fees are credited.

#### Section 13.—Miscellaneous Books, Registers, &c.

655. (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 Divisional Revenue Officer 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.

656. *Saleable printed forms.*—(i.) A record of the receipts and sales of saleable registers and forms, such as those prescribed in various Ordinances, 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."

657. *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.

658. A Departmental Vote account, a Register of Counterfoil Books and a Query Register must be kept in accordance with F. R.R. 374, 376 and 377, in addition to the books mentioned in this Chapter.

#### Section 14.—Village Committee Accounts.

655. *A separate account for each village committee.*—Under section 55 of the Village Communities Ordinance (Chapter 198) the communal fund of each village area will be deposited with the Government Agent or the Assistant Government Agent of the district. The Kachcheri should maintain for each such area a separate account in the general deposit ledger and show the transactions in respect of all the areas in the classification book and the abstracts under one heading "Village Committees".

656. *Deposits.*—When moneys payable into the communal fund of a village area are collected by the village committee or the Chairman of the committee, the amounts should be paid into the Kachcheri as prescribed by the Ordinance; and the Kachcheri should issue to the committee a receipt on form General 172 in acknowledgment of the deposit. Where money is collected by some other party and paid into the Kachcheri as in the case of fines collected by Rural Court Presidents, the receipts should be issued to the party concerned, but the Kachcheri should promptly notify to the village committee full particulars of such deposit in form G.A. F 83.



667. *Withdrawals.*—(i.) Payments from the fund of a village area should not be made except on an order of payment (Form No. G. A.—M 130) under the hand of the Chairman of the village committee or of the Vice-Chairman acting under the authority of the Chairman.

(ii.) Every such payment order, irrespective of the amount thereof, should be stamped by the village committee with a six-cent stamp and cancelled by the Chairman or Vice-Chairman. The payee's receipt on the order is exempt from stamp duty—*vide* exemption (c) to item 49 of Part I. of Schedule A to the Stamp Ordinance (Chapter 189).

668. *Specimen Signatures.*—Each Kachcheri should obtain specimen signatures of the Chairmen and the Vice-Chairmen of the committees in the district and file them for reference. No payment should be made on a payment order unless the signature of the Chairman or the Vice-Chairman thereon agrees with the specimen.

669. *Reconciliation of Accounts.*—On or before the 10th of each month the Kachcheri should send to each village committee a transcript of the account for the previous month to enable the village committee to reconcile its accounts. The transcript should contain the following information:—

- (a) Balance at the beginning of the month.
- (b) Receipts during the month showing the dates of receipt, from whom received, and the amounts.
- (c) Payments during the month showing the dates of payment, the numbers of payment orders, and the amounts.
- (d) Balance at the end of the month.

670. *Government grants.*—Government grants do not form part of the communal fund and therefore should not be paid into the deposit accounts referred to in Financial Regulation 665. Separate accounts must be maintained for Government grants which will be operated on by the Assistant Commissioner of Local Government.

671. *Refund of stamp duties and fees.*—(i.) Stamp duties and fees referred to in the Third Schedule to the Village Communities Ordinance (Chapter 198) should be refunded to the village committees half-yearly.

(ii.) In order to facilitate the calculation of the amount due to each village committee the Kachcheri should obtain from every licensee full particulars of the village area to which the duty is refundable and make a note of them in the licence registers. At the end of each half-year a statement should be prepared of the amount due to each village committee and should be attached to the refund voucher.

(iii.) The amount refunded in respect of a half-year should be the actual amounts credited to the Consolidated Fund during that half-year.

## Section 15.—Fiscals' Accounts.

675. *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 Magistrate's 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.

676. 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).

677. *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.

678. (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.

**679.** A *Register of moneys deposited in the Kachcheri* must be kept in accordance with the provisions of paragraph 5 of section 296 of the Civil Procedure Code (Cap. 86).

**680.** *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.

**681.** *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.

**682.** *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 by 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 (Cap. 86) may not be appropriated for any purposes other than those sanctioned by the Secretary to the Treasury or other lawful authority. The sanctioned appropriations are shown in F. RR. 1190-1199 and any expenditure from Fiscal's fees not either provided for in these regulations or subsequently sanctioned by the Secretary to the Treasury or other lawful authority must be disallowed by the Auditor-General.

**683.** *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 Kacheheri Ledger. The monthly reconciliation should be carried out on form Fiscals' 93. The form relating to the reconciliation of each month's balances should be filed to be available for reference.

(ii.) Vouchers or payment orders which have been brought to account in the Fiscals' Deposit Ledger, but not paid by the Kacheheri for a period of over one year must be treated as cancelled, and credit should be taken for the amounts in the Fiscals' Ledger under the original dates of deposit.

(iii.) At the end of each financial year a detailed analysis of the balance of each account (except Fiscal's fees) must be prepared.

(iv.) Fiscal's deposits which have remained in deposit for five years or over must be credited to the Consolidated Fund.

### Section 16.—Courts' Accounts.

690. *Receipt of moneys by Court officers.*—(i.) Court officers are authorized to receive moneys in respect of the following only:—

- (a) Fines and confiscations.
- (b) Court fees (under F. R. 1206).
- (c) Proceeds of sale of unserviceable articles and unclaimed effects.
- (d) Unclaimed property of patients dying in hospital.
- (e) Productions in criminal cases.
- (f) Cash securities in criminal cases.
- (g) Remittances from outside Ceylon.

(ii.) Receipts shall be issued on the prescribed form for all moneys received under the above paragraph. Except in the case of Court fees which are directly appropriated by Court officers, all the collections received at a Court shall be paid promptly into the nearest Kacheheri.

(iii.) No Court officer shall accept any money except as provided in paragraph (i.) of this regulation.

(iv.) The public must be informed that payment to Court officers is so prohibited. Notices in English and in the vernaculars in Form Judicial C.F. 73 shall be posted up at prominent places in the Court-house and in the office of the Secretary in the case of District Courts, or of the Chief Clerk in the case of Courts of Requests and Magistrate's Courts, informing the public of this restriction and stating how correct information can be obtained of the methods of making payment.

(v.) When a demand is made by letter for payment of money into Court, a copy of the directions as to the manner of payment (Form Judicial C.F. 74) shall be forwarded with the letter.

(vi.) If a remittance is received at a Court by post from a person residing in Ceylon, it shall be returned to him together with a Deposit



Note for the amount of the remittance and a copy of the directions indicating the correct procedure for payment "into Court" (Form Judicial C.F. 74).

(vii.) Under no circumstances shall a Kachcheri accept any money collected by Court officers in contravention of paragraph (iii.) of this regulation.

691. *Payment into Court.*—The following is the sanctioned procedure in respect of payment of moneys "into Court":—

- (1) Where any person elects or is required by any order of Court or by any written law for the time being in force, to make payment of any money into Court, in connection with any action or proceeding, the payment shall not be made otherwise than in accordance with the provisions of the next following paragraphs, and where any such person is represented by a proctor, the payment shall not be made except through that proctor.
- (2) (a) Whenever any person, whether acting for himself or as proctor for any other person, has occasion to pay money into Court, he shall signify his intention so to do, in the case of a District Court, to the Secretary or, in the case of a Court of Requests, to the Chief Clerk of the Court, either personally or by letter, and the Secretary or the Chief Clerk, or other officer duly authorized for the purpose by the Court, shall furnish such person with a Deposit Note in such form as may be prescribed. Such person shall deliver the Deposit Note, or send it by post, together with the money to the Kachcheri or Treasury of the district.
  - (b) Receipt of the money at the Kachcheri or the Treasury shall be acknowledged by the signature of the Government Agent or the Assistant Government Agent or other officer duly authorized in that behalf, on that part of the Deposit Note which bears the heading "Payer's Slip" and such part shall be detached and delivered or sent by post to the person who made the payment, the other part being retained at the Kachcheri or Treasury as the authority for the retention of the money. The usual Kachcheri receipt shall be forwarded to the Court forthwith.
- (3) (a) Where any person, whether acting for himself or as proctor for any other person, attends at any Court situated in a town in which there is no Kachcheri or Treasury, in order to signify his intention of making payment of money into such Court, the Secretary or the Chief Clerk, as the case may be, of such Court or other officer duly authorized for the purpose by the Court shall issue to him, in addition to the Deposit Note referred to in paragraph (2) (a), an application to the nearest post office for an official money order

in favour of the Government Agent or Assistant Government Agent of the district, and a franked envelope addressed to the same Government Agent or Assistant Government Agent. Such person shall deliver the money to the Postmaster together with the Deposit Note and the application for the official money order.

- (b) The Postmaster shall, on receipt of the money, acknowledge receipt on the Deposit Note and shall also enter therein the number of the official money order issued by him, and shall detach and hand the Payer's Slip to the payer to be retained by him in proof of the payment. The remaining portion of the Deposit Note, together with the money order shall also be handed to the payer, who shall forward it to the Kachcheri in the franked envelope given to him by the Court. The usual Kachcheri receipt shall then be forwarded to the Court forthwith.
- (4) Where a person residing outside Ceylon, and not represented by a proctor, desires to make a payment of money into any Court in Ceylon, he may forward a remittance direct to that Court. Such remittance should be accepted by the Court and forwarded, duly endorsed, to the Kachcheri together with a Deposit Note, for action as in paragraph (2) (b).
- (5) In each of the cases referred to in the foregoing paragraphs, the date of the Kachcheri receipt shall be deemed to be the date of payment into Court.

692. (i.) As soon as the Kachcheri receipt is received in the Court, the amount and other particulars therein shall be compared with the office copy of the Deposit Note, and the number and the date of the receipt shall be noted on the office copy in red ink. Where possible, this should be done by an officer other than the officer who prepared the Deposit Note.

(ii.) The Secretary or Chief Clerk or any other officer authorized by the Court shall from time to time, at least once a fortnight, examine the office copies of the Deposit Notes and see that Kachcheri receipts have been received for all the Deposit Notes issued. In the case of non-receipt of Kachcheri receipts, inquiry shall be made from the suitor or his proctor. Each time the office copies are examined, the officer examining them shall, in proof of his examination, place his initials and date on the last copy examined.

693. *Miscellaneous payments.*—Miscellaneous payments other than money brought into Court, *e.g.*, survey fees, may be signified to Court by the production of a Kachcheri receipt, or by the receipt of the person to whom the money is payable, and shall be recorded in the journal.



694. 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 shall satisfy himself that the required deposit has been made by reference to the Kachcheri receipt, or, in the case of bail bonds in criminal cases, to the Court receipt.

695. *Form of Deposit Note.*—The form to be used for payment of money into Court is a Deposit Note, Judicial CF 38. It is in triplicate and the three copies shall be obtained at one writing by use of carbon paper.

696. *Form of Payment Order.*—The proper form for withdrawal of money deposited by suitors is a Court Payment Order, Judicial C.F. 17. The form is in duplicate and the original shall be written in ink with a hard nib and a carbon impression obtained on the duplicate.

697. *Custody of Deposit Note Books and Payment Order Books.*—  
(i.) Supplies of books sufficient for a year shall be obtained from the Treasury on annual indents (F. R. 135). As soon as the books are received, they shall be kept under safe custody by the Secretary or Chief Clerk or other officer authorized by the Court.

(ii.) When books are required for use, issues shall be made by the Secretary or Chief Clerk or other officer authorized by the Court, who shall satisfy himself that no forms are missing in the books issued.

(iii.) Receipts and issues of books shall be noted in the Register of counterfoil books and the entries shall be initialled by the Secretary or Chief Clerk.

(iv.) At the end of each day the Secretary or Chief Clerk or other officer authorized by the Court shall call for the books in use from the respective officers and lock them up in a safe. Before doing so, he shall satisfy himself that no forms had been removed for unauthorized purposes from the current Payment Order books and shall place his initials and date on the duplicate of the last form used that day.

(v.) The Judge shall from time to time, at least once a month, examine the Payment Order books in current use and satisfy himself that no forms have been removed for unauthorized purposes. He shall keep a record of such examination.

698. *Issue of Payment Orders.*—(i.) Payment Orders shall be issued to the proctor, the suitor, or other party, only when a payment has been duly authorized.

(ii.) (a) Where the party is represented by a proctor, a Payment Order shall be issued—

- (1) in favour of such proctor only where a motion is filed by the proctor asking that the Payment Order should issue in his name and containing on its face a minute of consent from the party. To this minute there must be attached a certificate by the proctor representing the party or by some other proctor in the following form:—

“ I hereby certify that the above minute of consent was signed by \_\_\_\_\_ who is known to me, in my presence, and that I explained to him the contents of the above motion and that he appeared to understand the nature and effect thereof ”.

The signature of the proctor shall be obtained on the duplicate of the Payment Order in acknowledgment of receipt of the Order.

- (2) in favour of the party, only when his signature is obtained on the duplicate in acknowledgment of receipt of the Order and his identity is certified to thereon by his proctor in the case. In very exceptional cases where the party alleges that it is not possible to secure a certificate from his proctor, the Judge may after personally inquiring into the circumstances in which a certificate from the proctor cannot be obtained accept a certificate from another proctor, a Justice of the Peace, a Notary Public, the Headman of the village from which the party comes or some other responsible person. Should the party, however, reside outside the town in which the Court is situated, a Payment Order in his favour may be forwarded to him by post under registered cover, on his sending through his proctor a receipt for the same, which receipt must contain a certificate from his proctor or some other proctor or the Headman of his village or a Justice of the Peace, verifying his signature and identity. Such receipt shall be filed in the case record and a note that it is so filed shall be made by the Judge in the duplicate of the Payment Order.

(b) Where the party is not represented by a proctor, a Payment Order shall be issued to the party, only when his receipt is obtained on the duplicate of the Order and his identity is certified to by a proctor, a Justice of the Peace, a Notary Public, a Headman of the village from which the party comes or some other responsible person.

(iii.) Court Payment Orders shall be signed in the case of District Courts by the Secretary and the District Judge, and in the case of Courts of Requests by the Chief Clerk and the Commissioner of Requests. The District Judge or the Commissioner of Requests shall satisfy himself before signing an Order that the payment has been duly authorized by him.



(iv.) Specimen signatures of the officers authorized to sign Payment Orders shall be sent to the paying office by each Court.

(v.) No alteration on a Payment Order shall be allowed. When an error has been made in writing out an Order, the Order shall be cancelled and fastened to the duplicate and a fresh Order drawn in place of it. The amount expressed in words and figures shall be written as near the preceding printed characters as possible to prevent insertion of any other amount. A line shall be drawn to cover any space left after writing the amount.

**699. Advice of Payment Orders.**—(i.) For all Orders drawn on a Kachcheri, advice on Form Judicial C.F. 20 shall be sent to the respective Government Agent or Assistant Government Agent, signed by the Secretary or Chief Clerk and by the Judge.

(ii.) After payment, the Kachcheri shall return the advice to the Court with the date of payment inserted therein.

(iii.) The advice shall be compared by an officer of the Court with the duplicate of the Payment Order in order to ensure that the correct amount has been paid, and the date of payment by the Kachcheri shall be noted in red ink in the duplicate and in the appropriate column of the Account Sheet. Where possible, the above check shall be carried out by an officer other than the officer who prepared the Payment Order.

**700. Record of Payments.**—(i.) The number and the date of the Kachcheri receipt or other document received in support of a payment to the credit of a case, such as Fiscal's intimations, &c., shall be minuted in the journal of the case, the documents being filed wherever possible opposite the minutes. In the same manner shall the number and the date of a Payment Order issued be minuted in the journal of the relative case. All such minutes must be initialled by the Judge.

(ii.) Besides the above record, an Account Sheet shall be maintained on Form Judicial C.F. 76 in respect of each case showing all the receipts and payments relating to the case. All the entries recorded therein shall be checked with the relative documents and initialled by the Secretary and the District Judge in the case of District Courts, and by the Chief Clerk and the Commissioner of Requests in the case of Courts of Requests. Where deposits are made in more than one Kachcheri in respect of the same case, separate Account Sheets must be maintained for the amounts in each Kachcheri.

(iii.) When authorizing a payment, the Judge must satisfy himself from the Account Sheet that there are sufficient funds to meet the payment which is being authorized.

**701. Transfer between accounts.**—(i.) In the case of transfer of deposits between two or more cases of the same Court, a Payment Order and a Deposit Note must be prepared by the Court concerned in

the name of the Kachcheri which holds the deposit and must be forwarded to that Kachcheri for the necessary transfer. In such instances the word "Transfer" must be written in red ink on the top of both the Payment Order and the Deposit Note.

(ii.) When the transfer is in respect of cases of Courts at different stations, the Court into which payment is desired must send a Deposit Note to the other Court. The latter shall forward this Deposit Note together with a Payment Order to the Kachcheri which holds the deposit, writing the word "Transfer" in red ink on the top of both the documents. The Kachcheri shall, on receipt of the documents, issue a draft in favour of the Kachcheri which serves the first Court and forward it to that Kachcheri with the Deposit Note for action in terms of Financial Regulation 691 (2) (b).

*Example.*—If a sum of money lying in the Kandy Kachcheri to the credit of District Court, Kandy, case No. 45,678, is to be transferred to the District Court, Colombo, case No. 1,234 action as detailed below is necessary:—

- (1) District Judge, Colombo, issues a Deposit Note to the District Judge, Kandy.
- (2) District Judge, Kandy, issues a Payment Order in favour of the Government Agent, Kandy, and sends it with the Deposit Note to the Kandy Kachcheri.
- (3) Kandy Kachcheri issues a Draft in favour of the Government Agent, Western Province, and sends both the Deposit Note and the Draft to the Colombo Kachcheri.
- (4) Colombo Kachcheri credits the proceeds of the Draft to the District Court, Colombo, case No. 1,234, issuing a receipt on General 172 to the District Judge, Colombo, and the receipted portion of the Deposit Note to the Government Agent, Kandy.

**702. Fine Book.**—District Judges and Magistrates must post up the Fine Book in their own handwriting simultaneously with the decision of each case. The number and the date of the receipts issued for the recoveries shall be entered promptly in the Fine Book by the Secretary or the Chief Clerk or other officer authorized by the Judge.

**703. Annual Reports.**—The Judge shall carry out every year in January an inspection of the financial work of Courts and make a report on Form Judicial C.F. 75 to the Permanent Secretary to the Ministry of Justice.

*Note.*—See also Financial Regulations 555 (iv.), 556 and 561.

#### Section 17.—Issue of Seed Paddy During Periods of Distress.

**710.** (i.) When, owing to successive seasons of drought and crop failure, stocks of seed paddy have been exhausted, assistance will be given by the Government to needy cultivators. The assistance may



take the form of an outright grant or repayable advance depending on the acuteness of the distress in the district. In both cases payment will be made from voted money.

(ii.) Applications for this purpose should be made by the Government Agent or Assistant Government Agent of the District to the Permanent Secretary to the Ministry of Agriculture with a report on the acuteness of the distress and the nature of the assistance to be given, with full reasons for his recommendation.

(iii.) Assistance should as a rule be given in kind and not in cash. If owing to any exceptional reasons it is impracticable to give assistance in kind and it is sought to give this assistance in cash, application should be made to the Permanent Secretary to the Ministry of Agriculture who may grant the desired authority. Where the assistance takes the form of repayable advances, bonds should be obtained for the repayment of such advances at the harvest either at  $1\frac{1}{4}$  times the quantity in kind or in money with interest at 6 per cent. per annum added to the cost of paddy at the place of delivery.

(iv.) Advances of seed paddy will be made by the Government Agent or Assistant Government Agent to the cultivators.

(v.) Should any portion of the advance become irrecoverable, a report should be made to the Permanent Secretary to the Ministry of Agriculture stating the full circumstances of the case. The Permanent Secretary will, if he is satisfied, take the necessary steps under F. R. 149 to write off the amount.

(vi.) All recoveries should be credited to Consolidated Fund, Miscellaneous Receipts, Sundries. A record of all advances and recoveries made under the provisions of this financial regulation should be kept in a register maintained for the purpose and an extract therefrom showing the arrears up to date should be forwarded quarterly to the Permanent Secretary to the Ministry of Agriculture and the Auditor-General.

---

## APPENDIX.

(See F. R. 626.)

*Instructions regarding Recovery of Licence Duties on Motor Cars.*

(a) On registration of new and transferred cars the Commissioner of Motor Transport 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 Commissioner of Motor Transport. If the certificate has been forwarded to him incorrectly, or the place where the motor car is kept is not within his area, the licensing authority should promptly return the certificate to the Commissioner pointing out the error, so that the necessary amendment may be made without delay and the certificate forwarded to the correct licensing authority.

(b) Every year a reminder should be sent to the registered owner:—

(a) in the case of omnibuses and lorries before September 15, that applications for licences that are required to come into force on January 1 of the ensuing year should be sent so as to reach the correct licensing authority before October 1, and

(b) in the case of other motor cars before November 1, that licences for the ensuing year will be issued beginning from November 1, and that all licences required for the use of motor cars on January 1 should be obtained before December 23.

A note should be added to the reminder that if the car is permanently unserviceable the owner should apply to the Commissioner of Motor Transport 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 of the Motor Car Ordinance, No. 45 of 1938.

(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 1, whenever possible.

(e) In the case of permanently unserviceable cars the licensing authority should direct the owner to apply to the Commissioner of Motor Transport to cancel the registration. The Commissioner of Motor Transport 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 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 Commissioner of Motor Transport.

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 and also advise the latter of the circumstances.

**CHAPTER VIII.—FUNDS WITH THE CROWN AGENTS AND  
OTHER APPROVED AGENTS OF THE CEYLON  
GOVERNMENT, REMITTANCES, DRAFTS,  
OFFICIAL MONEY ORDERS AND  
DEFACED CURRENCY NOTES.**

**Section 1.—Remittances to Crown Agents (or other approved Agents  
of the Ceylon Government) and other Governments.**

**725.** *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 or other approved Agents of the Ceylon Government. This regulation does not apply to Governments, &c., in the immediate vicinity of Ceylon, such as India and the Straits Settlements.

**726.** *Crown Agents, &c., to be kept in funds.*—The Crown Agents and other approved Agents of the Ceylon Government will be kept continuously in funds by the Deputy Secretary to the Treasury, whose duty it is to watch the account of the Government with these 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.

**727.** *Remittances to public creditors.*—Remittances to public creditors outside the Island, other than those made through the Crown Agents or other approved Agents of the Ceylon Government, or neighbouring Governments or Agents will be made only by the Deputy Secretary to the Treasury.

**728.** 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.—Remittances between Chests.**

**740.** *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 Secretary to the Treasury will be responsible for seeing that such balances do not exceed their limits.

**741.** *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 (Accounts Division) for instructions, and should he apprehend that his balance



is likely to need replenishing, he must at once apply to the Treasury (Accounts Division) for a remittance, stating his cash balance at the end of the 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 (Accounts 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*.

742. (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 Secretary, Currency Board, and the Shroff will attend to this.

743. (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.

744. (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 Kachcheri accounts, supported by the proper receipts. " Nil " statements must be sent when there are no transactions.

*Note.*—See also F.R.R. 495 and 496.

### Section 3.—Issue of Drafts.

750. *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 Kachcheri 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 the Consolidated Fund under Fees of Court, &c.; Sundries, should be noted in the draft before issue at the Kacheheri.

(iii.) The authority of the Deputy Secretary to the Treasury must be obtained before application is made for drafts for any purpose not provided for in these regulations.

751. *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 Kacheheri for drafts. Money paid into a bank, however, must also be supported by form General 118.

752. *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.

753. *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.

754. *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. 756.

755. *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.

756. *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 Secretary to the Treasury, a Controller or Assistant Controller, the Financial Assistant and Accountant, and the Assistant Accountants. The head of the branch will countersign.

(b) In Kachcheries: 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 counter-signature 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.

757. *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 4.—Payment of Drafts.

760. *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.

761. *Register.*—A register of drafts paid must be kept in form General 64.

**762.** *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.

**763.** *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.

**764.** *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.

**765.** (i.) *Annual lists of unpaid drafts.*—At the beginning of each financial year the Deputy Secretary to the Treasury, 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 (Accounts Division) for instructions.

**766.** *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 (Accounts 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 5.—Official Money Orders.

**770.** All Government officials are authorized to use official money orders, subject to the regulations 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 other purposes approved by the Treasury (Accounts Division) and intimated to departments by Treasury Circular from time to time.

(ii.) The following are examples of moneys that may not, except as provided in the preceding paragraph, be remitted by official money order:—

- (a) Sums paid from or into the funds of Municipalities, Village Committees, Road Committees, or any other body empowered by law to raise revenue for its own purposes.
- (b) Contractors' security.

(iii.) *Application.*—Application for official money orders must be made either on Form Post Office C 51 or Form General 225 and should be signed by the officer making the application with his official designation below the signature. Where several money orders are required at a time Form General 225 should always be used and the application should be prepared in *duplicate* in the case of money orders obtained through the General Post Office counter and in *triplicate* in respect of other Post Offices. The duplicate or the triplicate, as the case may be, should be retained by the department and the other copies should be delivered to the Post Office with the remittance.

Form Post Office C 51 should be used only when application is made for a single money order. In such cases the application should be prepared in duplicate and only one copy should be sent to the Post Office, the other being retained by the department.

On receipt of the money orders the department should insert the numbers of the orders in the copies of the applications retained in the office and file the copies in chronological order to serve as the Register of money orders.

(iv.) *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, except in cases approved by the Postmaster-General where the sums should not exceed Rs. 1,000.
- (b) Sums amounting to more than Rs. 3,000 in one day from or to any other Post Office.

Provided that 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.



(v.) 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 Treasury (Finance and Supply Division) so decide, be required to pay the cost of such telegrams.

(vi.) Official money orders cannot be issued for payment in places out of Ceylon except for remittance of money to India by the Postmaster-General in encashment of National Savings Certificates.

(vii.) Official money orders are exempt from fees for alteration of office of payment, name of remitter or payee, repayment to remitter, and duplicate orders.

(viii.) In all other respects official money orders are subject to the regulations relating to ordinary money orders.

#### **Section 6.—Exchange of old and dirty Currency Notes for clean Notes at the Kachcheries.**

775. *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.

776. *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 Secretary, Currency Board, who will, after deciding what payment can be made on them, remit the amount by money order.

777. (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 Secretary, Currency Board.

(ii.) The note should then be sent by registered post to the Secretary, Currency Board, who 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 Secretary, Currency Board, 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 Secretary, Currency Board. The amount should then be paid to the owner in exchange for his receipt and debited to the deposit account.

778. 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 Secretary, Currency Board, as a "Remittance between chests" and the Kachcheries will, when necessary, be provided with new notes in their place.

## APPENDIX.

[See F. R. 750 (i).]

LIST OF DEPARTMENTAL AND OTHER FUNDS FOR WHICH DRAFTS  
MAY BE ISSUED.

Co-operative Societies and any Union or Central Banking Institution registered under the Co-operative Societies Ordinance (Cap. 107), to which Co-operative Societies are affiliated.

Customs Benevolent Fund.

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 IX.—STORES, TENDERS, PERFORMANCE OF WORK FOR QUASI-GOVERNMENT DEPARTMENTS, &c.

### Section 1.—General.

790. (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.

791. *Stores from approved Agents of the Ceylon Government.*—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 approved Agents of the Ceylon Government by the Treasury if the expenditure has been duly sanctioned.

792. *Supplies by Government Officers.*—Purchase of articles from Government officers at the cost of public funds requires the prior sanction of the Permanent Secretary to the Ministry in charge of the Department incurring the expenditure. See also Regulation 218 in Manual of Procedure.

### Section 2.—Indenting.

800. *Supplies by Government Industrial Institutions.*—(i.) Subject to the provisions of Financial Regulation 802 articles and services enumerated in Lists A and B below which can be supplied by one or other of the Government Industrial Institutions should invariably be obtained from those institutions in the manner following:—

(ii.) Departments should forward to the Superintendent of Stores, on or before August 10 of each year, provisional lists of their requirements for the following financial year based on the provision included by them in their draft Estimates for that year. Immediately after the Estimates have been passed, departments should write confirming or revising their provisional lists according to the provision sanctioned in the Estimates. If any item is urgently required, Departments should state by which date delivery of such item should be completed. The Industrial Institution to which such item is allocated should inform the Superintendent of Stores, immediately an allocation is made, if the demand cannot be met by the date mentioned. The Superintendent of Stores will then endeavour to obtain the item from another Industrial Institution, failing which the Department concerned will be requested to forward a requisition to him to enable him to procure it in the local market.

(iii.) After the Superintendent of Stores has allocated the work to the various Government Industrial Institutions, he will notify the indenting departments concerned of the Industrial Institutions to which the work has been so allocated and will also notify the Industrial Institutions concerned what work has been allocated to them and from whom.

(iv.) When the allocation is known the following procedure should be followed:—

(a) *Articles in List A.*—Departments should communicate direct with the Industrial Institutions concerned with regard to prices, accounting methods and matters of detail.

(b) *Articles in List B.*—Departments should place requisitions with the Superintendent of Stores.

(v.) In respect of any articles enumerated in List A or List B which are required by a department, but which have not been included in the lists referred to in (ii.) above, special application may be made to the Superintendent of Stores as necessary, stating the reason for the omission.

(vi.) In addition to the articles and services referred to in Lists A and B, standard design articles such as coir and ekel brooms, bass brooms, coir string and rope, coir rugs and coal bags, brushes of various kinds, common bar soap, dusters, hospital checked clothes, cotton coverlets or cumblies, &c., which are manufactured in Government Industrial Institutions are stocked by the Superintendent of Stores as suitable for general use by all Government Departments. Subject to the provisions of paragraph (ii.), Departments should place requisitions with the Superintendent of Stores for their requirements of these articles.

#### *List " A ".*

(Specialized Articles and Services which are supplied to the individual requirements of Departments.)

#### *Iron, Brass and Tin-work—*

Beef slicing machines, iron

Carts

Coconut scraping machines (manually operated)

Coir rope making machines

Drinking vessels, *i.e.*, cups, &c. (aluminium or tin other than those stocked by the D. S. S.)

Dust bins, tin or galvanized other than those stocked by the D. S. S.

Galvanized buckets of all descriptions, other than those stocked by the D. S. S.

Hospital ticket frames, tin



Knives of all types including cattles, other than those stocked by the D. S. S.

Measures, tin

Milk extractors, iron

Milk strainers, tin

Plates, aluminium or tin other than those stocked by the D. S. S.

Receptacles for conservancy, i.e., urinal tubs, &c., iron and tin

Rice ladles

Spoons.

#### *Laundry Washing—*

Laundering and washing of all classes of clothing, linen, &c., of Government Departments and institutions situated within the Municipal limits of Colombo.

#### *Leather Work—*

Belts without Buckles

Detector Cases

Dog Collars

Pouches

Satchels

Straps of all types

#### *Miscellaneous Articles—*

Coir Matting

#### *Painting—*

Painting and varnishing of various iron, wood and tin articles, such as blackboards, notice boards, stencilling of bags, &c.

#### *Rattan and Cane Work—*

All classes of rattan furniture, receptacles and other articles including matting, baskets, tats (batalies and cane tats) screens, &c.

#### *Textiles and Canvas bags, Satchels, &c.—*

Air Mail Bags, Register Bags, Tappal Bags

#### *Wooden Articles—*

All types of wooden articles including domestic and office furniture, bullock carts, dead carts, water carts, sack trucks, rice mortars and pounders, wooden kitchen utensils, step ladders, food trolleys, stretchers, tubs, tool handles of all classes wooden fittings and furniture for camps, offices, schools, hospitals, pent house and notice boards, flag staffs and poles, posts, &c.

## List " B ".

(Standardized Articles which are made in large quantities for individual Departments.)

- (a) *Tailoring and Sewing Work.*—All types of wearing apparel made to standard sizes including uniform and civil clothing, &c., for which fitting is not required, e.g., clothing for postmen, messengers, peons, linemen, Railway Officials and minor staff.
- (b) *All types of textile requirements for bedding, domestic equipment and hospital garments.*—

Aprons  
 Bed Quilts and Coverlets  
 Bed Sheets and Diapers  
 Canvas Draw Sheets  
 Canvas Restraint Jackets  
 Canvas Sheets  
 Dusters  
 Flannel and Cumber bands  
 Mattress Cases  
 Mattresses (Coir and Cotton)  
 Mosquito Curtains  
 Napkins  
 Overall  
 Pillows (Coir and Cotton)  
 Pillows Slips  
 Sashes

- (c) *Miscellaneous textile articles.*—

Badges, Needlework  
 Crupper Clothes  
 Flags, plain  
 Rain Capes and Coats for Peons, &c.  
 Screen Clothes  
 Tarpaulin and canvas covers  
 Towels, plain

801. (i.) *Articles to be obtained from the Government Stores.*—Subject to the provisions of F. R. 800 (iv.) (a), 802, and paragraph (ii.) of this F. R. all stores must be obtained from the Government Stores.

(ii.) Articles which are not catalogued in the Government Stores price list or Lists A and B appended to Financial Regulation 800 and not contemplated in Financial Regulation 802 may be purchased by outstation departments when the cost of each such purchase does not



exceed Rs. 20. In all cases where the cost exceeds Rs. 20 the previous concurrence of the Superintendent of Stores should be obtained.

The Prisons Department is however authorized to make local purchases of articles required for manufacture under the Prison Industries Advance Account up to a limit of Rs. 20 in respect of each purchase in any case where the article is urgently required or in any other case where the article is not listed in the Price List of the Superintendent of Stores.

(iii.) *Special purchases of imported stores.*—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 approved Agents of the Government of Ceylon, not exceeding Rs. 2,000 in value, may be purchased locally by the Department through \* the Superintendent of Stores; purchase in excess of that amount may be made with the prior sanction of the Permanent Secretary to the Ministry, to be applied for through the Superintendent of Stores. No general presumption that there will be delay if the stores are obtained through the approved Agents of the Government of Ceylon, especially where time is not a matter of vital importance, will be regarded as justifying local purchase.

(iv.) *Emergency purchases.*—The general rule is that the purchase of stores, *whether imported or not*, required by Departments should, subject to the exceptions indicated in paragraph (ii.) of this F. R. be made by the Superintendent of Stores; but in an emergency in which there is no time to get into touch with the Superintendent of Stores or his Deputy even by telegraph or telephone the purchase of the minimum immediate requirements may be made on the responsibility of the Head of Department or his Deputy authorising the purchase. Such a purchase may also be authorized on his own responsibility by a staff officer in charge of a branch office. Application should be made forthwith through the Superintendent of Stores to the Permanent Secretary to the Ministry concerned 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 Superintendent of Stores.

(v.) The authority obtained in terms of paragraphs (iii.) and (iv.) above must not be considered to constitute grant of authority as required by Financial Regulation 67 (i.) for incurring the expenditure if provision does not exist in the Estimates to meet it.

**802. 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

---

\* Subject to the general or special order of the Deputy Secretary to the Treasury authorising the purchase of any article or class of articles without the intervention of the Superintendent of Stores.



way than by purchasing them through the Government Stores. In making such purchases preference is to be given to articles made in Government Industrial Institutions in the vicinity:—

Bags coir, coal	Fibre, coir, bristle (in quantities of 1 cwt. or less per year)	Needles
Bags, gunny	Fibre, kitul	Olas, palmyrah
Bags, mat	Fibre, palmyra	Oil, castor (in quantities of 1 gallon or less)
Bags, ola	Firewood	Oil, citronella ditto
Bamboos	Flour, household	Oil, coconut ditto
Baskets, bata	Furniture up to the value of Rs. 25 (only in cases where the distance from rail road is over 5 miles)	Oil, fish ditto
Baskets, Madampe	Glass panes	Oil, gingelly (made from Ceylon grown seeds) in quantities of 1 gallon or less
Bricks	Glass tumblers	Oil, Margosa ditto
Cadjans	Globes and chimneys for lamps	Rat traps, locally made
Camphor	Glue, locally made	Raw Rice
Candles	Gum, kaju	Rice mortars and pounders
Catties, locally made	Handles, locally made for mamoties, pick-axes and porowas (in quantities of 25 or less per year)	Road metal
Charcoal	Hides, buffalo	Salt
Clay	Hides, bullock	Sand
Clay chatties and goblets	Hats, straw for prisoners	Skins, calf
Cloth for ceilings	Incense	Skins, goat or sheep
Coconut scrapers and strainers	Indigo, blue	Soap, soft, locally made (in quantities of 5 lbs. or less per year)
Coir brooms and brushes (in quantities of 5 or less per year)	Kapok, loose	Stones, cabook
Coir loose (in quantities of 1 cwt. or less per year)	Ladles, coconut shell	Stones, coral
Coir matting	Lime	Sugar
Coir string and ropes (in quantities of 1 cwt. or less per year)	Matches not exceeding 1 gross	Tallow, country
Curry stones and rollers	Mats, common or ola in quantities of 25 or less	Tar (in quantities of 1 gallon or less)
Dammar	Mat pillows	Thread
Ekels and ekel brooms (in quantities of 5 or less per year)		Tiles, half round
		Timber, local
		Twine
		Vinegar

(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 Superintendent of Stores can undertake the supply.

**803.** *Annual indent due June 15.*—(i.) Each department must send to the Superintendent of Stores 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. 816 (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.

**804.** *Requisitions in duplicate.* Separate for each section of Stores.—Requisitions for stores on form General 23 or in the case of stationery, form General 24, must be furnished in *duplicate* to the Superintendent of Stores, 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.

**805.** Indenting departments must fill up the vote cage and columns 1 to 4 only of form General 23 or 1 to 6 only of form General 24, as the case may be. No entries other than those required by the Superintendent of Stores 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.

**806.** *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.

**807.** *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.

**808.** *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.

**809.** *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. 119 (ii.) .)

**810.** *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.

**811. 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 Superintendent of Stores to indenting departments as soon after the beginning of each financial year as possible.

**812. (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.).

**813. (i.) Advice of Supplies.**—The Superintendent of Stores will, in the case of every issue of stores to a Government Officer (hereinafter referred to as the consignee), send to the latter a consignment note showing the description of the articles and the quantities supplied. In the case of stores delivery of which is taken at the Government Stores itself, the consignment note will be sent through the person taking delivery of the stores; in the case of stores sent to outstations by rail or post the consignment note will be sent by post.

**(ii.) Packing.**—Packages will be firmly secured to prevent pilferage as far as possible. The contents of the packages will not be described on the package or labels but such directions as "Glass with care", "Fragile goods", "This side up" will be marked on the packages to ensure safe handling.

**(iii.) Opening of packages.**—On receipt at the office or other place of business of the consignee, the packages should be opened in his presence or that of a staff officer or other responsible officer nominated by him for the purpose. Their contents should be carefully checked with the consignment note and full details of the shortages and breakages, if any, should be recorded.

**(iv.) Reweighing of packages.**—In the case of stores received at outstations by rail, post or any other means, each package should be weighed by the consignee *before* it is opened and the weight checked with that appearing in the consignment note.

**(v.) Packages received by Rail in damaged condition.**—All packages received by rail should be examined by the consignee, the transport contractor, minor employee or other person (hereinafter referred to as the authorized agent) sent to take delivery of the packages from the Railway Station or Goods Shed for any outward sign of damage or having been tampered with. The authorized agent should be instructed *not* to take delivery of any package or packages showing



signs of having been tampered with, but to report the matter to the consignee, who should immediately make arrangements to have the package or packages opened in the presence of the Station Master or Goods Clerk and himself or a Staff Officer or other responsible officer nominated by him for the purpose, the contents listed and a record made of any damage, shortage, &c. The list and record so prepared should be signed both by the consignee or the officer nominated by him and by the Station Master or Goods Clerk. Any damage or shortage should be claimed on the basis of the consignment note sent to the consignee by the Superintendent of Stores.

(vi.) *Acknowledgment of packages and complaints to Government Stores.*—After checking of contents of packages, the perforated acknowledgment slip attached to the Government Stores consignment note will, in case of consignees outside Colombo, be torn off and promptly returned to the Government Stores duly signed by the consignee together with a full statement, if any, of the shortages, breakages, &c. Such complaints may, if necessary, be sent under confidential cover. The Superintendent of Stores will then take steps where necessary to make a claim against the Railway in respect of any shortages or breakages.

In the case of stores delivery of which is taken at the Government Stores the person accepting delivery will himself grant a receipt on the acknowledgment slip attached to the consignment note. In the case of articles in packages, receipt will be given by him for the number of packages of which he takes delivery. The consignment note will be retained by the indenting officer for the purpose specified in Financial Regulation 854 (ii.) (a).

(vii.) This regulation will also apply, with such amendments as may be necessary, to transactions between Government Departments and to transactions between the various offices and sub-offices of individual Government Departments. In these cases complaints in regard to shortages and/or breakages should be made to the officer dispatching the stores who will be responsible for making any claims in respect of any damage or shortage which may have occurred in transit.

**814.** (i.) The original and duplicate copies of requisitions will both be retained in the office of the Superintendent of Stores.

(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 Superintendent of Stores 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 (Accounts Division) together with a separate list showing the numbers and amounts of the vouchers scheduled. Heads of Departments should intimate to the Superintendent of Stores 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 Superintendent of Stores will report to the Treasury (Accounts Division) any undue delay on the part of departments.

**815.** *Indents on approved Agents of the Ceylon Government.*—The Superintendent of Stores 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. 803.)

**816.** (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 triplicate when the articles are to be obtained through the Agents in England and in duplicate when they are to be obtained from the Bombay or Calcutta Agents, and must be sent to the Superintendent of Stores accompanied by a certificate to the effect that in the case of voted expenditure the debit will not cause an excess on the vote or sub-head 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 Agents in England 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 Superintendent of Stores will forward these indents to the respective Agents through the Treasury (Finance and Supply Division).

**817.** *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". The Head of the indenting department will thereafter be responsible for the storage, custody, &c., of the articles and the Government Stores Department will not in any way be held responsible for them.

(ii.) On receipt of the Agents' charges claims will be sent by the Superintendent of Stores to the indenting officer concerned, who must



upon the receipt of such claims instruct the Treasury (Accounts Division) to debit the amount to the proper vote and credit it to General Stores account.

(iii.) The Superintendent of Stores 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 Superintendent of Stores 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 Superintendent of Stores 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 Superintendent of Stores.

**818.** *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 Treasury (Finance and Supply Division) instances of undue delay in the removal of such stores.

**819.** (i.) *Stores imported for Government Departments—Customs Duty.*—Goods will be passed free of Customs duty under section 47 of the Customs Ordinance (Cap. 185) only on a certificate in accordance with the requirements of that section on form C. S. 10:—

- (a) From the Railway Storekeeper in the case of goods imported by the Railway Department;
- (b) From the Superintendent of Stores in the case of goods imported by or for the use of any other Government Department;
- (c) From the Superintendent, Imperial Lighthouse Service, in the case of goods imported for the use of the Imperial Lighthouse Service.

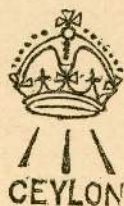
(ii.) *Imported for Regular Naval, Military, and Air Forces.*—Goods will be passed free of Customs duty under section 22 of the Customs Ordinance (Cap. 185) on a certificate from such Naval, Military or Air Force Officer as the Principal Collector of Customs or other lawful authority may authorize by Notification in the *Government Gazette* under section 23 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 Superintendent of Stores to the effect that the stores so obtained are for the *bona fide* use of Government.

820. *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 as to render the reissue of the articles impossible.

### Section 3.—Supply of Stores to, and Performance of Work for, Quasi-Government Departments.

840. *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 the University of Ceylon, Municipalities, Urban Councils, Town Councils, 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, District Road Committees, Village Committees, Rural Courts, 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, Government Capitalization Grants and Corps Funds (Ceylon Defence Force), and from departmental funds other than those referred to in F. R. 125 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.) Issues to individual Government officers or other private individuals must not be made without the authority of the Treasury (Finance and Supply Division).

(iii.) 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.

(iv.) Claim vouchers sent by the Superintendent of Stores to *quasi*-Government Departments must show the accounts to which the sums thereon claimed should be credited. Such sums must be remitted to the Superintendent of Stores or paid into the Treasury or nearest *Kachcheri*, and receipts must be furnished to the Superintendent of Stores in proof of payment. Claim vouchers sent by other Government Departments must be settled in the manner desired by them.

(v.) The provisions of F. R.R. 812 and 817 apply to all stores issued under this regulation to *quasi*-Government Departments and on private account.

**841.** *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. 840 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, the department concerned should prepare and submit to the local authority or the private party concerned its own estimate based upon the full cost to Government, which shall include all direct and indirect expenditure and would ordinarily cover the following expenses:—

*Direct Expenditure :—*

- (i.) Stores—as in Financial Regulation 840.
- (ii.) Wages

*Indirect Expenditure :—*

- (i.) Salaries of overseers with proper additions for pensionary contributions or retiring allowances (15 per cent. in respect of pensionable officers and 10 per cent. in respect of non-pensionable officers).
- (ii.) Depreciation of plant, machinery, tools, vehicles, fittings and fixtures, furniture, &c.
- (iii.) Repairs, and renewals to plant, machinery, tools, &c. &c.
- (iv.) Fuel, engine oil, cotton waste, grease, &c.
- (v.) Economic rent.
- (vi.) Payment for water, gas, &c.
- (vii.) Electricity (power and lighting).
- (viii.) Travelling and Transport.
- (ix.) Salaries of administrative, technical, supervisory, accounting, clerical and minor staff with proper additions for pensionary contributions, leave salaries, passages, holiday warrants, concessionary season tickets, &c.
- (x.) Medical Services.
- (xi.) Legal and Police charges.
- (xii.) Audit Fees.
- (xiii.) Printing, binding and stationery.
- (xiv.) Postal and Telecommunication Services.
- (xv.) Interest on Capital.

In the case of works for private parties, however, a further charge of 10 per cent. on the full cost shall also be included as profit.



- (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.

**842. Works and services for Government Officers.**—No Government Department should normally undertake any private work for a Government Officer but in exceptional circumstances where such work cannot be done by any non-Government workshop or institution it may be undertaken by a Government Department with the *prior* approval of the Permanent Secretary to the Ministry in charge of the Department.

*Exception.*—

This F. R. does not apply to the supply to Government Officers of standard articles, such as, furniture, hats, shoes, &c., made at Government workshops at the same price as is charged to the general public.

**Section 4.—Stores Regulations for large Departments.**

**845. 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 Secretary to the Treasury, through the Permanent Secretary to the Ministry, for approval. Whenever convenient the Inventory Book (F. R. 850) 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.**

**850. Inventory Book.**—In every department and branch of a department not coming under the operation of F. R. 845 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.

**851.** (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.

**852.** *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. Every Head of Department must see that at least a group of the items of the stores in his charge is verified monthly and the results reported to him on form Treasury 127. The form relating to each verification must be filed of record for reference whenever required.

**853.** *Write-off of losses of stores.*—Financial Regulation 102 deals with the procedure which should be followed for the writing off of losses of stores.

(For write-off of arrears of revenue see Financial Regulation 149.)

**854.** *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. 813; (b) the duplicate receipt order form General 219 (F. R. 855); (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 the duplicate of issue order 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 Permanent Secretary to the Ministry for bringing surpluses on charge or writing off deficiencies will also form vouchers for receipts or issues, as the case may be.

**855.** (i.) *Receipt Order Book.*—When articles are received a receipt order (in original and carbon duplicate) on form General 219 should be made out by the officer receiving the articles. The original should be forwarded to the officer who issued the articles and the duplicate retained. The receiving officer should quote cross references on both the Issue Order (*vide* Financial Regulation 855 (ii.)) accompanying



the articles and the duplicate of the Receipt Order made out by him in respect of them. The Issue Orders received should be separately filed of record in consecutive order of the cross reference numbers of their corresponding Receipt Orders.

(ii.) *Issue Order Book*.—When articles are issued an Issue Order (in original and carbon duplicate) on form General 141 should be made out by the issuing officer. The original should be forwarded to the officer to whom the issue is made along with the articles and the duplicate retained. The issuing officer should quote cross references both on the Receipt Order (*vide* Financial Regulation 855 (i.)) received by him in exchange for the articles and the duplicate of the Issue Order made out by him in respect of them. The Receipt Orders received should be separately filed of record in consecutive order of the cross reference numbers of their corresponding Issue Orders.

(iii.) *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. 858 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 219. 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.

**856. *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.

**857. (i.) *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.

(ii.) *Surplus Equipment*.—Departments having any spare equipment or stores should furnish a list of such spares or stores to the Superintendent of Stores stating (a) if they are serviceable and useful to other Government Departments, and (b) the place where they are kept. The articles should not be despatched to the Government Stores without previous consultation with the Superintendent of Stores. Articles such as typewriters, duplicators, adding machines, &c., which require repairs should be sent to the Government Factory. The cost of repairs and any transport charges involved should be debited to the vote for Public Works Annually Recurrent, item—Minor Service for Government Departments. The reconditioned typewriters will be sent by the Factory Engineer to the Superintendent of Stores to be issued when the issue has been approved by the



Treasury free of charge to departments which may be in need of them. The duplicators, adding machines, &c., will be retained at the Government Factory to be issued to departments requiring them.

**858. Annual departmental survey.**—(i.) During the first week in October in each year, or at such other time as may be approved by the Secretary to the Treasury, 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. There is no objection to officers of other departments being appointed to these Boards by arrangement with the Heads of those departments in cases where it would otherwise be necessary to send officers from another station with resultant expenses on travelling.

(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 Permanent Secretary to the Ministry for decision as to any adjustments that may be required.

(v.) The decision of the Permanent Secretary to the Ministry 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.

**859.** In addition to the annual survey the Head of the Department or the local Head must, at irregular intervals, but not less than once in 3 months, make test checks of the inventory book and the Stores Ledger with the vouchers and must verify a few of the articles actually in stock with the book balances. He may, if necessary, delegate this function to an officer of his department. In every case the results of the verification should be entered on form Treasury 127 and filed of record for reference whenever required.

**860. How test checks should be done.**—In test checking a stores ledger or an inventory the stock-taker will select items in the stores ledger or inventory and call for the production of the articles; he should also select a number of articles found in the building and satisfy himself that they are duly entered in the stock ledger or inventory, as the case may be.



**861. 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.

**862. (i.) Responsibility.**—Heads of Departments are primarily responsible for all Government stores and other property in their departments 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. The Head of a Department may pass on to officers subordinate to him responsibility for definite sections of the stores or other property entrusted to his department. He will be held personally responsible for the stores and other property not so entrusted.

(ii.) Before an officer-in-charge of stores and other Government property relinquishes his duties or is transferred to another post or goes on long leave he should hand over to his successor or to any other officer nominated by the Head of the Department all Government stores and other property for which he is responsible and obtain in duplicate an acknowledgment from the officer to whom the stores, &c., are handed over; the original of the acknowledgment, duly countersigned by the outgoing officer, should be forwarded to the Head of the Department. When the officer-in-charge is the Head of a Department he should hand over the stores, &c., responsibility for which has not been passed on to subordinate officers to his successor or to the officer appointed by the Government to take over duties from him or to the officer appointed to act for him or to some officer authorized thereto by the Permanent Secretary to the Ministry and the original of the acknowledgment referred to above should be forwarded to the Permanent Secretary. The incoming officer in checking the balances of the articles appearing in the stores ledger or inventory book with the actual stock may, if necessary, work in conjunction with the officer he is relieving. Any discrepancies must be at once reported to the Head of the Department, who should forward copies of the report to the Permanent Secretary and the Audit with his observations. If the officer-in-charge is the Head of a Department the report should be made to the Permanent Secretary and copy sent to Audit. The stores ledger or the inventory book, as the case may be, must be balanced by the out-going officer and signed by the incoming officer, and the latter will then be held responsible for the articles taken over by him.

When an officer in charge of stores goes on short leave the officer appointed to act for him will do so on the responsibility of the substantive holder of the post. This does not, however, relieve the acting officer of his responsibility for any damage or loss which may occur during such period.

If an officer in charge of stores is on leave without making prior arrangements the Head of Department will appoint an officer who



will perform the duties allotted to him on the responsibility of the substantive holder of the post.

(iii.) When stores are issued, with proper authority, to be used on works the officer-in-charge of stores must obtain an acknowledgment for them from the officer to whom he issues stores and the latter will thereafter be held responsible for them.

(iv.) Any officer who has signed the acknowledgment referred to in paragraph (ii.) will be held personally responsible for the stores and other property in question until he has obtained similar acknowledgment from another in-coming officer and forwarded it to the Head of the Department or the Permanent Secretary in terms of paragraph (ii.). A record must be attached to the stores ledger or inventory book to indicate the names of the officers in charge of stores and the period during which they have been in charge. This record must be so maintained that the Permanent Secretary or the Head of the Department should without difficulty be able to fix responsibility for a loss when it is discovered.

*Note.*—Financial Regulations 851 to 862 apply to all departments including the departments referred to in F. R. 845 subject to such modifications as may have been approved in the Departmental Regulations referred to in F. R. 845.

#### Section 6.—Dispatch Boxes for Heads of Departments.

870. *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 Superintendent of Stores 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.

875. (i.) *Unserviceable articles.*—Articles will normally only be condemned as unserviceable on the report of a Board of Survey, except in the case of minor articles of a perishable nature.

(ii.) If in any case it is considered desirable and in the interests of Government that an unserviceable article (other than a minor article of a perishable nature) should be condemned and written off without waiting for the appointment of the next Departmental Board of Survey to be appointed under F. R. 858, a Head of a Department is empowered to condemn it and write it off provided that its value in terms of the note to F. R. 102 (iii.) is less than Rs. 10. In case of an article whose



value exceeds that amount, he may apply to the Permanent Secretary to the Ministry for authority to condemn it. When an article is condemned under this regulation the manner in which it is to be disposed of should be clearly laid down and an officer appointed to carry out the order. The officer so appointed should follow the procedure applicable to articles condemned by a Board of Survey. A copy of the order of the Head of Department condemning the article and a statement of the manner in which the article was disposed of should be sent to the Auditor-General. Reference to the authority from the Permanent Secretary for the disposal of the unserviceable articles in question should also be quoted in the case of articles over Rs. 10 in value.

876. (i.) Unserviceable articles, other than metal articles, if sold, should be disposed of by public auction or by tender after public advertisement. If such stores are unsuitable for sale they must be destroyed.

(ii.) Condemned metal articles should not be sold or destroyed, but should be disposed of in accordance with F. R. 877 (vi.)

(iii.) Public officers must not buy unserviceable articles without special authority from the Permanent Secretary unless (a) they have been condemned by a Board of Survey and (b) they are offered for public sale.

877. *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, or as provided for under F. R. 875 (ii.)

(ii.) In the case of unserviceable articles held on Stores advance account in Government Departments' Stores such as the Government Stores, Railway Stores, Harbour Works Stores, Electrical Stores and Telegraph Stores and P. W. D. Factory Stores the Board of Survey will be appointed by the Permanent Secretary to the Ministry. Applications for such Boards will be made to the Permanent Secretary by the Heads of these Departments on form General 47.

The Board will forward its recommendations to the Permanent Secretary and the orders of the Permanent 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 the 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 in the case of metal articles for their repair or disposal in accordance with paragraph (vi.) of this F. R. and in the case of other articles for their sale, destruction or repair 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 Permanent Secretary to the Ministry 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 must 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 but not removed, must 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 must be attached to the Board's proceedings. Reasonable publicity must be given to the notice of the sale.
- (4) The Crown brand must be obliterated in the presence of a member of the Board and a certificate of the fact added to the Board's proceedings.

All articles sold or destroyed or disposed of in accordance with paragraph (vi.) should be struck off the stores return of the department.

(vi.) Condemned articles of iron and steel and of other non-ferrous metals such as those specified in the list in paragraph (vii.) should not be sold or destroyed but should be disposed of as follows:—

- (a) Condemned steel and iron articles except cast iron articles should be sent to the Manager, Government Steel Rolling Factory, Maradana, by all departments except the Railway and the Colombo Port Commission.
- (b) Articles of cast iron and of all non-ferrous metals should be sent to the Factory Engineer, Government Factory, by all departments except the Railway and the Colombo Port Commission.
- (c) The various sub-departments of the Railway should send all condemned metal articles to the Railway dump at Ratmalana.
- (d) The Colombo Port Commission should send all articles of steel, iron and cast iron to the Harbour Engineer's dump and all non-ferrous metal articles to the Government Factory.



- (e) The Railway Department, the Harbour Engineer's Department and the Government Factory should periodically send to the Government Steel Rolling Factory, Maradana, any available steel scrap which they may have in their dumps and which is not required by their workshops.

When despatching, small articles should be packed in containers to prevent their getting lost. Large articles may be sent loose. A list in duplicate of the articles despatched should be forwarded to the officer to whom the articles are consigned, when they are despatched and the latter should acknowledge receipt of the articles.

(vii.) *List referred to.*—

Adzes	Drawing pens
Alavangus	Figures, steel, for stamping
All meteorological instruments	Files
Aneroid barometers	Files, rasps
Anvils	Forges
Augers	Forks
Axes	Frying pans, enamel
Bellows	Gimlets
Bells, hand	Gouges
Billhooks	Gridirons
Blocks, iron	Gunter's chains
Boat hooks	Hammers
Boilers, cast iron	Handcuffs
Bow pens	Jacks, screw
Braces, iron, smiths'	Jimcrows
Braces, spare bits for	Jumpers
Braces, wooden, carpenters'	Kettles
Braces, ratchet	Knives
Braces, drills for	Ladles, iron
Bradawls, carpenters'	Leads, hand
Branding irons	Levels
Callipers	Levels, masons
Catties	Mamoties
Chains	Marline spikes
Chisels	Measures, liquid, copper
Cold sets	Measures, liquid, pewter
Compasses	Measures, liquid, tin
Coytas	Measures, liquid, brass standard
Cramps	Measures, dry, galvanized iron
Crowbars	Needles
Crowbar jumpers	Nippers, cutting
Cutters, pipe	Padlocks
Cutters, spare wheel for	Pentagraphs
Dies	Pickaxes
Dividers and compasses of all kinds	Pincers
	Plane iron bits

Planimeters	Squares, carpenters', steel
Pliers	bladed
Porowas	Squares, smiths', iron figured
Prismatic compasses	Steel tapes
Punches	Stencil plates
Quintanias	Stocks with dies
Rakes	Straight edges
Road Rollers	Tape measures and boxes
Rules, smiths' steel	Theodolites
Saucepans, iron	Tongs, gas
Saws	Tongs, smiths'
Saw sets	Tools
Scales and iron beams with chains	Traps
Scissors	Triangles
Scrapers	Trowels
Screw plates	Turnscrews
Screw taps, machine	Twist drills
Shears	Urinals, pewter
Shovels	Vices
Smith's tools	Wheels, iron for barrows
Soldering irons	Weights, brass
Spades	Weights, iron
Spanners	Winch crabs
Spoons	Wrenches, brock chain
	Yard measures, brass, standard

(viii.) Boards must not recommend the destruction of condemned articles unless they are satisfied that the articles are not of use to other Government Departments. Where necessary, inquiries in this connection should be made in advance by the Head of the Department concerned for the information of the Board.

(ix.) The Manager, Government Steel Rolling Factory, will pay at the current rate for steel and iron scrap received by him from Commercialized Departments.

(x.) *Proceeds of sale.*—The proceeds of the sale of unserviceable stores must be credited to the Consolidated Fund 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. In the case of Commercialized Departments the proceeds of sale will be credited to the appropriate departmental accounts.

### Section 3.—Tenders.

880. *Supplies to be obtained by Tender.*—(i.) Subject to certain reservations hereinafter made all supplies and services 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.

In the case of all supplies and services over Rs. 5,000 the tenders will be normally dealt with by the Tender Board in each Ministry.

(ii.) In the 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, rubble 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 Tender Board of the Ministry concerned in accordance with F. R. 880-922 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.) If the tenders under these regulations prove to be excessive when compared with the department's estimated cost, or if no tenders are received at the first call, fresh tenders should where possible be invited. If there is no time to call for fresh tenders, or if the second set of tenders is also too high, all the tenders received at the first and subsequent calls, together with the departmental rates and estimates for carrying out the work should be forwarded to the Tender Board of the Ministry with a recommendation from the Head of the Department with regard to the manner in which the work should be executed. This paragraph does not affect action taken under paragraph (iv.) above.

(vi.) In the case of supply of arrack to the Excise Department tenders will be invited only from contractors approved by the Tender Board of the Ministry.

(vii.) The authority conveyed by paragraph (iv.) does not extend to the placing, without the approval of the Permanent Secretary to the Ministry, 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. 892 and F. R. 893 below.)

(viii.) Every publicity must be given to notices inviting tenders, by advertisement in the *Gazette* and in one or more local newspapers (see F. R. 886).

**881. Sale of Government property.**—Whenever any movable property belonging to Government valued at over Rs. 5,000 or any



exclusive privilege is to be disposed of, the department concerned shall proceed in accordance with the Tender Board regulations laid down in this section.

**882. Tender Boards.**—(i.) There shall be a Tender Board in each Ministry consisting of the following members:—

**Chairman.**—The Permanent Secretary to the Ministry or one of his Assistants nominated by him. In the Ministry of Finance the Chairman shall be the Deputy Secretary to the Treasury or an Assistant nominated by him.

**Members.**—The Head of the Department calling for tenders or a Staff Officer of the Department nominated by him to act for him, either generally or in regard to any specific contract.

The Superintendent of Stores or a Deputy or Assistant nominated by him.

(ii.) When tenders have been called for by the Government Stores Department the second member of the Tender Board in the Ministry of Finance shall be a Treasury Staff Officer nominated by the Deputy Secretary to the Treasury. The Chairman and two members will form the quorum.

**883. Tender in duplicate.**—All tenders must be in duplicate on the appropriate printed form and addressed to the Chairman of the Tender Board of the Ministry, 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 Ministry. 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.

**884. Tenders to be called for by Head of Department.**—(i.) Tenders must be called for by the Head of the Department concerned, and a copy of the notice calling for tenders together with a statement of particulars (*vide* Financial Regulation 885 (i.)) must forthwith be sent to the Chairman and other members of the Tender Board.

(ii.) It is not necessary for the Head of the Department to apply for authority to call for tenders, where he has the necessary powers, as indicated in Financial Regulation 81, to incur expenditure.

**885. Form of Notice.**—(i.) The notice calling for tenders should be as brief as possible and should be substantially in the form appended to this paragraph, while the statement of particulars should be substantially in the form appearing as Appendix III. to this Chapter, further additions and explanations being added where necessary. The statement of particulars need not be printed; it may be "gestetnered" or typed as may be appropriate.



*Form of Tender Notice.*

The Chairman, Tender Board, Ministry of \_\_\_\_\_  
Colombo, will receive tenders up to 12 noon on Tuesday, \_\_\_\_\_  
for \_\_\_\_\_

Tenders should be made on forms obtainable on application from \_\_\_\_\_ from whom all particulars on the subject can be obtained.

Signature: \_\_\_\_\_

Designation: \_\_\_\_\_

Date: \_\_\_\_\_

(ii.) The terms appearing in the notice and the statement of particulars must in no way be changed after the receipt of tenders without the authority of the Tender Board.

**886. 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 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.

(iii.) 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 date of receipt of tenders.

(iv.) 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.

**887. Comparative schedule.**—Immediately on the appearance of the advertisements calling for tenders, the Head of the 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 send them to the Board on the day fixed for the opening of tenders.

**888. 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 Superintending Engineer and not to the Head Office in Colombo.

889. (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; when he signs the contract after furnishing approved security, the deposit or deposits made prior to the issue of the tender form will be returned. The notice referred to above will be presumed to have been received if sent by post addressed to, or left at, the address given by the tenderer.

(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 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. 892) for the final consideration of the tenders. Where no reliable information is available to him otherwise, 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.

*Note.*—In the case of reports on the financial status of a tenderer a bare statement that the tenderer is "said to be financially unsound" is not satisfactory. More details such as whether the tenderer is a judgment debtor or an insolvent or whether he has previously failed to carry out an obligation owing to financial difficulties should always be given.



(iv.) The Heads of Departments will be held responsible for seeing that no tender, the acceptance of which would cause an over expenditure on the financial provision, is placed before the Board for sanction unless authority to exceed the provision has been obtained.

(v.) When the schedule of tenders is forwarded to him for report the Head of the Department should in addition to his observations on the financial status and capability of the tenderers make a recommendation as to which tender should be accepted on the basis of the rates or cost (which should be worked out and shown by him in the schedule). If a tender other than the lowest is recommended full reasons therefor should be stated.

**890. Authentication.**—At the hour at which the tenders close the tender box will be cleared and all tenders received will be opened by or under the immediate supervision of the Chairman, or a member, who shall not be the Head of the Department or his representative, deputed by the Chairman. The tenders will be numbered consecutively and will forthwith be authenticated by the initials of the officer opening them, together with the date on which they were opened.

**891. 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.

**892. (i.)** When the schedule and the report of the Head of the Department are returned to the Chairman, the tenders will be considered at a meeting of the Board to be called for the purpose.

**(ii.)** 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. 881



the highest, the decision shall not be final until it is approved personally by the Permanent Secretary to the Ministry concerned. In all other cases the decision of the Board shall be final.

893. *Documents to be sent.*—When reporting a decision under the proviso to the last Regulation the Board must submit to the Permanent Secretary to the Ministry the following documents (unless the Permanent Secretary has already approved the decision as Chairman of the Board)—

- (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.

894. *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.

895. *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.

896. *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 Superintendent of Stores 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.



897. *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 Tender Board. In the case of contracts coming under F. R.R. 880 (iv.) and 905 the authority of the Head of the Department would be sufficient for assigning or subletting contracts.

### Section 9.—Local Tenders.

903. *For local requirements.*—In cases of tenders for purely local requirements, such as small works or supplies amounting to Rs. 5,000 or a less sum, tenders will not usually be dealt with by the 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.

906. *Forms.*—The form of notice calling for tenders and the form of tender must be similar to those referred to in the preceding regulations.

907. *Procedure.*—If the departmental officer calling for tenders is for any cause absent from his station at the day and hour fixed for closing of tenders, and there is no other staff officer who can be deputed by him to take charge of the tenders, the 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. He must deposit this sealed envelope at the local Kachcheri or in the safe of the local Postmaster, and obtain from the Kachcheri or Postmaster a certificate of the date and hour of depositing.

908. *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.

909. *Documents to be transmitted.*—The officer must in every case transmit to the Head of the 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.



910. (i.) The provisions of F. R.R. 889, 894, 896 (ii.), (iii.), and (iv.) apply equally to local tenders.

(ii.) Any conditions of a contract already entered into should not be varied without prior approval of the Permanent Secretary to the Ministry.

(iii.) No tender other than the lowest should be accepted without the prior approval of the Permanent Secretary to the Ministry. If a tender other than the lowest has to be accepted full reasons therefor should be furnished to the Permanent Secretary.

### Section 10.—Extra-contractual Payments.

915. Extra-contractual payments, *i.e.*, payments not covered by the terms of a contract, require the prior authority of the Permanent Secretary to the Ministry. Similar 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 the authority of the Permanent Secretary.

#### *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 sanction should be sought from the Permanent Secretary.

### Section 11.—Defaulting Contractors.

920. *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.

921. *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 and communicated to the Chairmen of the Tender Boards of other Ministries confidentially. A list of such defaulting contractors must be prepared in the office of the Deputy Secretary to the Treasury and be revised each half-year on March 31 and September 30, and copies of the list must be furnished by him confidentially to the Permanent Secretaries to Ministries for communication to 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.

922. *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 Permanent Secretaries to their Ministries 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. 807.]

*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.*

Department.	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 of Museums ..	do.	do.
Commissioner of Labour ..	do.	do.
Legal Draftsman ..	do.	do.
Commissioners of Currency ..	do.	do.
Government Mineralogist and Salt Commissioner ..	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.
Superintendent of Stores ..	do.	do.
Inspector-General of Police ..	do.	do.
Commissioner of Prisons and Probation ..	do.	do.
Ceylon Defence Force ..	do.	do.
Government Analyst ..	do.	do.
Registrar of Patents ..	do.	do.
Director of Fisheries ..	do.	do.
Inspector of Mines ..	do.	do.
Director of Quarantine Department ..	do.	do.
Public Trustee ..	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 Magistrates' Courts ..	do.	do.
Fiscals ..	do.	do.
Departments not enumerated above ..	January 15	July 1
The Postmaster-General will apply as necessity arises.		



## APPENDIX II.

[See F. R. 886 (iv).]

## 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, Leprosy Hospital	.. 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
<i>Prisons Department.</i>				
18.	Victualling 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 labourers ex 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	.. —	.. —

APPENDIX II.—*contd.**Forest Department.*

Serial No.	Nature of service.	Period of contract.	Date on which tenders close.	Month in which service commences.
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 ..	—	—

*Railway Department.*

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 labourers	3 months to 1 year ..	—	As required

*Colombo Port Commission.*

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



APPENDIX II.—*contd.**Ceylon Defence Force.*

Serial No.	Nature of service.	Period of contract.	Date on which tenders close.	Month in which service commences.
48.	Supply of provisions, labourers &c., for annual camps ..	1 to 3 years ..	2nd T in October	January
49.	Supply of uniform and boots to the Ceylon Cadet 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

*Irrigation Department.*

51.	Supply of rice for labourers	1 year	.. 3rd T in July	.. October
-----	------------------------------	--------	------------------	------------

*Excise Department.*

52.	Supply of arrack delivered at Kalutara ..	As required ..	—	.. —
53.	Bottling arrack at Government warehouses ..	1 to 3 years ..	1st T in March	.. July

*Education Department.*

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. 885 (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,

Ministry of \_\_\_\_\_

Colombo.

3. Tenders should either be deposited in the tender box in the Ministry 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 \_\_\_\_\_, 194 .

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.

\* 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. 889 (ii.)) In notices issued by such departments, the name of the head office should be substituted for the "Treasury"



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 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 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 X.—PRINTING AND BINDING.

### Section 1.—Printing and Binding.

930. *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, Gansabhawas, &c. The Government Printer is under no obligation to furnish estimates of cost unless requested to do so in any special case by the Permanent Secretary to a Ministry.

931. *Preparation of copy.*—English copy must be typewritten and all copy must 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.

932. (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 Permanent Secretary to the Ministry concerned 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.

933. *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 Treasury (Finance and Supply Division) annually. The amount allotted will be to cover the cost of all printing and binding executed during the financial year.

934. (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	Government Agents, Village Committees, Road Committees, and Salt Forms ..		
	3	Government Stores Forms		
	4	Electrical Department Forms		
B	5	Education, University, and Museum Forms ..	Nov. 1	Dec. 31
	6	Ministries Forms ..		
	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 Department and Labour Forms		
C	11	Judicial Forms ..	Dec. 1	Jan. 31
	12	Governor's Office Forms		
D	13	Medical Forms ..	Jan. 1	Feb. 28
	—	Commissioner of Income Tax, Estate Duty and Stamp Forms		
E	14	Fiscal's Forms ..	Feb. 1	Mar. 31
	15	Prisons Forms ..		
	16	Customs Forms ..		
F	18	Treasury, Audit, W. P. Fund, Commissioner of Currency, Loan Board, Tender Board, and Public Trustee Forms ..	Mar. 1	April 30
G	19	General Forms ..	April 1	May 31
H	19A	C. M. T. Forms ..	May 1	June 30
I	20	Excise Forms ..	June 1	July 31
	21	Forest Forms ..		
J	22	Police Forms ..	July 1	Aug. 31
	23	Ceylon Defence Force Forms		
K	24	Registration ..	Aug. 1	Sept. 30
	24B	Patent Forms ..		
	24C	Director, Commerce and Industries Forms ..		
	24D	Local Government Service Commission Forms ..		

## Annual Indents for Printed Forms.—contd.

Group Letter.	Indent No.	Description of Forms.	Date Indents due.	Dates Indents completed.
L	{ 25 26 27	{ P. W. D. and Irrigation Forms Survey Forms .. Government Printer Forms	Sept. 1	Oct. 31
M	{ 28 29	{ Post Office Forms .. Railway Forms ..		
<p><i>Note.</i>—The Government Printer will send special circulars annually in regard to diaries, calendars, and almanacs.</p>				

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".

935. *Supplementary indents for printed forms.*—Indents for printed forms will not be accepted on dates other than those stated in F. R. 934 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.

936. (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.

937. *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 receipt, 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.

938. *New and amended forms.*—(i.) Applications for new printed forms or for the amendment of existing forms must be made to the Permanent Secretary to Ministry concerned 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; in these cases the Permanent Secretary should not approve the new form without obtaining the instructions of the Treasury (Finance and Supply Division).

(ii.) The responsibility for the preparation of forms which are required for the furnishing of "Returns" is that of the department calling for the "Returns" and not that of the departments rendering them.

939. *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.

940. *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.

941. *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.

942. *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.

943. *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. 933 he will advise the department concerned, and if an excess is found to be unavoidable will apply to the Treasury (Finance and Supply Division) for an increase in the allotment.

944. *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.

945. *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.

960. *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 Treasury (Finance and Supply Division) must be first obtained, application being made 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 Treasury (Finance and Supply Division).

### Section 3.—Printing required by quasi-Government bodies.

965. (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 Treasury (Finance and Supply Division) must be obtained in every instance.

(iii.) *Local bodies.*—For the purposes of this regulation "Government work" includes work for Municipalities, 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 instructed so to do by the Treasury (Finance and Supply Division).

### Section 4.—Government Gazette.

966. (i.) 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 Permanent Secretary to the Ministry concerned 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 Permanent Secretary to the Ministry concerned for instructions before printing them.

(ii.) As the type of the *Gazette* is broken up soon after publication, officers who desire extra copies of notices, &c., should apply for them when they forward the documents for publication.

### Section 5.—Advertisements.

970. *Advertisement orders.*—(i.) Government Advertisements are divided into two classes, viz., general advertising and commercial advertising.

(ii.) All orders for general advertisements for the local newspapers must be made out on the Order for Official Advertisements form G. P. C 67 and forwarded to the Government Printer. If the advertisements are to be inserted both in the newspapers and the Ceylon Government *Gazette*, the orders on form G. P. C 67 must be forwarded to the Government Printer with a covering letter giving the necessary instructions for publication in the *Gazette*.

971. *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 Treasury (Finance and Supply Division) 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 therefrom as shown by the Government Printer's bills.

(ii.) 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.

972. *General Advertisements.*—(i.) The under-mentioned are the authorised newspapers for general advertisements. In each case the fixed rate is per inch single column for each insertion, unless otherwise stated, and is payable for every class of general advertisement, whatever the space occupied or the number of insertions given.

(ii.) For the following newspapers the rate is Rs. 6 per inch single column:—

- “ The Ceylon Observer ”.
- “ The Ceylon Observer ”, Sunday edition.
- “ The Times of Ceylon ”.
- “ The Times of Ceylon ” Sunday Illustrated.
- “ The Ceylon Daily News ”.
- “ The Silumina ”.
- “ The Virakesari ” (Illustrated Weekly).

(iii.) For the following newspapers the charge is Rs. 5 per inch single column:—

- “ The Dinamina ”.
- “ The Virakesari ”.

(iv.) For the following newspaper the charge is Rs. 3.50 per inch single column:—

- “ The Thinakaran ”.

(v.) For the following newspapers the charge is Rs. 2.50 per inch single column:—

- “ The Ceylon Catholic Messenger ”.
- “ The Lakmina ”.
- “ The Sinhala Jatiya ”.
- “ The Peramuna ”.
- “ The Sinhala Bauddaya ”.
- “ The Muslim Friend ”.

(vi.) For the following newspaper the charge is Re. 1.75 per inch single column for the first insertion and 75 cents per inch single column for the second and subsequent insertions:—

- “ The Hindu Organ ”.

(vii.) For the following newspaper the charge is Re. 1.50 per inch single column:—

- “ The Jaffna Morning Star ”.

(viii.) For the following newspaper the charge is Re. 1.25 per inch single column:—

- “ The Jaffna Catholic Guardian ”.

(ix.) For the following newspaper the charge is Re. 1.25 per inch single column for the first insertion, and 50 cents for each subsequent insertion:—

- “ The Ceylon Chronicle ”.

(x.) For the following newspaper the charge is Re. 1.75 per inch single column:—

- “ The Viraya ”.



(xi.) *Commercial Advertisements.*—Departments which have special provision in their votes for commercial advertising are not bound by the foregoing Financial Regulations relating to general advertising and are authorised to distribute departmental advertising matter at the discretion of the Head of Department.

973. (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 forward the notice to the newspapers concerned, sending a duplicate of each order to the department from which the notice originated. The newspapers will render their bills for the advertisements to the Government Printer who will pay them from an advance account and settle the advance thereafter in the following manner:—

- (a) Where the cost is chargeable to the departmental votes or other accounts, the Government Printer will debit the cost accordingly in his monthly Transfer Order to the Treasury and settle the advance.
- (b) Where the cost is payable in cash, the department will pay the amount into the Treasury or Kachcheri to the credit of Government Printer's advance account for advertisement charges. The particulars of such payments should be intimated to the Government Printer by the department.

The Government Printer must reconcile periodically his advance account with the Treasury books and, at the end of each financial year, prepare and forward details of the outstanding balance to the Treasury (Accounts Division).

*Note.*—This regulation does not apply to the Government Agent, Northern Province, as regards advertisements in the Jaffna newspapers.

### Section 6.—Reproduction of Command Papers.

975. 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 Deputy Secretary to the Treasury 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 7.—Administration Reports and Sessional Papers.

976. *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 specific authority of the Permanent Secretary to the Ministry 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 Permanent Secretary to the Ministry must take the form of tracings and not blue prints.

(iii.) Divergencies from these instructions must not be made without the express authority of the Permanent Secretary to the Ministry.

(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.

---

\* 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.



977. *Procedure.*—(i.) (a). The “copy” for Administration Reports (which should be typewritten on one side of the paper with pages and paragraphs serially numbered) should be sent to the Permanent Secretary to the Ministry not later than February 28. The Permanent Secretary will satisfy himself that the requirements of Financial Regulation 976 have been strictly observed, and will, if necessary, refer the “copy” back to the writer with any observations he may have to make in regard to scope, form, contents, or arrangement.

(b) When the report has reached its final form and has received the approval of the Minister the Permanent Secretary will forward it to the Government Printer with authority to publish.

(c) The Government Printer will send one proof only along with the “copy” to the writer of the report for correction, and on return of the corrected proof will publish the report.

(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 May, but this is only possible if the great bulk of Administration Reports are in the hands of the Permanent Secretary to the Ministry by the date mentioned in the preceding paragraph. 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 Permanent Secretary the nature of the difficulty and the earliest date by which he can undertake that his report will be forwarded.

978. *Extra Copies.*—Requests for extra copies, which should be made to the Permanent Secretary to the Ministry when the “copy” is forwarded, should be limited to the lowest possible number.

979. *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.

980. *Style of printing.*—Royal octavo is the standard size for Administration Reports and other Sessional Papers, but the Permanent Secretary to a Ministry 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.

981. *Sessional Papers.*—The “copy” for Sessional Papers will be forwarded to the Permanent Secretary to the Ministry concerned, who will grant authority for publication.



## CHAPTER XI.—MISCELLANEOUS.

### Section 1.—Government Contribution in Lieu of Rates on Crown Properties.

**1000. Crown Property.**—(i.) Government is not legally liable to pay rates on its properties but has agreed to pay voluntarily as a contribution in lieu of rates a sum equivalent to what it would pay if it were an ordinary ratepayer.

(ii.) Where Crown property is leased the lessee is liable to pay rates, if it is situated within Municipal Council limits; but this statutory provision does not apply to other local authorities. Every Crown lease should contain a clause that the lessee is liable to pay rates.

(iii.) No contribution in lieu of rates will be paid on (a) unoccupied buildings and (b) unbuilt upon Crown lands where there is no beneficial occupation.

(iv.) No contribution in lieu of rates will be paid in respect of any property which if in private ownership would be exempted from the payment of rates, water and conservancy, &c.

**1001. Assessment.**—(i.) The Government Agent or the Assistant Government Agent should, in consultation with the Superintending Engineer, assess the value of Crown property which is not leased situated within the administrative limits of a local authority (except the Municipal Council, Colombo) for the purpose of calculating the Government contribution in lieu of rates and submit the assessment on the approved form for the sanction of the Treasury (Finance Division) through the Chief Valuer. The annual values of the properties for the previous year and the reason for any proposed increase or decrease should also be given in the list. A list of Railway properties should be sent separately in triplicate, a list of the properties other than Railway properties being sent in duplicate.

(ii.) The assessment list should be prepared annually, and should be in respect of the calendar year in the course of which it is made; the revised assessment, however, as sanctioned by the Treasury will take effect from the beginning of the calendar year following that in which it is made. In order that ample time may be available for consultation with the various authorities concerned, the revision of the assessments should be initiated not later than 1st July in each year.

(iii.) The assessments of Crown properties within the Municipal Council limits of Colombo will be made in accordance with the special arrangements between the Municipal Council and the Treasury.

### **1002. Deductions from contributions for non-occupation.**—

(i.) Before the quarterly payments of the contributions in lieu of rates on Crown properties situated within areas other than the area of the Municipal Council, Colombo, are made to the local authorities, appropriate deductions from such contributions must be made for any periods of non-occupation. In order to enable the necessary deductions to be made by the Kachcheries concerned every department or



sub-department must immediately after the end of each quarter furnish the Government Agent or the Assistant Government Agent of the District with a return showing the dates of cessation and resumption of occupation of properties that have ceased to be occupied or have been re-occupied during that quarter. In the case of Government quarters the necessary information must be furnished by the department in charge of such properties. Where there has been no change, a "no change" return must be furnished. The Kachcheries must maintain a record of all departments or sub-departments in their districts and see that a quarterly return is received from each such department or sub-department.

(ii.) In the case of Crown properties within the Municipal Council limits of Colombo similar returns must be furnished to the Chief Valuer and the Municipal Treasurer. A record of the periods of non-occupation of such properties must be maintained at the Chief Valuer's office so that the remission due may be deducted when the quinquennial adjustment is made. The Valuation Department must also maintain a record of all departments and sub-departments in Colombo and see that a quarterly return is received from each such department or sub-department.

**1003.** *Notification of new buildings and alterations to buildings.*—Heads of Departments or sub-Departments must immediately after the end of each quarter furnish the Government Agent or the Assistant Government Agent of the District (and in the case of Government buildings within the Municipal Council limits of Colombo the Municipal Assessor) and the Chief Valuer with a return showing any physical alterations during that quarter to Government buildings occupied by them and the dates of occupation of new buildings. In the case of Government quarters the necessary information must be included in the return of the department in charge of such buildings. Where there has been no change, a "no change" return must be furnished. The Kachcheries and the Valuation Department must see that a quarterly return is received from each such department or sub-Department.

## Section 2.—Specifications of Lands under Irrigation Works.

**1005.** *Specifications.*—Government Agents will be responsible for the preparation of specifications of land benefited by irrigation works in their provinces under section 49 of the Irrigation Ordinance, No. 32 of 1946, 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 Permanent Secretary to the Ministry in charge of the subject of "Irrigation" for instructions.



**1006. Amendment.**—(i.) The discretion to amend or not to amend a specification lies absolutely with the Government Agent under section 49 (2) of the Irrigation Ordinance and should the Government Agent find a difficulty in clearly ascertaining the areas or boundaries of proposed sub-divisions 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 sub-divisions should not be recognized.

### Section 3.—Departmental Rules under the Estate Duty Ordinance.

**1010. 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 Headman of the Ward a weekly return of all deaths registered by him. The Headman 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.

**1011. Report of deaths outside Colombo.**—In respect of deaths outside the Municipal limits of Colombo the headman of each division shall report to his Divisional Revenue Officer the death of every person dying in his division possessed of property amounting to or exceeding Rs. 2,500 in value.

**1012. 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 Mudaliyar or Divisional Revenue Officer for transmission to the Government Agent or Assistant Government Agent.

**1013. 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 Mudaliyar or Divisional Revenue Officer shall report particulars of the death on form Government Agent L23 to the Government Agent or Assistant Government Agent, who shall forward the report to the Commissioner of Estate Duty.

(ii.) Where after action under the Estate Duty Ordinance (Cap. 187) has been taken, it appears to the Commissioner of Estate Duty 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 the Assistant Government Agent should thereupon take steps to prosecute the widow, widower or next of kin of such deceased person under section 543 of the Civil Procedure Code (Cap. 86). Provided, however that such action need not be taken where the estate is less than Rs. 20,000 in value, unless the Government Agent or Assistant Government Agent has reason to believe that a fraud has been perpetrated in respect of the estate or the rights of persons interested therein, particularly minor heirs or other persons under legal disability.

**1014. Liability to estate duty.**—The Estate Duty Ordinance (Cap. 187), 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 6 (d) ).
- (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 6 (a) and (b) ).
- (iii.) Property in which the deceased had a life-interest ceasing at his death. (Section 6 (b) ).
- (iv.) Moneys payable on life insurance policies kept by the deceased, and the value of annuities provided by him. (Section 6 (g) and (h) ).

**1015. Valuation.**—(i.) The Commissioner of Estate Duty 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 Estate Duty.

(iii.) In returning the schedules of property to the Commissioner of Estate Duty 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.

#### **Section 4.—Expenditure in Connection with Forest Offences.**

**1020. (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 provisions 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 provisions.

(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 paragraph, 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.

### Section 5.—Hire of Buildings.

1021. *Authority.*—(i.) Except as hereinafter provided the authority of the Permanent Secretary to the Ministry concerned 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). In the case of hirings of Rs. 25 a month or over the Government Agent or the Assistant Government Agent concerned should consult the Chief Valuer. If the Government Agent or Assistant Government Agent is unable to accept the finding of the Chief Valuer the matter should be referred for decision to the Permanent Secretary to the Ministry in charge of the department hiring the building.
- (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 provision for the current year or a demand for a material increase of the votes of succeeding years.

*Note.*—The authority given by this paragraph relates only to the hire of buildings required for a public purpose and does not include renting quarters for the use of public officers.

(iii.) Copies of all written agreements must be sent to the Auditor-General on completion.

**1022. Buildings of Government Officers.**—Government Officers should not lease or rent out to Government buildings and lands belonging to themselves or their families without the prior approval of the Permanent Secretary to the Ministry in charge of the department requiring the building or land.

#### Section 6.—Sales under Crown Writ.

**1025.** (i.) In all cases where the Crown is a decree-holder, a court order under section 272 of the Civil Procedure Code (Cap. 86) should be obtained empowering the decree-holder to bid at the sale and to set off the purchase money against the amount of the writ; and a duly authorized officer of Government should be present at the sale on behalf of the Crown and bid accordingly, until the bids approximate to what may fairly be regarded as the actual value of the property. Whenever for any special reason the attendance of the Crown Proctor is considered necessary, the Head of the Department concerned should communicate with the Attorney-General without whose express instructions the Crown Proctor cannot attend.

(ii.) It is discretionary with the Fiscal to adjourn a sale at any time under section 342 of the Code, and the Fiscal will be justified in agreeing to any suggestion on behalf of the Crown to adjourn a sale where the highest bid is so low that the interests of the decree-holder would be prejudiced by its acceptance.

#### Section 7.—Official Telephones.

**1030. New Connections.**—All applications for new connections, whether exchange lines or extensions, should be forwarded in duplicate to the Permanent Secretary to the Ministry in charge of the department concerned, through the Postmaster-General, for sanction.

**1031. Removal of Official Telephones.**—(i.) Removal of office telephones from one position to another in the same building or from one building to another in the same town may be carried out by the



Postmaster-General without reference to the Permanent Secretary to the Ministry and the charge debited to the allocation for removals of the department concerned.

(ii.) Removal of bungalow telephones from one building to another in the same town may be carried out without reference to the Permanent Secretary to the Ministry and the charge debited to the allocation for removals of the department concerned in the following cases:—

- (a) Where the change of residence by an officer is necessitated by order of Government.
- (b) Where the incoming officer does not occupy the same bungalow as the outgoing officer, and
- (c) Where the change of residence is involuntary and necessitated by circumstances beyond the control of the officer concerned.

(iii.) All applications for removals of office or of bungalow telephones should state the full circumstances which necessitate the removals of the telephones and should be forwarded to the Postmaster-General through the Head of the Department concerned.

Removal of bungalow telephones to suit the convenience of the officer concerned should be paid for by him. In such cases the actual cost of work or the standard charge, whichever is less, may be recovered. In all cases of doubt the matter should be submitted to the Permanent Secretary to the Ministry in charge of the department concerned for a ruling.

**1032. Use of telephones.**—(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.

**1033. Local Calls in Colombo.**—(i.) A charge of 5 cents per call will be made as message fee against departments in the case of each local call originated from their telephones (including bungalow telephones) in Colombo.

(ii.) If the call referred to in (i.) is made from an office telephone on private business a charge of 10 cents per call (which is the usual call box fee) is payable by the officer who made the call, but the Post Office will only be entitled to 5 cents on such calls, the balance 5 cents being credited to the Consolidated Fund (Head: Fees of Court, &c., Sub-head: Sundries). In the case of a bungalow telephone the charge payable by the officer for a private call is 5 cents which amount will be credited to Telephone revenue.

(iii.) No private calls are allowed from telephones in offices except in cases of real emergency, and in such cases officers should obtain prior sanction from the Head of the Department or one of his Assistants deputed for the purpose.

(iv.) A register should be maintained in the following form of all private calls. It must be entered up by the officer before making the call:—

Office: \_\_\_\_\_

No. of Telephone: \_\_\_\_\_

Date.	Name of Officer making the call.	Time of call.	Number called.	Initials of officer making the call.	Initials of Staff Officer.	Remarks.

(v.) Every officer provided with a free bungalow telephone should maintain at the bungalow a register in the following form of all official calls:—

Name: \_\_\_\_\_

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

Designation: \_\_\_\_\_

Date.	Time of call.	Number called.	Name of person called.	Gist of conversation.	Initials of Officer making the call.	Remarks.

(vi.) Bungalow telephones connected to a departmental sub-exchange will be treated like any other bungalow telephone, except that both official and private calls should be recorded.

(vii.) The Head of each Department or office is responsible for the proper maintenance of the Registers prescribed at (iv.) and (v.).

1034. At the end of each month a return, as indicated in paragraph (iv.) of F.R. 1033, of local private calls originated over office telephones should be submitted by the officers concerned to the Head of the



Department who will, in the month following, recover the fees payable in respect of such calls at the rate of 10 cents per call. 5 cents of this amount should be credited to Head IX, Telephone Revenue and the remaining 5 cents which will not be included in the bill of the Telephone Department should be credited to Head VI, Fees of Court, Sundries. In the case of recoveries in respect of local private calls originated over official bungalow telephones, fees may be paid on receipt of the bill submitted by the Postmaster-General at the rate of 5 cents per private call, such payments being credited to Telephone Revenue with the least possible delay. On receipt of the monthly bills from the Telephone Department the Head of Department will satisfy himself that all private calls originated over office telephones in respect of which recovery has already been made are accounted for, and charge the amount due on the official calls originated over both the office and bungalow telephones to the allocation allowed for such calls. Each Department should maintain a separate account in its Departmental Vote account of the allocation allowed for official calls and debit against it any amount payable therefor. When an excess of this allocation seems imminent the position should be reported to the Treasury (Controller of Finance and Supply) through the Postmaster-General. The bills duly certified should finally be returned to the Superintendent, Telecommunication Traffic, with an indication as to the number of 5 cent and 10 cent calls recovered together with the Treasury or Kachcheri receipt in support. The returns referred to in paragraphs (iv.) and (v.) of F.R. 1033 should be filed of record in the department concerned.

**1035. Inland Trunk Calls.**—(i.) Only those officers who are entitled to send Inland State Telegrams, *vide* Appendix B of the Post and Telegraph Regulations for Official Guidance, may originate trunk calls. The Head of a Department may, however, delegate his authority to originate trunk calls to a junior officer or clerk. Every officer, except H. E. the Governor, making a trunk call on official business from any telephone, official or otherwise, should claim it as "official" at the time of booking the call. The name and designation of the officer need not be passed to the Exchange.

(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. In an emergency the Head of a Department may allow an officer to originate a private call and recover the amount due from the officer concerned.

(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 Secretary to the Treasury or the Captain-in-Charge (Naval Office), Ceylon may, if they consider the case one of sufficient urgency, order that any trunk call upon official business 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:—

	Rs.	c.
Particulars of first 25 items or less	...	1 0
For every additional 10 items or less	...	0 25

(v.) The Postmaster-General will render separate bills for official and private trunk calls originated over official telephones. The Head of the Department is responsible for settling in full, within two weeks, any bills rendered by the Postmaster-General either by recovery of the amount due in respect of private trunk calls or by debit in respect of official trunk calls. The Head of the Department will treat as private any trunk call not entered in the register of trunk calls—*vide* F.R. 1035 (iv.)—unless the officer gives a satisfactory explanation as to why the call had not been entered and establishes by satisfactory evidence that the call was not a private one. The Head of the Department may decide to obtain full information from the Postmaster-General in regard to any call which may be in question and in case such an inquiry is rendered necessary the cost of the inquiry will be met by the officer who contested the charge should it eventually be found that the call was a private one. Official trunk calls should be accounted for in the same manner as local official calls as set out in detail in F.R. 1034 but recoveries in respect of private trunk calls should be credited to Consolidated Fund, Head IX, Telephone Revenue.



**1036.** (i.) *Indian trunk calls.*—The facility of originating trunk calls to India is restricted to the Secretary to the Treasury, Permanent Secretaries to Ministries and 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. 1035 (iii.) may claim priority when necessary. Double the ordinary charge is payable to India on priority calls.

**1037.** (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, the Secretary to the Treasury and the Permanent Secretaries to the Ministries. 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 only on the authority of the Secretary to the Treasury. Other officers requiring to make such calls must obtain the authority of the Permanent Secretary to the Ministry concerned.

(ii.) The charge for these calls should be debited to the departmental allocation for trunk calls.

### Section 8.—Purchase of Newspapers.

**1040.** *Purchase of newspapers.*—Departments must not subscribe to local or foreign newspapers at the expense of public funds except with the approval of the Permanent Secretary to the Ministry concerned.

## 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.
	<i>Quarterly.</i>	
1. All departments ..	Departmental fines—Form General 48	Audit
	<i>Yearly.</i>	
	Defaulting contractors (922 (i.))	Permanent Secretary to Ministry
	Estimate of stores (803 (i.))	Superintendent of Stores
	Verification of stores on form T and A 66 (858)	Audit
	Statement of excesses on provision under Personal Emoluments to be furnished after the close of each financial year	Treasury (Finance and Supply Division)
	<i>Monthly.</i>	
2. "A" Departments ..	Statement of approximate Revenue and Expenditure	Treasury (Finance and Supply Division)
	<i>Monthly.</i>	
3. Attorney-General ..	"Letter H" account (378) ..	Audit
	<i>Monthly.</i>	
4. Director, Quarantine Department ..	"Letter H" account (378) ..	Audit
	<i>Monthly.</i>	
5. Chairman, Colombo Port Commission ..	Pilotage fees, Colombo and Galle ..	Audit
	<i>Quarterly.</i>	
	Salved coal statement ..	Audit



Department or officer.	Description of return.	To whom due.
	<i>Yearly.</i>	
	Commercialized accounts ..	Audit and Treasury (Finance and Supply Division)
	Accounts of the Oil Facilities scheme .. ..	Audit, Permanent Secretary to the Ministry and Treas- ury (Finance and Supply Division)
	<i>Monthly.</i>	
6. Chief Engineer and Manager, Depart- ment of Govern- ment Electrical Undertakings ..	List of stores lost ..	Audit
	<i>Yearly.</i>	
	Statement of revenue and ex- penditure, Nuwara Eliya Hydro-Electric Scheme ..	Audit, Permanent Secretary to the Ministry and Treas- ury (Finance and Supply Division)
	Balance sheet, Stores Advance Account .. ..	do.
	<i>Yearly.</i>	
Deputy Secretary to the Treasury ..	Statement showing the cost of the Garrison in Ceylon pay- able by the Ceylon Govern- ment .. ..	Audit
	<i>Monthly.</i>	
8. Commandant, Ceylon Defence Force ..	Return of Government ser- vants mobilized ..	Audit
	<i>Monthly.</i>	
9. Conservator of Forests	Divisional cash accounts .. Divisional timber returns (votes and advance account) .. ..	Audit  do.

Department or officer.	Description of return.	To whom due.
	<i>Quarterly.</i>	
	Balance sheet of the special advance for the supply of satinwood to the Central Timber Depot ..	Audit, Permanent Secretary to the Ministry and Treasury (Finance and Supply Division)
	<i>Yearly.</i>	
	Verification of stores ..	Audit
	Verification of stocks of timber and firewood ..	do.
	<i>Monthly.</i>	
10. Commissioner of Labour	Statistical return, Mandapam Camp ..	Audit
	Statement of receipts and payments, Immigration Fund ..	do.
	Reconciliation statement Immigration Fund ..	do.
	<i>Yearly.</i>	
	Balance sheet ..	Audit, Permanent Secretary to the Ministry and Treasury (Finance and Supply Division)
	Valuation statement of Immigration Fund property ..	Audit
	<i>Monthly.</i>	
11. Director of Agriculture	Labour advances account ..	Audit
	Credit sales ..	do.
	Crop return ..	do.
	Dues and recoveries ..	do.
	" Letter H " account (378) ..	do.
	Ration return ..	do.
	Timber return ..	do.
	<i>Quarterly.</i>	
	Statement of outstandings ..	Audit



Department or officer.	Description of return.	To whom due.
	<i>Yearly.</i>	
	Rubber seed statement ..	Audit
	Statement of revenue and expenditure, cotton purchase scheme ..	Audit and Permanent Secretary to Ministry
	Trading, and Profit and Loss Account, Government Dairy and Farm ..	Audit, Permanent Secretary to the Ministry and Treasury (Finance and Supply Division)
	<i>Monthly.</i>	
12. Director of Education ..	Mutations ..	Audit
	School fees ..	do.
	<i>Yearly.</i>	
	Industrial schools ..	Audit
	Dieting account ..	do.
	<i>Monthly.</i>	
13. Director of Irrigation ..	Contributions to Pioneer Pension Fund ..	Audit
	Rice returns ..	do.
	<i>Yearly.</i>	
14. Director of Medical and Sanitary Services ..	Verification of stocks of drugs, instruments, stationery, &c., at the Civil Medical Stores ..	Audit
	Financial statement under the Medical Wants Ordinance (Cap. 176) ..	do.
	<i>Monthly.</i>	
15. Director of Public Works	List of stores lost (853) ..	Audit
	<i>Yearly.</i>	
	Statement of balances under Public Works Department private account ..	Audit
	Statement of recoveries from local bodies in respect of tarring roads ..	do.
	Statements of debits and credits to Government Factory advance accounts ..	do.

Department or officer.	Description of return.	To whom due.
	<i>Monthly.</i>	
16. District Judges	Court fines (form judicial C.—F 21) .. “Letter H” account (378) .. List of decretal orders (555 (v.)) ..	Audit do. Loan Board
	<i>Monthly.</i>	
17. Excise Commissioner	“Letter H” account (378) Arrack warehouse returns ..	Audit do.
	<i>Monthly.</i>	
18. Fiscals	“Letter H” account (378)	Audit
	<i>Weekly.</i>	
19. Government Agents and Assistant Government Agents	Approximate revenue ..	Treasury (Finance and Supply Division)
	<i>Monthly.</i>	
	Approximate revenue and expenditure ..	Treasury (Finance and Supply Division)
	List of drafts paid (762) ..	To the office of issue
	Statement of drafts drawn on Treasury and Kachcheries ..	Treasury (Accounts Division)
	Statement of drafts paid, showing office of issue ..	do.
	District Court suitors' deposits (555 (i.)) ..	Loan Board
	Statements of remittances (744 (ii.)) ..	Audit
	District Court suitors' deposits (555 (ii.)) ..	Loan Board
	Revenue Progress Returns—Form G.A.—M 38 (148) ..	Audit
	Salt accounts ..	Audit, through Salt Commissioner
	Abstract of deposits (552) ..	Audit
	Statement of cash—Form G. A.—M 34 (540 (iv.)) ..	Audit, through Treasury (Accounts Division)
	Timber Return—(Votes Account) ..	Audit



Department or officer.	Description of return.	To whom due.
	<i>Half-yearly.</i>	
	Statement of stamps sold ..	Commissioner of Stamps
	Abstract of balances of suitors' deposits (555 (iii.))	Loan Board
	<i>Yearly.</i>	
	Advances outstanding ..	Audit
	Statement of expenditure from grant-in-aid items under Public Works Department votes ..	do.
	Drafts outstanding (765 (i.))	do.
	<i>Monthly.</i>	
20. Government Printer ..	Stamps, &c., printed ..	Commissioner of Stamps and Audit
	Gazette advertisements ..	Audit
	Printed forms, &c., supplied to Kachcheries for sale ..	do.
	<i>Quarterly.</i>	
	Return of books sent to Government Record Office	Audit
	<i>Yearly.</i>	
21. Superintendent of Stores	Balance sheet, General Stores Advance Account ..	Audit and Treasury (Finance and Supply Division)
	<i>Monthly.</i>	
22. Inspector-General of Police ..	"Letter H" account (378) ..	Audit
	Hospital charges returns ..	do.
	Forge return (Superintendent of Police, Colombo) ..	do.
	Maintenance return of Government departmental motor cars ..	do.
	<i>Yearly.</i>	
	Statement of expenditure, House of Detention ..	Audit
	<i>Monthly.</i>	
23. Commissioner of Prisons and Probation ..	Diet return ..	Audit
	"Letter H" account (378) ..	do.
	Prisoners discharged on payment of fines ..	do.
	Return of hospital charges	do.
	Return of patients treated at Police Hospital ..	do.

Department or officer.	Description of return.	To whom due.
	<i>Quarterly.</i> Return of rent of fruit trees at Mahara Prison ..	Audit
	<i>Yearly.</i> Profit and loss account, Prisons Industries advance ..	Audit, Permanent Secretary to the Ministry and Treas- ury (Finance and Supply Division)
24. Land Settlement De- partment ..	<i>Monthly.</i> Cash Books and Receipt Books ..	Audit
	<i>Quarterly.</i> Reconciliation Statement ..	Audit
25. Loan Board ..	<i>Yearly.</i> Abstract of transactions and Balance Sheet ..	Treasury (Finance and Supply Division)
26. Magistrates ..	<i>Monthly.</i> Court fines—form Judicial C.—F 21 .. “Letter H” account (\$78) .. Awards to Police Reward Fund (422 (iii.)) ..	Audit do. Inspector-General of Police
27. Postmaster-General ..	<i>Quarterly.</i> Statement of official Indo- Ceylon and Overseas tele- phone calls ..  <i>Half-yearly.</i> Work done account—Balance Sheet ..	Audit and Treasury (Finance and Sup- ply Division)  Audit, Permanent Secretary to the Ministry and Treas- ury (Finance and Supply Division)



Department or officer.	Description of return.	To whom due.
	<i>Yearly.</i>	
	Money Order Balance Sheet	Audit, Permanent Secretary to the Ministry and Treasury (Finance and Supply Division)
	Post Office Benevolent Fund Balance Sheet ..	do.
	Telegraph Stores Advance Account—Balance Sheet	do.
	Post Office Savings Bank Balance Sheet ..	do.
	Departmental balance sheet	do.
	Statement of revenue and expenditure of the Wireless Broadcasting Service	do.
28. Principal Collector of Customs and other Collectors ..	<i>Daily.</i>	
	Abstract of receipts ..	Audit
	Copies of bills of entry ..	do.
	Copies of Harbour Dues and rent receipts ..	do.
	<i>Monthly.</i>	
	Copy of appointment book ..	Audit
	Transcript from Shroff's Cash Book (excepting Colombo)	do.
	List of bonding entries (Colombo and Galle) ..	do.
	List of outward contents (Colombo) ..	do.
	Statement of undervalued goods ..	do.
	Statement of seizures ..	do.
	Fines and penalties under the Customs Ordinance (Colombo) ..	do.
	Statement of arrivals and departures (excepting Colombo) ..	do.
	Statement of goods received and cleared under section 57 of the Customs Ordinance (Cap 185) (excepting Colombo) ..	do.
	<i>Quarterly.</i>	
Wreck account ..	Audit	
Statement of fines and forfeitures (excepting Colombo) ..	do.	
<i>Yearly.</i>		
Statement of balances in bonded warehouses (Colombo and Galle) ..	Audit	

Department or officer.	Description of return.	To whom due.
29. Railway Department ..	<i>Daily.</i> Abstract of receipts ..	Audit
	<i>Monthly.</i> Financial statement and connected documents .. Rents return ..	Audit do.
	<i>Quarterly.</i> Statement of debits .. Balance Sheet and connected accounts and statements	Audit Audit, Permanent Secretary to the Ministry and Treas- ury (Finance and Supply Division)
	<i>Half-yearly.</i> Stores undrawn ..	Treasury (Finance and Supply Divi- sion)
	<i>Yearly.</i> Balance Sheet and con- nected accounts and state- ments ..	Audit, Permanent Secretary to the Ministry and Treas- ury (Finance and Supply Division)
30. Registrar-General and Director of Commer- cial Intelligence ..	<i>Monthly.</i> Penalties imposed on No- taries .. "Letter H" account (378) ..	Commissioner of Stamps and Audit Audit
31. Commissioner of Motor Transport ..	<i>Monthly.</i> "Letter H" account (378) ..	Audit
32. Registrar of Patents ..	<i>Monthly.</i> "Letter H" account (378) ..	Audit
33. Registrar, Supreme Court ..	<i>Monthly.</i> Court fines—Judicial C.—F21 "Letter H" account (378) .. Transactions under suitors' deposits—G. A.—M 57 ..	Audit do. Loan Board
34. Salt Commissioner ..	<i>Monthly.</i> Salt accounts ..	Audit



Department or officer.	Description of return.	To whom due.
35. Treasury	<p style="text-align: center;"><i>Weekly.</i></p> Statement of Government balances and investments on account of such balances ..	Audit
	<p style="text-align: center;"><i>Monthly.</i></p> Statement of receipts and payments of District Court suitors' deposits ..	Loan Board
	<p style="text-align: center;"><i>Quarterly.</i></p> Statement of recoveries of horse insurance premia ..	Audit
	<p style="text-align: center;"><i>Yearly.</i></p> Statement of assets and liabilities (357) ..	Audit and Registrar-General
	Surplus and deficit account of the Island ..	do.
	Statement of receipts and payments with opening and closing balances (351) ..	do.
	Copy of Finance Account and Appropriation Account (352)	do.
	Statement of revenue and expenditure compared with revenue and expenditure of previous year ..	do.
	Recapitulation of expenditure with personal emoluments distinguished from other expenditure ..	do.
	Statement of the total revenue and expenditure for the last five years ..	do.
	Statement of expenditure on works and other payments chargeable to Loan Account	do.
	Statement of loans made by the Government ..	do.
	Statement of investments (357 (i.) ..	do.
	Statement of public debt (357 (ii.) ..	do.
	Drafts outstanding (765 (i.) ..	Audit
	Statement of excesses, &c., on sub-heads (66) ..	do.
	Unclaimed Loan Board deposits credited to Consolidated Fund ..	do.
	Statement of rents on Military lettings and encroachments.	do.





# INDEX.

REFERENCES (Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100)

## A.

"A" Departments—  
 accounting procedure, 247 (i), 61  
 249, 63  
 cash books, 373 (i), 85  
 credits brought to account in summaries of, 391, 88  
 deposits for tenders, 889 (ii) note, 176  
 expenditure by—  
   for other departments, 390, 88  
 list of, 247 (i), 61  
 payments by, 179, 52  
 Prisons Department Supplies—  
   accounting of, 401 (ii), 89

Abstract(s)—  
 amounts to be filled in words as well as figures, 193, 54  
 medical aid dues, 612, 119  
 or schedules to support payments to the Treasury, 145, 45  
 salary—  
   authority to be quoted for appointments or promotions, 186, 53  
 Treasury, 343, 82; 345, 82; 351-352, 83-84

Abstract book—  
 Kacheheri, 539, 105; 540 (i), 105  
 540 (iii), 105

Abstract of balances—  
 deposits, 552 (i), 106; 554 (vi), 107

Access to Accounts Books, &c., Auditor-General's right of, 116, 35

Account(s)—  
 audit of, 124-125, 36-37  
 bank, 270-277, 70-72  
 commercial or industrial enterprises, 98, 29  
 corrections in, to be initialled, 197, 55  
 Departmental Vote, 95, 27-28; 178, 52  
 349, 83; 372 (i), 85; 374, 85-87; 658, 126  
 deposits—  
   balancing, 551, 106  
   District Court suitors, transfers between, 555 (v), 108  
   Irrigation Fine Fund, 558, 110  
 erasures in, 197 (i), 55  
 expenditure, classification of, 90, 26  
 Fiscals, 675-683, 128-130  
   books kept, 675-676, 128  
   cash book, 677, 128  
   deposits in Kacheheri, register of, 679, 129  
   ledger, 678, 128  
   writ index, 680, 129

Account(s)—*contd.*—  
 Fiscals—(*contd.*)—  
   writ transactions, schedule of account for, 681, 129  
 Heads of Departments, duties of, 118, 36  
 Inspections, surprise, 114, 35; 118 (ii), 36  
 investments adjustment, 100 (iii), 29  
 irrigation recoveries, 606, 118  
 Kacheheri, 470-710, 97-137  
 Letter "H", 378, 87  
 stamp vendors', 302, 75  
 stores—  
   settlement of, 814, 157  
 suitors' deposits—  
   closing of, 554 (v), 107

Treasury—  
 abstract, annual, 351-352, 83-84  
 annual statements, 357, 84  
 appropriation account, 352, 83  
   review of, by Public Accounts Committee, 354, 84  
 submission to House of Representatives, 353, 84  
 assets and liabilities, 357, 84  
 audit of, 350, 83  
 destruction of old documents, 358, 85  
 finance account, 352, 83  
 Gazetting of, 346, 83  
 investments, statement of, 357 (i), 84  
 loans, &c., statement of, 357 (ii), 84  
 Sinking funds, statement of, 357 (ii), 84  
 Subsidiary Draft Ledger, 766 (i), 144  
 surplus and deficit, 347, 83  
 Village Committee, 665-671, 126-127

Accountant—  
 Sub-Accountant, meaning of, 110, 34

Accounting, 340-457, 82-96  
 "A" Departments, 247 (i), 61; 249, 63  
 Advances during periods of distress, 710, 136-137  
 Advertisements in newspapers, 973 (ii), 195  
 articles supplied by the Prisons Department, 400-401, 89  
 bank accounts, 270-277, 70-72  
 "B" Departments, 247 (ii), 61-62  
 books, registers, &c., 370-373, 85-88  
 cash accounts to be balanced, 373 (ii), 85

REFERENCES [Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

## Accounting—(contd.)—

- cash book(s), 372 (i), 85; 373, 85
  - writing of, 373 (iii) & (iv), 85
- cattle branding fees, 627, 121
- "C" Departments, 247 (iii), classification, correction of errors in, 450, 94
- credits brought to account in summaries of, 391, 88
- cross entry, 154, 46
- deductions from sums payable to contractors, 451, 95
- Departmental Vote Account, 372 (i), 85; 374, 85-86; 658, 126
- disallowance by audit, 454-455, 95-96
  - application for removal of, 454, 95-96
- discounts where allowed, recovery essential, 453, 95
- electric current supplied to Government Departments, 405-407, 89-90
  - by local authorities, 407, 90
- expenditure by "A" Departments for other Departments, 390, 88
- fees—
  - gun licence, 636-637, 122-123 639-641, 123-124
  - licence, miscellaneous, 650, 125
    - received by a public officer from the public, 144, 44
- finances, disposal of, 457, 96
  - gun licences, 638, 123
- imprests, 235, 59
  - classification of departments, 247-260, 61-66
- informers' shares of court fines, 420-422, 91-92
- inter-departmental transactions, 390-392, 88-89
- interest not payable on delayed claims, 452, 95
- Kachcheri, 470-710, 97-137
  - Heads of Branches, duties of, 472, 97
- Land Settlement Department's receipts, 410-415, 90-91
  - classification of, 410, 90
  - receipts by Revenue Officers, 412, 91
  - refunds from, 413, 91
- Licence fees—
  - gun, 640, 123
  - other than gun, 650, 125
- losses of public money, stamps, stores, &c., 102, 30-32
- medical aid dues, 613-614, 119
- miscellaneous, 450-457, 94-96
- payments of public money, 158-180, 47-52

## Accounting—(contd.)—

- petty cash book, 372 (i), 85
- property passing to Crown in settlement of debt to revenue, 456, 96
- query register, 372 (i), 85
- receipt of public money, 132-157, 40-47
- refunds, 440-443, 94
  - Land Settlement Department receipts, 413, 91
    - without reference to Treasury, 441, 94
  - register—
    - of cheques, money orders, &c., received, 372 (i), 85; 375, 87
    - of counterfoil books, 372 (i), 85; 376, 87
- sale of Government property, 155, 47
- secret service, 101, 29
- securities, purchase and sale of, 100, 29
- security deposits, 430-434, 92-93
- stores and services exchanged, 392, 88-89
- sub-heads, separate accounts to be kept, 374 (ii), 86
- supplementary provision to be entered in Departmental Vote Account, 374 (iii), 86
- surcharges—
  - admission of, 455, 96
  - transit stores, 817 (ii), 158
  - Treasury, 340-358, 82-85
- Accounting Officers—
  - and Audit, 107-125, 34-37
  - duties of, 110, 34; 356, 84
  - Heads of Departments as, 109, 34
  - Permanent Secretaries as, Chief, 108, 34
  - responsibility of, 115, 35
  - Revenue Officers as, 109, 34
- Administration Reports—
  - and Sessional Papers, 976-981, 196-197
  - extra copies of, 978, 197
  - printing—
    - order of, 979, 197
    - procedure, 977, 197
    - style of, 980, 197
    - scope of, 976, 196
- Advance(s)—
  - and Imprests, 232-242, 59-61
  - authority for, 187, 53; 241 (iii), 60
  - during periods of distress, 710, 136-137
  - ledger, 657 (i), 126
  - public money, prohibited, 143, 44; 288 (i), 73
  - salary, 99, 29
  - travelling, 241, 60; 657 (ii), 126



REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

- Advance(s)—(contd.)—**  
 voucher required for payments of, 160, 48  
 warrant, 241 (iii), 60; 242, 61
- Advertisements, 970-973, 193-195**  
 distribution among newspapers, 973 (i), 195  
*Gazette*, value of, 971, 193  
 newspapers—  
 authorized, 972, 193  
 bills for, 973 (ii), 195  
 rates for, 972 (ii)-(xi), 194-195  
 orders for, 970, 193  
 tenders, 880 (viii), 173
- Allotments by Head of Department from his votes to Revenue Officers, 96a, 28**
- Allowance(s)—**  
 clothing, 27, 9  
 entertainment, 27, 9  
*Gazette*, Advertisements, 971 (i), 193  
 house, 27, 9  
 certificates in vouchers for, 212, 56  
 in lieu of quarters, 27, 9  
 in reimbursement, 31, 9  
 personal, 27, 9  
 printing—  
 and binding, 933, 188  
 excesses on, 943, 191  
 Registrars and Headmen, 227, 58  
 special, 28, 9  
 vouchers for, 169 (i), 50
- Alterations in vouchers, 168 (vii), 50; 197 (ii), 55**
- Annual—**  
 Abstract, Treasury, 351-352, 83-84  
 Appropriation Bill, 50-57, 16-17  
 allocation under Heads and votes, 55, 17  
 authority for expenditure lapses at end of financial year, 56, 17  
 meaning of, 57, 17  
 indent—  
 Stores, 803, 154  
 Statements, Treasury Accounts, 357, 84
- Appointments—**  
 authority to be quoted in pay abstracts, 186, 53  
 letters of authority for, 190, 54
- Appraisalment—**  
 fees—  
 register of, 578, 113  
 title deeds for, 580, 113
- Appraising, &c., fees for, 577-580, 112-113**
- Appropriation—**  
 account, Treasury, 352, 83-84  
 review of, by Public Accounts Committee, 354, 84  
 submission to House of Representatives, 353, 84  
 Bill, 50-57, 16-17  
 submission to House of Representatives about June, 54, 16  
 Supplementary, 69, 21-22
- Law—**  
 authority for expenditure under, 75 (i), 23  
 procedure—  
 summary of, 104, 32-33
- Arrack—**  
 payments in respect of, 574, 111  
 rent (s), 570-572, 111  
 arrears, responsibility of Revenue Officers, 571 (ii), 111  
 conditions of sale, 574 (iii), 112  
 recovery of, responsibility of Revenue Officers, 571 (i), 111  
 resale of, 572, 111  
 sales held by Revenue Officers, 570, 111
- Arrears of revenue, 147-149, 45**  
 collection of, 148, 145  
 interest on, 15, 4  
 irrecoverable, 149, 45
- Assessment—**  
 Collector—  
 lists of, 586, 114  
 receipt books of, 588, 114  
 security of, 587, 114  
 ledger, 585 (i), 113; 590 (viii), 115  
 commission to collectors to be noted in, 594 (iii), 116  
 rates, 585-595, 113-116  
 register, 585 (ii), 113  
 checking of, 590 (viii), 115
- Assets and Liabilities of the Island, 357, 84**
- Audit, 124-125, 36-37**  
 access to books, &c., 116 (i), 35  
 and Accounting Officers, 107-126, 34-37  
 Board of Survey to report to, 314, 79  
 departmental funds, 125, 37  
 examination, stores, 861, 167  
 Imprest and advance warrants, copies to, 242, 61  
 queries, 116 (ii), 36  
 disallowance resulting from, 454-455, 95-96  
 register, 372 (i), 85; 377, 87; 658, 126

REFERENCES [Financial Regulation—Arabic, thick, e.g., 100  
Page—Arabic, ordinary, e.g., 100

Audit—(contd.)—

queries—(contd.)—

inspection of, 116 (ii), 36

Treasury Accounts, 350, 83

Auditor-General—

Annual Report of, 124, 36

duties of, 124, 36

Authority—

complete for expenditure, 78, 24

for advances, 241 (iii), 60

for expenditure—

lapses at end of financial year, 80, 24

procedure, summary of, 104, 32-33

for imprests and advances, 187, 53

236, 59

for payments, 158, 47

due before August 31, 225, 58

letter(s) of—

for appointment, promotion, leave,

payment of pensions, &c.,

190, 54

for expenditure, 190, 54

payment without, 159, 47

quoted in vouchers, 185 (i), 53

special, for payment, 185 (ii), 53

Authorized deductions on pay abstracts,

194, 54-55

**B.**

“B” Departments—

accounting procedure of, 247 (ii), 61-62

Cash books, 373 (i), 85

list of, 247 (ii), 61-62

payments by, 179, 52

renewal of credit, 250, 63

Balancing account—

Deposits, 551, 106

Bank(s)—

accounts, 270-277, 70-72

balance, variation from, must be

explained, 274, 70

certificate—

monthly, of balances, 274, 70

to be obtained by officer trans-

ferred, 291 (iv), 74

to be obtained on date of veri-

fication by Board of Survey,

313, 79

limit of money to be kept in,

270, 70

officers authorized to sign cheques,

275, 70 ; 276 (iv) (g), 72

opening of ; sanction of Treasury

required, 270, 70

overdrafts prohibited, 273, 70

payments—

daily into, 271, 70

Banks—(contd.)—

accounts—(contd.)—

of Rs. 100 and over by cheques,

276 (i), 70

public and private accounts to be

distinct, 272, 70

specimen signatures of officers

authorized to sign cheques,

275 (ii), 70 ; 276 (iv) (g), 72

balance book—

Kachcheri, 537, 105

lodging cash in, 497 (i), 101

payments—

deposit book to accompany,

498, 101

direct into, 499, 101

Government receipts into, 495

(ii), 100

of salaries into, 173, 51

Binding—

allowance, 933, 188

and printing, 930-981, 188-197

Boards of Survey—

cash, stamps and securities,

307-314, 76-79

balances, Chairman to obtain state-

ment, 313, 79

cash transactions not to be sus-

pended during verification,

309 (ii), 77

coin, verification of, 311 (ii)-(vii),

78

currency notes—

verification of, 311 (i), 77

duties of, 308 (i), 77 ; 310, 77

held on last or first day of year,

307 (i), 76

Kachcheri, 307 (iii), 76

meeting, time of, 309 (i), 77

nomination of convenient officers,

308 (i), 77

officers unable to serve to notify,

308 (iii), 77

officers who may constitute, 307

(ii), 76-77

purposes for which held, 307 (ii)

& (iii), 76-77

report to Audit, 314, 79

verification to have precedence,

308 (ii), 77

when survey lasts more than one

day, 312, 78

Departmental—

for stores, 858, 166

Stamps with the Commissioner—

verification of, 307 (ii), 76



REFERENCES [Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

## Boards of Survey—(contd.)—

Treasury cash, bank balances and securities—  
verification of, 307 (ii), 76  
Unserviceable articles, 377 (i), 169

## Bond(s)—

for repayment of advances during periods of distress, 710, 136-137  
Security—

Deposits, 430 (ii), 92

## Book(s)—

Abstract, Kachcheri, 539, 105  
access to—

by Audits, 116 (i), 35

Accounting, 370-378, 85-88

Bank Balance, Kachcheri, 537, 105

## Cheque—

to be kept in safe custody, 276 (iv) (f), 72

## Classification—

Kachcheri, 538, 105

Counterfoil, 134-135, 40-41

indents for, 135 (i) & (ii), 40

not to be cut or divided, 135 (v), 41

register of, 658, 126

returnable to Treasury, 135 (iii), 41

## Court—

Deposit Note, custody, issue, &c., of 697, 133

Fine, 702, 136

Payment Order, custody, issue, &c., of, 697, 133

## Daily Balance—

Kachcheri, 536, 105

Departmental Vote Account, 658, 126

## Deposit—

payments into bank to be accompanied by, 498, 101

## Deposit Ledger—

Kachcheri, 550, 106

Suitors, 554, 107

## Draft, 755, 142

Advice Note, 755, 142

Fiscals' Accounts, 675-676, 128

Gun Licence, 635, 122

checking of, 641, 124

Inventory of Stores, 850-851, 163, 164; 856, 165

Issue Order, 855 (ii), 165

Kachcheri, 536-540, 104-105

keeping of, 370, 85

Miscellaneous, 655-658, 125-126

## Receipt—

Assessment Collectors', 588, 114  
form of, 133, 40

18—J. N. 11085 (9/47)

## Book(s)—(contd.)—

## Shroffs'—

Kachcheri, 480, 97

Payment Register, 510 (ii), 102

## Stamp(s)—

Stock, 300, 75

Vendor's Account, 302 (iii), 75

Subsidiary Registers, Kachcheries 516 (i), 517, 103

## Vault—

Kachcheri, 497 (ii), 101

Treasury, 289 (ii), 73

Treasury, 340, 82

keeping of, 370, 85

Borrowing money from shroffs and cashiers, &c., prohibited, 288 (ii), 73

## Breakages, &amp;c.—

transit stores, 317 (iii)-(v), 159

Broken periods, salaries for, 195, 55

Budget—See Estimates.

## Buildings—

Government contribution in lieu of rates on, 1000-1003, 198-199

hire of, 1021-1022, 203-204

authority for, 1021, 203

notification of new, and alterations to, 1003, 199

renting out of, 1021, 203

belonging to officers, 1022, 204

## C.

## "C" Departments—

Accounting procedure, 247 (iii), 62

advances to meet travelling expenses in, 241 (ii), 60

cash books, 373 (i), 85

endorsing vouchers for payments, 260, 65-66

payments by, 179, 52

payments for, 254-260, 63-66

petty cash imprests, 252, 63

renewal of credit, 251, 63

vouchers to indicate office of payment, 253, 63

Cancellation of Stamps, 136, 41; 304, 75  
Carriage and cart licences, 624, 120-121

## Cart(s)—

register, 624, 120-121

## Cases—

## Crown—

finer register, checking of, 655 (v), 126

penalty, recovery of, 655 (iv), 125

register of, 655 (i)-(iii), 125

REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
 { Page—Arabic, ordinary, *e.g.*, 100

## Cash—

- Accounts to be balanced, 373 (ii), 85
- balance(s)—
  - Kachcheri—
    - statement sent monthly to Treasury, 540 (iv), 105
  - maximum—
    - remittances between chests, 740, 140
- Book(s), 372 (i), 373, 85
  - Kachcheri, 530-535, 104
  - comparison with Shroff's cash book, &c., 535, 104
  - entries in, 530-535, 104
    - to be numbered consecutively, 532, 104
    - to be supported by voucher, 531, 104
  - receipt numbers to be quoted, 373 (iv), 85
- Settlement Officers', 411, 90
- Shroffs', 482, 98
- Sub-Accountants', 342, 82
  - certified transcript or summary to be sent to Treasury monthly 342 (ii), 82
- Treasury, 341, 82
  - Writing of, 373 (iii) & (iv), 85
- custody of, 285-290, 72-74
- Kachcheri Shroffs'—
  - checking of, 484, 98-99
  - lodging in bank or vault, 497, 101
  - paid direct into Bank, 499, 101
- Stamps and securities—
  - Board of Survey, 307-314, 76-79
  - transactions on circuit, 517, 103
  - verification of, on Revenue Officers taking charge of Kachcheri, 291, 74
- Cashiers and Shroffs—
  - unauthorized advances by—
    - prohibited, 288 (ii), 73
- Cattle branding fees, 627, 121
- Certificate(s)—
  - counterfoil books to be used, 134, 40
  - horse, forage, conveyance and commuted allowances vouchers, 213, 56
  - house allowance, 212, 56
  - increments, 211, 56
  - of attendance at Courts of Justice, 214, 56
  - of quiet possession, applications for authority to issue, 411 (ii), 90
  - special, when required, 210-216, 56-57
  - for officers giving security, 210, 56

## Certificate(s)—(contd.)—

- vouchers—
  - for medical comforts, 216, 57
  - for Proctors' fees, 215, 56
  - to be supported by, 165, 48
  - when sub-voucher cannot be obtained, 166, 49
  - witnesses' expenses, 214, 56
- Certification—
  - voucher, 163, 48; 191, 54
- Certifying officers, responsibility of, for payments, 163-164, 48
- Ceylon Savings Bank—
  - drafts for, 750 (ii), 141-142
- Checking of imposts, 238, 60
- Cheque(s)—
  - acceptance of, 141, 43
  - books, safe custody of, 276 (iv) (e) & (f), 72
  - cancelled or spoiled, 277, 72
  - cashing—
    - at Kachcheri, 496, 101
- Counterfoils—
  - to be preserved, 277, 72
  - crossing, 276 (iii) & (iv), 71
  - dishonoured, 141 (v), 44; 495 (i), 100
  - drawing of, procedure, 276 (iii) & (iv), 71
  - Money Orders, &c., received, Register of, 141 (iii), 43; 372 (i), 85; 375, 87; 494, 100
  - must be payable to order, 276 (iii) & (iv), 71
  - officers authorised to sign, 275, 70
  - "open" should be specifically authorized, &c., 276 (iv) (c), 72
  - payments, &c., against, 141 (iv), 43
  - payments of Rs. 100 or over by, 276 (i), 70; 518, 104
  - private, not to be cashed, 141 (Note), 44
  - procedure regarding, 275-277, 70-72
  - received at Kachcheri—
    - disposal of, 495 (i), 100
  - remittances to bank, 495 (ii), 100
  - safe custody of, 276 (iv) (e), 72
  - sent by post, 276 (iv) (d), 72
  - shroff not to accept before entry in register, 494 (ii), 100
  - specimen signatures of officers authorized to sign, 275 (ii), 70; 276 (iv) (g), 72
  - spoiled or cancelled, 277, 72
  - under Rs. 10—
    - not to be drawn, 276 (ii), 71
  - vouchers not to be sent with, 177, 52



REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

- Chief Accounting Officers—  
duties of, 110, 34  
Permanent Secretaries as, 108, 34
- Circuit—  
cash transactions on, 517, 103
- Claim(s)—  
conditions for payment of, 167, 49  
delayed—  
interest not payable, 452, 95
- Claim vouchers, Stores, Settlement of, 814, 157-158
- Classification—  
"B" Departments 247 (II), 61  
book—  
Kachcheri, 538, 105  
sent to Audit, 540 (i) & (II), 105  
errors in, correction of, 450, 94-95  
of accounts—  
must accord with Estimates, 90, 26  
of departments, 247, 61-63  
of expenditure, 90-92, 26-27  
"Etcetera" in a sub-head—mean-  
ing of, 91 (III), 27  
of receipts, 156, 47
- Coin—  
Counterfeit, 325, 80-81  
verification by Board of Survey, 311 (II)-(VII), 78
- Collectors—  
Assessment Tax—  
appointment as distraining officers, 592 (II), 116  
checking receipts of, 590, 114-115  
commission to, 227, 58  
files for 594 (I) & (II), 116  
lists, 588, 114  
payment of commission to be noted in assessment ledger, 594 (III), 116  
receipt books, 588, 114  
security, 587, 114  
Irrigation Rates—  
commission to, 605, 117  
schedules of, 606 (IV), 118
- Command Papers, Copyright of, 975, 195
- Commercial or Industrial Enterprises—  
Accounts *re*, 98, 29
- Commission—  
Assessment Tax Collectors—  
noted in assessment ledger, 594 (III), 116  
Registrars and Headmen, 227, 58
- Commuted allowance(s)—  
certificate in vouchers for, 213, 56
- Confidential service—  
expenditure on, 101, 29
- Confiscations and Fines, Court—  
payment of, 690, 130-131
- Consignment notes—  
stores, 813, 156-157
- Consolidated Fund, 1-7, 1-3  
credits to, 3, 2  
expenditure from, 4, 2  
fines, when creditable to, 457 (I), 96  
meaning of, 1-2, 1-2  
services, 5, 2
- Construction—  
of public buildings by Public Works Department, 42, 13-15
- Contingencies—  
unforeseen expenditure not to be provided for under, 33, 10
- Contingencies Fund, 70-72, 22  
use of, 71, 22
- Contract(s)—  
defaulting contractors, 920-922, 181  
extra contractual payments, 915, 180-181  
local tender, variation of, 910 (II), 180
- Tenders—  
completion of, 896, 178  
variation of, 897, 179  
vouchers, 165 (I), 48
- Contractor(s)—  
deductions from sums payable to, 451, 95  
defaulting, 920-922, 181  
Judgment-debtor, 922, 181
- Contribution in lieu of local rates—  
vouchers to refer to Treasury sanction, 199, 55
- Control and Classification of expenditure, 75-104, 23-33
- Conveyance allowance—  
certificate in vouchers for, 213, 56
- Counterfeit coin, 325, 80-81
- Counterfoil books, 134-135, 40-41  
indents for, 135 (I) & (II), 40  
not to be cut or divided, 135 (V), 41  
originals to be returned to Treasury, 135 (III), 41  
Register of, 372 (i), 85; 376, 87; 658, 126
- Counterfoils of cheques to be preserved, 277, 72
- Court(s)—  
Deposit Note, 690 (V) & (VI), 130, 691, 131; 692, 132; 695, 133  
custody, issue, &c., of books, 697, 133  
transfer between accounts, 701, 135-136  
documents, checking of, stamp duty payable on, 136, 41-42

REFERENCES (Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100.

Court(s)—(*contd.*)—

- fees—  
collection by stamps, 136, 41-42  
payment of, 690, 130-131  
Financial work, inspection and annual  
report by Judge, 701, 135-136  
Fine(s)—  
Book, 702, 136  
disposal of Informers' shares, 420-  
422, 91-92  
inspection and report on financial  
work of, by Judges, 703, 136  
of Requests—  
Deposits lapsed, 559 (a), 110; 560  
(ii), 110; and 561, 110  
paying-in-voucher, 493 (ii), 100  
payment into, 690-703, 130-136  
responsibility of Judge, 694, 133  
payment orders, 556, 108-109  
advice of 699, 135  
custody, issue, &c., of books, 697, 133  
issue of, 698, 133-135  
record of payments, 700, 135  
transfer between accounts, 701, 135-  
136  
Creditors, Public—  
remittances, 727, 140  
Credits—  
of recoveries of expenditure incurred  
in previous years, 92 (ii), 27  
of stores charged to vote of previous  
year, if debited again should be to  
Consolidated Fund, 92 (iii), 27  
to Consolidated Fund, 3, 2  
to expenditure votes, 92 (i), 27  
Cross entry transactions, 154, 46-47  
Crown—  
Agents or other approved Agents of  
the Ceylon Government—  
Accounts, 158, 47  
Funds, 726, 140  
indentations for stores on 815, 158  
remittances, 725-728, 140  
stores from, 791, 149  
Cases—  
penalty—  
recovery of 655 (iv), 125  
register of 655 (i)-(iii), 125  
Mark, Stores, 820, 160  
Properties, Government contribution  
in lieu of rates, 1000-1003, 198-199  
Assessment for, 1001, 195  
deductions, for non-occupation,  
1002, 198-199  
notification of new buildings,  
alterations, &c., 1003, 199  
Writ, sales under, 1025, 204

- Cultivators, advances to during periods  
of distress, 710, 136-137  
Currency Commissioners' statements—  
returns to Secretary of State, 126, 37  
Currency Notes—  
damaged, defaced, &c., exchange of,  
775-778, 146-147  
forged, 325, 80-81  
unserviceable, 778, 147  
verification by Board of Survey,  
811 (i), 77  
Custody of Public money, 270-325, 70-81  
Customs—  
duty on stores, 819, 159

D.

- Daily balance book—  
Kacheheri, 536, 105  
Damaged currency notes, exchange of,  
776, 146  
Deaths—  
reporting of, for purposes of Estate  
Duty Ordinance, 1010-1015, 200-201  
Debt—  
Public, estimates of, 35, 10  
to revenue, property passing to Crown  
in settlement of, 456, 96  
Deductions—  
from payment vouchers, 154, 46-47  
from sums payable to contractors,  
451, 95  
on pay abstracts, 194, 54-55  
Defaced currency notes, exchange of,  
775-778, 146-147  
Defalcations, losses due to, 102, 30-32  
Defaulters, assessment rates, 592 (i),  
115  
Defaulting contractors, 920-922, 181  
Departmental—  
Funds—  
audit of, 125, 37  
fines credited to, procedure,  
457 (ii), 96  
fines when creditable to, 457 (i), 96  
Vote—  
Account, 95, 27; 178, 52; 349, 83;  
372 (i), 85; 374, 85-87; 658, 126  
monthly summary of from local  
representatives, 95 (ii), 27  
other Departments—  
charges made to, 178, 52  
Departments—  
classification of, 247, 61-63  
Deposit(s)—  
abstract of balances, 552 (i), 106  
abstract statement of, 552 (ii), 106  
balancing account, 551, 106



REFERENCES [Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100.

Deposit(s)—(*contd.*)—

- book—  
 payments to bank to be accom-  
 panied by, 498, 101  
 court orders, payable only to payee,  
 556 (vi), 109  
 District Court suitors', 555, 108  
 court orders, 556, 108–109  
 dividends, 555 (iv) 108  
 half-yearly abstract to Loan Board,  
 555 (iii), 108  
 monthly return to Loan Board,  
 555 (ii), 108  
 payment through bank, 556 (vii),  
 109  
 remittance by draft, 556 (viii), 109  
 transfers between accounts, 555 (v),  
 108  
 Fiscal's 683, 129–130  
 register of, 679 129  
 general—  
 writing off, 562 (i), 110  
 Irrigation Fine Fund accounts, 558,  
 110  
 Kacheheri, 550–563, 106–111  
 payments from, 513, 103  
 lapsed, 559–563, 110–111  
 ledger—  
 Kacheheri, 550, 106  
 new, each year, 553, 107  
 Miscellaneous, 557, 109  
 Note—  
 books, Court, custody issue, &c.,  
 of, 697, 133  
 Court fees, &c., to accompany,  
 690 (v) & (vi), 130  
 form of, 695, 133  
 transfers between Court case  
 accounts, 701, 135–136  
 other than Suitors'—  
 Kacheheri, 557, 109  
 payments from, 188, 53; 513, 103  
 security, 430–434, 92–93  
 in Banks, 433, 93  
 interest on, 431, 92  
 receipts, form of, 432, 92–93  
 suitors'—  
 ledgers, 554, 107–108  
 withdrawal of, 556, 108–109; 696, 133  
 temporary—  
 disposal of, 562 (ii), 110  
 tenders, 889, 176–177  
 unclaimed, lists of, 563, 110–111  
 Village Committee, paid into Kach-  
 cheries, 666, 126  
 voucher required for payments of,  
 160, 48

- Deputy Secretary to the Treasury  
 duties of, 107, 34; 112, 35  
 Destruction—  
 of old documents, Treasury, 358, 85  
 of unserviceable articles, 877 (iv),  
 (v) & (viii), 170 and 172  
 Detention—  
 money, 165 (iv), 49  
 Discount—  
 recovery essential where allowed,  
 453, 95  
 Dishonoured cheques, 141 (v), 44  
 Dispatch boxes, 870, 168  
 Distraining Officers—  
 collectors not appointed as, 592 (ii), 116  
 Distress, issue of seed paddy during  
 periods of, 710, 136–137  
 District Court(s)—  
 Suitors' deposits—  
 dividends, 555 (iv), 108  
 lapsed, 559 (a), 110; 560 (i), 110  
 561, 110; 563 (ii), 111  
 monthly return to Loan Board,  
 555 (ii), 108  
 Draft(s)—  
 account to be shown in, 756 (iv), 143  
 Advice, 754, 142; 760, 143  
 Advice note books—  
 Treasury to supply, 755, 142–143  
 applications for, 751, 142  
 authority in special cases, 750 (iii), 142  
 books—  
 custody of, 757, 143  
 register, 755 (iii), 143  
 Treasury to supply, 755, 142–143  
 commission on, 750 (ii), 141  
 date of payment to be marked on  
 advice, 760, 143  
 drawn and paid, lists of, 766, 144  
 form, 752, 142  
 issue of, 750–757, 141–143  
 Appendix to Chapter VIII., 148  
 missing, 763, 144  
 not presented within year,  
 765 (ii), 144  
 officers authorised to sign,  
 756 (ii), 143  
 paid—  
 lists of, 762, 144  
 register of, 761, 143  
 payments, 760–766, 143–144  
 at Kacheheries, 514, 103  
 to other than payee, 764, 144  
 Quasi-Government departments and  
 local bodies, 750 (ii), 141  
 Register, 753, 142  
 remittance of revenue by, 140, 43

REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
 Page—Arabic, ordinary, *e.g.*, 100

Draft(s)—(*contd.*)—

- responsibility of officers signing, 756 (iii), 143
- signature on, 756, 143
- unpaid, annual list of, 765 (i), 144
- vouchers not to be sent with, 177, 52
- Duplicate keys of Government safes, 320, 79-80

## E.

- Economy in expenditure, 83, 26
- Electric current, supplied to Government departments, 405-407, 89-90
  - by local authorities, 407, 90
- Electrical Department—
  - tenders, discretion *re*, 880 (iv) & (vii), 173
- Emoluments—
  - extra, indication in Estimates, 30, 9
- Epidemics—
  - expenditure on account of, 96, 28
- Erasures in accounts, 197 (i), 55
- Errors in classification—
  - correction of, 450, 94-95
- Escorts—
  - remittances between chests, 743 (i), 141
- Establishments and salary scales—
  - addition or alteration to, 84, 26
- Estate Duty Ordinance, 1010-1015, 200-201
  - deaths outside Ceylon, 1012, 200
  - default, 1013, 200
  - properties liable to estate duty, 1014, 201
  - report of deaths in Colombo, 1010, 200
  - report of deaths outside Colombo, 1011, 200
  - valuation of property, 1015, 201
- Estimates—
  - Commercial or industrial Enterprises, 98, 29
  - differences in actual receipts or expenditure, to be explained, 352, 83
  - excess over sub-head—
    - authority for, 66 (i) & (ii), 19 and 20
  - expenditure—
    - allowances to be shown under Personal Emoluments and described separately, 27, 9
    - Cabinet, preparation by, 53, 16
    - due in Ministry not later than March 15, 23, 4
    - forwarding of, by Heads of Departments, 23, 4
    - framing of, 25, 8 ; 26, 8

Estimates—(*contd.*)—

- expenditure—(*contd.*)—
  - Ministers to submit to Cabinet through Minister of Finance not later than April, 51, 16
  - new proposals relating to salaries, wages, allowance, &c., or cadres of staffs to be sent to Treasury by Permanent Secretaries by January 31, 27 (ii), 9
  - Permanent Secretaries to submit to Ministers with Treasury report, 50, 16
  - preparation of, annual, 22-43, 4-16
  - actual expenditure on sub-heads for previous year to be shown, 24 (b), 6
  - allowances in reimbursement, 31, 9
  - extra emoluments, 30, 9
  - extracts and forms to be used, 24 (a), 5
  - how incremental salaries should be shown, 25, 8
  - possible actual expenditure to be shown, 25, 8
  - responsibility of Head of Department, 22, 4
  - revenue received in reimbursement, 24 (a) (i), 5
  - unforeseen expenditure not to be provided for, 33, 10
- procedure, summary of, 104, 32-33
- provision for—
  - apportionments, 24 (c), 6
  - cadre, 24 (f), 7
  - Civil Service, Accountants' Service, Clerical Service and Stenographers' Transferable Service, 24 (e), 6-7
  - contingencies, 33, 10
  - execution and maintenance of public works, 42, 13-15
  - extraordinary works not annually recurrent extending over a year, 41, 13
  - irrigation, 40, 13
  - loan schemes, 24 (d), 6
  - "Miscellaneous" Head Services of a general character, 32, 10
  - new heads, votes or sub-heads, 34, 10
  - new works, &c., under votes other than public works extraordinary and electrical installation in Government buildings, 38, 12-13



REFERENCES { Financial Regulation—Arabic, thick, e.g., 100  
Page—Arabic, ordinary, e.g., 100.

## Estimates—(contd.)—

expenditure—(contd.)—

provision for—(contd.)—

overtime and special allowances  
to be shown under Personal  
Emoluments, 28, 9

Personal Emoluments, 27 (i), 9

public debt, 35, 10

public works, 36, 10

rent allowances, 24 (g), 7

services rendered by other Govern-  
ment departments, 32, 10stationery, office furniture and  
office requisites, 24 (h), 7

token provision, 43, 16

works carried out by Public  
Works Department and De-  
partment of Government Elect-  
rical Undertakings, 37, 10-12

Supplementary, 65-68, 19-21

when permissible, 65 (i), 19

fees to be shown in footnotes, 144,  
44

revenue, 10-15, 3-4

arrears not to form separate sub-  
head, 15, 4

composition of, 11, 3

due in Ministry not later than  
February 15, 10, 3due in Treasury not later than  
March 1, 10, 3

heads of, 12, 4

laid before House of Representa-  
tives about June, 54, 16land sales and premiums on leases  
to be kept distinct, 14, 4

procedure, 10, 3

stamp duties not to form separate  
head, 13, 4

Supplementary, 67-68, 20-21

application for, 67, 20

provision for new works  
and schemes, 39, 13Supplementary Appropriation  
Bill, 69, 21to be laid before House of Representa-  
tives about June, 54, 16

works, excesses on, 85, 26

"Etcetera" in a sub-head—  
meaning of 91 (iii), 27

Excesses—

estimates for works, on, 85, 26

Excise—

licences, register of, 621 (iii), 120

Expenditure—

and revenue, detailed statements of,  
352, 83

## Expenditure—(contd.)—

appropriation account, Treasury,  
352, 83review of by Public Accounts  
Committee, 354, 84submission to House of Represent-  
atives, 353, 83

authority for, 78, 24

by special warrant, 68, 21

communication of, 79, 24

lapses at end of financial year, 80, 24

under annual Appropriation Law,  
75 (i), 23under Ceylon (Constitution) Order-  
in-Council, 1946, or under laws  
other than the Annual Appro-  
priation Law, 77, 23by "A" departments for other  
departments, 390, 88by Revenue Officers from votes of  
other departments, 96A, 28chargeable in year when incurred,  
221, 57chargeable to proper sub-head, 91 (i),  
26control and classification of, 75-104,  
23-33

economy in, 83, 26

epidemics, 96, 28

estimates of (See also under Estimates).

due in Ministry not later than  
March 15, 23, 4forwarding of, by Heads of depart-  
ments, 23, 4

preparation of annual, 22-43, 4-16

procedure, summary of, 104, 32-33

responsibility of Head of Depart-  
ment, 22, 4

forest offences, 1020, 201-203

from Consolidated Fund, 4, 2

Heads of Departments' power to incur,  
81, 25

incurred in previous year—

recoveries to be credited to Con-  
solidated Fund, 92 (ii), 27

supplementary provision for, 224, 58

letters of authority for, 190, 54

loan funds, 60-62, 17-19

new service or service representing  
new departure, 91 (i), 26new works and schemes costing  
Rs. 10,000 or over, or where novel  
principle is involved, 81, 25not authorised by the Annual Appro-  
priation Law or otherwise by any  
law, 68, 21

not to be deferred, 97 (ii), 28

REFERENCES (Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

Expenditure—(contd.)—

not to be held over to avoid excess, 226, 58  
refunds to meet surcharges on, 157, 47  
secret service, 101, 29  
seizure of forest produce, 1020 (vi), 202  
special warrant, under, 76, 23  
sub-heads, separate accounts to be kept, 374 (ii), 86  
under special law, 77, 23  
verbal authority for, not accepted, 82, 25

Extra contractual payments, tenders, 915, 180

Extraordinary works extending over a year, estimates of, 41, 13

F.

Fees—

accounting of, 144, 44  
appraising, &c., 577-580, 112-113  
cattle branding, 627, 121

Court—

collection by stamps, 136, 41  
payment of, 690, 130  
estimates to show, 144, 44

Fiscal's,

remittance of, 682 (i), 129  
unauthorised expenditure not allowed, 682 (ii), 129

gun licence—

accounting of, 640, 123-124  
defaulters, 646, 124  
Kachcheri staff, duties of, 637, 122

new registers, 647, 125  
received by post, 636, 122  
refund to local bodies, 645, 124  
remittance, accounting of, 639, 123  
stamps not accepted, 643, 124

licence—

collected by stamps, 137, 42  
collection in cash, 635-650, 122-125  
miscellaneous—

accounting of, 650, 125  
other than gun licence, collection of, 648, 125

Proctors'—

certificate in vouchers for, 215, 56  
reappraisal, 579, 113  
received from the public by an officer, 144, 44

Registrars and Headmen, 227, 58

Finance Account, Treasury, 352, 83

Financial Regulations—

interpretation in cases of doubt, 117, 36

Financial Sanctions—

communications *re* 79, 24

Financial year—

expenditure charged in year when incurred, 221, 57  
payments at the end of, 221-227, 57-58  
period of, 7, 3

Fine(s)—

Book, Court, 702, 136

contract, net sum only payable, 165 (i), 48

Court—

Letter "H" account, 378 (iv), 87  
payment of, 690, 130

Departmental, quarterly statement of, 457 (iii), 96

disposal of, 457, 96

informers' shares, 420-422, 91-92

gun licence, accounting of, 638, 123

Register, 655 (i), 125

checking of, 655 (v), 126

Wells and Pits Ordinance, disposal of fines under, 421, 92

Fiscal(s)—

accounts, 675-683, 128-130

books kept, 675-676, 128

cash books, 677, 128

deposits in Kachcheri, register of, 679, 129

ledger, 678, 128

writ index, 680, 129

writ transactions—

schedule of account for, 681, 129

deposits, 557, 109; 683, 129-130

lapsed, 559 (e), 110; 560 (ii), 110  
561 (ii), 110

fees—

remittance of, 682 (i), 129

unauthorised expenditure not allowed, 682 (ii), 129

Forage allowance—

certificate in vouchers for, 213, 56

Forest—

cases, register of, 655 (ii), 125

Department Votes, expenditure in connection with forest offences paid from, 1020 (i), 201

offences—

expenditure in connection with, 1020, 201-203

expenditure incurred in the seizure of produce, 1020 (vi), 202

payment—

for storage of produce, 1020 (iv), 202

to watchers of produce, 1020 (iii) & (vii), 202 and 203



REFERENCES—(Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

- Forest—(*contd.*)—  
 offences—(*contd.*)—  
   recovery of expenditure on the  
   release of seized produce 1020 (v),  
   202  
   removal and custody of forest pro-  
   duce, 1020 (ii), 202  
 Forged currency notes and counterfeit  
 coin, 325, 80–81  
 Form(s)—  
   cheque register, 494 (i), 100  
   drafts, 752, 142  
     advice note, 754, 142  
     drawn and paid, list of, 766 (i), 144  
   gun licence, 635 (i), 122  
   indent for,  
     printed forms, 934 (ii), 188  
     printing and binding other than  
     printed forms, 941, 191  
   licences, miscellaneous, 649, 125  
   notice for tenders, Appendix III.  
   to Chapter IX. 186–187  
   paying in voucher, 493, 99  
   payment order, 511 (i), 102 ; 512 (i),  
   102  
   printed—  
     Departmental, 934 (i), 188  
     General, 934 (i), 188  
     indents for, 934, 188  
     saleable, 656, 126  
   receipt for irrigation rates, 602, 117  
   receipt voucher, 153, 46  
   register of paid drafts, 761, 143  
   specimens of, for printing, 936 (i), 190  
   stamps, indents for, 303, 75  
   tenders, local, 906, 179  
   voucher, for payments, 183, 52  
 Fractions of cents, 196, 55  
 Funds—  
   Crown Agents or other approved  
   Agents, 726, 140  
   Securities on behalf of, 100 (iv) & (v),  
   29  
**G.**  
 Gazette—  
   advertisements, value of, 971, 193  
   allowance for advertisement, 971 (i),  
   193  
   orders for advertisements in, 970, 193  
   procedure for publishing notices, &c.,  
   in, 966, 192  
 Gazetting of Treasury Accounts, 346, 83  
 General Imprest Warrant, 234, 59  
 General Warrant, 75 (ii), 23  
 Government Agents' duties—  
   delegated to Office Assistants, 470, 97  
 Government Agents and Assistant  
 Government Agents—  
   functions of Head Clerks in the  
   absence of, 471, 97  
 Government contribution in lieu of rates  
 on Crown properties, 199, 55 ; 1000-  
 1003, 198–199  
 Government Press—  
   Government work only undertaken,  
   965 (i), 192  
 Government Stores—  
   articles to be obtained from, 801 (i),  
   152  
   hours of business, 812 (ii), 156  
 Grants and Grants-in-aid, Parliamentary  
 authority necessary for increase of,  
 66 (iii), 20  
 Gun licences—  
   books, 635, 122  
   checking of, 641, 124  
   checking of, 642, 124  
   fees—  
     accounting of, 640, 123–124  
     defaulters, 646, 124  
     Kacheheri staff, duties of, 637, 122–  
     123  
     new registers, 647, 125  
     received by post, 636, 122  
     refunds to local bodies, 645, 124  
     remittance, accounting of, 639, 123  
     stamps not accepted, 643, 124  
   fines—  
     accounting of, 638, 123  
     forms for, 635 (i), 122  
 Gun licensing on circuit, 644, 124  
**H.**  
 Head Clerks—  
   functions of—  
     in the absence of Government  
     Agents and Assistant Govern-  
     ment Agents, 471, 97  
 Head of Estimate—  
   excesses on, 65–68, 19–21  
   new, opening of, 34, 10  
 Headmen—  
   fees and commission to, 227, 58  
   Reward Fund,  
     fines creditable to, 420, 91  
 Heads of Branches, Kacheheri—  
   accounting duties of, 472, 97  
 Heads of Departments—  
   duties of, 109, 34 ; 110, 34 ; 118, 36 ;  
   list of, 113, 35  
 Hire of buildings, 1021–1022, 203–204  
 Horse allowance—  
   certificate in vouchers for, 213, 56

REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

- Hours of business—  
Government Stores, 812 (ii), 156  
Kachcheri Shroffis, 483, 98
- House allowance—  
certificate *re*, 212, 56
- I.
- Imprest(s)—  
accounting of, 235, 59  
advances to meet travelling expenses, 241, 60  
and advances, 232-242, 59-61  
authority for, 187, 53; 236, 59  
checking of, 238, 60  
classification of Departments, 247-260, 61-66  
definition of, 232, 59  
ledger, 235, 59  
not treated as advances or remittances, 235, 59  
petty cash, 252, 63  
petty payments, 240, 60  
receipts for, payments made in, 168 (viii), 50  
reissue within departments, 237, 59  
renewal of credit, 239, 60; 250, 63; 251, 63  
settlement of at end of financial year, 247 (iv), 62  
stamps, 302, 75  
warrant, 234 59  
    copy to audit, 242, 61  
    general, 234, 59  
    when allowed, 233, 59
- Income Tax—  
deductions, 194 (iii), 55
- Increment(s)—  
certificate, 211, 56
- Indents—  
Agents in England and India—  
    forwarded through the Treasury, 816 (iv), 158  
    numbering of items, 816 (iii), 158  
counterfoil books, 135 (i) & (ii), 40  
form, stamps, 303, 75  
printed forms, 934, 188  
supplementary, 935, 190  
stores, 800-820, 149-160  
    annual, 803, 154  
    Approved Agents of Ceylon Government, 815, 158  
    special, 816, 158  
work other than printed forms, 941, 191
- Industrial enterprises—  
accounts, *re*, 98, 29
- Industrial institutions, Government—  
supplies by, 800, 149-152
- Informer—  
definition of, 420, 91  
shares of court fines, 420-422, 91-92
- Inspection(s)—  
accounts, surprise, 114, 35; 118 (ii), 36  
audit query register, 116 (ii), 36
- Inter-departmental transactions, 390-392, 88-89
- Interest—  
arrears of revenue, 15, 4  
deposits of security, 431, 92  
on delayed claims not payable, 452, 95
- Interpretation of Financial Regulations in cases of doubt, 117, 36
- Inventory—  
book, balancing of, 856, 165  
stores, 850-862, 163-168
- Investments—  
adjustment account, 100 (iii), 29  
statement of, 357 (i), 84
- Irrigation—  
cases, register of, 655 (ii), 125
- Department—  
tenders, discretion *re*, 880 (iv) & (vii), 173
- Fine Fund—  
deposit accounts of, 558, 110  
rate(s), 600-607, 116-119  
collection, rules for, 606 (vi) & (vii), 118  
collector's commission, 605, 117-118  
exemptions, 600, 116-117  
fees for registration, 607, 118-119  
property taken over for non-payment of, 456, 96  
purchase of lands sold in default of, 604, 117  
receipt form, 602, 117  
recoveries—  
    abstract account, 606 (iii), 118  
    collectors schedules, 606 (iv), 118  
    monthly statement of, 603, 117  
    receipt books, 606 (v), 118  
    register of, 606 (i)-(ii), 118
- works—  
provision for, in estimates, 40, 13  
specification of lands under, 1005-1006, 199-200
- Issue of drafts, 750-757, 141-143
- Issue order book, 855 (ii), 165
- Issue Orders, 854 (iii), 164
- Items of expenditure, excesses on, 66 (i), 19
- J.
- Journal—  
Subsidiary, Treasury, 348, 83  
Treasury, 344, 82



REFERENCES { Financial Regulation—Arabic, thick, e.g., 100  
Page—Arabic, ordinary, e.g., 100

Judge—  
responsibility *re* payments into Court  
694, 133

## K.

Kachcheri(es)—  
abstract book, 539, 105  
total to be compared with that of  
cash book, 540 (iii), 105  
sent monthly to Treasury, 540 (i), 105  
accounts, 470-710, 97-137  
Heads of Branches, duties of, 472, 97  
bank balance book, 537, 105  
books, 370, 85; 530-540, 104-105  
cash and stamps—  
verification by Board of Survey,  
307 (iii), 76  
cash balance—  
statement sent monthly to Treasury  
540 (iv), 105  
cash book, 530-535, 104  
cash transactions on circuit, 517, 103  
cheques—  
cashing of, 496, 101  
received at, disposal of, 495 (i), 100  
register, 494, 100  
classification book, 538, 105  
sent to audit, 540 (i)-(ii), 105  
currency notes, dirty, damaged, &c.—  
exchange of, 775-778, 146-147  
daily balance book, 536, 105  
deposit(s), 550-563, 106-111  
ledger, 550, 106  
drafts, payment of, 514, 103  
Heads of Branches—  
accounting duties of, 472, 97  
paying-in voucher—  
form, 493, 99  
to be examined by Second Clerk,  
499 (iii), 102  
payments—  
procedure, 510-518, 102-104  
shroff to make, 510 (i), 102  
voucher forms for, 542, 106  
receipt(s)—  
procedure, 490-499, 99-102  
of money, Subject clerk's duties,  
491-492, 99  
shroff to receive, 490, 99  
voucher forms for, 541, 106  
security deposits in, 430 (i), 92  
Shroff(s)—  
books, 480, 97  
cash, checking of, 484, 98-99  
cash book, 482, 98  
department, 480-484, 97-99  
Hours of business, 483, 98

Kache ri(es)—(contd.)—

Shroffs—(contd.)—

payment register, 510 (ii), 102  
receipts and payments, 481, 98  
subsidiary register, 480, 97; 484  
(iii), 99  
Stamp balances, cash, &c.—  
verification by Revenue Officer on  
taking charge of, 291, 74  
Vault, 290, 74  
book, 497 (ii), 101  
lodging cash in, 497 (ii), 101  
Village Committee accounts, 665-  
671, 126-127  
vouchers, scheduling of, 540 (v), 106  
Keys—  
Kachecheri vault, 290, 74  
loss of, 320 (ii), 80  
of safes,  
duplicate, 285 (ii), 72; 320, 79-80  
Post Office, Railway and Public  
Works Department safes, 320  
(iii), 80  
remittance between chests, 742 (i), 141  
to be kept carefully, 285 (i), 72

## L.

Land(s)—

Consolidated Fund, refunds from,  
440 (i), 94  
deposits on application, lapsed, 559 (b),  
110; 560 (ii), 110; 561 (ii), 110  
leased—  
permits for, 576, 112  
register of, 576 (i), 112  
rent of, 576, 112  
ledger, 414, 91  
sales, proceeds to be kept distinct in  
Estimates, 14, 4  
Settlement Department, receipts, 410-  
415, 90-91  
by Revenue Officers, 412, 91  
classification of, 410, 90  
refunds of, 413, 91  
sold in default of irrigation rates—  
purchase of, 604, 117  
Lapsed—  
deposits, 559-563, 110-111  
Lease of lands, 576, 112  
Leave—  
letters of authority for, 190, 54  
receipts for payments while on, 163 (v),  
& (vi), 50  
telegrams applying for, 189, 54  
Ledger—  
advance, 657 (i), 126  
assessment, 585 (i), 113; 590 (viii), 115

REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
 { Page—Arabic, ordinary, *e.g.*, 100

Ledger—(contd.)—

- deposit, new for each year, 553, 107
- imprest, 235, 59
- Kacheheri deposit, 550, 106
- Land Settlement receipts, 414, 91
- subsidiary, drafts drawn and paid, 766 (i), 144
- suitors' deposits, 554, 107-108
- Treasury, 346, 83
- Village Committee, 665, 126
- Letter "H" account, 378, 87-88
- Liabilities to be shown in Departmental Vote Account, 374 (i), (iv)-(vi) & (viii), 85-86
- Licence(s), 620-626, 120-121
  - books, gun—
    - checking of, 641, 124
  - cart and carriage, 624, 120-121
  - counterfoil books, 134 (i)-(ii), 40 ; 620, 120
  - duties, motor cars—
    - instructions for recovery of, Appendix to F. R. 626, 121
- fees—
  - collected by stamps, 137, 42
  - collection in cash, 635-650, 122-125
  - gun—
    - accounting of, 640, 123-124
    - defaulters, 646, 124
    - Kacheheri staff, duties of, 637, 122-123
    - new registers, 647, 125
    - refunds to local bodies, 645, 124
    - remittance, accounting of, 639, 123
    - stamps not accepted, 643, 124
  - miscellaneous—
    - accounting of, 650, 125
    - payment, method of, 622, 120
    - stamps to be affixed to counterfoils, 622 (i), 120
  - gun—
    - checking of, 642, 124
    - forms, 635 (i), 122
    - on circuit, 644, 124
  - miscellaneous—
    - forms for, 649, 125
  - motor car, 626, 121
  - register of, 621, 120
  - signature on, 623, 120
  - special, 625, 121
- Life certificate required for payment to officers on leave, 168 (vi), 50
- Loan(s)—
  - Board—
    - half yearly abstract of District Court Suitors' deposits to, 555 (iii), 108

(s)—(contd.)—

Board—(contd.)—

- monthly return of District Court Suitors' deposits, 555 (ii), 108
- public money, prohibited, 238, 73
- statement of, 357 (ii), 84
- works, estimates, how to be provided in, 60, 17-18
- Loan funds expenditure, 60-62, 17-19
- advances from Consolidated Fund for, 62, 18
- authority for, 60, 17-18; 78 (e), 24
- communication of, 79 (iii), 24
- power of Heads of Departments to incur, 81 (ii) & (iii), 25
- preparation of final plans, specifications, &c., before, 60 (ii), 17
- provision for, 61, 18
- Local—
  - Bodies—
    - Drafts, 750 (ii), 141
    - payments to, 198, 55
    - printing, 965, 192
    - stores issued to, 840, 160-161
    - works and services for, 341, 161-163
  - purchase of stores, 790 (i), 149
  - 801 (iv), 153
  - requirements, Tenders, 905, 179
  - tenders, 905-910, 179-180
  - authentication, 908, 179
  - documents to be transmitted to, 909, 179
  - form of notice calling for, 906, 179
  - procedure, 907, 179
  - variation of conditions of contract, 910 (ii), 180

Loss(es)—

- accounting of, and writing off of, 102, 30-32 ; 149, 45
- cash, responsibility for, 236, 73
- revenue by negligence, 146, 45
- revenue, irrecoverable arrears of, 149, 45
- safe keys, 320 (ii) 80
- stores, writing off, of, 102, 30-32

M.

Magistrates' Courts—

- deposits, 557, 109
- lapsed, 559 (d), 110 ; 560-561, 110
- Maintenance—
  - of Public Works, 42, 13-15
- Medical—
  - aid dues, 611-614, 119
  - accounting of, 613-614, 119



REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

Medical—(contd.)

aid dues—(contd.)—

documents furnished quarterly to  
Kachcheri, 611, 119

comforts—

certificates in vouchers for, 216, 57  
Mental Hospital bills, 610, 119

Metal—

purchase without tenders, 880 (iii), 173

Miscellaneous deposits, 557, 109

lapsed, 559 (d), 110; 560 (ii), 110;  
561 (ii), 110

Money Order(s)—

official, 770, 144-146

payment of—

pensions by, 170 (ii), 51

salaries by, 258, 65

register of, 372 (i), 85; 375, 87;  
494, 100

telegraph, official, 770 (v), 146

vouchers not to be sent with, 177, 52

Money to be kept in safe, 285, 72

Motor—

Car(s)—

licence(s), 626, 121

duties—

instructions *re* recovery of,  
Appendix to F.R. 626, 121

Municipalities—

payments to, 198, 55

N.

New heads, votes or sub-heads—

in Estimates, 34, 10

Newspapers—

advertisements, 970-973, 193-195

bills for, 973 (ii), 195

distribution of, 973 (i), 195

rates payable, 972 (ii)-(x), 194

authorised for Government advertise-  
ments, 972, 193-195

purchase of, by departments, 1040, 209

New Works and Schemes—

supplementary estimates, in, 39, 13

under votes other than for Public  
Works Department extraordinary  
and Electrical installations in  
Government buildings, inclusion of  
provision in estimates, 38, 12-13

Notices, Tenders—

publication of, 386, 175

O.

Office Assistants—

duties of Government Agent  
delegated to, 470, 97

Official money orders, 770, 144-146

Official telephones, 1030-1037, 204-209  
Old documents, Treasury Accounts,  
destruction of, 353, 85

"On Account"—

payments, 165 (iii), 49

Overdrafts on Bank Accounts prohibited,  
273, 70

Overtime—

to be shown under Personal Emolu-  
ments in Estimates, 23, 9

P.

Packing—

remittances between chests, 742 (ii), 141

Paddy, issue of seed during periods of  
distress, 710, 136-137

"Paid" Stamp—

on vouchers, 176, 52

Pay abstracts—

authority to be quoted in, for appoint-  
ments or promotions, 186, 53

certificate *re* security in, 210, 56

deductions on, 194, 54-55

duplicate, 192, 54

increment certificate, 211, 56

personal emoluments, 255, 63-64

refund of unpaid amounts, 256, 64

return of, 172, 51; 257, 65

salaries, pensions, allowances,  
171 (i), 51; 172, 51

supplementary, 171 (ii), 51

Paying-in vouchers—

form of, 493 (i) & (ii), 99-100

Kachcheri Second Clerk to examine,  
499 (iii), 102

"Paying Officer"—

definition of, 248, 63

departments in Colombo, 254, 63

responsibility of, 167, 49

Payment(s), 153-180, 47-52

"A", "B", & "C" departments,  
179, 52

advances of travelling expenses  
241, 60

agents of payees, 163 (v), 50

and receipt of public money, 132-  
260, 40-66

assessment rates—

direct by taxpayers, 591, 115

at Colombo Kachcheri, 254, 63; and  
Appendix II, 69

authority for, 153, 47

bank—

deposit book to accompany, 498, 101

direct into, 499, 101-102

remittances to, method of, 495 (ii),  
100

REFERENCES (Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

Payment(s)—(*contd.*)—

by cheques, Rs. 100 or over, 276 (i), 70 ; 518, 104  
by Department in one station to payee in another station, procedure, 260, 65-66  
by Kachcheri Shroffs, 481, 98  
chargeable to specific vote not to be charged to general vote, 91 (ii), 27  
conditions for, 167, 49  
contracts, extra-contractual, 915, 180-181  
departments in Colombo, 254, 63  
detention money, 165 (iv), 49  
drafts, 760-766, 143-144  
    at Kachcheries, 514, 103  
    to other than payee, 764, 144  
due before August 31, 225, 58  
fees and commission to Registrars and Headmen, 227, 58  
financial year end, 221-227, 57-58  
for "C" departments, 254-260, 63-66  
for services to be charged in year when incurred, 221, 57  
from deposits, 188, 53 ; 513, 103  
imprests, entered in Cash Book, 235, 59  
into court, procedure, 691, 131-132  
Kachcheri—  
    procedure, 510-518, 102-104  
    shroff to make, 510 (i), 102  
    voucher form, 542, 106  
letters of administration, 168 (v), 50  
licence fees, method of, 622, 120  
miscellaneous, 175, 51-52  
moneys into court, 690-703, 130-136  
not to be held over to avoid excess, 226, 58  
not to be made before due, 97 (i), 28  
officers on leave, 168 (vi), 50  
"on account", 165 (iii), 49  
order(s)—  
    court, 556, 108-109 ; 696, 133  
    advice of, 699, 135  
    books, custody, issue, &c., of, 697, 133  
    issue of, 698, 133-135  
    record of payment, 700, 135  
    transfer between accounts, 701, 135-136  
    forms, 511 (i), 102 ; 512 (i), 102  
    period of validity of, 180, 52  
    to be checked, 515, 103  
other than those of personal emoluments, procedure, 259, 65  
pensions, 170, 51  
    before end of financial year, 222, 57

Payment(s)—(*contd.*)—

Pensions—(*contd.*)—  
    letters of authority for, 190, 54  
    personal emoluments at end of financial year, 222, 57  
    petty, 240, 60  
    powers of attorney, 168 (v), 50  
    receipts to be obtained for, 168, 49-50  
    certificates in place of signatures, 168 (iv), 50  
    identity of payee, 168 (iii), 49  
    register—  
        Shroffs, 510 (ii), 102  
    responsibility for, 158, 47  
    salary(ies), 169, (ii), 50 ; 516, 103  
    by money order, 258, 65  
    to bank, 173, 51  
    separate vouchers for sub-heads, 161, 48  
    September, when payable in following year, 223, 57  
    special authority for, 185 (ii), 53  
    storage of forest produce, 1020 (iv), 202  
    subsistence allowance—  
        receipt for, 163 (viii), 50  
    surcharge for, on unauthorised, 164, 48  
    tenders, extra contractual, 915, 180-181  
    to Municipalities, Village Committees and Railway, 198, 55  
    to public officers, receipts to be given, 133, 40  
    Treasury Officers'—  
        examination of, 512 (ii), 102  
    United Kingdom and other Government, 725, 140  
    verbal authority for, not to be accepted, 82, 25  
    votes of other departments, 178, 52  
    voucher(s)—  
        deductions from, 154, 46  
        forms for, 183, 52  
        required for all, 160, 48  
        title of head and sub-head, 184, 53  
        wages, 174, 51  
    watchers of—  
        forest produce, 1020 (iii) & (vii), 202  
    without authority, responsibility for, 159, 47  
    witnesses for, 163 (iii), 49  
Pay-sheets—*see* Pay Abstracts.  
Pension(s)—  
    and Salaries—  
        not drawn through Agents, cost of remittance, 728, 140  
        payment before end of financial year, 222, 57



REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100.

- Pension(s)—(*contd.*)—  
and Salaries (*contd.*)—  
    procedure *re* payment of, 516, 103  
    payments of, 170, 51  
    letters of authority for, 190, 54  
    paysheets for, 171 (i), 51  
    vouchers for, 169 (i), 50  
Periodical returns due from Departments, list of, Appendix to Chapter XI, 210–219  
Permanent Secretary to Ministry of Finance and Secretary to the Treasury—  
    duties of, 107, 34 ; III, 34  
Permits—  
    counterfoil books to be used, 134, 40  
    lease of lands, 576, 112  
Personal Emoluments—  
    items shown under—  
        in Estimates, 27–28, 9  
        payment at end of financial year, 222, 57  
    pay sheets, &c., return of, 257, 64  
    vouchers for, 255, 63–64  
Petty Cash book, 372 (i), 85  
Petty Cash Imprest, 252, 63  
Petty payments, 240, 60  
Police—  
    escort—  
        remittances between chests, 743 (i), 141  
    Reward Fund—  
        deposits, 557, 109  
        fines creditable to, 422, 92  
    tax—  
        property taken over for non-payment of, 456 (iv), 96  
Post Office safes—  
    duplicate keys of, 320 (iii), 80  
Powers of attorney—  
    payments on, 168 (v), 50  
Printed forms—  
    amended, applications for, 938, 190–191  
    charges for work executed, 942, 191  
    clerk, 937, 190  
    indents, 934, 189–190  
        supplementary, 935, 190  
    new, applications for, 938, 190–191  
    obsolete, 939, 191  
    packages—  
        checking of, 944, 191  
        non-receipt of, 945, 191  
    saleable, 656, 126  
    urgently required, 940, 191  
    work other than, indent for, 941, 191  
Printing—  
    allowance(s), 933, 188  
        excesses on, 943, 191  
    and binding, 930–981, 188–197  
    at private press, 960, 192  
    copy for, 931, 188  
    free to Government Departments, 930, 188  
    Local bodies, 965, 192  
    proofs, 932, 188  
    *quasi*-Government bodies, 965, 192  
    required by private parties, 965 (ii), 192  
Prison(s)—  
    Department—  
        articles supplied by, 400–401, 89  
        may make local purchases, 801 (ii), 152  
    Industries Advance Account, 401, 89  
Prisoners—  
    medical comforts—  
        certificate in vouchers for, 216, 57  
Private money found in Government safes, 237, 73  
Private press, printing at, 960, 192  
Proctors' fees—  
    certificate in vouchers for, 215, 56  
Promotion—  
    authority to be quoted in pay abstracts, 186, 53  
    letters of authority for, 190, 54  
Property—  
    Government—  
        sale of, 155, 47 ; 831, 173  
        writing off loss of, 102, 30–32  
    passing to Crown in settlement of debt to revenue, 456, 96  
Provident, Benevolent or Compassionate funds, audit of, 125, 37  
Public Account Committee—  
    Appropriation Account, review by 354, 84  
    report on by, 355, 84  
    Treasury minutes on, 355, 84  
    duties of accounting officers in relation to, 354, 84 ; 356, 84  
Public Debt—  
    estimates, 35, 10  
Public Money—  
    advances and loans, prohibited, 288, 73  
    borrowing for private purposes prohibited, 288 (i), 73  
    collections to be paid in daily, 138, 42  
    custody of, 270–325, 70–81  
    loans and advances prohibited, 288 (i), 73  
    losses of, accounting and writing off of 102, 30–32

REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

Public Money—(*contd.*)—

not to be—

advanced, lent or exchanged, 143, 44  
used to cash private cheques,  
141 (Note), 44

receipt and payment of, 132-260, 40-66  
retention by officers, when allowed,  
139 (ii), 43

to be kept in safe, 285 (i), 72

## Public Works—

execution and maintenance of, 42,  
13-15

provision for, in Estimates, 36, 10

## Public Works Department—

expenditure by, for other departments  
390 (i) & (ii), 88

safes, duplicate keys of, 320 (iii), 80

Tenders, discretion *re*, 380 (iv), (v)  
& (vii), 173

Punitive Police, rate, 595, 116

## Q.

Quasi-Government departments and  
Local Bodies—

Drafts, 750 (ii), 141

printing required by, 965, 192

stores issued to, 840, 160-161

Queries, Audit, 116 (ii), 36

Query Register, 372 (i), 85 ; 377, 87 ;  
658, 126

inspection of, 116 (ii), 36

## Quiet Possession—

certificates of, 411 (ii), 90

## R.

## Railway—

## Department—

tenders, discretion *re*, 380 (iv), (v)  
& (vii), 173

payments to, 198, 55

safes, duplicate keys of, 320 (iii), 80

## Rates—

assessment, 585-595, 113-116

collections to be deposited once a  
week, 590 (vii), 115

collectors files, 594 (i)-(ii), 116

collectors not appointed distraining  
officers, 592 (ii), 116

defaulters, 592 (i), 115

direct payment by taxpayers, 591,  
115

receipts on prescribed form only  
valid, 593, 116

Rates—(*contd.*)—

## Crown properties—

assessment for, 1001, 198

deductions for non-occupation,  
1002, 198-199

Government contribution in lieu of  
1000-1003, 198-199

notification of new buildings, alter-  
ations, &c., 1003, 199

## Irrigation, 600-607, 116-119

collection, rules for, 606 (vi)-(vii),  
118

collectors' commission, 605, 117

exemptions, 600, 116-117

purchase of lands sold in default  
of, 604, 117

receipt form, 602, 117

recoveries, monthly statement of  
603, 117

## registration—

fees for, 607, 117-118

particulars of, 607 (iii) & (iv),  
118 and 119

## local—

vouchers for contributions in lieu  
of, 199, 55

punitive police, 595, 116

Reappraisal of securities, fees for,  
579, 113

Receipt(s) 132-157, 40-47

and payment of public money, 132-  
260, 40-66

## assessment—

checking of, 590 (ii)-(iii), 114-115

discrepancies in, 590 (iv), 115

schedule of, 590 (i), 114

valid on prescribed form only,  
593, 116

## blank—

not to be issued to assessment  
collectors, 588 (ii), 114

books, 133, 40

## assessment—

collectors, 588, 114

collectors to have only one  
quarter's, 590 (vi), 116

counterfoil to be kept in Kach-  
cheri, 590 (v), 116

register of blank, 588 (iv), 114

return to Kachecheri by collectors,  
589, 114

irrigation recoveries, 606 (v), 118

by Court officers, 690, 130-131

by Kachecheri Shroffs, 481, 98

by Settlement Officers, 411, 90

cheques, acceptance of, 141, 43-44

classification of, 156, 47



REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

## Receipt(s)—(contd.)—

- collections to be paid in daily, 138, 42-43
  - for payments made by a public officer, 168, 49-50
  - forms, 133, 40
    - returnable to Treasury, 135 (iii), 41
    - spoilt, 135 (iv), 41
  - imprests, 168 (viii), 50
  - Kachcheri—
    - procedure, 490-499, 99-102
    - Shroff to receive, 490, 99
    - subject clerk's duties, 491-492, 99
    - voucher form, 541, 106
  - Land Settlement Department, 410-415, 90-91
    - by Revenue officers, 412, 91
    - refunds, 413, 91
    - numbers to be quoted in cash books,
      - 373 (iv), 85
    - of security, 432, 92-93
    - payment of subsistence allowance, 168 (viii), 50
    - reimbursements, 168 (viii), 50
    - under receipts, 166, 49
    - vouched for on prescribed form, 132, 40
    - vouchers—preparation of, 152-157, 46-47
    - vouchers, prescribed, 153, 46
  - Recoveries of expenditure—
    - incurred in previous years to be credited to Consolidated Fund, 92 (ii), 27
  - Refund(s), 442-443, 94
    - gun licence fees, to local bodies, 645, 124
    - instructions to be issued by Treasury regarding, 441, 94
    - land settlement receipts, 413, 91
    - safeguards to prevent double, 443, 94
    - to meet surcharge, 157, 47
    - unpaid salaries, 256 (ii), 64
    - with reference to Treasury, 441, 94
  - Register(s)—
    - accounting, 370-378, 85-88
    - advances to cultivators on account of crop failure, &c., 710 (vi), 137
    - appraisal fees, 578, 113
    - assessment, 585 (ii), 113
      - checking of, 590 (viii), 115
    - audit query, 372 (i), 85; 377, 87; 658, 126
      - inspection of, 116 (ii), 36
    - blank receipt books, 588 (iv), 114
    - cart and carriage licences, 624, 120-121
    - cases, miscellaneous, 655 (iii), 125
- 19—J. N. 11685 (9/47)

## Register(s)—(contd.)—

- cheques, money orders, &c., received, 141 (iii), 43; 372 (i), 85; 375, 87; 494, 100
  - counterfoil books, 372 (i), 85; 376, 87; 658, 126
  - Crown cases, 655 (i), (ii) & (iii), 125
  - drafts, 753, 142
    - books, 755 (iii), 143
    - paid, 761, 143
  - finer, 655 (i), 125
    - checking of, 655 (v), 126
  - forest cases, 655 (ii), 125
  - irrigation cases, 655 (ii), 125
  - Irrigation recoveries, 606 (i)-(ii), 118
  - Kachcheri—
    - subsidiary, 516 (i), 103; 517, 103-104
  - lands leased, 576 (i), 112
  - licences, 621, 120
  - miscellaneous, 655-658, 125-126
  - new—for gun licence fees, 647, 125
  - payment, Shroffs, 510 (ii), 102
  - telephone—
    - local calls, 1033 (iv)-(v), 206
    - trunk calls, 1035 (iv), 208
  - toddy and toll rents, 575 (i), 112
- Registrars—
- fees and commission to, 227, 58
- Reimbursements—
- receipts for amounts paid in, 168 (viii), 50
- Remittances—
- bank, 495 (ii), 100-101
  - between chests, 740-744, 140-141
    - acknowledgment, 743 (ii), 141
    - advice, 744 (i), 141
    - cash balance, maximum, 740, 140
    - currency notes—
      - unserviceable, 778, 147
    - escort, 743 (i), 141
    - Government Agent to Assistant Government Agent, 741 (iv), 141
    - keys, 742 (i), 141
    - packing, 742 (ii), 141
    - statements to Auditor-General, 744 (ii), 141
    - verification, 743 (ii), 141
  - cost—salaries and pensions not drawn through agents, 728, 140
  - creditors, public, 727, 140
  - Crown Agents, &c., 725-728, 140
  - gun licence fees, accounting of, 639, 123
  - revenue, by draft, 140, 43
  - money orders, use of official, 770, 144-146

REFERENCES { Financial Regulation—Arabic, thick, *e.g.*, 100  
 { Page—Arabic, ordinary, *e.g.*, 100

- Renewal of credit—  
 “ B ” departments, 239 (I), 60 ; 250, 63  
 “ C ” departments, 239 (II), 60 ; 251, 63
- Rent(s)—  
 arrack—  
   conditions of sale of, 574 (III), 112  
   recovery of—  
     responsibility of revenue officers,  
     571 (i), 111  
   resale of, 572, 111  
   toddy and toll, 570-575, 111-112  
 land leased—  
   revision of, 576 (III), 112  
 toddy—  
   and toll, register of, 575 (I), 112  
   conditions of sale of, 575 (II), 112  
 toll, sale on tender system, 573 (I)-  
 (II), 111
- Renting—  
 buildings of Government Officers,  
 1022, 204  
 out of buildings, 1021, 203-204
- Requisition(s)—  
 stationary and office requisites, 807, 155  
 stores—  
   articles not in Government Stores,  
   808, 155  
   due dates, Appendix I to Chapter  
   IX, 182  
   in duplicate, 804, 155  
   numerical order to be observed,  
   806, 155  
   preparation of, 805, 155  
   separate for each section, 804, 155  
   signatures on, 809, 155  
   supply—  
     period necessary for, 810, 155-156
- Requisitions for expenditure, 75 (III), 23
- Returns—  
 arrears in collection of revenue, of,  
 148, 45  
 for Secretary of State, 126, 37  
 periodical due from Departments,  
 list of, Appendix to Chapter XI, 210-  
 219
- Revenue—  
 and expenditure, detailed statements  
 of, 352, 83-84  
 arrears, 147-149, 45  
   interest on 15, 4  
   irrecoverable, 149, 45  
 charges on, 142, 44  
 cheques, &c., received, 141, 43-44
- Revenue—(contd.)—  
 classification of receipts, 156, 47  
 debt to, property passing to Crown  
 in settlement of, 456, 96  
 Estimates, 10-15, 3-4  
   composition of, 11, 3  
   due in Ministry not later than  
     February 15, 10, 3  
   due in Treasury not later than  
     March 1, 10, 3  
   land sales and premiums on leases  
     to be kept distinct, 14, 4  
   procedure, 10, 3  
   stamp duties not to form separate  
     head, 13, 4  
 Finance account, Treasury, 352, 83-84  
 gross amounts to be paid in, 142, 44  
 heads of, 12, 4  
 Land Settlement Department, 410-  
 415, 90-91  
 loss by negligence, 146, 45  
 payments to be supported by schedules  
 or abstracts, 145, 45  
 permanent custodians of, 139 (I), 43  
 refunds from, 440-443, 94  
 remittance by draft, 140, 43
- Revenue Officers—  
 duties of, 109, 34 ; 110, 34 ; 118, 36  
 Revotes of unexpended balances, 65 (II),  
 19
- Reward Fund—  
 Headmen's, 420, 91  
 Police, 422, 92
- Road—  
 Committee—  
   deposits, 557, 109
- Rural Courts—  
 deposits, lapsed, 559 (a), 110 ; 560 (II),  
 110 ; 561, 110
- 9.
- Safe(s)—  
 cash to be deposited in, 285, 72 ;  
 286, 73  
 duplicate keys of, 285 (II), 72 ; 320, 79-80  
 keys to be carefully kept, 285 (I), 72  
 money to be kept in, 285 (I), 72  
 movements of, 320 (v), 80  
 Post Office, Railway and Public Works  
 Department, duplicate keys of,  
 320 (III), 80  
 private money not to be kept in,  
 287, 73  
 small, building of, 320 (IV), 80  
 stamps kept in, 300, 75



REFERENCES { Financial Regulation—Arabic, thick, e.g., 100  
Page—Arabic, ordinary, e.g., 100

## Salary(ies)—

- advances, 99, 29
- and pensions—
  - not drawn through agents—cost of remittance, 723, 140
  - procedure re payment of, 516, 103
- arrangements for payment of, 255, 63-64
- authority to be quoted in pay abstracts, 186, 53
- broken periods, 195, 55
- estimates, how shown in, 29, 9
- fractions of cents, 196, 55
- payment, 168 (ii) & (vi), 49 & 50; 169 (i), 50
  - before end of financial year, 222, 57
  - by money order, 258, 65
  - to bank, 173, 51
- pay sheets for, 171 (i), 51
- scales—
  - additions or alterations to, 84, 26
- unpaid—
  - refund of, 256 (ii), 64
  - vouchers for, 169 (i), 50
  - when payable, 169 (ii), 50-51

## Sale(s)—

- Government property—
  - paying-in vouchers re, 155, 47
  - tenders, 881, 173-174
  - under Crown writ, 1025, 204
- Saleable printed forms, 656, 126

## Samples—

- tenders, 888, 175-176

## Sanctions, Financial—

- communication of, 79, 24
- lapse at end of financial year, 80, 24

## Schedules—

- or abstracts, to support payments to the Treasury, &c., 145, 45
- tenders, 887, 175; 891, 177
- Scheduling of vouchers, 200, 56; 540 (v), 106

## School stationery, &amp;c.—

- requisitions for, 807, 155

## Secret Service—

- expenditure on, 101, 29-30

## Secretary of State—

- returns for, 126, 37
- Secretary to the Treasury and Permanent Secretary to the Ministry of Finance—
  - duties of, 107, 34; 111, 34

## Security(ies)—

- annual valuation of, 100 (iii), 29
- assessment collectors, 587, 114

## Security(ies)—(contd.)—

- certificate—
  - on first payment to officer giving, 210, 56
- deposits, 430-434, 92-93
  - in banks, 433, 93
  - interest on, 431, 92
  - held on behalf of funds, 100 (iv), 29
  - profit and loss on sale—
    - accounting of, 100 (ii), 29
  - purchase and sale—
    - accounting of, 100, 29
  - receipt, form of, 432, 92-93
  - stamps and cash—
    - boards of survey, 307-314, 76-79
    - verification of, on Revenue Officer taking charge of Kachcheri, 291, 74
  - transfer between funds, 100 (v), 29
  - valuation fees, 577, 112
- Seed Paddy, issue of during periods of distress, 710, 136-137
- Seizure—
  - deposits of security, 434, 93
- Services—
  - by one department to another, 392, 88-89
- Sessional Papers and Administration Reports, 976-981, 196-197
- Sessional Papers, authority for publication, 981, 197
- Settlement Officer—
  - receipts by, 411, 90
- Shroff(s)—
  - advances by, prohibited, 288 (ii)-(iii), 73
  - balance, Treasury, 289 (iii), 73
  - books, Kachcheri, 480, 97
  - cash book—
    - Kachcheri, 482, 98
    - comparison with Kachcheri cash book, 535, 104
  - department, Kachcheri, 480-484, 97-99
  - Kachcheri—
    - checking of cash, 484, 98-99
    - cheque not to be accepted before entry in register, 494 (ii), 100
    - hours of business, 483, 98
    - money to be received by, 490, 99
    - receipts and payments by, 481, 98
    - subsidiary register, 484 (iii), 99
    - payment orders to be checked by, 515, 103
    - payment register, 510 (ii), 102
    - remittances to be accompanied by, 743 (i), 141

REFERENCES [ Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

## Signature(s)—

in vernacular, 168 (iii), 49–50  
legibility of, 119 (i), 86  
on drafts, 756, 143  
on licences, 623, 120  
on schedule of vouchers, 200 (ii), 56  
on voucher, 163, 43  
stamped, 119, 36  
stamps, to be kept under lock and key,  
119 (iii), 36

Sinking Funds, statement of, 357 (ii), 84

## Special—

allowances, to be shown under  
Personal Emoluments in Estimates,  
23, 9  
authority for payment, 185 (ii), 53  
certificates when required, 210–216,  
56–57

## indents—

stores, 816, 158  
delivery of articles direct, 817 (i),  
158

licences, 625, 121

## Warrant,—

expenditure under, 76, 23

Specifications of lands under irrigation  
works, 1005–1006, 199–200

Specimen forms for printing, 936 (i), 190

Spoilt receipt forms, 135 (iv), 41

Stamp(s), 300–304, 75–76

and cash at Kachcheri, verification by  
board of survey, 307 (iii), 76–77

cancellation of, 136, 41–42; 304, 75–76  
cash and securities, Boards of Survey,  
307–314, 76–79

credit stock of, 302, 75

## duty (ies)—

on court documents, 136, 41–42  
not to form separate head of revenue,  
13, 4

for licences, number and date of  
licence to be quoted, 375, 87  
gun licence fees not accepted in, 643,  
124

imprest, 302, 75

indent form, 303, 75

kept in safe or vault, 285 (i), 72 ;  
300, 75

licence fees, affixed to counterfoils,  
622 (i), 120

losses of, accounting and writing off,  
of, 102, 30–32

metal hand, for cancellation of stamps,  
304, 75–76

stock book, 300, 75

supplies obtained from Commissioner,  
301, 75

## Stamp(s)—(contd.)—

vendors, supplies to, 302, 75  
verification of, on Revenue Officer tak-  
ing charge of Kachcheri, 291, 74  
with the Commissioner, verification  
by Board of Survey, 307 (ii), 76

Stamped signatures, 119, 36

Stationery, &c., requisition for, 807, 155

Stock book, stamps, 300, 75

Stone setts, purchase without tenders,  
880 (iii), 173

## Stores—

accounts, settlement of, 814, 157–158  
and services, exchange of, 392, 88–89  
audit examination, annual, 861, 167  
balancing of, 856, 165

Board of Survey, departmental, 859,  
166

Board of Survey of unserviceable  
articles, 877, 169–172

breakages and shortages, report to  
Superintendent of Stores, 813 (vi),  
157

charged to votes of previous year, if  
debited again should be to Consoli-  
dated Fund, 92 (iii), 27

consignment notes, 813, 156–157

Crown Agents' supplies, 791, 149

Crown Mark, 820, 160

Customs duty, 819, 159–160

delivery of, 812, 156

dispatch boxes, 870, 168

emergency purchases, 801 (iv), 153

excessive stocks, 803 (iii), 154–155

Government Officers, supplies by, 792,  
149

hours for delivery and dispatch, 812 (ii),  
156

imported, special purchases, 801 (iii),  
153

## indent(s)—

annual, 803, 154–155

due June 15, 803 (i), 154

on Crown Agents, 815, 158

special, 816, 158

indenting, 800–820, 149–160

inventory, 850–862, 163–168

book, 850–851, 163–164; 856, 165

Issue Order Book, 855 (ii), 165

## issues—

individual officers, 840 (ii), 161

one department to another, 840 (iii),  
161

to non-store accounting units, 855  
(iii), 165

to quasi-Government Departments  
and local bodies, 840, 160–161



REFERENCES ( Financial Regulation—Arabic, thick, e.g., 100  
Page—Arabic, ordinary, e.g., 100

## Stores—(contd.)—

- loan of, 855 (iii), 165
- local purchase, 790 (i), 149
- losses and deficiencies, accounting and writing off of, 102, 30-32; 853, 164
- not in Government Stores price list, requisitions for, 808 (i), 155
- not in stock, requisition for, 808 (ii), 155
- packages—
  - opening of, 813 (iii), 156
  - packing of, 813 (ii), 156
- received by rail in damaged condition, 813 (v), 156-157
- reweighing of, 813 (iv), 156
- part worn articles, 857 (i), 165
- price list subject to alteration, 811, 156
- Prisons Department, local purchases, 801 (ii), 152-153
- purchases—
  - at outstations, 801 (ii), 152-153; 802, 153-154
  - authority for, 801 (iii) to (v), 153
  - from adjacent countries, 790 (ii), 149
  - when not exceeding Rs. 20 in value, 801 (ii), 152-153
- receipt Order Book, 855 (i), 164-165
- receipts and issues, vouchers for, 854, 164
- regulations for large departments, 845, 163
- removal from Customs, 818, 159
- Requisitions—
  - due dates, Appendix I to Chapter IX, 182
  - in duplicate, 804, 155
  - numerical order to be observed, 806, 155
  - period necessary for supply, 810, 155-156
  - preparation of, 805, 155
  - separate for each section, 804, 155
  - signatures on, 809, 155
- responsibility of Heads of Departments, 862, 167-168
- responsibility of Officers relinquishing duties or transferred, &c., 862, 167-168
- special purchases, locally of imported, 801 (iii), 153
- stationery, &c., requisitions for, 807, 155
- surplus equipment, 857 (ii), 165-166
- surprise checks by Heads of departments, 859-860, 166

## Stores—(contd.)—

- survey, 852, 164
- tenders, &c., 790-922, 149-181
- transit, 817, 158-159
  - accounting of, 817 (ii), 158-159
- unservicable articles, 875-877, 168-172
  - destruction of, 877 (iv), (v), & (viii), 170 & 172
  - proceeds of sale of, 877 (x), 172
  - vouchers, 165 (ii), 48
  - writing off, 102, 30-32; 853, 164
- Sub-Accountant(s)—
  - cash book, 342, 82
  - meaning of, 110, 34
- Sub-head(s)—
  - "&c." meaning of, 91 (iii), 27
  - excesses on, 65-68, 19-21
  - new services not permitted, 66 (ii), 20
  - previous authority necessary, 66 (i)-(ii), 19-20
- new, opening of, in estimates, 34, 10; 66 (iv), 20
- of expenditure, separate voucher for each, 161, 48
- of revenue, separate voucher for each, 152 (ii), 46
- separate—
  - accounts to be kept of, 374 (ii), 86
  - unexpended portion not to be drawn to meet impending payments, &c., 97 (i), 28
- Subsidiary Cash Book—
  - Kachcheri, 517, 103-104
- Subsidiary Register—
  - Kachcheri, 516 (i), 103
  - Shroffs, 484 (iii), 99
- Subsistence—
  - Allowance—
    - receipt for payment of, 168 (viii), 50
- Sub-Vouchers, 166, 49
- Suitor's deposits—
  - abstract of balances yearly, 554 (vi), 107
  - accounts—
    - closing of, 554 (v), 107
  - District Courts, 555, 108
  - lapsed, 559 (a), 110
  - ledgers, 554, 107-108
  - withdrawal of, 556, 108-109; 696, 133
- Supplementary—
  - Appropriation Bill, 69, 12-22
  - Estimates—
    - of expenditure, 65-68, 19-21; 76, 23
    - when permissible, 65 (i), 10
  - indents—
    - printed forms, 935, 190

REFERENCES [Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

Supplementary—(contd.)—

- paysheets, 171 (ii), 51
- provision—
  - application for, 67, 20–21
  - for extraordinary expenditure incurred in previous year, 224, 58
  - to be entered in Departmental Vote Account, 374 (iii), 86
- Supplies by Government Industrial Institutions, 800, 149–152
- Supply Services, 6, 3
- Surcharge(s)—
  - audit, admission of, 455, 96
  - audit, application for removal of, 454, 95–96
  - refunds to meet, 157, 47
  - sums paid to meet, inclusion in letter “H” account, 373, 87–88
- Surprise inspections, accounts, 114, 35
- Surplus and Deficit Account, Treasury, 347, 83
- Survey—
  - of stores, 852, 164

T.

- Tax, assessment, 585–595, 113–116
- Technical Departments—
  - books of accounts, 371, 85
- Telegrams—
  - applying for leave, not chargeable to Public Funds, 189, 54
  - vouchers for, 189, 54
- Telephone—
  - attention to calls, 1032, 205
  - Indian trunk calls, 1036, 209
  - inland trunk calls, 1035, 207–208
    - accounting of, 1035 (v), 208
    - register for, 1035 (iv), 208
  - local calls, 1033, 205–206
    - accounting of, 1034, 206–207
    - register of, 1033 (iv)–(v), 206
  - new connections, 1030, 204
  - overseas calls—
    - authority to originate, 1037, 209
    - removal of, 1031, 204–205
    - use of, 1032–1037, 205–209
- Tender(s), 880–922, 172–181
  - acceptance of, procedure on, 896 (ii), 178
  - advertisement for, 880 (viii), 173
  - authentication, 890, 177
  - authority for calling, 884 (ii), 174
  - Board—
    - composition of, 882, 174
    - powers, 888–889, 175–177
    - procedure, 888–889, 175–177
    - completion of contract, 896, 178
  - contractors, judgment-debtor, 922, 181

Tender(s)—(contd.)—

- dates to call for, Appendix II to Chapter IX, 183–185
- defaulting contractors, 920–922, 181
- deposits, 889, 176–177
- documents to be sent to the Ministry, 893, 178
- duration of, 894, 178
- expert advice, 895, 178
- form of notice, Appendix III to Chapter IX, 186–187
- local, 905–910, 179–180
- authentication, 908, 179
- documents to be transmitted, 909, 179
- forms, 906, 179
- procedure, 907, 179
- requirements, 905, 179
- variation of conditions of contract, 910 (ii), 180
- not to leave Board Office, 891, 177
- notice(s), 885–886, 174–175
  - publication of, 886, 175
  - to Tender Board, 884 (i), 174
- other than the lowest, acceptance of, 892 (ii), 177–178
- payments, extra contractual, 915, 180–181
- sale of Government property, 881, 173–174
- samples, 888, 175–176
- schedule, 887, 175; 891, 177
- submission in duplicate, 883, 174
- supplies to be obtained by, 880, 172–173
  - variation of contracts, 897, 179
- Tenderers—
  - reliability of, 889 (iii), 176
- Thumb impression—
  - where payee is unable to write, 168 (iii), 49–50
- Timber—
  - seized under forest offences, 1020, 201–203
- Toddy—
  - and toll rents, register of, 575, 112
  - rents—
    - conditions of sale of, 575 (ii), 112
- Token provision, 43, 16
- Toll(s)—
  - disposal, dates to be arranged in consultation with other Revenue Officers, 573 (iii), 111
  - rents—
    - sale on tender system, 573 (i)–(ii), 111
- Transit Stores, 817, 158–159



REFERENCES [ Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

- Travelling—  
claims—  
advances to be deducted from, 657 (ii), 126  
expenses—  
advances, 241, 60
- Treasury—  
abstract, 343, 82; 345, 82; 351-352, 83  
accounting, 340-358, 82-85  
account(s)—  
annual statements, 357, 84  
appropriation account, 352, 83  
assets and liabilities, 357, 84  
audit of, 350, 83  
destruction of old documents, 358, 85  
finance account, 352, 83  
gazetting of, 346, 83  
investments, statement of, 357 (i), 84  
loans, &c., statement of, 357 (ii), 84  
Sinking Funds, statement of, 357 (ii), 84  
surplus and deficit, 347, 83  
books, 340, 82  
keeping of, 370, 85  
cash book, 341, 82  
cash, stamps, securities, &c., Board of Survey, 307-314, 76-79  
currency notes, damaged exchange of, 776, 146  
draft ledger, subsidiary, 766 (i), 144  
journal, 344, 82  
subsidiary, 348, 83  
ledger, 346, 83  
Officers' payments, examination of, 512 (ii), 102  
Shroff's balance, 289 (iii), 73  
vault, 289, 73
- U.**
- Under-receipts, 166, 49  
Unserviceable articles, 875-877, 168-172  
condemned by Board of Survey, 875, 168-169; 877 (viii), 172  
Crown marks on, 820 (iii), 160  
destruction of, 877 (iv), (v), & (viii), 170-172  
disposal of, 876, 169  
proceeds of sale, 877 (x), 172  
payments into court, 690, 130-131
- V.**
- Valuation(s)—  
Security, fees for, 577, 112
- Vault—  
book, Kachcheri, 497 (ii), 101
- Vault—(contd.)—  
book, Treasury, 289 (ii), 73  
cash to be deposited in, 286, 73; 497 (ii), 101  
Kachcheri, 290, 74  
stamps kept in, 300, 75  
Treasury, 289, 73
- Vendors—  
stamp, supplies to, 302, 75
- Verbal authority for payments not to be accepted, 82, 25
- Verification of Cash, Stamp balances, &c., on revenue officer taking charge of Kachcheri, 291, 74
- Village Committee(s)—  
accounts, 665-671, 126-127  
deposits, in Kachcheri, 666, 126  
Government Grants, 670, 127  
payment order, 667, 127  
reconciliation of, 669, 127  
refund of stamp duties and fees, 671, 127  
separate for each, 665, 126  
transcript of, 669, 127  
payment vouchers to show dates of credit, 193, 55
- Village Land Ledger, 414, 91
- Vote(s)—  
account, departmental, 95, 27-28; 349, 83; 372 (i), 85; 374, 85-87; 658, 126  
credits to, not permissible, 92 (i), 27  
excesses on, 65-68, 19-21  
Forest Department, expenditure in connection with forest offences paid from, 1020 (i), 201-202  
general, not to be used when specific vote exists, 91 (ii), 27  
new, opening of, in estimates, 34, 10  
other departments, payments from, 178, 52
- Voucher(s)—  
alterations in, 168 (vii), 50; 197 (ii), 55  
amount to be expressed in words, 193, 54  
authority quoted in, 185 (i), 53  
"C" Department, to indicate office of payment, 253, 63  
certification of, 163, 48; 191, 54  
cheques, money orders, drafts, &c., not to accompany, 177, 52  
contract, 165 (i), 48  
contribution in lieu of rates, 199, 55  
details to be shown in, 162, 48  
duplicate, 192, 54  
filling of, 193, 54

REFERENCES [ Financial Regulation—Arabic, thick, *e.g.*, 100  
Page—Arabic, ordinary, *e.g.*, 100

Voucher(s)—(*contd.*)—

forms—

payments, Kachcheri, 542, 106  
receipts, Kachcheri, 541, 106

horse, forage, conveyance and com-  
muted allowances, certificate in,  
213, 56

house allowance, 212, 56

Kachcheri, scheduling of, 540 (v), 106

Medical comforts, certificates in, 216,  
57

“ Paid ” stamp on, 176, 52

paying in—

bank, remittances to, 495 (ii), 100-  
101

form, 493, 99-100

re sale of Government property,  
155, 47

payment—

by department in one station to a  
payee in another station, 260, 65-  
66

deductions from, 154, 46-47

forms for, 133, 52-53

receipts for, 163, 49-50

title of head and sub-head, 184, 53

to be checked, 515, 103

to be supported by, 160, 48

to payees of Agents, 163, 49-50

personal emoluments, 255, 63-64

return of, 256 (i), 64

petty payments included in one,  
240, 60

proctors' fees, certificate in, 215, 56-  
57

receipt, 132, 40

and issue of stores, 854, 164

details to be shown in, 152, 46

forms of, 153, 46

preparation of, 152-157, 46-47

responsibility of officer certifying,  
163-164, 48

separate for each account, 152, 46

salaries, pensions and allowances,  
169 (i), 50

scheduling of, 200, 56

separate for each sub-head, 161, 48

signature in, 163, 48

stores, 165 (ii), 48

sub-vouchers to support claims for  
small payments, 166, 49

telegrams, 189, 54

validity of, period of, 180, 52

witnesses' expenses, certificates in,  
214, 56

W.

Warrant(s)—

advance, 241 (iii), 60-61

Imprest, 234, 59

Special—

expenditure under, 76, 23

Watchers—

of Forest produce, payments to,  
1020 (iii) & (vii), 202 & 203

Wells and pits, disposal of fines recovered  
under Ordinance (Cap. 182), 421, 92

Widows' and Orphans' Pension Scheme—  
abatements, 194 (ii) & (iii), 55

Wages, payment of, 174, 51

Withdrawal of suitors' deposits, 556, 108-  
109

Witnesses—

batta deposits, lapsed, 559 (c), 110;  
560 (ii), 110 ; 561 (ii), 110

expenses—

certificates in vouchers for, 214, 56

payments in presence of, 168 (iii), 49-  
50

Work(s)—

and services, for local bodies, &c., 841,  
161-163

and services, for Government Officers,  
842, 163

Electrical Department, to be carried  
out by, inclusion of provision in  
estimates for, 37, 10-12

estimates, excesses on, 85, 26

extraordinary, estimates of, 41, 13  
loan, chargeable to revenue pending  
raising of loan, 60, 17-18

performed for *quasi*-Government de-  
partments, &c., 840-842, 160-163

private for Government Officers, 842,  
163

Public Works Department, to be  
carried out by, inclusion of provi-  
sion in estimates for, 37, 10-12

Writ—

index, 680, 129

transactions under, schedule of  
account for, 681, 129

Writing off—

irrecoverable arrears of revenue, 149,  
45

money due to Government, 102, 30-32

public money, 102, 30-32

stamps, 102, 30-32

Stores, 102, 30-32 ; 853, 164



*Register of Additions and Alterations to Part I of the Financial Regulations*

No. of Slip.	Date of Slip.	No. of Financial Regulation.	Subject.

*Register of Additions and Alterations to Part I of the Financial Regulations*

No. of Slip.	Date of Slip.	No. of Financial Regulation.	Subject.



*Register of Additions and Alterations to Part I of the Financial Regulations*

No. of Slip.	Date of Slip.	No. of Financial Regulation.	Subject.









25