

FINANCE BRANCH

As per recommendation of the DP&AR, contained in para 99.2 of their IXth Report on the Study of this Department, the Finance Branch is headed by a Financial Officer. This Branch was also re-organised w.e.f. 1.10.1984 consisting of the following Sections:-

- (a) Cash Section.
- (b) Accounts-I Section (Store Account)
- (c) Accounts-II Section (Credit and Deposit Account).
- (d) Accounts-III Section (Estt. Account & overall Budgeting)
- (e) Internal Audit Section.
- (f) Progressive Stock Taking Section.
- (g) Advertisement (Bill) Section.

(Cf. para 99.7 of the DP&AR IXth Report on the Study of this Department - Office Order No.2/1/84-Estt (SO) dated 1.10.1984)

The duties and functions of the above mentioned Sections are given in the succeeding paragraphs:-

CASH SECTION :

As recommended by the DP&AR in para 99.8 of their IXth Report on the study of this Department, Cash Section is to be headed by an Accountant. The duties and responsibilities of Accountant in Cash Section are as under:-

- (1) Over all supervision of the Section.
- (2) To check all the Cash Books i.e. C.B.I to C.B.VI and main Cash Book.
- (3) To sign the Money Orders acknowledgements.
- (4) To check all the Bank Challans, Bank Receipt along with the cheques, Demand Drafts and Indian Postal

Orders as the case may be, before sending the same to the Bank.

- (5) To watch the encashment of the cheques, Demand Drafts and Postal Orders etc. from the Bank. In case encashment intimation is not received within one month, the bank is reminded to expedite the same.
- (6) To check the postings of all the bank receipts made by the dealing clerks in the relevant CBS registers.
- (7) To check all the refund bills prepared by the refund Clerk with reference to C.B.S register and case file.
- (8) To check the posting of all 'R' Forms prepared by Stock R&R Section against the relevant entries in V.P. Journal.
- (9) To prefer the V.P. claims with the Postal authorities followed by regular reminders, where necessary.
- (10) Maintenance of Security Register & Release of Security.

CASHIER'S DUTIES AND RESPONSIBILITIES :

The duties of the Cashier are as under:-

- (1) Custody of all money received in office and all balance amounts left over after disbursement and crediting the same to the Bank.
- (2) Maintenance of cash book and cash accounts for both Govt. and non-Govt. money (For this purpose he is also required to maintain a rough cash book - Register No.57 un-audited).
- (3) Crediting all receipts of Govt. money to Govt. Account and payment of non-Govt. money to the respective parties e.g. NDMC, DESU, Govt. of India Publication Cooperative Credit and Thrift Society Ltd. etc.

- (4) Attending the Bank personally on every occasion when a sum of Rs.1000/- or more in cash has to be deposited/drawn (C.F.CP&A/U.O.No.L-13/2/37-M&F, dated the 13th December,1939).
- (5) Effecting all disbursements including payment of salary and wages to the staff and accounting for the same.
- (6) Arrangements for refund to the parties through the IPO/MO or Bank Drafts obtainable from State Bank of India.
- (7) Check of the Cash Sale statements of the Book Depots at New Delhi and Calcutta.
- (8) Collection of dues on account of water, electric charges and the Govt. of India Publication Department Cooperative Credit and Thrift Society Ltd. from the members of the staff.
- (9) Preparation of all contingent bills for presentation to the Pay and Accounts Officer and maintenance of bill Register (No.24-Audited), showing the details of payment received from the Bank against the bills.
- (10) Maintenance of stamp accounts for ordinary postage stamps requisitioned by the Despatch Section from time to time.
- (11) To maintain the imprest amount and recoupment of the same as and when necessary.
- (12) To check the credit schedules of both the Delhi Office and the Book Depots at New Delhi and Calcutta as sent monthly by them.
- (13) To edit the money order coupons allotted cash book serial Nos. as required to be dealt with in the Section.

- (14) To have the cash books checked by the Accountant and signed by the Financial Officer daily.
- (15) To keep in safe custody savings Bank Pass Books for security deposits and such other documents as may be entrusted to his care and to maintain registers (like No.5B-Un-audited) for this purpose.

" Instructions for the guidance of officers who receive and handle cash" have been reproduced in Appendix V and should be followed by the Cashier. The Cashier's responsibilities are further detailed in the cash security Bond executed by him and reproduced in Appendix VI. He is also required to accept entire responsibility for his nominee selected by him to carry out his duties during the period of his leave (Cf. CP&S memorandum No.2B/5/38-A&F dated the 19th July, 1938).

SECURITY DEPOSIT OF THE CASHIER :

The Cashier is to furnish cash security for Rs.700/- and execute a bond as referred to in preceeding paragraph.

RECEIPTS :

The remittance received by post are entered in six registers according to their nature as detailed below:-

- (1) CBS Register No.1-Money Orders.
- (2) CBS Register No.II-Postal Orders, cash and total amount of ordinary postage stamps.
- (3) CBS Register No.III-V.P. Money Orders.
- (4) CBS Register No.IV-Ordinary Postage Stamps.
- (5) CBS Register No.V- Cheques.
- (6) CBS Register No.VI-Demand Drafts.

Post Office sends the Money Orders in bulk to this Department for prechecking. The dealing clerk in Cash Section checks the Money Orders to ensure whether they are meant for this Department or not. He also checks that addresses of the remitters and amount are written clearly on the lower portion of Money Orders. Thereafter all the money orders are returned to the Post Office with the instructions to arrange payment of only those Money Orders which are meant for this Department. The Post Office then prepare the check lists according to the Postal zones. The check lists (one copy of which is returned duly acknowledged to the postman) showing the details of the money orders as prepared by the Post Office and presented to this office along-with the money orders and postal cheques are arranged date-wise and maintained monthwise. They serve as the CBS Register-I (Register No.17 audited). The pages should be numbered invariably before they are submitted to the Accountant. In these check lists where the addresses furnished by the Post Office are not clear and complete, the dealing clerk should make it a point to keep full particulars in a separate sheet to be attached to the relevant check lists so as to avoid complication in the matter of refund at a later date. When the Money Orders are received, the receipt portions are signed by the Accountant in token of acknowledgement and made over to the postman. The coupons are detached and pasted on sheets of paper whereon the running serial Nos. of the register allotted to them and the words 'CBS No.1' are also noted down. Advice letters, where received from the remitters, which are marked by the CRT Section to the

Cash Sec. are then attached by the clerk concerned to the coupons. The Cashier edits the coupons thus completed and the Cash Section then send the same to the Sections concerned to deal with the requests made in the coupons.

The Postal cheques and their amounts together with the CBS.I Nos. are entered in CBS Register V daily before totalling the Register.

2. C.B.S. REGISTER NO.II (D.P.17) :

All Indian Postal Orders received as remittance from the parties in this Department are entered in CBS Register No.II. The Amount deposited in Cash at the counter of Cash Section, the cash sale of Govt. publication at the Sale Counter in the Head Office and the total amount of ordinary postage stamps (from CBS Register No.IV) are also entered in this register and total is given every day. One challan is prepared in respect of the remittance as received by IPO's and the same alongwith relevant IPOs and Bank receipt (DP.21) is deposited into Reserve Bank of India. Another challan is prepared in respect of the amount received in Cash and by ordinary postage stamps and the total amount is deposited into State Bank of India, Old Sectt. Delhi and a Demand Draft is obtained which is deposited into Reserve Bank of India alongwith other Demand Drafts received in this Department. The details of amount credited to bank and the number and dates of the Challans are noted in the aforesaid register. On receipt of the encashment slip (DP.21) from the Bank, the posting of the date of encashment is made against the relevant challans. The details of amounts are also noted therein. Where it is anticipated that a cheque may not be cashed for

the full amount or at all, the amount should be entered in the discount column with a red circle round it so that it may not be added up to the day's total. After it has been cashed, it should be entered on the date of its encashment and totalled up with other entries of the date. If in any case a cheque is expected to be cashed and is added accordingly with other entries of the day on which it was received and it is subsequently dishonoured, the entries in the register should be corrected along with the totals of the date concerned. The Govt. of India Department of Publication has been permitted by the Govt. of India under sub rule (2) of Rule 79 of the Treasury Rules of the Central Government Vol.I, to accept out-station cheques in payment of the cost of publications. The conditions governing the acceptance of these cheques as laid down in Sub Rule (1) of the said Rule will, however, continue to operate (c.f. Govt. of India, Ministry of Finance, Office Memo. No.DY. 6851-FII/47, dated the 15th November, 1947-CP&S endt. No.23/38/45-A&P, dated the 16th December, 1947).

3. C.B.S. REGISTER III(V.P) :

The cheque lists for V.P. money orders in respect of value payable packets issued by this office are received (along with postal cheques) in duplicate, one copy of which is to be returned to the Post Office duly signed and the other to be retained in this office (as Register No.19-Audited). The Accountant signs the V.P. Money Order acknowledgements and retains the coupons which serially numbered according to the numbering in the C.B.S. Register-III(Register No.19 referred to above). The posting of

these V.P. Money Orders is made in the V.P. Journals received from Despatch Section against each V.P.P. The postal cheques and their amounts together with the CBS III Nos. are entered in the CBS Register No.V.

4. C.B.S. REGISTER IV (STAMPS) :

A separate register is maintained in Form No.DP.53 for postage stamps only received in payment of cost of publications. The total of postage stamps received on a particular date should be transferred to the CBS-II Register. These stamps are also entered by a senior clerk from the Cash Sec. in the CBS Register IV. These stamps are adjusted in the first instance against the permanent advance of the office at the time of crediting the equivalent amount to the bank as the cost of publications received in cash. The stamps are supplied to Despatch Section who utilise them in sending small packets to Foreign Countries where the use of service postage stamps is not permissible under the postal rules and necessary recoupments of the permanent advance are made subsequently by charging the said amount under the proper debit head.

C.B.S. REGISTER V :

C.B.S.V(DP.17) is exclusively maintained for cheques only received from the indentors towards the cost of publication. This office has been permitted by the Govt. of India under sub Rule (2) of Rule 79 of the Treasury Rules of the Central Govt. Vol.I to accept out station cheques in payment of the cost of publications. The conditions governing the acceptance of the cheques as laid down in sub Rule (1) of the said rule, will, however, continue to operate (cf.G.O.I., Ministry of Finance OM No.Dy.6851-FII/47 dated 15.11.47-CP&S

end. No.23/38/45-A&F dated 16.12.1947).

All the cheques sent by post or deposited locally to this Department are received in CRT Section and entered in a Register duly checked by Head Clerk CRT Section. Then they are sent to Cash Section. The dealing Clerk who receives the same signs in the said Register in token of the acknowledgement of cheques. These cheques are arranged Bankwise and stationwise and are serially numbered. The entries are made in CBS V i.e. the addresses and amounts are noted down in the Cash Book and totalled daily. The challans and Bank receipts are prepared numerical and then submitted to the Accountant/Financial Officer for checking. The Accountant signs on the back of cheque for crediting the same in the Receipt Head "958 Sty. & Ptg.-Central-Sale of Gazette and other publications". The cheque and challans alongwith Bank Receipts are sent to RBI, New Delhi. The CBS letters are sent to Section concerned after affixing the Rubber Stamp "Not yet cashed". If any cheque is received back as dishonoured from the Bank with some objection, the same is returned to the party concerned after reversing the relevant entries in the Cash Book. All the cheques received in Foreign Currency are entered in the discount column in CBS Register No.V and is sent to the Bank for encashment. After the encashment of the said cheque and the amount is converted into Indian Currency, the same is added in the progressive total of CBS V in the month in which it is cashed.

CBS REGISTER NO.VI :

This register is exclusively meant for the Demand Drafts and Pay Orders received from the Indenters. The

1- 10 -1

procedure for its maintenance is the same as is for CBS Register No.V.

In all the 6 C.B.S Registers mentioned above, the day's totals should be entered in words alongwith the figures. The dates should also be shown prominently thereon.

RECEIPTS AT THE COUNTER :

Money paid at the Cashier's counter is received by the Cashier and, for each payment, the payee should be granted a receipt in Form No.T.R.5 without delay. The receipt should be signed by the Accountant/Cashier as "Per Financial Officer" who should satisfy himself at the time of signing that it has been properly made out. These amounts are also entered in the CBS Register No.II and the Accountant in turn should check that the consecutive receipt Nos. are properly entered in the Register and the amounts are correct according to the counterfoils of the receipts.

MISCELLANEOUS RECEIPTS :

There are another kinds of receipts like the sale of tender forms, sale of waste paper, sale of un-serviceable articles etc. which are entered in miscellaneous Col. in CBS Register No.II and credited to Receipt Head "058-Sty.&Ptg.-Central Sale of Gazette and other Publications"

ACKNOWLEDGEMENT :

No receipts for money received by money orders are issued, so they are acknowledged on the back of the money order forms themselves. If inspite of this an acknowledgement is insisted upon, reply in D.P.22(item 13) is issued. All other remittances received by post for Rs.50 and above

:- 11 -:

are acknowledged in Form No.T.R.5. In the case of cheques, however, the acknowledgements should be issued only after they have actually been cashed.

PAYMENT INTO THE BANK OR TREASURY :

All the remittances entered in C.B.S. Register II except IPOs after being duly accounted for are credited in the State Bank of India, Old Sectt. Delhi for obtaining drafts. For the purpose of crediting the amount in Reserve Bank of India, New Delhi, Challans are made in Form D.P.29 according to the categories of remittances e.g. drafts in one challan, cheques for one station in one challan, these for another in another challan, etc. (Cf.O.O.No.1/78 dated 22.2.1978).

BANK RECEIPTS :

The Bank issues receipts (DP.21) for the remittance which bear the same Nos. as those of the original challan issued by the office. On receipt of the bank receipts, in addition to making entries in Register No.60 (Un-audited), the Cashier should without any delay post their Nos. and dates against the entries in the cash books to show that the amount sent to the bank are duly acknowledged. The Cashier should also watch that no items remain un-acknowledged. The Accountant should check the bank receipts with the cash book to see that the remittances included in the challans have been duly credited to the Bank. The final check to see that the dues of the Govt. are regularly paid into the Bank is made from the monthly credit schedules received from the Pay and Accounts Office, of the Ministry of Urban Development, New Delhi.

:- 13 -:

STAMPS FOR USE IN OFFICE :

Stamps for use in office (both ordinary and service) are requisitioned for by the CRT and Despatch Sections from the Accounts Section, who after obtaining necessary sanction for purchase of stamps, send the file to Cash Section. In case of ordinary postage stamps, a contingent bill is prepared and submitted to P&AO, who issues cheque in favour of the Financial Officer. Then the cheque is get encashed and the ordinary postage stamps purchased from the GPO as per requirement of Civil Despatch Section. The Cash Section is required to keep an account of the ordinary postage stamps by denomination in register DP.108. In case of Service Stamps a Contingent bill is prepared and sent to P&AO for issue of cheque in favour of Post Master, I.P. Head Post Office, New Delhi. On presentation of the cheque, the Service Stamps for the requisite amount, are obtained from the Post Master, I.P. Head Post Office, New Delhi and they are distributed amongst CRT, Civil Despatch, Army Despatch, Gazette Distribution Unit etc. as per their demands. An account of these stamps is also kept in Cash Section in a separate Register.

The Asstt. Controller/Financial Officer is authorised to draw contingent for emergent payments on account of service stamps. Necessary letter of authorisation should be issued by the Deputy Controller of Publications to the Treasury Officer every time as and when there is change of incumbent.

PREPARATION OF CONTINGENT BILLS :

Bills of Contingent charges of the offices are

made out by the Cashier according to the needs of the office. Whenever he finds that the amounts paid against petty charges have exceeded a major portion of the permanent advance of Rs.2000/- for the office and also that there are bills awaiting payment, he prepares a bill of contingent charges in Form S.59 with necessary details, which are copied of lumped together according to items from the register of contingent charges (Register No.21-Audited). In the bill as well as in the register the budget grant, running total of the expenditure including the bill and the balance in hand are shown. The bill is also accompanied with necessary certificates as in Form No.132.

Vouchers for all sums above Rs.100/- are also attached to the bill, the remaining paid vouchers duly defaced being retained in Cash Section for three years. A separate register (No.59-Unaudited) should be maintained for miscellaneous bills, i.e. bills which are not drawn against the office budget head.

CASH SIRCAR :

The Cash Sarkar is required to go to the P&AO and the Bank to get payment for bills passed and to deposit Govt. money. When the amount involved is, however, Rs.1000/- or more in cash, the Cashier should go personally to the Bank as the case may be.

COLLECTION AGAINST BILLS :

The amount collected against contingent bills should be shown alongwith the date of receipt and the words "received payment" both on the register of contingent charges (Register No.22-Audited) and also on the office

copy of the bill. They should further be shown at once in the receipt side of the office cash book (Register No.22 Audited). The details should also be shown in the bill register (No.24-Audited) maintained in the Section.

CONTINGENCIES :

Necessary details of contingent charges must be recorded briefly in the contingent register (Register No.21-Audited). Full details are unnecessary. The detailed heads of contingent expenditure operated upon in the Publication Department are to be noted in the different columns of the register and the progress of the expenditure under each of these heads is to be recorded therein. The pending bills which have been passed by Accounts-III Section and signed by the PO/DC(P) but can not be paid until the amounts are drawn from the Bank/Treasury are marked as A.P. i.e. Advance Payment. All the paid vouchers and the bills the amount of which are included in a contingent bill are enfaced in red ink with the running serial Nos. in two series (allotted to them in the Register of Contingent Charges) with or without the letters 'A.P' (as the case may be).

Cash Memos over Rs.20/- cannot be accepted in audit as voucher within the meaning of Rule 205 of the Treasury Rules, Vol.I, if they are not duly stamped and receipts which do not contain acknowledgement of money, receipts are not acceptable as vouchers if they are for a sum exceeding Rs.20/- in each case and are not duly stamped. The dealers should be required to issue stamped receipts for amounts exceeding Rs.20/- instead of mere cash Memos. The cost of stamp should be rightly incurred by dealers. It cannot be met from the contingent grant of the office.

TELEPHONE CHARGES :

The telephone charges are paid on receipt of bill from the telephone authority and the accounts for charges of each telephone installed in this Department as well as at the residence of Controller/Dy. Controller of Publications are maintained in Accounts-III Section.

HOUSE TAX :

The tax levied by the Delhi Municipal Corporation, Delhi on office building isto be made under rule 1(a) of Appendix 5-A to Civil Account Code Vol.I. The amount, according to the bill is to be paid out of the contingent grant of the CPND in terms of Rule IV(a) of the said Appendix (Cf. CP&S U/O I No.Dy.262-M&F dated 27.1.1934).

EXPENDITURE ON MONEY ORDERS :

In cases in which money due by the Govt. is paid by postal money order, the cost of remittance should always in the absence of any special rule or order to the contrary, be borne by the payee.

DISBURSEMENT OF MONTHLY SALARY :

The following procedure has been laid down for disbursement of monthly salary to the staff w.e.f.30-4-1974:-

- (1) Cash Section isto prepare the acquittance roll of the staff of each Section in the prescribed preforma.
- (2) The total amount of acquittance roll of a particular Sec. isto be handed over by the Cashier to the Sectional Head of in his absence to a permanent representative duly nominated by him with the acquittance roll. The receipt of the amount so handed over is obtained by the Cashier.
- (3) The Sectional Head or in his absence his nominee will

disburse the amount to the staff working in his Section against proper receipt on the acquittance Roll.

(4) After disbursement, the Sectional Head or in his absence his nominee is to return the acquittance roll to the Cashier on the same day.

(5) On its receipt, the Cashier will scrutinise the acquittance rolls to ensure that proper receipt has been obtained from each member of the staff.

(6) The acquittance rolls are to be retained in Cash Section duly bound monthwise (Cf. GO No. 13/74 dt. 20.4.74)

ACKNOWLEDGEMENTS ON PAY HILLS :

Postal acknowledgement in respect of Pay remitted to any employees of the office are required to be pasted against their names in the acquittance rolls at proper places. The Post Office should be reminded if a receipt is not received within three weeks from the date of remittance. If a money order is returned, undelivered, the original money order form should be pasted.

In cases where pay and allowances have been authorised in proper form and according to the requirements of the rules by the Govt. servant to persons other than themselves for reasons like leave on account of illness, being out of the station, etc. and such authorisation is accepted by the Cashier, receipts should be obtained from the persons entitled to receive pay and allowances and in addition simple receipts of the persons authorised to receive payment should be taken on the acquittance rolls.

LEVY OF STAMP DUTY :

Acquittances for all amounts above Rs. 20/- are to be stamped. If the full pay of a person is not drawn in one place but is shown as above Rs. 20/- in two places (or more)

in the pay bill for the same month, he is required to give his acquittance on stamp in one place only, no stamp being required against the other entry (or entries). Cash Section should however, keep cross reference in such cases against the respective serial Nos. of the acquittance rolls.

PAYMENT AGAINST MUSTER-ROLL :

Muster-rolls are generally paid against the imprest advance, unless the total amount involved is not covered by the balance of the imprest in hand or when the men for whom wages have been included are not all present to receive payment. When the payment is made, the Head of the Section concerned is required to identify the labourers and also to certify in writing that the payment has been made in his presence.

DISBURSEMENT AGAINST ACCOUNTS BILLS :

A contingent bill for payment to suppliers etc. which cannot be met from the permanent advance, may be endorsed for payment to the party concerned. Where such a course is adopted, the provisions of Rule 303 of the compilation of Treasury Rules Vol. I should be strictly followed. The posting of the payment in the Contingent Register of the office should be made in accordance with the instructions contained in the Clause (2) of the rule quoted above. As no cash payment is involved in the office, question of posting the amount in the Cash Book does not arise.

The amounts adjusted by the Accounts Section against the Contingent charges of the office through the Pay and Accounts Office are intimated by that Section to Cash Section

for adding to the running total of expenditure and arriving at the correct balance against the budget allotment in the Register of Contingent charges.

IMPREST ADVANCE :

The amount of imprest advance of the office is Rs.2000/-. Out of this amount Rs.70.00 remains advanced with the Govt. of India Book Depot, Calcutta and Rs.10/- with the Incharge of Kitab Mahal, New Delhi. Payments for contingent charges may be made out of the Imprest advance, subject to recoupment on presentation of contingent bills.

NON-GOVERNMENT MONEY :

As the Deputy Controller of Publications has given a written undertaking to the NDMC and DESU to realise the water and the electric charges from the members of the staff who are in occupation of Government Quarters but for which they would have been required to deposit some amount, as security, such charges are realised by the Cashier over the counter at the time of disbursement of pay against consolidated bills received from the said offices and arranged to be paid to the organisations concerned as soon as the collections have been completed.

(ii) The total amount collected on behalf of Department of Publication Cooperative Thrift and Credit Society Ltd. is arranged to be paid to the Treasurer of the said Cooperative Society by the Cashier.

CASH BOOK FOR NON-GOVERNMENT MONEY :

A separate cash book for non-Govt. money of the nature referred to in the preceding paragraph is maintained in DP.89 wherein all receipts and payments are duly recorded and full accounts are maintained.

REFUNDS :

On receipt of a refund case accompanied by a refund form (TR.41) in duplicate duly signed by the Financial Officer together with the mode of refund i.e. Money Order, Demand Draft, IPO etc. necessary entries are to be made in the refund register (DP.37) maintained for the purpose after filling up Col. 4 & 5 in T.R. Form.

Entries of refund in the relevant CBS Register are to be noted in ink against the original credit and submitted to the Financial Officer for signature along with the refund bill and the register.

The refund bill No. is to be quoted in the acknowledgement portion of each Money Order Form in order to facilitate its linking with relevant records where refunds are made by MOs. Where the amount is refunded by D.D. or IPO, the relevant D.D. or IPO is sent to the refundee under Regd. A.D. cover with covering letter in Form D.P.21. Subsequent correspondence in such cases, if any, is also to be undertaken by Cash Section.

After completing all the formalities of refund, the refund cases are returned to the Section concerned through Account Sec. retaining one copy of the refund form in Cash Section for record. Money order acknowledgement receipts when received from the refundee are to be entered in Col.9 of the refund register (DP.37) in bracket under each serial No. The receipts are to be properly maintained for audit purpose. If the M.O. acknowledgement is not received within a reasonable time, a claim is to be preferred to the Post Office by Cash Section.

When a Money Order is returned undelivered, the amount

shall be accounted for in CBS Register No. II and the fact noted against the original item of receipt in the relevant records. In such cases money already paid as M.O. Commission shall be treated as a part of refund of the amount refundable. Prompt advices are to be sent to the Section concerned with a view to enable the later to contact the refundees for issuing further instructions about the disposal of sums lying at their credit.

Correspondence with regard to missing credits of the refundee with the RBI, New Delhi are also to be undertaken by Cash Section.

On receipt of foreign refund case in Cash Section, the prescribed Form A-2 is sent under a covering letter to the State Bank of India, Parliament Street, New Delhi for onward transmission to the Reserve Bank of India for grant of foreign exchange equivalent to the amount to be refunded. The Reserve Bank of India, after granting the Foreign Exchange, return the form A-2 to State Bank of India, Parliament Street, New Delhi who give an intimation to this Department asking to deposit the requisite amount in Indian currency with them within a stipulated period. Immediately on receipt of such communication, the requisite amount is desposited in Cash personally with the State Bank of India, Parliament Street, New Delhi, who in turn give Demand Draft in Foreign Currency by hand. The Demand Draft so received from the State Bank of India, Parliament Street, New Delhi is sent to the Foreign party concerned by Regd. Air Mail.

REFUND CASES DEALT WITH IN THE CASH SECTION :

Refund cases in respect of returns against local cash sale either in Delhi office or in the Book Depot, Calcutta

are dealt with in the Cash Section. In such cases all action from the preparation of the refund from right upto the sending of the consolidated refund bill is taken in Cash Section.

MONEY ORDER RECEIPTS FROM REFUNDEES :

These receipts are required to be properly maintained according to the instructions contained in the relevant paragraph. As they are required for audit purposes, particular care should be taken to see that none of them is missing.

REFUND RECEIVED BACK :

Action as detailed in paragraph 27 and Chapter III should be taken in the first instance and thereafter the action should be asked to pursue the matter further.

V.P. JOURNALS

RETURN OF UNDELIVERED V.P. PACKETS :

V.P. packets returned undelivered to this office are accounted for in the Stock (Receipt and Return) Section in the return Form, a copy of which is sent to the Cash Section for information and return. On receipt of this copy, Cash Section should note the returns against the relevant V.P. articles in the Journals, which are maintained in that Section month by month.

V.P. OUTSTANDINGS :

After noting the V.P. money order received from the Post Office and returns against the V.P. Journals whatever items in a month remain to be posted constitute the V.P. Outstandings for that month. An enquiry as in Form No.DP.129 should be made from the Post Master, General, Posts Office, in respect of these articles on payment of a fee of fifteen paise for each. This fee will be paid by means of service postage

stamps fixed to the letter of complaint. While making the complaint, full particulars regarding each value payable article to which the complaint refers should be furnished. The complaints should normally be made at the beginning of the second calendar month excluding the month of issue of the packet from this office. Regular reminders should be issued by the Cash Section, if replies to the complaints are not received in time.

REFUND AGAINST CREDIT STATEMENTS :

The Cash Section, on receipt of the credit statement from Accounts-II Section duly signed by the Financial Officer, will refund the amount from the daily Cash receipts by Bank Draft drawn in favour of the Department concerned. A register will be maintained by Cash Section wherein No., date and amount of the credit statement alongwith No., date, amount and drawee of the relevant Bank Draft will be indicated and the said register submitted to Financial Officer through Accounts-I Section by the 7th of every month (Cf. O.O. No. 22/77 dated 1.8.77).

RECONCILIATION OF RECEIPT FIGURES :

The reconciliation of Departmental figures of receipt with those booked in the Pay and Accounts Office, Ministry of Urban Development is regularly done by sending Cash Clerk to the Pay & Accounts Office. The clerk deputed to the Office of Pay & Accounts Officer for the purpose of reconciliation compares the departmental figures with those booked in the Pay & Accounts Office, Ministry of Urban Development, prepare a reconciliation Statement showing the reconciled figures, adjustment is to be submitted to the Principal Accounts Officer, Ministry of

- 23 -

Urban Development, New Delhi and also to the Pay and Accounts Office for carrying out necessary adjustment if any, desired in the Statement. Quarterly Certificate of reconciliation is to be sent to the Principal Accounts Office, Ministry of Urban Development, New Delhi.

ACCOUNTS-I (STORE ACCOUNT)

Accounts I Section is headed by an Accountant

The duties of the Accountant are detailed below:-

- i) Holding charge of the Accounts-I Sec. and having the responsibilities for its smooth running. Disposal of correspondence and drafts of purely routine nature of the section direct.
- ii) Detailed checking of the correctness of all statements in so far as the Accounts Sec. is concerned and arranging their submission in time.
- iii) Passing of cases of other sections involving accounts matters and specifically referred to the Accounts Sec.
- iv) Meeting the requirements of Audit in all matters of accounts.
- v) Monthly inspection of the optometer Machines and responsibilities for their efficient maintenance in terms of Rule 76 of the 'Rule for the supply and use of stationery store.
- vi) Weighting of waste paper by rotation.

MONTHLY CREDIT STATEMENT IN RESPECT OF PAYING DEPARTMENT:-

The total amounts of sale proceeds of publications of the paying departments, who are termed as commercial departments, after deducting the Department of Publication share of 37½ are refunded to the respective paying departments month-wise. For this purpose a register in Form No. DP.69 is maintained by the paying Departments Clerk and all payment vouchers relating to the paying departments are posted there in the columns provided for them. As regards the refunds made in respect

of the cost of paying department's publications received back the paying departments' share of the cost refunded is deducted from the total amount refunded for the month concerned.

The following procedure is to be followed for crediting the amount to the departments concerned:-

- (a) A copy of the credit statement duly signed by Financial Officer will be passed on to Cash Sec.
- (b) The Cash Section on receipt of the credit statement will refund the amount from the daily Cash receipt by Bank Draft drawn in favour of the department concerned.
- (c) A register will be maintained by cash section wherein No. date amount of the credit statement alongwith No. date, amount and drawee of the relevant Bank Draft will be indicated and the said register submitted to the Financial Officer through Accounts-I Section by the 7th of every month.
- (d) The dealing assistant in Accounts I Section will also note down the No. & date of the Bank Draft in the relevant credit statement. (Of. Office Order No. 22/77 dated 1.8.77. The sale proceed of publication of other paying Departments (other than Commercial Departments) is not required to be credited to them but the same is to be credited to Receipt Head '058-Sty and Ptg. Sale of Gazettes etc.' (Of. C.C.P. & S Memo-randum No. 15/11/71-DG dated 8.3.1972).

The following old paying departments have been termed as commercial departments and as such 62½ share

of the sale proceeds of their publications is to be credited to them:-

- 1) Army, Indian Air Force and Indian but excluding Defence Deptt. of the Govt. of India.
- 2) The Railway Deptt. and its attached Departments.
- 3) The Post and Telegraph Department.
- 4) Medical Stores Department.
- 5) Northern Indian Salt Revenue Department (Mfg. Br.)
- 6) The Indian Tariff Board.
- 7) Committees and Commissions.
- 8) The General Light Houses and Light Ships Deptt.
- 9) The Bengal Pilot Service.

(Of Ministry of WH CM No. L-17019/2/72-P. II dated 21.10.72).

WORKING COST STATEMENTS:

The Department of Publication is required to charge the paying Departments concerned the share of the cost of storage and distribution of their publication, in addition to cost of package, freight or postage. A working cost statement is therefore required to be prepared every year. The Defence Ministry's share of storage and distribution charges is worked out on 'the time spent and services rendered' basis and for this purpose the figure for at least a month is taken into account. As regards the share of other paying departments, it is worked out on the basis of packets issued (Of C.P.S U/e No. 2D/52/41-42P, dated 13.11.1943). The working cost statement includes the heading as shown in Appendix XXVII.

As regards the cost of electric energy appearing at serial No. 6 (Under A-Actual payments) and rent value of the buildings, etc. appearing at Serial No. 3 (Under B-Block adjustments) 62½ of the total charges are allocated to the various sub-heads in columns 2 to 10 according to the percentage the storage area allocated for each bears to the total storage area of accommodation.

The following offices and Book Depot., Calcutta are asked in the month of April to furnish the information maintained below in connection with the preparation of the working cost Statement.

- | | |
|--|---|
| 1. Manager, Govt. of India Press,
Calcutta. | Total cost of printing and binding work (including the paper and binding material) done for the Govt. of India Department of Publication. |
| 2. Manager, Govt. of India Press,
New Delhi. | -do- |
| 3. Manager, Govt. of India Press,
Simla. | -do- |
| 4. Manager, Govt. of India Press,
Ring Road, New Delhi. | Total cost of printing and binding work (including the cost of paper and binding material) done for the Govt. of India Department of Publication. |

5. Manager, Govt. of India
Press, Ring Road, N. Delhi.

Total Cost of Printing and binding work (including the cost of paper and binding material) done for the Govt. of India Deptt. of Publication.

6. Manager, Govt. of India
Presses at Nasik, Nilekheri,
Keratty and Coimbatore.

-do-

7. Deputy Controller, Sty.
Calcutta

Total Cost of Stationery articles including rubber stamps supplied to the Department of Publication.

8. Deptt. Incharge, Govt. of
India Book Depot, Calcutta.

(a) Total Cost of Stationery articles and rubber stamps supplied by the Dy. Controller Stationery, Calcutta to the B.D. Calcutta.

9. Manager Govt. of India.
Forms Stores, Calcutta.

Total Cost of Standard forms supplied to the Department of Publication.

10. Director of Commercial
Audit, New Delhi.

Cost of Annual Audit and half yearly audit of the Department of Publication.

11. Principal Accounts Office,
Ministry of U.D. N. Delhi

Cost of Internal
Audit of the Deptt.
of Publication.

12. Asstt. Engineer, CPWD,
A Divn. New Delhi.

(a) Rent of Building occupied by
Deptt. of Publication.

(b) Rates and taxes chargeable in respect of the same building.

(c) Value of permanent fixture excluding electric installations and fittings in the bldg.

(d) Depreciation worked out for the year in respect of (c) above.

(e) Any other charges including interest on the capital cost of permanent fixtures and fittings in the building.

13. Electrical Engineer,
Electrical Division,
CPWD, New Delhi.

Total charges for rent on electric installation in respect of the buildings occupied by the Deptt. of Publication.

The depreciation value of furniture are to be debited proportionately to the paying departments and for this purpose the cost of furniture purchased during the year is to be deducted from the expenditure under contingencies in the working cost statement of this Department. (Cf. Audit Report file for 1945-46).

MOBILISATION SECTION STATEMENT:-

A statement of debits to be realised against the Defence Estimates on account of Mobilisation Section is prepared annually separately. The total amount in the statement is divided by 12 and this 1/12 is charged monthly until another statement is prepared in the next year, when the difference, if any, is adjusted. The statement of debits adjustable under "058 Stationery and Printing-L Deduct Recoveries" contains the details as shown in statement No.2(attached).

The method of calculation followed is as below:-

- (1) Pay of Establishment:- For purpose of pay of establishment the recovery is to be based on average cost of the post and not on the actual cost.
- (2) Leave Contributions:- The case of Group 'B' and Group 'C' staff is calculated at 12½% of the total average cost of the post and in the case of Group 'D' staff actual leave salary paid during the year is taken into account.
- (3) Allowances and Contingencies:- The actual allowances etc. paid are shown.
- (4) Pensionary charges:- Such charges in respect of the Group 'B' and Group 'C' staff are calculated

at 9.5% of the maximum of the grade and these for the Group 'D' staff are calculated at 1/16th of the maximum of the grade.

(5) Supervisory and Auxiliary Charges:- Supervisory charges are to be calculated on the posts of the Deputy Controller, and Asstt. Controller, their pensionary charges and leave salary. Every year what fraction of the time Dy. Controller and Asstt. Controller devote to the Mob. Section is calculated. For auxiliary charges, proportionate cost of the pay, leave salary and pensionary charges of the Cash Section are also included. A flat annual rate is charged. This figure is arrived at by debiting the following costs:-

(i) 1/6th of the average cost of the Dy. Controller's and 2 Asstt. Controllers posts and leave and pensionary contribution.

(ii) The total No. of persons in the Group 'B' and 'C' of the Department of Publication. Of the average cost of the establishment of the cash section and leave and pensionary contributions.

(CE. The AGCR's letter No. TF. 19-2-2650 dated the 5th January, 1935 and the C.P. and Su/e I. No. 2/59/33-M&F dated the 30th November, 1935 to the then Manager of Publications, Manager of Publications U/e I No. 3/1/35-M&G dated the 3.1.1936 to the then C.P. & Sand the C.P. & S. U/e No. 2/59/33-M&F, dated the 27th April, 1936 to the Manager, of Publications).

(6) Stationery and Forms-Actual cost of expenditure on stationery supplied to the Section is taken into account.

7. Post and Telegraphs charges, Actuals should be shown to the nearest half rupee.

8. Audit charges:- Total audit charges are divided by the total No. of sections in existence in the Department of Publication.

9. Depreciation on fixed stock and interest:- The amount recoverable is to be calculated according to the different rates of depreciation based on different types of the various items of furniture.

The interest is to be calculated according to the rate of interest by the Auditor Genl. The steel racks fitted in the Sections being the Central Public Department fixtures are not taken into account.

10. Rent:- Office is calculated according to the proportionate floor area occupied by the Section.

11. Rent on residential accommodations:- In case where any quarters were provided to any members of the staff of the Section, the amount recoverable is the difference between the amount of rent actually recovered from the Govt. servant and the full assessed rent of the quarter (Cf. letter No. TF.19.2.2650 dated the 5th January, 1935 from the Accountant General, Central Revenue.)

PROGRESS OF REALISATION:-

The following sections are required to furnish necessary information regarding the amounts outstanding on the 31st March in respect of the items noted against each section:-

Cash Section	VPP's
Accounts-II (Credit and Deposit Account Section.)	Bills, sale and Return supplies to provincial Govt. books Depots, Central Govt. Departments, Selling agencies, Employment Exchanges and private Agents (M/s A.H. Wheeler and Co. and M/s Higginbothams).

Advt. Bill Sections:-

ITJ Advt. Bills of the parties

Advt. Section :-

Advt. Bill for publication of
notifications of statutory Bodies
in the Gazette of India and Delhi
Gazette.

The above information is generally called for in the month of May in the first instance. The sections are asked to show in addition in their statements the amounts realized after the 31st. March till the date of their submitting the information. The accounts-II Section asks the Sections concerned to remind (or where it is concerned, reminds) the parties regularly to clear their dues. On final stage of compilation of the PSA, the progress of realization statement showing the net outstanding on the 31st. March, total realization made subsequently till the date of its compilation and the balance to be realized is prepared. Four copies of the statement are sent to the Director of Commercial Audit, New Delhi with the Publication Store Account.

PUBLICATION STORE ACCOUNT:-

The work of collecting information regarding various items connected with this account from the respective stores/Sections as detailed in Form 133 (copy enclosed) is begun in the month of May.

Value of all saleable publications are included in the publication Store Account. In the case of non-saleable publications the following procedure is followed:-

Only numerical accounts of all unpriced publications are maintained but in the case of all priced publications, marked 'not for sale' including military priced publications (intended for distribution only) the values are accounted for in the 369, dated the 26th June, 1936 to the then CP&S and letter's endorsement No. 23/22/34-A1F dated the 30th July, 1936).

The detailed working sheets for the figures included in the account are audited by the annual audit party. The figures in the Book Depot, Calcutta store account similarly prepared at Calcutta and received in this office duly audited by the Director of Commercial Audit (Coal) Calcutta, are incorporated in the main Store Account. If in any year unaudited figures in respect of the Book Depot are required to be taken into account due to audit not being held in time there, the fact is mentioned at the time of presenting the Store Account. Four copies of the Store Account duly signed by the Accountant, Financial Officer and Deputy Controller of Publications are sent to Director of Commercial Audit. The audit officer depute an audit party for checking the publication Store Account, progress of realisation and working cost statement with the records of this Department. One copy of the Store Account, Progress of realisation statement and working cost statement alongwith the audit report is returned to this Department.

FINANCIAL REVIEW:-

A financial review of the publication Store Account and the statement of the Progress of realisations of amounts of publications sold is required to be submitted to the Director of Commercial Audit alongwith the Publication Store Account. The review, the four copies of which are sent to Director of Commercial Audit, compares the figures in the Store Account for two consecutive years. It also compares the outstanding amounts on the 31st March of two consecutive years and mentions the realisations subsequently.

PRELIMINARIES FOR AUDIT INSPECTION:-

The Director of Commercial Audit, New Delhi intimate the advance the date by which the audit inspection party will

begin their inspection of the accounts of this Department. On receipt of this intimation necessary sitting arrangements should be made for auditors by the General Section and chairs and tables hired, if necessary. The Account Section should begin collecting and keeping ready such records as may be required by the auditors for inspection. The accounts and statements which are required to be audited by the party should also be taken up in right earnest and finished wherever possible, before the auditors arrive.

AUDIT OBJECTIONS IN HALF MARGIN:-

The half margin issued by the local audit party in the course of audit should be dealt with promptly and returned without any delay. Head of sections should see that the half margins are returned within three days from the date of receipt and in any case before the audit party concludes its labour. If any delay is anticipated, an immediate reply in writing explaining the causes of delay must be given.

AUDIT REPORTS (DELHI OFFICE AND THE B.D. CALCUTTA)

A copy of the audit report is endorsed by the Director of Commercial Audit to this Department at the same time as it is sent to the Ministry of Urban Development, New Delhi. Accounts-I Section should proceed with collecting information and issue replies by the stipulated period, to the points raised in the audit reports with endorsement to the Ministry of Urban Development, New Delhi.

COMPILATION OF ISSUE VOUCHERS:-

The value of issues of books and corrections are to be compiled by the Accounts-I Section from the vouchers and a register (No.9-Audited) maintained in this connection. For this purpose, the Accounts copies of the vouchers are to be

maintained in folders (D.P.10 to 16).

In connection with the compilation of issue vouchers the following instructions are to be observed by all concerned.

- (1) Voucher writers must fill in, whenever it is possible to do so, the cost of publications entered in the vouchers (including Gratis and Subscription) at sale price and also calculate the total cost allowing discount whenever necessary.
- (2) Discount allowed should in all cases be worked out separately, where it is necessary, and shown on the vouchers.
- (3) Packing and postage charges, wherever necessary should be inserted as a separate item below the total and then the Grand Total should be struck out.
- (4) The date of despatch should be stamped on the copies of the vouchers (intended for the Account Section) which will be sent serially arranged and entered in a transit register in the morning daily to the Accounts-I Section by the Despatch Sections.
- (5) The Accounts-I Section will collect the vouchers and sort them out consecutively in serial numbers according to the original books in which they were made up. Enquiries should be instituted immediately for missing vouchers. This should be done personally by compiling clerks as far as possible. →
- (6) The clerks of the Sections to whom the vouchers pass are issued are primarily responsible for any missing vouchers and a proper record of vouchers issued by them should be kept so as to locate the whereabouts of missing copies of vouchers. The details can easily be kept on the covers of the pads.
- (7) Every Clerk, from the voucher writer downwards, through the whole process of the issue of a voucher will affix his initial and date on every voucher.
- (8) In cases of "Subscribers" "Subscription" and Nominal Prices" a clear remark should be given just on the top of the prices of vouchers for correct accounting.

- (9) The prices of publications, diary number, initial of the voucher preparer with date, should distinctly be written in the proper columns provided in the voucher. Vouchers are distinct legible.
- (10) The prices of publications which are priced but "not for sale" the value of issue is to be shown on the vouchers.
- (11) In case of publications which are priced but "not for sale" the value of issue is to be shown on the vouchers.
- (12) Publications which are not priced should be shown as N/P on the voucher.
- (13) In some cases it becomes necessary to value unpriced publications by fixing a Nominal price (particularly Army Publications). In such cases the remark "Nominal Price" should invariably be given to indicate that these amounts are not to be accounted for in the value of issues.

The compilation Group who handles the comptometer machines of the office is responsible for their proper maintenance. That Group is also required to watch whether the contractor is carrying out the monthly oiling, cleaning and inspection service, satisfactorily and regularly.

PERCENTAGE CHECK OF THE ISSUE VOUCHERS:-

At the time of compiling the issue vouchers, particularly the gratis one and also the Cash Notes of Sale Counter, Main Office the Accounts-I Section clerks should carry out a percentage checking of the calculations, the checking of other vouchers being done by the heads in Sale Sections and Army Section. All objections raised by Accounts-I Section should be recorded in Register No. 16 (Misc).

STORAGE AND ISSUE OF VOUCHER PADS:-

The voucher pads as soon as printed and received from the presses are made over to the Accounts-I Section by the General Section for storage and is ~~used~~ from there. A register (No.10 Audited) is maintained by the former in this connection. The Accounts-I Section checks the 'run on' serial numbers of each pad before issuing the same to the Sections, Cash sale Depots and Sale counters and also brings to the notice of the Financial Officer any omission that might be detected in this respect.

As regards issue of voucher pads in the Main Office, the procedure followed is that required number of pads of vouchers are issued by the Accounts-I Section to the Head of Sections, who are held personally responsible for the proper issue of vouchers and safe custody of the voucher pad till its return to the Accounts-I Section under a receipt. The office copies of voucher should not be torn from the pads but must remain fast in the voucher pads. Fresh voucher pads are issued by the Accounts-I Section only on receipt of used voucher pads containing office copies of vouchers.

BLANK AND MISSING VOUCHERS:-

Pad containing office copies of vouchers received from sections are to be examined and compared in the Accounts-I Sec. with the pads containing Accounts copies of vouchers before the former are returned to the Section concerned for their record. The clerk of the Compilation Group in the Accounts-I Section should also at the end of each month note down the last number of each kind of vouchers issued in the sections and satisfy himself that Accounts copies of all these vouchers have been received in the Accounts-I Section.

In the event of any vouchers still remaining blank are missing and enquiries by the Accounts-I Section of the Section concerned not producing satisfactory results, Accounts-I Section should bring the matter to the notice of the Dy. Controller for necessary orders, Register No.15(Misc) should be maintained in this connection.

MONTHLY RECOVERIES FROM THE PAYING DEPARTMENTS:-

When the working cost statement is prepared and the figures are audited, the amounts to be recovered from the different paying Departments, such as Defence, Railway and P&T are arrived at and they are spread over 12 months for the purpose of recovery through monthly statements.

FINAL ADJUSTMENTS OF THE BALANCE:-

As the monthly recoveries are made on the basis of the previous year's figures for several months of the year until the audited figures are available, the difference is adjusted during the remaining months of the financial year.

ACCOUNTS-II SECTION

(THE CREDIT AND DEPOSIT ACCOUNTS SECTION)

The Accounts-II Section (Credit and Deposit Account Section) is to be headed by an Accountant. The Credit and Deposit Account Sec. is required to handle accounts relating to sale of publications on credit basis to Govt. Departments or other parties with specific orders, sales to Agents having deposit accounts and supplies made to Sale and Return Agents. The Credit and Deposit Account Section will also be receiving intimations regarding the payments received against credit supplies, amounts remitted by parties as advance deposits, amounts deposited by Agents for credit to their respective accounts and amount remitted from Sale and Return Agents against the sale conducted by them. On the basis of these intimations corresponding credit entries will be made in the respective ledgers which will facilitate proper follow up of credit accounts, Deposit Accounts and Sale and Return accounts, Credit sales supplies to the parties against advance deposits, supplied to Agents and supplies to Sale and Return Agents. The vouchers/Bills will be prepared by the respective Indent Sales Sections and sent to the Credit and Deposit Account Section so that the transactions are recorded in the respective accounts ledgers before the publications are taken out from respective Retail Store Sections for sending to the parties through respective Despatch Sections/Delivery to Agents and other parties locally. The Credit and Deposit Account Section will record on the voucher/Bill regarding the entry made in the respective accounts and return the voucher/bill to concerned Indent & Sale Section for sending the

respective Retail Stores. Any addition/alternation made by the Indent & Sale Section in the voucher/bill already noted by the Credit and Deposit Account Section also be brought to the notice of the Credit and Deposit Account Section before the supplies are arranged, by the Indent Sale Sections and revised certificate will be accorded by the Credit and Deposit Account Section on the voucher/bill and the voucher/bill will be returned to the Indent Sales Section for necessary action as stated above.

MAINTENANCE OF DEPOSIT ACCOUNTS :

To avoid inconvenience of making prepayment in respect of every individual order, regular customers, agents etc. are required to open deposit accounts with the Department with a minimum sum of Rs.1000/- against which supplies will be made to the extent permitted by the balance at credit. This Section is responsible for asking the newly appointed Agent to open the Deposit Account. The accounts will be made as per register DP-70.

The Indent & Sale Section will take suitable action for recoupment of deposit accounts of the parties whose vouchers/bills are held up for want of sufficient amount at credit.

SUBMISSION OF PERIODICAL STATEMENTS TO THE ACCOUNT HOLDERS.

Periodical accounts are submitted to the parties concerned asking them (in DP 66) to recoup their balances as and when they fall short of the minimum amount of Rs.500/- but it is upto the depositors to maintain their accounts at a constant figure of credit according to their requirements.

MAINTENANCE OF AGENTS ACCOUNTS IN RESPECT OF THEIR

- 42 -
1-3-4**BUSINESS OUT TURNS :**

Ledger Accounts showing the amount of business transacted during the year are maintained by Credit and Deposit Section in respect of every agent having Deposit Account. Annual out-turns of the Agents are examined through ledger accounts with a view to determining whether or not the agency should be allowed to continue for the next year. Those agents who are found to have given unsatisfactory out-turn can be weeded out with or without warning. The weeding out of Agency will however, be done by the Agency appointing Sec. i.e. Advt. Sec. The Credit and Deposit Account Section will also send a statement of accounts of agents at the close of the financial year to Advertisement Section.

RETURN BY AGENTS OF THE PUBLICATIONS NOT REQUIRED:

The Agents can return the publications not saleable condition by them which will be examined by the Receipt and Return Section in Store Branch who will accept the return admissible under rules on the advice of the Indent & Sale-II Section and prepare 'R' Form and send the same alongwith the file to Indent & Sale-II Section who will further examine it and complete the 'R' Form and pass on to Credit and Deposit Account Section for affording credits to the party's accounts. Similarly credit notes will be sent by the Periodical Section and Gazette Section on account of discontinuation of the subscription by the deposit account holder to credit and Deposit Account Section who will verify the original debit entry and afford the credit to the respective deposit account holders.

CREDIT TO DEPOSIT ACCOUNT HOLDERS :

All remittances by cheque/Demand Draft/IPO etc. are received in CRT Section and passed on to Cash Sec. who carry out necessary entries in the respective Cash Book. Cash will also be received at cash counter. The Cash Section sorts out the remittances relating to deposit account holders and agents and pass on the CBS and TRS to Credit and Deposit Account Section for affording necessary credit to the respective party's account.

DEBIT TO DEPOSIT ACCOUNT HOLDERS :

All PP/DA vouchers prepared by Indents Sale Section duly calculation checked will be sent to the credit and Deposit Account Section where individual voucher for the amount at credit of the party will be checked and debited to the respective deposit account holder and certificate will be recorded on the triplicate copy of the voucher duly counter signed by the Accountant and the voucher will be returned to Indent & Sale Section. Any addition/alteration, if any, is made afterwards, the same will also be brought to the notice of Credit and Deposit Account Section by the Indent and Sale Section for carrying out necessary adjustment and issue of fresh certificate on the specific copy of the voucher and return the same to Indent & Sale Section for onward transmission to the Retail Store concerned for arranging supply to the indenter.

REFUND TO DEPOSIT ACCOUNT HOLDERS :

The amount at credit of the parties whose agency has been cancelled or those who desire to close their

:- 54:-

accounts will be refunded to them through Cash Section as per procedure laid down for refunds under the Treasury Rules Vol.I. Further the deposit account Clerk will check up each account and in case where no transaction has been carried out for continuous two years, the deposit account holder will be asked to intimate the disposal of the amount at credit and steps will be taken to close the accounts at the earliest. To know the correct number of deposit account holders, after every ten years the accounts will be re-numbered leaving aside the closed ones and dead accounts which will be closed at the earliest as stated above.

MAINTENANCE OF CREDIT ACCOUNT :

To avoid the inconvenience of making prepayment in respect of every individual order Govt. of India and State Governments Departments can take supply of Govt. publications stocked by the Department of Publication on credit basis if the individual Indent is above Rs.100/- on written request on a prescribed Form (S-147(Revised)) (with the clear understanding that the credit bill will be paid within a reasonable time (say within 30 days) on receipt of the publications) alongwith the bill but it will be discretionary for the Department of Publication to execute further supply on credit to defaulting Govt. of India/State Govt. Departments. In case of non-settlement of old credit bills any advance payment for fresh supply will be adjusted against the pending credit bills and the Department will be informed accordingly either to settle the old bills or remit the fresh amount for fresh supply. All bills will be entered in respect of serial No. of the bills in DP-73(Serial Register).

-45-
-6-

A separate ledger Folio will be opened for debit to each party. On receipt of payment, relevant bill will be connected with the CBS/TR which will be entered in the payment receipt Register and get verified from the Accountant. Adjustment remarks will be given on each individual bill against the Sr. No. of the bill and in the ledger folio of the party concerned (Ledger).

DEBIT OF CREDIT BILLS :

All Credit bills prepared by Indent & Sale Section against the indent of Central Govt./State Govt. Departments where individual order exceeds Rs.100/- and is in prescribed Form (S-147(Revised) duly calculations checked will be sent to the Credit and Deposit Account Section where individual bill will be entered in Serial Register and debited to the Department concerned in the ledger and a certificate will be recorded on the 5th copy duly countersigned by the Accountant and return the bill to Indent & Sale Section retaining the 3rd. copy. Any addition/alteration will also be brought to the notice of the Credit and Deposit Account Section by Indent & Sale Section who will carry out necessary change in the Serial Register and Ledger issue fresh certificate on the specific copy of the voucher and return the same to Indent and Sale Section for onward submission to the Retail Store concerned for arranging supply to the party.

CREDIT AGAINST CREDIT BILLS :

All remittances made by Demand Draft/IPO/cheques etc. will be received in CRT Section and passed on to the Cash Sec. who will carry out necessary entries in the respective Cash Book. Cash will also be received at Cash

Counter. The Cash Section will sort out the remittances relating to Credit bills and pass on relevant CBS and TRs to Credit and Deposit Account Section for adjustment of credit bills. On receipt of the CBS and TRs in Credit and Deposit Account Section, individual bill for which payment has been received will be linked with the CBS and TRs and CBS and TRs number will be recorded on each bill in token of payment received and will be entered in payment receipt Register, relevant entries will also be made in the Serial Register and ledger. The Serial Register and payment Receipt Register will be countersigned by the Accountant.

RETURN OF PUBLICATIONS BY GOVT. DEPARTMENT :

The Receipt and Return Section in Store Branch will accept the return of publication from Govt. Department on the advice of the concerned Indent & Sale Section and prepare R-Form and pass on the same to Credit and Deposit Account Section for showing the necessary adjustment against the particular outstanding bill. On receipt of the R-Form Credit and Deposit Account Section will take suitable action as in preceding para for showing the necessary adjustment against the bills referred to in the R-Form and the file will be returned to Indent & Sale Section after retaining the F-Form.

SHORT/EXCESS RECEIPT AGAINST CREDIT BILL :

Any short/Excess receipt against the Credit Bills will be brought to the notice of the concerned Indent & Sale Section by Credit and Deposit Account Section, who will verify the case and take up the matter with party concerned. The final result will be communicated to

Credit and Deposit Account Section who will make necessary remarks for the adjustment in the record.

WATCHING OF OUTSTANDING AMOUNTS AND ISSUE OF REMINDERS :

Credit and Deposit Accounts Clerk will check up the ledgers and remind the defaulting Govt. Departments for early settlement of the outstanding dues. Any unrecoverable amount will be got written off through Indent & Sale Section who will keep such notes and stop credit supply to the defaulting Govt. Departments.

OUTSTANDING REGISTER :

Outstanding Register will be prepared by Credit and Deposit Account Section at the close of each financial year from the Serial Register and Statement of the outstanding due will be sent to Accounts-I Section for submission to Audit alongwith the accounts of that year.

OPENING OF LEDGERS :

Fresh ledgers will be opened every alternative year taking the entries of outstanding bills.

RECEIPT OF SANCTION LETTERS :

Every sanction letter received in the Department of Publication will be noted against the Serial Number of the bill and receipt of payment watched by Accounts-II (Credit and Deposit Account Sec.). In case of non-payment/delay in receipt of payment the party as well as the Account Office to which it relates will be reminded for early payment.

PERIODICAL AUDIT OF ACCOUNT :

The accounts regarding sale of publication on Credit basis to Govt. Departments, supplies to agents advance

deposit accounts held by them and supplies made to Sale and Return Agents or Department's Sale Depots maintained by Accounts-II (Credit and Deposit Account) Sec. should be subjected to periodical audit in order to ensure their accuracy (Cf. para 97-8 of DP&AR IX Report on the Study of this Deptt.).

MAINTENANCE OF SALE AND RETURN ACCOUNTS :

Accounts-II (Credit and Deposit Account) Section will keep accounts of the supplies made to Sale and Return Agents. All the supplies made to S&R Agents will be pre-noted in Credit and Deposit Account Sec. against the S&R Account of the party concerned and certificate will be recorded on the 4th copy of the voucher duly countersigned by the Accountant. The triplicate copy of the voucher will be retained by the Credit and Deposit Account Section and other copies of the voucher will be sent back to the concerned Indent & Sale Section. In case of any additions, alteration, a fresh certificate should be obtained by the Indents & Sale Section.

RECEIPT OF PAYMENTS FROM S&R AGENTS :

All receipts by Demand Draft/Cheques will be received in CRT Section and passed on to Cash Section, who will carry out necessary entries in the respective Cash Books. Cash will also be received at Cash Counter. The Cash Section will sort out the remittances relating to S&R Agents and pass on the CBS to Credit and Deposit Account Section where it will be noted in the payment receipt Register duly counter signed from Accountant.

RECEIPT OF ACCEPTED COPY OF THE S&R VOUCHER :

The accepted copy of the voucher will be sent to A/C.II

Section (Credit and Deposit Account) Sec. who will record the acceptance in the supply register of the party concerned and keep it in the individual file of the party.

SUPPLY OF STATEMENT FORMS DP-68 :

In the month of February every year, S&R agents will be supplied Form DP-68 (Blank Forms) for submission of annual sale statement at the close of the financial year.

SUBMISSION OF ACCOUNTS :

The S&R Agents are required to submit the S&R accounts in Form DP-68 duly completed in all respects with detail of remittances made to the Department of Publication not later than 30th April every year. In case parties do not submit proper accounts, Indent and Sale Section should be informed to stop further supplies. S&R Agents who do not render accounts for two years should be weeded out and steps should be taken to get previous accounts cleared.

CHECKING OF ANNUAL STATEMENTS :

The Sale and Return Clerks in the Accounts-II (Credit and Deposit Account) Section are required to check the statements thoroughly in respect of all the columns and prepare a consolidated statement for inclusion in the Publication Store Account.

WATCHING OF OUT-STANDING DUES :

The realisation of any amounts remaining outstanding against sale and return statements should be watched by the Sale and Return Clerks and the defaulters should be reminded regularly. A separate register is to be maintained in respect of the outstanding dues at the close of every financial year.

-50-

ACCOUNT -III SECTION (ESTT. A/Cs).

The Accountant holds the Supervisory charge of A/cs.III Section and works under the Financial Officer who is the Branch Officer Incharge of Finance Branch.

This Section deals chiefly with Establishment accounts and over all budgeting and the following functions are carried out in the Accounts-III Section:-

1. (a) To process cases and prepare and submit T.A. Bills.
- (b) Leave Travel Concession Bills.
- (c) Overtime allowance bills alongwith their case dealing.
- (d) Medical Reimbursement claims and bills.
- (e) Children Education allowance and Tuition fee bills.
- (f) All the Establishment pay bills with arrear bill, Honerarium bills and Supplementary pay bills.
2. To process and deal with the following cases of grant of pay advances and to prepare bills thereto:-
 - (a) House Building Advance
 - (b) Scooter/Car Advance
 - (c) TA/DA, LTC advances.
 - (d) Bicycle advance, Flood advance & Fan advance
 - (e) GPF advance and drawals.
 - (f) Festival advance
 - (g) Pay advance, leave salary advance etc.
 - (h) Any other kind of advance granted by Govt. of India.
3. To prepare Nominal Rolls, Working Cost Statement figures and depreciation on Dead Stock Articles.

4. To scrutinise/verify and submit all cent vouchers, bills to the Financial Officer for payment alongwith relevant registers.
5. To deal with Central Govt. Employees Group Insurance Scheme and maintain all records and Accounts and arrange payment of death benefits etc. under the Scheme or final payment on retirement or quitting service by the employees.
6. To deal with income tax cases, arrange for Income Tax deduction from salaries and to prepare and issue certificates in respect of deduction of tax at source and to furnish returns thereof.
7. To maintain GPF Accounts of Group 'D' employees with individual files, GPF ledgers and Bread Sheet, admission to the fund, nominations and arrange final payments, work out interest on GPF amounts and to prepare and issue annual GPF Account Statements to the Group 'D' employees.
8. To maintain GPF individual files in respect of all Group A, B and C employees, GPF Registers, admission to the fund, final payment arrangements and to undertake all connected correspondence.
9. To deal with miscellaneous cases relating to Telephone, Electric, Property Tax, Trunk Call, Telegram/ Phonogram and Water Charges.
10. To issue pay certificates, last Pay Certificate dealing with pay fixation cases marked to Accounts-III Section, issue of No Objection/No dues certificates, and miscellaneous recoveries certificates and Court attachments.

- 52 -
:- 5 -:

11. To maintain the registers of recoveries of different kinds of advances and watch full recoveries of the advances with interest and to deal with defaulters to maintain and to keep the records in safe custody in respect of individual files of House Building Advance, Scooter/Car advance and also to maintain carefully the records of pay bill registers, files containing important documents relating to the sanction of advances individual of GPF of the whole staff and files containing nomination papers in respect of CGECIS sureties, Deed, Agreements etc.

12. The working procedure in respect of some important item of work enumerated in the preceding para is given in brief in the following paragraphs :-

FORM AND PREPARATION OF BILLS :

(1) Bills for pay, fixed allowances and leave salaries shall be prepared in Form TR.22, separately for permanent and temporary establishments and for these class of establishments for which no establishment returns are submitted and no service books are maintained, the instructions printed on the Form being carefully observed. Except as provided in rule 268, the name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month, only the number of days for which it is claimed shall be stated either against the name of the Government servant in the body of the bill or in a note at foot of the page.

1-4-1

(ii) The various sanctions comprising the establishment of the Department shall be shown separately, the description of each sanction as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

LOAN AND ADVANCES ELIGIBILITY

1. HOUSE BUILDING ADVANCE :

- (a) Granted to permanent Govt. Servants
- (b) Employees not falling in category (a) above, but have rendered 10 years continuous service, provided the sanctioning authority is satisfied that they are likely to continue in service at least till the house, for which the advance is sanctioned, is built and/or mortgaged to the Govt. The loan is recoverable in 240 instalments (180 for principal and 60 for interest). This is to be watched that the house is insured regularly against fire, flood and lighting till the recovery of advance is made.

2. MOTOR CAR/MOTOR CYCLE ADVANCE :

- (i) Permanent Govt. Servants are eligible to draw the advance.
- (ii) In case of quasi-permanent or temporary employees, the surity of a permanent Central Govt. servant of comparable or higher status should be obtained. The Car advance is recoverable in 180 instalments and Motor-Cycle/Scooter advance is recoverable in 70 instalments. The following conditions are also required to be observed :-

(i) The amount of advance is granted in terms and conditions contained in Ministry of Finance O.M.No.F.19(2) BII(A)/84 dated 28.8.1985.

- (ii) Vehicle is required to be mortgaged to the Govt.

(iii) Comprehensively insured and the Insurance Policy is to be verified by the Department. (iv) If it is certified that in the opinion of the authority competent competent to sanction the advance, it will be useful to the public service if the Govt. servant possesses the conveyance for the performance of his official duty and the Govt. servant has the capacity to repay the advance.

3. BY-CYCLE ADVANCE :

- (a) A Govt. servant who is in receipt of pay net exceeding Rs.600/- P.M. is eligible to draw such advance. The amount of this advance will be to the tune of Rs.400/-
- (b) The amount of advance is recoverable in 25 instalments.
- (c) Such advance should not ordinarily be granted within three years of the grant of a previous advance for the same purpose.

4. TABLE FAN ADVANCE :

The amount of advance for purchase of table fan is to be granted to a Govt. servant in terms and conditions contained in Ministry of Finance O.M. No.F.19(2)E.II(A)/84 dated 28.8.1985.

5. FESTIVAL ADVANCE :

A Govt. servant who is in the receipt of pay net exceeding Rs.2850/- P.M. is eligible for the advance of Rs.600/- as Festival Advance. The advance is sanctioned only once in a Calander year and is recoverable in ten (10) equal instalments.

6. G.P.F. ADVANCE AND WITHDRAWALS :

Applications for advance/withdrawals from G.P.F. accounts, Final payment on retirement or death are

received from the employees of the Department or their nominees as the case may be. After thorough scrutiny the cases are put up for sanction to the Head of the Office. Necessary sanction Memo. is issued and bill preferred with Pay and Accounts Office, Ministry of Urban Development, New Delhi. Accounts of all employees are maintained in ledgers and regular entries of subscriptions and refunds are made therein. Broad Sheet in respect of Class IV employees is maintained by this Department. Annual Statements of G.P.F. Accounts are prepared and issued. In case of retired Govt. employees, case for final payment are forwarded to Pay and Accounts Office, New Delhi and payment arranged. In death cases the G.P.F. cases are duly scrutinised and forwarded to the Pay and Accounts Office and payment arranged to the nominees of the subscribers.

CENTRAL GOVERNMENT EMPLOYEES INSURANCE SCHEME :

The President is pleased to decide in consultation with representatives of the Staff Side in National Council of Joint Consultative Machinery that the existing Central Govt. Employees Insurance Scheme should be replaced by a new Group Insurance Scheme called the Central Govt. Employees Group Insurance Scheme, 1980.

2. The New Scheme is a golden social security measure. The old scheme provides for an insurance cover of Rs.5000/- only but the new scheme provides for an insurance cover of Rs.10,000/-, 20,000/-, Rs.40,000/- and Rs.80,000/- to the family of Group 'D', Group 'C' Group 'B' and Group 'A' employees respectively, if they unfortunately die while in service. Further from the saving fund, the

1-56 -1

amount subscribed will be returned to the employees together with interest on cessation of employment and based on current rate of interest. It is estimated that on completion of 35 years service a Group 'D' employee may get Rs.23,460/- a Group 'C' employee Rs.46,920/-, a Group 'B' employee Rs.93,840/- and Group 'A' employee Rs.1,87,680/- from the saving Fund. The New Scheme is intended to provide the twin benefits of Insurance cover (i) to help their families in the event of death in service and (ii) to provide a lumpsum payment to augment their resources on retirement. Under the Scheme the employees of Group 'A', 'B', 'C' and 'D' are required to contribute Rs.80/-, Rs.40/-, Rs.20/- and Rs.10/- respectively (Cf. Ministry of Home Affairs letter No.25011/3/81-AIS (II) dated 29.7.1981).

BUDGET :

The various figures regarding receipts required in connection with the preparation of budget for the next financial year are collected from the different sections of the office by the dealing clerk in Accounts Section in the first week of the August every year. After the receipt figures are collected from the concerned sections, they are checked by the Accounts Clerk and the Accountant. The actuals for six months of the current year and actuals of the last financial year are generally compared to work out the rough estimate of receipts for budget year in question. Any important new item is also taken into consideration in increasing the estimates. Similarly if a fall is expected in any receipt, the receipts figure is correspondingly reduced.

The total amount of refund to be provided in the

for reduction from receipt side is also arrived at on the same basis as in case of receipts.

As regards the expenditure side, pay of officers and pay of Estt. D.A., OCA, HRA are based on the actual as calculated by Accounts-I Section in Form No. CAS.19-A. Copies of these details are also to be sent alongwith the budget proposals, to the Ministry of Urban Development, New Delhi. As regards Office Expenses, the estimates is framed based on the expenditure incurred during the preceding financial year, actuals of the current year and likely expenditure to be incurred during the remaining months of the financial year. The Budget Clerk is also required to keep a special note of items for which special provision is to be made in the budget. The estimates in which the column's number should invariably be filled in and with which the nominal roll of the staff should be enclosed and should be forwarded to the Ministry of Urban Development, New Delhi by the 31st October without fail or early by the date as desired by the Ministry and should be prepared in the two parts. viz. Part I relating to 'Standing charges' and Part II 'Fresh Charges'. On no account should 'Fresh Charges' be included in Part I and vice versa.

The provision in respect of each proposal should be exhibited under the budget sub-heads, e.g. pay of Estt. Travelling Expenses, Office Expenses etc. etc. All proposals relating to fresh charges in respect of additional staff, machinery etc., be submitted separately alongwith the budget Estimates. The estimates should be accompanied by a covering letter typed on one side of the paper in which all the important points should be clearly explained (cf. CP&S U.O.

No.9/2/44-M&F dated 22.6.44 and endorsement dated 6.7.45). The column intended for number of officers and staff should invariably be filled in (Cf. Govt. of India, Finance Department endorsement No.D.7701-B44 dated 11.11.1944-CP&S endorsement dated 9.1.1945).

Explanation furnished in support of the provision proposed should be sufficient and should bear relevance to their respective sub-heads. Justification for every item for which provision is proposed should be given in the covering notices.

The detailed working sheets accompanying the budget should be completed in all respects and should show totals on individual page and net grand total only at the end of the details. Explanations for the variations in budget and revised estimates of the current year and the budget of the current and the next year should be given in Columns (8) and (9) of the budget estimates.

The budget should be so framed as to include within it all the foreseeable requirements of a financial year and the expenditure so ordered as to keep it within the limit of the provision made in the budget (Cf. paragraph 5 of the Report of Public Accounts Committee for 1942-43).

The framing of a revised estimate for the current year should always precede an estimate of a future year. A revised estimate is framed in the light of

- (a) The actuals so far recorded in the current year;
- (b) The actuals for the same period of the past and previous years;
- (c) the 12 months actuals of the past and previous years;

- (d) Orders, already issued or contemplated, of appropriation or re-appropriation of sanction of expenditure.
- (e) Any other relevant facts (Cf. D.O. letter No. 1950-B dated 11.3.1937 from Mr. J.C. Nixon, Secretary, Govt. of India, Finance Department to Mr. A.G. Clow, Secretary, Govt. of India, Late Industries and Labour Department).

Probably the most valuable single aid to estimating the future is the course of past actuals unless there have been violent changes due to expansion or retrenchment. This does not mean a blind repetition of the actuals of the past year either for the revised of the current year or for the budget of the next year. The last year may have had abnormal features in it and the figures of a previous year may be a safer guide. There may be discoverable in a series of past actuals a regular process of increase or decrease which may seem likely on the whole to continue in the present and in the next year and this should not be overlooked. Any reasonably certain special and calculable abnormal features of the current and next year should be separately taken into account, but to estimating officers abnormal features often seem more abnormal at close quarters than when viewed in a proper perspective, and it must not be overlooked that the figures of the past also cover generally a regular proportion of unique features of their particular year.

Estimating both for budget and revised can occasionally be done by calculation or by determining actual commitments, but in normal circumstances the usual manner is by the help of past actuals. It may be found advisable, if possible, to have five past years figures available,

for among these two or even three years figures will often be found to be quite abnormal. In the ordinary course the more recent actuals are the more useful.

A budget estimate for the next year is much more of the nature of an estimate than is the revised. It should be framed in the light of :-

- (a) the revised of the current year ;
- (b) the 12 months actuals of the last and previous years;
- (c) any recognisable regularity in past years' figures ; and
- (d) any special features known to be, or likely to be arising during the next year (but see the later portion of the penultimate paragraph above (ibid)).

Under some heads there is never any reason to do other than repeat the revised estimate of the current year.

No provision should be made in the budget for posts, which it has been decided to leave unfilled. If it is, however, desired to revise any of these posts, previous consent of the Govt. of India Ministry of Finance should be obtained before including any provision in the estimate on this account.

In case where savings are expected under Pay of Officers and pay of Estt. (salary Head) in the estimates as prepared on the basis of actual strength, increments and leave salaries, a lump sum out should be proposed for the probable savings (C.f A.G.C.R. letter on B.T. Orgl. 265 dated 15.8.46).

Reasons in detail for the provision made for leave salary should be furnished in the remarks column of the estimates. A separate statement showing actuals of leave salary paid during the past three years in respect of each of the various classes of workers should also be furnished (CCP&S Memorandum No. A&F.9/4/32 dated 23rd July, 1932).

It may be found in the course of the year that the expenditure under some sub-head is likely to be less than the provision in budget. The savings may be due to one or more of the following causes :-

- (a) Actual postponement of expenditure ;
- (b) real savings due to economy and
- (c) normal savings due to either (i) original over-estimating or (ii) the usual administration causes ; e.g. casualties etc.

Savings due to cause (a) should in no circumstances be used for reappropriation to meet new items of expenditure without the sanction of the Govt. of India, Ministry of Finance. Unless savings due to cause (b) have been made deliberately to provide for an unforeseen emergency, they should not ordinarily be utilised in the course of the year for new items of expenditure, as it is desirable that all such new items should be considered together at the time of preparation of the budget. All savings should be surrendered to the Ministry of Finance immediately they are foreseen without waiting till the end of the year unless they are required to meet excess of the kind referred to in the next paragraph, which are definitely foreseen at the time. No savings should be held in reserve for possible future excesses. Unanticipated credits cannot

be utilised by Departments without the concurrence of the Ministry of Finance. Under these will fall unanticipated recoveries of Departmental Charges.

Deductions for probable savings, unless they are substantial in amount and cannot definitely be allocated to any particular sub-head, should not be exhibited under a separate sub-head under a Grant or Appropriation; but effect should be given to them by reducing the original provisions under the relevant sub-heads by the amounts that are expected to be saved (C.f. Finance Department O.M. No.D-1646-B/43 dated 11.3.43-C.P&S endt. No.42/8/43-A&F dated 11.5.43).

Provisions made in the budget for specified new items cannot be diverted by Departments to other purposes without the sanction of the Ministry of Finance. As all major works are in effect new items, no reappropriation from the sub-head can be made without the sanction of the Ministry of Finance Department Office Memorandum No.D2512-B/43 dated 13.3.43).

Savings due to postponement of expenditure on work for which specific provision has been made in the budget should not be utilised for other purposes without the concurrence of the Ministry of Finance. (Cf. Govt. of India, Finance Department Office Memorandum No.D-7132-B/45 dated the 9th October, 1945).

Budgets should be so framed as to include within them all the foreseeable requirements of a financial year, expenditure so ordered as to keep it within the limit of the provisions made in the budget. The Ministry of Finance will not accept as a matter of mere routine any proposals for supplementary, grants or demands. In the case of

excess owing to either (a) unforeseen emergency or (b) under-estimating or insufficient allowances for factors leading to the growth of expenditure, an examination of the sole grant should be made to see whether there are likely to be savings under any of other sub-heads due to original over-estimating or to the usual administrative causes e.g. casualties etc. which can be utilised to meet it. If such savings are not available, it should be seen whether special economies could be effected under other sub-heads. If funds cannot be provided by either of these methods it will have to be considered whether excess should be met by postponement of expenditure or whether an application for a supplementary grant should be made. In either case application will have to be made to the Ministry of Finance and the course recommended by the Department stated. Normally an application for supplementary grant will not be entertained by the Ministry of Finance unless the anticipated excess is due to a case beyond the control of the authority and funds could not be found by any legitimate postponement of expenditure for which provision already exist. All applications for supplementary grants should be accompanied by a full explanation of the reasons for the excess and the impossibility of providing fund to meet it. One of the fundamental principles is that new expenditure not provided for in the budget should not be incurred except where it is inescapable. Proposals for new expenditure should be submitted to the Ministry of Urban Development. No expenditure, which has not received the proper sanction, should be incurred and where an Officer, without authority to do so, agrees to an expenditure being incurred and this agreement is subsequently not confirmed by Government, that officer is likely to be made

personally responsible for defraying the expenditure in question [C.7(1) Govt. of India, Finance Department O.M. No.B-3516-B dated 9.10.1945 (ii) the same Deptt. O.M. No.D/4468-B/45 dated 3.5.45 (iii) Govt. of India Lab. Deptt. of Industries and Labour endt. No.G.1 dated 18.8.1937 (iv) Govt. of India Deptt. of Labour Memorandum No.G.209(2) dated 13.10.1945).

MONTHLY STATEMENTS :

The monthly expenditure statements should be submitted to the Desk Officer (PBN) and Under Secretary (Budget), Ministry of Urban Development, New Delhi by the 5th of the month following that to which they relate (Cf. Min. of M&H letter No.O-16013/1/25-PBN. dated 20.8.85). In the monthly expenditure statement there should be a column under each budget head to show the proportion of expenditure permissible up-to-date as against actuals. Brief explanations for variation between the actuals and proportionate grant should be given in the monthly statement. The figures for the monthly statement of expenditure in regard to pay of officers and establishment and T.A. expenses are to be collected from the Bill Register maintained by Accounts-III Section. The figures for A-5(1)(3)-Offices Expenses, A-5(1)(4)-Publications and A-5(1)(5)-Grant in Aid and contribution are to be collected from the contingent register by the Accounts Clerk. The Accountant should check them in detail before submission to Financial Officer.

FINAL FORECAST OF EXPENDITURE :

The appropriation Accounts for the heads under the control of the Controller of Publications are furnished by

the Controller of Accounts, Ministry of Urban Development for the purpose of scrutiny and providing information for the notes on the accounts. The main object of the note under a sub-head is to furnish the reasons for variations between the original grant and the final grant, and between the final grant and the actual expenditure. The draft appropriation accounts should be submitted by the middle of July positively.

RECONCILIATION OF EXPENDITURE FIGURES :

The reconciliation of Departmental figures of expenditure with those booked in the Pay and Accounts Office, Ministry of Urban Development is regularly done by sending the accounts clerk to the Pay and Accounts Office. The clerk deputed to the office of the Pay and Accounts office for the purpose of reconciliation compares the Departmental figures with those booked in the Pay and Accounts Office, Ministry of Urban Development, prepares a reconciliation statement showing the reconciled figures, adjustment is to be submitted to the Principal Accounts Office, Ministry of Urban Development, New Delhi and also to the Pay and Accounts Office for carrying out necessary adjustment if any desired in the statement. Quarterly certificate of reconciliation is to be sent to the Principal Accounts Office, Ministry of Urban Development, New Delhi.

2. In addition to the above the Accountant-III will be responsible for the following in connection with the procedure for ordering new packing cases, wire nails and G.I. Wire and their stock and accounting:-

- (a) Safe custody of books issued on demand to the Accountant.
- (b) Safe custody of the requisition books used up by the Head Clerk, Civil Despatch Section/Army Despatch Section/C.R.T. Section.

- (c) Personal verification of all supplies of packing cases, wire nails and G.I. Wire and certification of the quantity of all supplies received.
- (d) Issue of the above articles against requisitions passed by Financial Officer to the Despatch Sections (Civil and Army).
- (e) Maintenance of the stock of the articles, keys of the godowns being held by Accountant personally for the purpose.
- (f) Ensuring the correctness of the accounts of receipts and issues of articles (in Form No.DP.125, 126 and 127).
- (g) Placing of orders for the new packing cases, wire and G.I. Wire in Form No.DP.131.

3. DESPATCH SECTION'S REQUISITION FOR SERVICE STAMPS :

The C.R.T. Section and Despatch Sections (Civil and Army) put up a requisition in Form No.TR.35 monthly alongwith a covering note, showing the details of the stamps in hand. The Accounts-III Section examines the requirements with reference to the stock in hand and after getting the approval of the Financial Officer passes on the requisition to Cash Section to draw the amount through contingent Bill.

CHECKING OF DAK REGISTER :

The Dak Registers (DP.113) of the Despatch Sections and C.R.T. Section in which all articles despatched by the office with stamps duly fixed therein are posted, are checked daily by the Accounts-I Section (compilation Group). Mistakes found out are to be brought to the notice of the management.

MISCELLANEOUS :

Details of all payments made to contractors and other non-officials are to be intimated quarterly in the Form mentioned below to the Commissioner of Income Tax, New Delhi.

List of payments over Rs.250/- made by (disbursing Officer) in the quarter ending

Sr.No.	Firm's name and address	On account of	Date	Amount
1.				
2.				
3.				
4.				

.....

There is no objection to the exclusion from these lists of all items in which payment made at a time is less than Rs.250/-

DECENTRALISATION OF BUDGET PROVISION ON
PRINTING AND PUBLICATIONS :

In order to have effective control over expenditure on printing and publication, all the Ministries/Departments of the Govt. of India have been declared as "Paying Departments" w.e.f. 1.4.1971 for the above purposes. The expenditure on printing and their publications is to be borne by the respective Ministries/Departments (Cf. Ministry of Finance O.M.No.F.3(43)-E/70 dated 5.9.1970).

5

INTERNAL AUDIT SECTION

The Internal Audit Section is to be Headed by a Supervising Officer. The Internal Audit Section has been formed w.e.f. 1st. April, 1973 for auditing the entries made in store ledgers as a result of recommendations of the BP&AR contained in para 97.3 of their Report Part IX (Organisation and Staffing Pattern) on the Study of this Department.

2. The function of the Section is to conduct continuous audit of the entries made in the Store Ledgers of Retail Stores, Whole Sale Store and Receipt and Return Section as well as Army Stores.

3. To perform their task effectively, the Auditors should sit in the concerned Store Sections. Normally there can be one Auditor for 3 Retail Store Clerks.

4. On receiving the Vouchers from the Indent and Sales Section, Periodical Sections etc. the retail stores clerk will make entries in the concerned ledgers and send the ledgers and vouchers to the Auditor who should verify the correctness of the entries, initial both the voucher and the ledgers at the appropriate place and return the ledgers and vouchers to the Retail Stores Clerk.

5. The Auditors will also audit and initial entries in the store ledgers about receipts of publications/ periodicals by Stores Section. Thus all entries in these stores ledgers would continuously be audited and the register would always be accurate.

6. The Internal Audit Unit will similarly audit the entries in the ledgers of the Receipt and Return Store

-69-

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Section with reference to the invoice or vouchers received from the Presses accompanying the publications/ periodicals and other relevant papers every day.

7. The ledgers shall be prepared afresh every year carrying forward the closing balances to the next year's ledgers. These entries will also be checked by the Auditors. The closed ledgers will be sent to Accounts Section for record.

8. As the Publication Store Accounts has to be prepared on the basis of the audited store ledgers, the Auditors will ensure the accuracy of the balances in the ledgers.

6

PROGRESSIVE STOCK TAKING UNIT :

As per recommendations made in para 57 of Report Part IV by the DP&AR, Progressive Stock Taking Unit was set up in the Department of Publication (Office Order No.4/76 dated 27.1.76). This Section is to be Headed by a Supervising Officer.

2. The duties, responsibilities and functions of the PST Section as well as those of other Sections in this Department connected with the working of the PST are detailed below:-

3. Supervising Officer, PST Sec. should chalk out a programme for stock taking in store side in such a manner that the cycle of verification of all the publications held in the stock is completed yearly in consultation with Asstt. Controller (Store)/Store Keeper/Dy. Store Keepers.

4. Each clerk in the PST Sec. in association with the Store Clerk concerned should count every day the stock of publication as per programme, rackwise and not according to items picked up at-random and enter necessary particulars in the prescribed sheet DP.189. The stock for this purpose will include those held in the 'Whole Sale Store, the Retail Store and the Reserve Stock'. The sheet DP.189, after completion, should be passed on to Store Keeper/Dy. Store Keeper who should satisfy themselves as to the correctness of the figures furnished therein and should put on the ledger balance against each title.

5. The ledger balance is required to be furnished on that date as mentioned in the PST Sheet of the physical

58-71
1-2-1

count of the publication in question. It is, therefore, necessary that the position in the ledgers are kept up-to-date.

6. Stock R&R, Civil Despatch Indent and Sale Sections should ensure that daily statements of issue vouchers, receipts challans as well as 'R' Form are daily passed on to the Store Keeper/Dy. Store Keeper. Heads of the Sections concerned will be personally held responsible if there is any hold up or omission.

7. The PST Section on receipt of the PST Sheet from Store Keeper/Dy. Store Keeper should get the discrepancies, if any, reconciled in consultation with the concerned Store Clerk who maintains the Store Ledgers. The shortages/excesses should, therefore, be worked out and communicated to Accounts-II Section for further necessary action.

8. The PST Section should maintain a Register showing that a continuous check of stock of all publications is exercised by rotation strictly.

ADVERTISEMENT (BILL) SECTION

Advertisement (Bill) Section is to be head by a Head Clerk under over-all control of the Financial Officer.

The main function of the Section is to prepare bills for each classified advertisement of Tender Notice get published in the weekly issue of Indian Trade Journal by Public Undertakings, Statutory Bodies and by all the Central and State Govt. Organisations after measuring the space covered by the respective Tender Notice and also to submit the bills to the concerned Organisations for payment. The description of items of work of this Section is as under:-

COLLECTION OF COPIES OF ISSUES OF INDIAN TRADE JOURNAL :

There are standing orders that 25 copies of each issue of Indian Trade Journal are directly supplied to this Section by the Govt. of India Press, Santragachi Unit, Calcutta. It is the personal responsibility of Head Clerk that these copies are promptly collected from C.R.T. Section on receipt from Calcutta. To ensure it, he shall keep daily contact with C.R.T. Section. On receipt of the copies in the Section and after ensuring that the receipt of the copies have been correctly brought into Receipt Register, maintained for the purpose, Head Clerk issue three copies of each issue of I.T.J. to Bill Clerks for marking the chargeable tender notices. The remaining copies are systematically arranged and kept in the racks.

MARKING & MEASURING THE TENDER NOTICES :

Seperate copies are utilised for marking the

tender notice issued by (i) Purely Govt. Organisations, (ii) By Public Undertakings and (iii) By Statutory Bodies. Before marking of the chargeable tender notices, the concerned bill clerks shall be careful in selecting the notices that in no case chargeable notice is left without charging and vice versa to avoid complaint and complication. The marked copies of Indian Trade Journal will be called office copies.

After the chargeable bills are selected, the concerned Bill Clerks shall measure the space covered by the respective tender notice and record the measurement on the body of the notice together with the running bill Nos. for which there are separate series of all the three kinds of advertisers viz. (i) Purely Govt. Parties, (ii) Public Undertakings and (iii) Statutory Bodies.

TEARING OF TENDER SHEETS :

The Bill Clerks take out tear sheet from remaining copies of the issue of Indian Trade Journal tender notice-wise for enclosing with the respective bill. The bill No., measurement of the space covered by the tender notice and date of issue of the Indian Trade Journal in which it has been published should be recorded on each respective tear sheet.

BILLING OF TENDER NOTICES :

The bill clerks prepare bills for each chargeable tender notice published in weekly issues of Indian Trade Journal in prescribed Form DP.25 clearly mentioning therein the bill No. and date, Tenderers/Advertisers address and reference (which is generally published either in the beginning or in the end of the tender notice). The space

charged for, date and issue No. of the respective issue of the Indian Trade Journal, rates per centimeter (as in force at the time) and total charges are given in the prescribed columns of the Bill Form. The Govt. parties are generally allowed discount of the total amount charged in the bills prepared for their tender notices published in classified series of Indian Trade Journal while preparing bills the discount, where-ever is admissible under the orders of the competent authority, is allowed.

Some advertisers require that the bills in respect of publication of their tender notices are to be sent to a particular authority viz. their Account Officer, Public Relations Officer, or the advertising agency. Some parties require more than one copy of the bill. All these instructions are noted in the change register maintained for the purpose. The bills are prepared in consultation with the Change Register. The No. of copies of the bills are made keeping in view that one copy of each bill is to be retained in the Section as office copy, other copies as required by a party are sent to them.

FORWARDING LETTERS :

The bills, prepared for, are submitted to the concerned party under standard forwarding letters prepared by the bill clerks in the prescribed Form D.P.25-A clearly writing the bill Nos. and amount of the bills as well as the addresses of the authority to whom bills are required to be forwarded as per instruction of the tenderer/advertiser after consulting the change register. The

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forwarding letter attaching therewith the respective bills and Tear Sheets are submitted by Bill Clerks to the Head Clerk for his signatures on the forwarding letters and the bills.

It is the personal responsibility of the Head Clerk to ensure the correctness of the measurement of the space covered/charged, calculations made in the bills and the correct tear sheets are enclosed with the bills before signing the bills. He shall also ensure that the bills Nos. and their amounts are correctly mentioned in the forwarding letters before signing them. He shall also ensure that all the bills have been entered in the respective Bill Registers maintained category-wise separately for (i) Govt. Parties, (ii) Public Under-takings and (iii) Statutory Bodies. Thereafter the sets of office copies together with office copies of respective issue of Indian Trade Journal retained and properly maintained for further references as and when needed. Remaining copies of the Bills with tear sheets duly attached with respective forwarding letters are sent to C.R.T. Section for onward transmission to the concerned parties.

The total amount of the bills, weekly issue-wise separately for each category of advertisers i.e. (i) Purely Govt. Parties, (ii) Public Under-takings and (iii) Statutory Bodies and also total amount for all the bills prepared during a calendar month are maintained in the separate respective bill registers and a consolidated monthly report is sent to Accounts-I Section by 3rd day of the next month.

REALISATION OF AMOUNT :

Advertisement (Bill) Section is entirely responsible for realisation of advertisement charges against the bills submitted to the Public Undertakings, Statutory Bodies Central & State Govt. Departments etc. The amount, so realised, is recorded in the prescribed Columns against respective bill in the respective bill register. The Section is also wholly responsible to regularly chase up those parties who do not care to arrange timely payment against the bills. This Section has to submit monthly report, regarding the amount realised and the amount due for realisation together with monthly business report (referred to in preceeding para) to Accounts-I Section by 3rd of every month. All the work regarding realisation of amount and maintenance of its accounts etc. in respect of all the parties is under taken by this Section.

MISCELLANEOUS :

The Advertisement (Bill) Section is also responsible to attend all kinds of enquiries and all allied correspondence in respect of classified advertisements published in weekly issues of Indian Trade Journal. Any tear sheet from any weekly issue of Indian Trade Journal, if required by any concerned party at any time, will be supplied by the Section. For this purpose, Advertisement (Bill) Section shall maintain all the relevant records and copies of Indian Trade Journal in a very systematic way to avoid loss of time and labour as and when necessity arises.

BUSINESS BRANCH

The Marketing Division has been re-organised w.e.f. 1.10.1948 in pursuance of the recommendations of the D.P. & A.R. contained in para 99.2 of their IXth report on the study of this Department, conducted from 1971 to 1977 read with office order No.52/O&M/84 dated 25.4.1985. This division consists of the following Branches, each to be headed by Assistant Controller of Publications:-

- a) Business Branch
- b) Sales Branch
- c) Periodical Branch
- e) Stores Branch

The functions of these Branches are given in the succeeding chapters.

(1) BUSINESS BRANCH

The Business Branch of the Department of Publication functioning under the control of Assistant Controller (Business) was re-organised as per recommendations of the D.P. & A.R. contained in para 99.9 of their IXth report on the study of this Department, and consists of Publishing Section, Advertisement Section and Weeding Out Section. In addition to this, the Sales Depots located at (i) K.S. Roy Road, Calcutta and Kitab Mahal, Baba Kharg Singh Marg, New Delhi and the sales counters at (i) Udyog Bhawan (ii) Delhi High Court Building and (iii) Union Public Service Commission

premises (iv) C.B.R. Building- all located in New Delhi (v) at Head Office & (vi) C.G.O. Building, Bombay are also under the supervision of Assistant Controller (Business). The Sale Depot/ Sale Centers so opened by the Department in future will also be supervised by him. Detailed function of the Sections/Depots and Counters are given in the succeeding paras.

(2) PUBLISHING SECTION:-

The Publishing Section is responsible for issue of print orders and making initial distribution/supply of one time publications and periodicals which are not covered by fixed annual subscription. Publishing section should exercise effective control over print order size and also take effective steps to ensure expeditious printing of the publications.

The Supervising Officer, in addition to general duties as Head of the section, is required to check the print orders thoroughly to ensure that no over printing takes place and correct symbol number is allotted to a particular publication. He should also ensure that in communication the print order to the press, delay even for a single day should not occur. He should also be watchful in arranging initial supply/distribution of publications and those periodicals which are not covered by fixed annual subscription, promptly on their release for sale. He should also

Keep a watch that gratis supply of publications on complimentary basis may not exceed the prescribed limits.

PRINTING REQUISITIONS:-

3

The clearing section of the Directorate of Printing or the Press, as the case may be, on receipt of printing requisition for a publications from the sponsoring Department, endorses the office register number, date and name of the Press on the duplicate copy of the printing requisition from and send the same to this Department for issuing the print order for the publication (Cf. Rules 34 of the Rules for printing and binding in respect of publications intended to be sold through or stocked by this Department) in form S.99.A (Cf. Rule 14 of the rules for printing and binding). On receipt of duplicate copy of the printing requisition in respect of one time publication and periodicals not covered by fixed annual subscription, the publishing section start a file on the subject to initiate action. Duplicate printing requisitions in respect of periodicals which are covered by fixed annual subscription are to be attended to by periodical section under Asstt. Controller (Periodical). In the case of the publications of the Department of Publication itself, publishing section will place the printing requisition with the Dts of Printing

or the Press as the case may be.

The following data is secured by the publishing section for use by the Screening Committee consisting of Asstt. Controllers Incharge of Business, Sale and Store Branches from the sections concerned for the purpose of arriving at the number of copies required to be printed and judging the acceptability of the number of copies suggested by the sponsoring Department for printing:-

- a) Number of copies required to distributed,
- b) Number of copies to be held in reserve,
- c) Copies for which orders, if any, have already been registered,
- d) No. of copies printed of the previous edition of one or two similar publications.
- e) Number of copies still left in stock in respect of (d) above.

In the case of corrections, 25 percent cut is imposed on the number of copies of the publication printed. If in any case copies of such corrections run short, more copies could be got reprinted in due course (Df. D.P. & S. U.O. No. 933-M&P (D), dated 5th Oct., 1946).

With a view to enabling the Depot. In-charge, Govt. of India Sales Depot, Calcutta, to ensure orders in advance for all forthcoming publications,

he should be provided with a list of saleable new arrivals from time to time and the list of publications for which print orders have been placed by Head Office.

ALLOTMENT OF SYMBOL No.etc.

Each publication is allotted a symbol number which is communicated to the press at the time of placing the print order. The same is printed on the top corner of the title page of the publication. The system of allotment of symbol number shall be as follows:-

The first part of the symbol of publication comprises of key symbols or abbreviations denoting the Ministry or Department to which the publication belongs. To illustrate a publication belongs to the Director General, Commercial Intelligence and Statistics, the first part of the symbol will be DGCIS. The letter 'D' is prefixed to this part in the case of all Defence Department publications. The second part of the symbol represents the serial number allotted to the publication. For instance the Director General has issued 60 different kinds of publication. These publications are symbolised DGCIS.1, DGCIS.2 and so on to D.G.C.I.S. 60. The publications of each Ministry or Department are separately numbered serially from 1 onwards in a Register No.64.

Since all the Departments in respect of Civil publications have been declared paying Departments, the word 'P' should be prefixed while allotting the symbol number.

The system of symbolisation is intended to provide the following advantages:-

- a) The vouchers writers may not have to write titles on the vouchers.
- b) Ledgers in stores are to be maintained according to the symbol numbers alongwith the titles of the particular publication.
- c) The publications are stored in the racks according to their serial numbers consecutively arranged.

6/1/59
FIXATION OF SALE PRICE:-

The sale price of various publications per copy is determined direct by the Government of India Presses in consultation with the sponsoring Departments on the basis or cost of production including the cost of preparation of blocks etc. of such portion as are got printed from outside and adding thereto 60% surcharge divided by the number of copies printed. The 60% surcharge is to

most 12½% as handling charges by the Department of Publication and 25% given as commission to the agent. The price of each publication shall be rounded to the nearest multiple of 10 paise. The sale price of English edition and Hindi edition should normally be the same. The price of publications in other regional languages is also determined by the Govt. of India Presses on the basis of above guidelines. In accordance with the Deptt. Office Order No.20/CSM/91 dated 13.7.91 the postal expenses upto the value of Rs.50/- will be charged extra of the sale price from indentors if the supply order is up to the value of Rs.50/- as detailed below:-

1. Up to value of Rs.20/-, 25% of the cost.
2. From value of Rs.21/-, Rs.8/- at flat rate.
3. From value of Rs.41/-, Rs. 10/- at flat rate.
4. Value over Rs.50/- postage to be borne by the Government.

The registration & V.P.P. charges upto the value of Rs.50/- will be borne by the indenter in addition to above said levy.

FIXATION OF NOMINAL PRICES:-

Unpriced Military publications are in some special cases authorized to be supplied on payment. The nominal (i.e., assessed) prices to be charged in the vouchers in such cases are required to be fixed by the Publishing section. These prices are fixed by rough and ready method and on a more or less arbitrary basis. The size of a publication to be so priced, the number of copies printed, the quality of paper used and binding, etc., are taken in to consideration and the price is assessed on the basis of that fixed under normal rules for a similar publication.

PRINT ORDERS:-

The following data is collected by the Publishing Section from the quarters concerned for the purpose of arriving at the correct number of copies required to be printed.

I-Hot sale publications:-

- (a) Number of copies required to be distributed in case of hot sale publication e.g. Import Trade Control Policy, Hand Book of Import and Export Procedures.
- (b) Number of copies to be kept in reserve.
- (c) Number of copies for which orders, if any, have already been registered.
- (d) Number of copies required for sale.

II-Other publications:-

- (a) Number of copies required for casual sale.
- (b) Number of copies printed in previous edition.
- (c) Number of unsold copies in stock.

Therefore, the material is placed before the Screening Committee consisting of Assistant Controller (Business), Assistant Controller (Stores) and Assistant Controller (Sales) for final assessment about the total number of copies required to be printed for sale and distribution. The Print Order (P.B.28) is placed according to the assessment of the Screening Committee.

A Print Order register is to be maintained in Publishing Section in the form given at Appendix VII

REPRINTING OF PUBLICATIONS:-

(10) The Publishing Section shall act promptly on receipt of the list of publications reported out of stock and inform the sponsoring Department/Ministry in form No. P.B.48. An entry should be made in the Register to be kept for the purpose showing the action taken for reprinting of the various publications. A format of the Print Order register is given at Annexure IX VII. The publishing Section shall also bring to the notice of the Deputy Controller of Publications/Controller of Publications if these statements are not received every month regularly from Assistant Controller (Stores) and Assistant Controller (Sales).

The section is responsible to circulate list of these publications, whose print Orders have been issued, fortnightly to all the Indent & Sale Sections and Departmental Sales Outlets as well as to all the agents.

DISTRIBUTION OF PUBLICATIONS:-

11 The duplicate printing requisition generally contains instructions whether the standing distribution list is to be followed or a new list will be forthcoming.

In case there is delay in receipt of the Distribution List, the dealing clerk concerned shall put up the case to the Assistant Controller (Business) for issue of necessary reminders.

When the daily list of new publications/corrections received in office is received in the section from the Stock (Receipt & Return) Section, serial numbers from onwards are assigned to each of them till the end of the financial year and the details are entered in a register (in form No. P.B. 31). The serial numbers of the register and the names of the respective distribution clerks are given by the Dealing hand against the items in the daily list of publications. Such list is then circulated in the section among the distribution clerks who initial against the particular items they are concerned with and remove the copies of the publication etc. (sent by Stock (Receipt and Return) Section for inspection). The case is returned to the Stock R&R direct by the dealing hands after assigning the serial number in their own registers which are maintained in form No. P.B. 31.

As soon as a new publication is received the distribution clerk shall first ascertain whether it is to be treated as a confidential or due date publication. He shall also see as to what instructions are there by the sponsoring Department regarding its distribution. It should also be checked whether the symbol number and the price are correctly shown and the number of copies printed tallies with the print order. If the copies have been

received in part, care should be taken to see that due priority is given to the parties who may need the copies first. While the special procedure regarding release of confidential or due date publications is mentioned in succeeding paragraph of this Chapter, each distribution is classified under the following heads:-

- (a) Free distribution
- (b) Payment distribution
- (c) Supplies to the Sales Depots at Calcutta and New Delhi.
- (d) Supplies to the High Commissioner for India.
- (e) London (where the copies are required to be distributed by the High Commissioner, they should be sent with an advice letter in form No. P.S. 33).
- (f) Supplies to the National Libraries at Calcutta, Bombay and Madras and Delhi.

12. RELEASE OF PUBLICATIONS:-

50 per cent of copies of all priced publications in respect of which no date for their release to the public is laid down should be placed on sale immediately on receipt of the full number of copies from the Press. The remaining 50 per cent of such copies should, however, be allocated for sale to the public after the distribution as per Distribution List. As regards the confidential or due-date publications, which are to be released on a special date, copies should be made available to the public on a specified date (Based on the Government of India, Department of Labour Memorandum No. A 435, dated the 11th February 1943).

The register maintained for the purpose shall be circulated periodically to the distribution clerks for

recording their remarks about completion of the distribution given details about the vouchers etc. The Supervisor concerned should examine the register to find out the items which have not yet been distributed and also the reasons for their non-distribution. Some pages of the register may be kept blank at the beginning to utilise for entering the Sr. No. of the publications the distribution of which has not been completed with a note to keep a watch.

13 CHECKING OF LABELS:-

Labels for all publications printed by the Addressograph Section shall be thoroughly checked by this Section so that there may not be any omission.

14 DUE-DATE PUBLICATIONS:-

The date of release of the Due-date publications shall be reported to the Assistant Controller (Business) as soon as it has been fixed and in any case at least 10 days before the Due-date. The copies to be issued to the newspapers from the Publication Department should be accompanied by an intimation as follows:-

" This (Report etc.) will be released for reproduction in this country in the (morning or evening) papers of (date). The advance copies are issued on the distinct understanding that no part of the report, etc. and no comments on or references to the subject matter of the Report, etc. shall be published either in the dailies or city editions before that date". (Cf. Government of India, late Department of Industries and Labour Office Memorandum No. A-122 dated the 18th August, 1927).

When copies are supplied along with the press summaries received from the Press Information Bureau, the intimation that the copies should not be released earlier is given by stamping the words 'Not to be published before _____' on the front cover of the publication. The further procedure to be followed in the matter of distribution and publications is detailed in the Govt. of India, Home Department Office Memorandum No. 39/11/38-
Political dated the 22nd July, 1938, ~~as reproduced in~~

where the information officers consider that the available date of publication for a press note on an official report would be a notified holiday, they would authorise the newspapers to publish the press note on the public holiday, but the date of release of the report itself should be the date following the date of issue of the press note. (Cf. D.O. Letter No. F.32/4/39-Pub. dated the 16/17th February, 1939 from the Principal Information Officer, Bureau of Public Information and Manager's D.O. reply No. SP.41660 dated the 22nd February, 1939).

15 COPY RIGHTS-

Appendix- contains the Govt. of India Orders granting general permission to reproduce certain Govt. of India Documents and Publications. Permission to reproduce other Govt. of India Publications etc. should be specifically obtained by the parties concerned applying to the proper authorities. Any case of reproduction of Govt. of India publications coming to the notice of this

Department should be examined with reference to the Appendix referred to above and where it is not covered by the exceptions, the case may be reported to the Govt. of India.

16 ADVERTISEMENT SECTION:-

The Supervising Officer, in addition to the general duties as head of the section, is required to:-

- (a) Scrutinize the subject matters of the advertisements and the legal documents in respect thereof,
- (b) Scrutinize the applications requesting for grant of agency for sale of the Govt. publications published by the Department,
- (c) Initiate review of the business done by the selling agents.

17 GENERAL RESTRICTION ON ADVERTISEMENTS:-

Such of the Govt. of India Publications as are capable of attracting advertisements may be thrown open for advertisement in consultation with the sponsoring Ministry/Department concerned subject to the following considerations:-

- (a) Advertisement should normally be inserted at the beginning or at the end of the publication
- (b) There should be no advertisements in copies required for presentations to parliament.

18 ADVERTISEMENT IN THE GAZETTE OF INDIA:-

Private advertisements falling within any of the classes mentioned below may be admitted in the concerned part and section of the Gazette of India and/or Delhi Gazette as the case may be, on prepayment of the prescribed fee and completion of legal requirements by the individuals.

1. Notice of formation of the dissolution of partnership.
2. Advertisements required to be issued under company's Act.
3. Notices required to be issued under insolvency Act.
4. Change of name by individuals or in the case of minor by their parents.
5. Loss of Promissory Notes/Gold Bond-National Saving Certificates/letter of authority issued by National Saving organisations.

All doubtful cases as they arise and such further advertisements as are not specially provided for in the defined classes may be submitted for the orders of the Deputy Controller of Publications/Controller of Publications.

(Cf. Govt. of India, Home Department Office Memo No. 4558-Public, dated the 7th October, 1970 to the Superintendent Govt. Of Printing and Publisher of the Gazette of India). According to the same department's Resolution No. 23/670/80 dated the 31st May, 1980, only those matters should be published in the Gazette of India which concern the public to know or must be published under some provision of the Law. (Extract from the same department's u.o. No. 6819/O/46-Public dated the 30th Aug. 1945). There is no objection to the publication of an advertisement regarding the loss of municipal debentures and similar advertisement regarding loss of money or other stolen articles in the Gazette of India (Cf. Home Department's letter No. 19/1/42-Public, dated the 30th March, 1942).

Advertisements and notices by Statutory bodies and Corporations etc. are published in part III Section IV

of the Gazette of India and Part III, Part V, Section II of the Delhi Gazette, as the case may be. The procedure followed is that on receipt of an advertisement and its cost (including the cost of voucher copies of the Gazette of India), the same is passed on (under P.S. 61 and P.S. 61-A) to the concerned press for publication in the Gazette of India. A bill together with a voucher copy of respective issue of the Gazette is forwarded to the Advertiser (Statutory bodies and corporations etc.) after the advertisement has been inserted. Additional copies of the Gazette containing advertisements are supplied on payment only.

ADVERTISING IN THE OTHER PUBLICATIONS/PERIODICALS:-

The following Govt. of India publications/periodicals are also open to receive public advertisements. The rates of advertisement are also given in the *Appendix* VIII. These are liable to be changed from time to time.

Name of Periodical	Periodicity
1. Indian Trade Journal	Weekly
2. Agriculture Situation in India	Monthly
3. Agricultural Marketing	Quarterly
4. National Building Organisation	Half Yearly
5. Rashtriya Panchanga	Yearly
6. Laghu Udyog Samachar	Monthly
7. Engagement Calendar and diary	Yearly

ONE TIME PUBLICATION:-

8. Directory of Experts of India

Produce and manufactures.

As and when published.

20

ADVERTISEMENT IN THE INDIAN TRADE JOURNAL:-

Inserting of advertisements in Indian Trade Journal are of the following nature:-

1. Classified advertisements-Tender Notices of State Govt., paying Departments, Local Bodies and Govt. Undertakings;
2. Display advertisements-Advertisements of Private concerns or individuals in connection with their requirements of machinery or in connection with the publicity purpose of their products;
3. In addition to the above advertisements Tender Notices under various parts of the Hand Book of Import Trade Control and procedure received from the Local bodies, State Govts. and Government undertakings are also printed.

PROCEDURE:-

The classified advertisements are generally received by the Director General of Commercial Intelligence and Statistics, 1-Cornhill House Street, Calcutta-700001.

These classified advertisements, which are received in the Head Office will be forwarded by Advertisement Section to the D.G.C.I.S. Calcutta for publication in the classified series of the Indian Trade Journal on bill basis. (The similar action will be taken by the Supervising Officer, Govt. of India Book Depot, 8, K.S. Roy Road, Calcutta in respect of classified advertisements received by him. The billing of all classified advertisements, realisation of the amount and allied work will be done by Advertisement (Bill) Section and concerned Accounts Section. The entire work in respect of Display advertisements will be taken up

by Advertisement Section at Head Office, who will forward all the advertisements to the Supervising Officer at the Govt. of India Book Depot at Calcutta for insertion in the available issue of the Indian Trade Journal together with the advertisements received by him. Display advertisements are printed strictly on prepayment of advertisement charges which are received by this department at head office as well as at the Book Depot at Calcutta.

15% commission on the cost of advertisement is allowed only to the Advertising Agencies who are fully accredited with the Indian and Eastern News-papers Society, Refi Marg, New Delhi-110001. The Advertisement agencies who are provisionally accredited with the I.E.N.S. will get 10% commission on advertisement. From other parties, advertisements are charged at full prescribed rates in advance.

2) ADVERTISEMENTS IN OTHER PUBLICATIONS:-

Advertisements meant for other publications/periodicals which are open for advertisements, are to be sent to the concerned press/Department strictly on prepayment. Advertisement voucher copies thereof are also sent by the advertisement section of this department to the concerned party immediately on printing of their advertisement therein.

In the matter of advertisements meant for insertion in the publications handled in the Head Office, the following features deserve special mention:-

- a) All charges are prepayable.
- b) All bonafide advertisements except those which are of an obviously undesirable nature, are accepted.

- c) Advertisers are supplied free of cost with voucher copies of the issue in which their advertisements appear or the copies of advertisement portion of the issue or the finally printed 'Make-up' of the advertisement itself, as the case may be.

22 APPOINTMENT OF AGENTS:-

The agents for selling the Govt. of India Publications periodicals, Gazette of India and Delhi Gazette are appointed by the Department of Publication with a view that by their appointment sales will increase and greater revenue will accrue to the Department (Cf. Govt. of India, Late Industries and Labour Department letter No. A-435, dated the 18th September, 1923 as quoted in the C.P. & S. u.o. I No. 111 12/63/30 dated the 23rd June 1931 in respect of the current publication Branch now known as the Deptt. of Publication). There is no limit to the number of agents that should be appointed in a particular city or town.

The Superintendent, Printing and Stationery Deptt. of the State Govt. and other organizations of the Central State Government are appointed 'S & R' agents on the prescribed terms and conditions for selling agency for sale of the Govt. of India Publication on sale and Return basis.

The Private bonafide book sellers, who are well established in book Trade are also appointed agent by the Deptt. to sell Govt of India Publications. Such private book sellers are appointed agent on submission of application on the prescribed form enclosing there with the certificate from the Head Master of the High School/Secondary School/Senior

Secondary Schell of the locality. He should certify that the book seller is known to him as bonafide and established book seller. Such Book Sellers are appointed agent on restricted terms and conditions (copy annexed) on probation for a period of two years. After expiry of the trial period, the Controller of Publication, / Dy. Controller of Publication, if satisfied that the agent has given the business upto the prescribed limit, may regularise his agency. For regularisation of the agency, the restricted agent will have to execute an agreement in the prescribed form, after affixing the required adhesive stamps or Court Fee Stamps, in duplicate, one copy of the agreement duly accepted by the Controller of Publication / Dy. Controller of Publications will be sent to the agent for his record.

The restricted agent will receive from the Deptt. a commission of 20% on the sale of all the Govt. publications and periodicals on complying with the terms and conditions laid down in the prescribed appointment letter. However, the rate of commission will automatically be reduced to 15% if the sale of the Govt. publications and periodicals by the agent falls short of the prescribed limit as laid down in the terms and conditions. The agent is also bound to accept automatically the future changes in the amended terms and conditions as and when made by the competent authority.

The regular agents receive from the Department a commission on the sale of all Govt. publications/periodicals on complying with the terms and conditions prescribed in agreement for Regular agents (copy annexed).

The agents are also bound to accept automatically the future changes made by the competent authority in the terms and conditions as laid down in the prescribed agreement.

The Department also appoints Foreign Agents for sale of Govt. publications and periodicals through dealers in foreign countries on the terms and conditions laid down in the prescribed agreement annexed.

The advertisement Section secures the figures of business done by the private agents from Accounts II Section once in a year viz-in the month of April or May for review. The agents, who have not shown satisfactory business during two successive years are liable for termination of their agencies for sale of Govt. publications and periodicals under the orders of the competent authority. Where, however, the business in one year is nil or nearly so, the figures for one year are considered sufficient to justify the termination of agency. The cases of termination of agencies are put up through Assistant Controller (Business) to Dy. Controller of Publications/Controller of Publications who passes final orders. The parties are then informed of the termination of their agencies with effect from a particular date. There is no bar to the Controller of Publications reconsidering the case of weeds out agents on receipt of representations.

The Department participate in National and International Book Fair/Exhibitions either by displaying Govt. publications through National Book Trust, India or by deputed team for display and sale of Govt. publications in such Book Fairs/Exhibitions on invitation from the organizations of National/International repute. The team, so deputed is responsible to maintain proper accounts of the books taken out for the purpose, and of sale proceeds in the

Books Fairs/Exhibitions. Such participating teams are authorised to allow 10% fair discount on all the sales in the Book Fairs/Exhibitions. (Ministry of WH Letter No. 1-17016/7/75-PBN dated 12.6.1975).

23

WEEDING OUT SECTION:-

Weeding out Section, headed by a Supervising Officer, is responsible for all operations from location of slow moving and obsolete publications to the final stage of issuing instructions for weeding out. This section should maintain destruction/transfer/reduction in stock order register and weeding out register in the prescribed form. The value of Weeded Out Publications should also be worked out and mentioned in the Weeding Out register against them.

The Supervising Officer as the custodian of waste paper godowns, is responsible for the disposal of waste paper (including sweepings, records etc.) by actual weighment to the Contractor on payment.

N.B. The D.P. & A.R. in para 97.22 of their II report in respect of the Department of Publication have recommended that Weeding Out Section should be under the control of Asstt. Controller (Business) with a separate head of section.

For the purpose of weeding out rules 1978 as annexed the publications are bifurcated into two categories viz. periodicals and one time public-

ations. The periodicals are further classified as follows:-

Class A-1- Weekly fortnightly monthly, quarterly, half yearly and annual.

Class A-2- Periodicals with a periodicity of two years or more.

An - A-1 Periodical should be declared as obsolete 12 months later. An A-2 periodical should be declared as obsolete on receipt of the next subsequent edition.

The periodicals declared as obsolete should be weeded out, by disposing of the balance copies in hand in the order indicated below:-

- (i) Copies should be distributed in accordance with the standing or special instructions, if any, as given by the Ministry/Department or other than authority responsible for publication.
- (ii) The residue should be disposed of as waste paper provided 10 copies of the periodical other than the Gazette of India and Delhi Gazette, shall be retained for a further period of 2 years. At the end of that period they may finally be disposed of.

24
REVIEW OF ONE TIME PUBLICATIONS AND DECLARING THEM

OBSOLETE:-

The first review for classifying the publications 'Obsolete' should be made immediately on completion of 3 years from the date of their publication/printing. If the sale figures of a publication in the third year is not more than 10% the publication shall be classified as 'Obsolete' and ripe for weeding out. In case the sale figure in the 3rd year is more than 10% the position shall be reviewed after one year or every subsequent year thereafter till its sale in a year comes down below 10% when the publication shall be deemed to be classified as 'Obsolete' and earmarked for weeding out, the concerned Department/Ministry should be informed of its weeding out requesting them to let this Deptt. know within a month, the number of copies of the publications which the sponsoring department may like to have for its own use or may also submit a list of addressees to which it would like to have the copies of the publications mailed free. If the (Controller of Publications) does not receive any reply within 30 days of his communication, the Controller shall without

making any further reference to the Administrative Department presume that the Department concerned have nothing to say in the matter and proceed to weed out the publications, after supplying with the requirements, if any, communication is received from the Department after sending the Department as many copies as he thinks fit. The Controller shall also retain for sale during the subsequent years, twice the number of copies sold in the preceding year and weed out the remaining copies. Out of the copies to be weeded out, the Controller may satisfy the requirements of the Indian Council of Social Science Research, New Delhi.

25

PROCEDURE OF WEEDING OUT OF ACTS, RULES ETC.

The aforesaid procedure shall not be applicable to publications like acts Rules etc. which should be preserved till the same is either repealed or amended. However, where there are good reasons for weeding them out such as a very large number of copies lying unsold or the Act or Rules itself having become very old, the Controller, may take up the matter with the concerned Deptt. for appropriate action of weeding out.

The copies finally weeded out after meeting all the requirements of the rules for weeding out, are treated as waste paper.

The Auditor General Concedes that it would be futile to insist on counting copies which are to be consigned to waste paper and reconciling differences in balances in case of such publications (Of Auditor General's U.O.I. No. T268-Ad. I/71-36 dated the 3rd June, 1936 to the Government of India, Finance Deptt. - Of S U.O.I. No. 34/4/34-A&F dated the 26th June, 1936). As such only rough accounting of the copies treated as waste paper may be made to ensure that the copies weeded out are all taken away from the stores.

Intimation about the weeding out of any priced publication should be sent to all sales Depots/Counters of the Department of Publication and also to the S&R agents such as the State Government, Book Depots etc. in the prescribed form, simultaneously informing all the concerned sections like the retail stores whole sale store, Accounts, Librarian, General Enquiry etc.

DISPOSAL OF WASTE PAPER:-

The weeded out publication treated as Waste Paper should be weighted at the time when it is consigned to the heap and a record of this weightment be kept in the weeding out section through a Register. It will be again weighted at the time of sale. If there is any serious discrepancy the same is to be brought to the notice of the Asstt. Controller (Business).

At the time of sale to the Contractor, Waste Paper should be weighted in bags/bundles and which are to be weighted in the presence of Supervisors deputed for the purpose. The Gazetted Officer of the Deptt. of Publication should check 10% of the bags/bundles to see that the weight is correct and also check the total No. of bags/bundles before the Contractor deposits the money with the Cashier.

The sweeping and weeded out office record is to be treated as category 'B' of the waste paper (Of O.O.No.5/77 dated 31.5.1977).

27 SALES DEPOT. AT CALCUTTA:-

1. The Government of India Sales Depot, situated at 'K.S.Roy Road, Calcutta, headed by the Supervising Officer, is a branch of the Department of Publication and is intended to cater to the requirements of the local public in respect of Government of India Publications/Periodicals. The Sales Depot conducts sales on cash payment over the counter only and transfer all indents for supply by post to the main office at Delhi. It is not authorised to sell any publication on discount basis even at the counter to the agents (local or otherwise) of this Department.

It also attends to all advertisement matters in connection with the Indian Trade Journal which is printed at the local Govt. of India Press.

SECURITY DEPOSITS BY THE SUPERVISING OFFICER AND THE JUNIOR SALESMAN:-

2. The Supervising Officer being in the capacity of custodian of the stores has to furnish a security deposit of Rs.500/-. The Junior Salesman who handles the case has to furnish a security deposit of Rs.300/-.

DUTIES OF THE STAFF:-

3. It is necessary, in a small organisation like the Calcutta Sales Depot, that each member of the staff should know another's job so that in case of absence of any one member, work may not be held up. (Extract from paragraph 4 of earstwhile Controller's inspection note dated the 9th Oct., 1941 on the Sales Depot). Subject to necessary arrangements being made by the S.O. in this respect, the duties of the staff are stated below:-

SUPERVISING OFFICER

4. The Supervising Officer who is overall incharge of the Sales Depot is responsible for the efficient working of the Depot. He is further responsible for keeping proper accounts of the Sales, preparing the

cash sale list daily and sending it on the next day to the main office alongwith the Bank Demand Draft for the amount maintaining the Cash Book and cash property, ensuring that the customers are satisfactorily attended to and there is no case for any complaint from them, attending to telephone calls and watching that the telephone is not misused, arranging for the proper storage and display of the publications stocked in the Sales Depot., attending to audit, having the advertisements make ups of the weekly Indian Trade Journal prepared and sent in proper time to the press, disposal of waste paper, packing cases, unserviceable articles and surplus publications according to orders on the subject, checking stamps accounts personally, receiving the remittances, issuing receipts thereof and properly accounting for all advertisement and other receipts proper maintenance of cash sale voucher receipt books, etc., disbursement of pay and contingencies, maintenance of the imprees and all other items of supervisory work in connection with the running of the Sales Depot. He is also, to deal with all important cases personally, sign all out-going communications and mark the daily

dak. He is to ensure timely submission of other periodical return/statements to the main office in Delhi.

JUNIOR SALESMAN AND OTHER CLERKS:-

5. The Junior Salesman is responsible for selling the publications/periodicals at the counter. Of the other clerks, one deals with all advertisements to appear in the Indian Trade Journal (weekly). He also prepares advertisement make up for this periodical and disposes of all correspondence and matters connected with advertisements. The ledger clerk is responsible for posting all receipts and issues in the ledgers. He shall prepare all accounts and statements whenever required. He shall also furnish all information about the stock in hand according to ledger and is responsible for the proper maintenance of ledgers. Another clerk is entrusted with the work of progressive stock-taking, reconciliation of any discrepancy between stock and ledger found out in the course of Progressive/Annual Stock-taking. He shall also help the other clerks wherever necessary.

OPENING AND CLOSING:-

6. The Sales Depot should be opened and closed in the presence of the Supervising Officer. The

keys of the doors are to be kept sealed in an envelope daily after office hours with the peon, who lives in the quarter specially allotted to him on the top floor of the old Imperial Secretariat Buildings. At the time of closing, the sealing should be examined first with a view to finding out if there has been any tampering with the envelope. At the time of closing, the sealing should be got done by the Supervising Officer who should take away the seal. In the absence of Supervising Officer, the opening and closing shall be got done by the Junior Salesman.

The peon is not allowed to be away from his quarter even after office hours without prior permission from the Supervising Officer.

WORKING HOURS:-

7. The working hours at the Sale Depot, Calcutta are from 10.00 AM to 6.00 PM with their lunch break from 1.30 PM to 2.00 PM. Any change in the working hours can be made with the specific period orders of the Controller of Publications.

Attendance:

8. The attendance register is to be marked by the Supervising Officer personally. Cross marks in the attendance register should not be allowed to remain in

that state without any subsequent remarks as to late attendance, casual leave, regular leave etc. against each such marking. The subsequent remarks should be noted down as soon as it is possible to do so.

Sales at the counter:

The sales at the counter are conducted by the Jr. Salesman. In his absence, the Supervising Officer shall make suitable arrangements from within the staff of the sale ^{Keep} Depot to the counter for sale continue un-affected. All Books sold at the counter should be supported by cash memos. (D.P.9A). duly entered in the Cash Register. At the end of the day a cash sale statement (D.P.19) should be Prepared by the Jr. Salesman from the cash memos, issued during the day. The Junior Salesman should leave office only after the total amount has been verified and tallied by the Supervising Officer who shall leave office after closing the day's account, placing all cash in and locking the iron safe. The Supervising Officer is personally responsible for the safe custody of the keys of the safe which should not be left with the peon. A daily sale register (No.44-Audited) shall also be maintained.

10
The Supervising Officer and the Junior Salesman both should be very careful at the time of placing a new publication on sale so that no due-date or confidential publication may be placed on sale before the date of release. In attending the customers at

the counter or over the phone both of them should be very courteous.

11. National Cash Register.

The National Cash Register is a machine serving the purpose of an automatic checking media for cash sales. Whenever a cash memo is punched, the amount along with a running serial No. gets printed on the scroll fixed to the machine which, with its automatic device of opening the drawer at the time of such operation, helps the salesman to take out small changes, whenever necessary, as these are arranged according to different denominations of coins in the different divisions of the drawer of the machine. After each such transaction the drawer should automatically be locked by a simple push. Thus it serves the very useful purpose of a well-devised cash box throughout the day while the scroll provides the details from which the discrepancies between the mental and the mechanical totals, when they occur, can be reconciled. After a day's sales and their accounting have been over the printed portion of the scroll relating to that day should be cut out and attached to the cash sale statement and the machine so closed as to enable it to start again with serial No. 1 with 'Nil' total on the next day.

12. Advertisement and miscellaneous receipts

Amounts in connection with the insertion of advertisements in the Indian Trade Journal, if

deposited with the Sales Depot, may be accepted by the Supervising Officer under proper receipt, intimation in respect of each case being sent to the Assistant Controller(Business) (in D.P.59). Similarly, the amount towards subscriptions for regular supply of periodicals and miscellaneous receipts, if any, relating to any other item may also be accepted by the S.O. under proper receipt.

13. Advertisements in Indian Trade Journal:

There should be a separate file for each advertisement. In addition there should be a miscellaneous file for sundry matters in connection with the advertisements and another file for communications with the Advertisement Agent. Register No. 72 (Unaudited) should be maintained by the Advertisement Clerk.

14. Cash Book.:

All amounts received in the Sale Depot either as sale-proceeds at the counter, advertisement amount of subscriptions and miscellaneous receipts or as recoupment of imprest etc. from Head Office and those drawn as pay should be accounted for in receipt side of the cash book (Register No.42 Audited) on the very day. Similarly all disbursements or deposits in the Bank to obtain Demand Draft should be accounted for in the payment side of the cash book immediately the transaction occurs. Each entry in the Cash Book, both on the receipt and the payment sides, should be attested

by the Supervising Officer as suggested by the Examiner, Outside Audit (c.f. letter No. 5/3/42-A&G dated the 16th April, 1942 from the erstwhile Manager of Publications, Delhi to the Examiner Outside Audit, Bengal, Calcutta).

15. Payment into the Bank:

All amounts received in the Book Depot other than those meant for disbursement should be deposited in the Reserve Bank of India in next day and Demand Draft be obtained in lieu thereof for onward transmission to the Head Office on the subsequent day. In the absence of the Supervising Officer, Junior Salesman should be entrusted with the work.

16. Statements to Delhi Office:

Apart from sending the daily sale statements to the main office, the Supervising Officer shall also submit as soon as a month is over, a consolidated statement of receipts in the Sales Depot during the month under different headings showing the amounts to the Head Office.

17. Drawal of pay and its disbursement:

Monthly salary bills of Sales Depot staff are prepared by the Head Office and sent to the P&A.O. on or about the 18th of the month for arrangement payment through the Book Depot which is collected by the Head Office and forwarded to the Depot Incharges well in time for arranging the payment of staff salaries on due date.

As the pay bills are prepared sufficiently in advance of the last day of the month up to which the amount of pay is drawn, the Supervising Officer of Sales Depot, who is in possession of the up-to-dated information about the staff employed there, should always use his discretion in the matter of making any retrenchment and take such steps that no over payment occurs erstwhile. (c.f. Manager's U.O. Note No.37/1/42-A&G, date the 17th July, 1942 to the erstwhile Depot Incharge, Sales Depot Calcutta. The bills sent from Head Office should be returned in due course duly acquainted in respect of every member of the staff for records in Head Office, alongwith the pay bills for the men at Head Office.

The supplementary and arrear bill relating to the Sales Depot Staff are also drawn by the Head Office and payment arranged like monthly pay bills.

18. Contingent Expenditure:

Contingent expenditure of small amounts in connection with the conveyance charges for going to the Bank, engagement of Safaiwala on casual basis as and when need etc. for which prior sanction of the Deputy Controller or Controller of Publication is not necessary or for which regular sanction exists, may be incurred by the Depot incharge from the imprest amount he holds, but in every such case a petty contingent voucher should be prepared and the receipt of the payee

duly taken on its reverse. In all other cases of expenditure he should write to the Head Office for necessary sanction and remittance.

Petty contingency Book(Register No. 75-unaudited) should be properly maintained in this connection. The numbers of the vouchers sent to Head Office for recoupment should be written (alongwith the date of sending) across the page in red ink.

19. Imprest and its recoupment:

The Supervising Officer holds an imprest cash of Rs. 70/- for making emergent petty purchases. He shall keep proper account of the imprest and send the vouchers to main office for recoupment of the amount as per procedure given in preceding para.

20. Casual Leave:

Casual leave may be granted by the Supervising Officer to the staff of the sales depot, Calcutta. He may also permit any member of the staff(excluding himself) to leave the station provided that the ex-pest facto sanction of the Assistant Controller (Admn.) in respect of both (i.e. regarding the grant of casual leave and the permission for leaving the station) is obtained by him by sending a consolidated monthly statement to Delhi office in the first week of the next month. As regards any casual leave that the Supervising Officer himself may require, he may avail himself of it after making necessary arrangements for urgent and immediate work in the Sales Depot and include this leave

also in the aforesaid statement. The statement should also include cases of leaving the station even during holidays. Casual leave applications including those of the Supervising Officer need not be forwarded to Head Office alongwith the statement.

The Supervising Officer, who functions independently and holds charge of Government money, should not leave the station without the prior permission of the Deputy Controller of Publications and in no case ex-post sanction would be accorded in his case.

21. Leave cases:

Applications for regular leave should be submitted by all members of the staff sufficiently in advance to enable the Supervising Officer to forward the same to Head Office and have the orders of the leave sanctioning authority passed thereon before the period of leave commences. In his own case the Supervising Officer should apply at least one month in advance so that officiating arrangements in his place may be made, if necessary. In cases of leave required on grounds of sudden illness, the applications duly supported by proper medical certificates should be forwarded by the Supervising Officer to Head Office as soon as they are received. In case of his personal illness, he should arrange to have the sales Depot managed by the junior Salesman pending orders of the competent authority in the leave case.

22. Holidays:

The Sales Depot is entirely closed on such holidays as are observed by the Central Government Offices located at Calcutta as per approved list of Government of India.

23. Transfer of charge:

Whenever any transfer of charge in respect of the Supervising Officer is effected, the formalities observed in cases of handing over charge of office by Gazetted Officers should be followed, with the exception that instead of using the standard form for the purpose, the particulars required (details of cash balances, etc.) may be typed out and three copies of the charge certificates prepared - one copy for the relieved Government servant, one copy for the relieving Government servant and the third one to be sent to Head Office. Similar action should be taken for handing over and taking over of the stock of publications after due verification.

24. Disposal of Waste paper etc. :

The Supervising Officer shall dispose of the wastepaper to the Government Contractor on approved rate in presence of the Gazetted Officer of any local sister offices. An account of packing cases received in the Sales Depot should be maintained. It should show the number of boxes handed over to the Press/ Stationery Office. As regards any other articles required to be disposed of, the Depot Incharge should obtain orders from the Head office as and when such occasions arise.

25. Stationery and forms:

Annual indents for stationery articles in proper forms should be placed by the Supervising Officer through the Deputy Controller of Publications with the Deputy Controller, Stationery in the 1st week of April every year. As regards standard forms & D.P. forms he should intimate his requirements to the Controller of Publications in proper time so that the latter may include the same in the consolidated indents to be placed with the Government of India Forms Stores, Calcutta or the Directorate of Printing, as the case may be.

Proper account for receipts and issues of stationery stores in the form of Stationery Register No. 73 needs to be maintained by the Supervising Officer.

Similarly proper stock account for the receipt books and cash memo., books received and used by the Sales Depot should be maintained. The stock of these should also be verified periodically by the Supervising Officer and a certificate of verification recorded in the stock book. Before any of the above books is brought into use, the number of forms contained therein should be counted and the result recorded in conspicuous place in the book over the signature of the Supervising Officer (based on the letter No. 23/20/43-A&F dated the 1st May, 1944 from the Controller of Printing and Stationery to the Accountant General Bengal, Calcutta).

26. Records:

The records in the Book Depot should be preserved according to the office orders on the subject received through the Controller of Publications. The periods for which records of different categories with Sales Depot need to be maintained are the same as prescribed for the similar categories in Head Office vide paragraph. 22. Chapter.....3..... and the appendix referred to therein. The general procedure for destruction of records as laid down in the said paragraph should be followed mutatis mutandis.

While routine replies and communications may issue under the signature of the Supervising Office, any case involving policy matter or controversy or requiring a specific decision, that should be sent to the Head Office for issue of reply under the signature of Assistant Controller(Business) who may obtain the orders of higher authorities, if necessary. The "Rules for the guidance of the Supervising Officer Sales, Depot, Calcutta in dealing with advertisements for 'insertion in Indian Trade Journal' as approved by the Controller ~~appearing in Appendix~~ ~~this Manual~~ should be strictly followed.

The advertisement clerk should submit requisition for proofs to the Government of India Press Santragachi alongwith the copies 'Block' etc.

in respect of advertisements already contracted and paid for and check the proof on receipt . He should maintain a guard file for advertisements where cutting of various advertisements appearing in Indian Trade Journal should be pasted with dates under them for guidance in preparing make-ups. He will be responsible for the return of Blocks etc. no longer required to the advertisers concerned. He shall also attend to the enquiries regarding rates of advertisements. The advertisement clerk shall prepare distribution list for free supply of voucher copies to the advertisers with reference to the make up and shall despatch the copies of the weekly issues of the I.T.J. immediately on receipt from the Govt. of India Press to such advertisers whose advertisements have appeared in the respective issue. He should forward a copy of the list in respect of such advertisers to the Govt. of India Press every week before publication of that week's issue under intimation to the Head Office. It will facilitate the press to prepare the challan and this Department to dispose of the complaints.

27. Advertisement make -ups.

The advertisement make-up for the Indian Trade Journal after completion should be sent to the Govt. of India Press on every Monday at the latest. In preparing the make-up the instructions laid down in each and every case should be strictly followed. In the cases of the parties who have different

advertisements appearing according to the programme, proper care should be taken to ensure that the correct advertisement copy appears on each occasion. The guard-file already referred to will be helpful in this connection.

A further important item of work which should be carried out with great care in connection with the advertisement make-up is the insertion of absolutely correct keynote in respect of each advertisement appearing therein. The system of inserting keynote is an automatic check against the possibility of unauthorised appearance of advertisements. It provides already information about the details of an advertisements. Without the need for referring to the file on the subject every time and thus un-necessarily wasting time. The broad features of the system in so far as they concern the advertisements inserted in the Indian Trade Journal are stated below:-

- i) The keynote contains the following informations:
 - a) Bill or letter No. as the case may be,
 - b) Periodicity of insertion,
 - c) Date of termination of the advertisement.
- ii) The symbol to be used regarding(b) is as follows:-
 - 1) W. for 52 weekly issues in 12 months
 - 2) W.S. for 26 weekly issues in 6 months
 - 3) W.T. for 13 weekly issues in 3 months
 - 4) F. for 26 fortnightly issues in 12 months
 - 5) F.S. for 13 fortnightly issues in 6 months

- 6) F.T. for 6 fortnightly issues in 3 months.
- 7) M. for 12 monthly issues in 12 months
- 8) M. S. for 6 monthly issues in 6 months
- 9) M.T. for 3 monthly issues in 3 months.

iii) The keynote should be printed in the smallest type possible, preferably, non-parcill. Its position within or outside the space of advertisement should generally be determined according to the nature of the advertisement but every effort should be made to maintain uniformity in position, the bottom of the advertisement being best suited for the purpose. In the case of a casual advertisement the letter 'C' in the smallest possible type should appear at the lower end of the advertisement.

iv) In the event of a party contracting for one year but preferring to pay in approved instalments, the period for which he has actually paid is noted in the keynote.

v) As soon as an issue of the periodical has been published and the manuscript of the advertisement make-up has been received back from the press, every keynote printed should be compared and checked and all corrections made before the advertisement make-up of the next issues is sent to the Press.

The advertisement make-up copies of the Indian Trade Journal are to be returned by the Press after their printing is over. If these are not received back immediately, the Supervising Officer should get

them back from the Press every week. These make-up copies should be preserved till the audit of the accounts of the year in which the issues concerned were published, is over.

28. Maintenance of stocks:

The stocks should be so maintained that no publication becomes abruptly out of stock. Whenever the Junior Salesman finds any publication nearing exhaustion, he should prepare an indent Head Office and arrange to have it despatched after getting it signed by the Supervising Officer.

29. Rack List:

A rack list (Register No.75-Misc.), showing where each individual publication has been placed in the racks, should duly be maintained alphabetically and all fresh receipts or cases of destruction or weeding out should be noted therein regularly.

30. Protection of stocks against whiteants etc.:

Particular care should be taken to see that the stocks are protected against the whiteants, etc. For this purpose the books should be taken out from the racks dusted and placed back in the racks after they have been thoroughly cleaned by the farashes. Although, one of the Record Keeper/Daftry is to watch the work of the farashes regularly, the Supervising Officer should inspect the racks as frequently as possible.

31. Direct supplies from presses:

In such cases the R.S. vouchers (P.B.8) are prepared at the Sales Depot in quadruplicate- one

copy is retained there for record and the remaining three copies duly acknowledged, are to be sent to Main Office- not later, in any case than a week from the date of receipt of the publications (or corrections). In the case of Patent Specifications, under the arrangement introduced in the letter No. A 3(2), dated the 12th May, 1933 from the Government of India, late Department of Industries and Labour to the Controller of Patents and Designs, all the printed copies of each specification are sent by the press direct to the Patent Office which keeps the number of copies required for distribution and its own use and sends the remaining copies to the Sales Depots.

32. Progressive Stock-taking

The progressive stock-taking should be done systematically and regularly (daily) excepting the period when figures for Store Account etc., are to be compiled and also during the period of audit inspection. The weekly arrear report sent by Depot Incharge to the Main Office should show as a regular item in it as to how many items of progressive stock-taking have been gone through during the week and also the running total of items in that particular cycle. A statement of discrepancies, if any, should be sent periodically to the Main Office for necessary action. Excess copies found in stock should be accounted for through Register No. 43

(Audited).

33. Maintenance of ledger:

All receipts, returns and issues of publications should be posted without delay in the ledgers. With every posting the daily balance should immediately be worked out and noted. An index volume for the ledger books should be maintained. New Ledgers should be opened each financial year. Balance at the end of each year should be brought forward as the opening balance of the next year. The Supervising Officer shall certify on each and every ledger opened on the beginning of the financial year, that all the items with their balances have been correctly brought out, from the preceding years ledger.

34. Weeding out and Return to Main Office:

On receipt of the weeding out orders in respect of any publication, its accounts should be immediately closed in the ledgers with the remarks 'publication weeded out and account closed' and copies disposed of as waste-paper through Govt. of India, Stationery Office, Calcutta in best interest of Govt. unless their return to Main office is directed. A weeding out register (Register No. 45) Audited should be maintained in this connection. An alphabetical list of the publications disposed off as wastepaper should also be maintained, preferably in register showing therein:-

- 1) titles of publications;

- ii) No. of copies weeded out.
- iii) authority for destruction; and
- iv) total valuation of weeded out publications.

The Supervising Officer shall make a review of the ledgers once in every year with a view to find out the publications not demanded at all during the previous year and submit a list of the same to Main Office for necessary orders. In this connection weeding out Rules as appearing in Appendix -  will serve as guiding factor.

All books to be returned to Main Office should be sent under form No. D.P. 2 and receipted copies of these vouchers should be preserved carefully in the Sales Depot for audit.

35. Despatch of letters and packets:

All letters and packets which the Sales Depot is authorised to issue should be despatched after making necessary entries in the dak register (D.P.113) maintained for the purpose in which the stamps used on each letter/packet should be noted properly. The local letters and packets should be sent to the parties concerned through the peon of the Sales Depot unless in any case the distance is far away.

36. Indent and Account for stamps:

Stamps account should be maintained in the dak register and checked by the Supervising Officer periodically as a rule at the time of indenting for more stamps. The indents for stamps should be

submitted to Head Office for processing the same by Accounts I Section.

37. Railway consignments!

All consignments should be cleared through the authorised carrying contractor of Govt. of India Stationery Office, Calcutta. The Supervising Officer is not authorised to clear any consignment under his own arrangements unless specifically directed for this by Deputy Controller of Publications/Controller of Publications.

Similar action should be taken by the Supervising Officer in respect of out-going consignments.

38. Inspections!

Either Controller of Publications or Deputy Controller of Publication or any other officers of this Department, if so authorised is to inspect the Sales Depot twice a year. An inspection report should be submitted for necessary action to the Main Office for detailed inspection of the Depot.

39. Audit:

The audit of the accounts of the Sales Depot is carried out by the Govt. Audit party deputed by local Audit Office. The Supervising Officer with his staff should attend to the audit party on the spot but the audit report shall be dealt with in the Main office in consultation, where-ever necessary, with him. The Supervising Officer shall be furnished by the Main Office with the annual figures and

supporting detailed working sheets (voucher by voucher) under each head of store account sufficiently in advance of the commencement of annual audit. He should check the working sheets, received from the main office, with the vouchers in his office and settle all discrepancies by correspondence with the main office before the audit commences.

40. Publication Store Accounts:

The Sales Depot is required to prepare a store account separate from that of the main office for inclusion in the report (c.f. Govt. of India, Deptt. of Labour U.O. No. A-318/72 dated 5th May, 1938 to the then Controller of Printing & Stationery C.P. & S. U.O. No. 23/20/37-M&F dated the 11th May, 1938. This store account which is prepared in the following form should be forwarded to the Main Office after audit if held in time (or otherwise un-audited) for further action.

Govt. of India Sales Depot, Publication
Store Account for 1988.

(N.B. Figures in this statement have been shown at the cost of production i.e 62½ per cent of sale price).

<u>Receipts</u>	<u>Issues</u>
Opening stock on the 1st April 19	Cash Sales, books and corrections.
Publications as per closing balance on the	1. Agents Nil 2. Government Office.....

31st March, 19 _____

Deduct -

Value of difference on
account of reduced price
of Publications.....
corrections.....

Receipts during the year

1. Publications.....
2. Corrections.....
3. Return from parties....

Excess found in stock as
per Excess Register for
19 _____ 19 _____

3. Others.....

Publications and
corrections returned
to Delhi Office.....

Publication & Corrections
destroyed,

1. Publications.....

2. Corrections.....

3. Closing balance on
the 31st March

1. Publications:-

(a) Paying

2. Corrections:

Supervising officer

Government of India Sales, Depot

Register 74 (Misc) should be maintained (along with
other registers referred to elsewhere) in connection
with the preparation of the Account.

41. Publicity and Display:

The printed list of monthly publications
should be kept on the counter. The last issue of the
consolidated catalogue of all Publications should
also be kept there for facility of customers. New
publications should be placed in the show case on

either side of the entrance to the Depot with a prominent poster "THIS MONTH'S PUBLICATIONS"

42. Telephone:

The following procedure regarding the use of the telephone (No. Calcutta 2838/3) in the Sales Depot is observed:

i) In regard to the use of the 'phone by customers, desiring to consult their principles, before making any purchase, etc., they should be asked to pay in case for each call the same amount as the Indian Posts and Telegraphs Department, Telephones, Calcutta District, will charge the Sales Depot. The amounts so received should be acknowledged under town-receipts used by the Sales Depot and then credit to the Government under Misc. receipt Head.

ii) The members of the Sales Depot may be allowed to use the Telephone under exceptional circumstances such as illness in the family. Promiscuous call should be avoided.

iii) The Supervising Officer should maintain a register of all actual calls made day by day and monthly statement should be furnished to Head Office for verification before paying up the bills of the Indian Posts & Telegraphs Department (Telephones) Calcutta. In the case of the calls made by the Depot Staff, the date, the name of the person by whom and to whom the call is made and the nature should be recorded.

The calls should be restricted as far as possible so that the charges may not exceed the amount

earmarked for annual payment by this Department. The Supervising Officer should keep a close watch over the phone so that it may not be misused.

A trunk call on official business may be made to the Deputy Controller or Controller of Publications at the Head Office by the Supervising Officer if and when it becomes absolutely unavoidable. If a member of the staff of the Sales Depot be permitted to make a private trunk call in exceptional circumstances, he must bear the necessary charges.

43. Return of publications and refunds:

(1) The instructions contained in paragraphs 27 Chapter III shall also apply to the Sales Depot. Any refund for excess payment of advertisement charges will also be made by the Head Office on receipt of the details from the Depot.

Liveries to eligible staff:

43A The liveries to the eligible employees posted at the Sales Depot will be supplied by the Head Office as and when due under the provisions contained in the Hand Book on uniforms to Group 'C' and Group 'D' employees.

43B Annual stock taking:

The annual stock taking of the Publications and periodicals, stocked in the Sales Depot, generally be taken up in the month of April every year. On receiving the orders from the Head Office, the

Supervising Officer shall get the stock verification sheets prepared for each and every publication and periodical clearly indicating the location and ledger balance of the respective publication/periodical well in time. He shall hand over each stock verification sheets to the stock verifying officer/ Stock Verifying Staff so deputed by the Controller of Publications. Stock Verifying Officer/staff will physically count the publications and will record the actual number of copies in the appropriate col. of the sheet. The S.V.O. will also put his stamp, indicating the date of verification, number of copies found etc. in the respective page of the ledger register. The discrepancies, if any, should be reconciled subsequently.

CHAPTER

KITAB MAHAL

FUNCTIONS:-

- 29
1. The Kitab Mahal at present situated at Baba Kharek Singh Marg, New Delhi is a Sale Depot of the Department of Publication and it functions as a self-contained Unit so far as sale and accounting are concerned, having a separate store account of its own. It conducts sales on cash payment over the counter at full cost and is not authorised to sell any publication on discount basis to the agents (local or otherwise). The agent's requirements and the indents involving supplies other than on cash payment at the counter are complied with by the Head Office.

SECURITY DEPOSITS BY THE S.O. AND THE JUNIOR SALESMAN:-

2. The Supervising Officer being the custodian of the stores has to furnish a cash security of Rs. 300/-. Similarly the Junior Salesman who handles the cash, has to furnish a cash security of Rs. 100/-.

DUTIES OF SUPERVISING OFFICER:-

3. The S.O. is responsible for the proper storage of publications/periodicals in the Kitab Mahal, their sale and proper accounting, the safe custody of sale-proceeds till the same are deposited into the Bank, proper maintenance of the stamp account also for the general supervision of the Depot. He is also required to maintain a cash book (C.A.C. 1B) and such other accounts in forms and registers as are necessary in connection with the proper functioning of the Depot.

DUTIES OF THE STAFF:-

It is necessary in a small organisation like Kitab Mahal with limited staff, that each member of the staff

should another's job so that in case of absence of any one member work may not be held up. The Junior Salesman is responsible for conducting the sale of publications/periodicals at the counter. In absence of the Junior Salesman, the Supervising Officer shall make suitable arrangements from within the staff of the sales depot to keep the counter sales continued unaffected. The remaining work of the Sales Depot may be distributed among other U.D. Clerks and L.O. Clerks in such a way that their services may be utilised in the best interest of the Sales Depot. The store clerks attend, in addition to their normal work to progressive stock-taking and to the Weeding Out of obsolete publications from the stock and are responsible for replenishment of the stock from main office. They are to check the postings in the ledger also. The ledger clerks are to keep the posting of all receipts and issue in the ledger upto-date and to prepare all statements and figures in connection therewith and also in respect of stock balance.

OPENING AND CLOSING:-

4. Arrangements of the procedure followed by the Sales Depot at Calcutta as appearing in para ²⁷(6) - of Chapter IX shall be followed by the Depot Incharge of Kitab Mahal, New Delhi as well.

WORKING HOURS:-

5. The Sale Depot remains open from 10.00 A.M. to 6.00 P.M. with a lunch break from 1.30 P.M. to 2.00 P.M.

ATTENDANCE:-

6. The attendance register is to be marked by the S.O. personally. The instructions regarding marking of late etc. as contained in paragraph 27 (8) chapter IX shall apply mutatis mutandis to the Kitab Mahal Staff as well.

SALES AT THE COUNTER:-

7. The sales at the counter are conducted by the Junior Salesman or in his absence by the person deputed by the S.O. . In to the customers at the counter or to the calls over the Telephone, he should be very courteous. All sales at the counter are to be supported by cash memos. (O.P.9). No written indents are to be placed by the customers, except in the case of supplies required by Government offices for official purpose. When official orders in proper form would entitle them to a discount of 25%. At the end of the day a cash sale statement (O.P.19) should be prepared by the Jr. Salesman from the cash memos issued by him during the the day. The Junior Salesman should not leave office even after the working hours are over until the total amount of sales has been verified and tallied by the S.O. who may leave the Depot after closing the day's account, placing all cash in and locking the safe meant for that purpose in the 'strong' room and carrying out the other duties mentioned in paragraph 4 of this Chapter. The S.O. is personally responsible for the safe custody of the keys of the safe and the strong room, which should not be left with the peon, darbar or any body else.

CASH BOOK:-

8. The sale proceeds should be accounted for in the cash book (Register No.42 Audited) on the very day. The deposit of the amount in the Bank on the next working day should also be shown on the proper side of the cash book immediately the transaction occurs. Each entry in the cash book both on the receipt and the payment sides should be attested by the S.O. in token of check. He should also close the cash book daily.

PROCEDURE FOR PAYMENT IN THE BANK:-

9. The sale proceeds of the day in respect of Kitab Mahal and other Sales Counters at Udyog Bhavan, C.B.R. Building, High Court and U.P.S.C. should be deposited on the next day by the S.O. in the S.O. in the Bank to the Credit receipt head. For this purpose bank challans (D.P.20) as well as bank receipts (D.P.21) on which the bank gives its acknowledgement should be prepared for depositing the amount in the Bank.

BANK RECEIPTS:-

10. The number and the date of the Bank receipt should, without delay, be posted against the relevant entries in the cash book and should also be noted in the cash sale statement (DP.19) just below the total amount with the remarks "Credited under Bank receipt No.....dated.....the..... attached herewith" under the signature of the Supervising Officer.

STATEMENT TO THE MAIN OFFICE :

11. The cash sale statement (DP.19) along with Bank receipt referred to in the preceding paragraph, and the completed pad/ or page of cash memos. (DP.9) one copy each of which is retained in the Sales Depot for posting in ledger and record thereafter, is required to be sent daily to the Cash Section in the Head Office. A monthly statement showing the sale proceeds effected and credited to Bank each day and their total during the month should also be sent to the main office as soon as a calendar month is over.

PAY AND ITS DISBURSEMENT :

12. The pay bill is prepared in the head office and the Cashier draws the pay of the staff of the Depot along with the other staff of head office. On the pay day he sends a man to Kitab Mahal with an extract of the pay bill containing the names of the Kitab Mahal staff and the required amount. Supervising Officer, Kitab Mahal