

file should be closed as F. Dis. 1. Number. Future correspondence relating to the indent shall initially be dealt with in current numbers and ultimately filed with the original file of the indent.

131. Issue of Stores.—In a department like the Stationery Department where indents have to pass through several stages before being finally disposed of, it is essential that the several branches of the Department should keep pace with each other. Individual indents must, therefore, be transferred to the Stores as soon as they are passed and not allowed to accumulate in the Indent Section. Indents transferred to the Stores must be taken up promptly for compliance in the order of their receipt and the packing and despatch of consignments must be attended to without delay. It will be the duty of the Assistant Controller of Stationery and Printing or any other Gazetted Assistant to the Controller who has been ordered to look after the work relating to the Stationery Department, to keep himself constantly informed of the progress of work in the several branches and to take timely action, should any branch show a tendency to fall into arrears.

132. Instructions for checking indents for Stationery.—The following points should be observed by the Stationery Department when passing indents :—

(1) No article should be passed for supply to which the Indenting Officer is not entitled according to Appendix I of the Stationery Manual, Volume II, Part I.

(2) Where the description of any article indented for is not printed in the Indent Form the articles indented for have been numbered and described exactly as they are numbered and described in Appendix I of the Stationery Manual.

(3) In the case of articles issued on a fixed scale or for stated periods the requirements of rule 21 of the Stationery Manual have been complied with.

(4) Where no scale has been prescribed the quantities indented for do not exceed the average consumption of the three preceding supply years or where they exceed this average, satisfactory explanation has been given for the higher demand, even then the excess to be allowed shall not exceed 25 per cent of the average of the three years.

(5) No article indented for special purposes, e.g., Ledger paper shall be passed for supply without a clear statement of the purposes for which the article is required.

(6) When any article indented for and not objected to is out of stock, the words " out of stock " are impressed with a rubber stamp in column (15) of the indent by the Stock clerk concerned, and the item brought to the balance register. When an officer indents for articles cheaper than those prescribed in the Stationery Manual such indents may be complied with, provided that the need for the articles asked for has been satisfactorily explained.

NOTE—These instructions do not apply to indents of the offices of the Revenue Department. The officers of the Revenue Department are not required to send annual indents to the Stationery Department. Each Taluk, Divisional and Collector's Office is supplied stationery annually on a scale fixed for each office by the Government. If the requirements of any office, in any particular year, vary from the standard scale, the possibilities of adjusting stocks within the district or among the districts are explored by the Collector and the Board of Revenue respectively. If no such adjustment is possible, an indent for the additional supply is placed on a State basis by the Board of Revenue with the Stationery Department before the 31st December of each year.

133. Indents to be passed by the Assistant Controller.—Indents for stationery shall ordinarily be passed by the Assistant Controller. Requisition in contravention of Appendices I to IV shall be disallowed; objections under item (ii) of the previous rule shall be referred to the officer concerned and objections under items (iv) and (v) shall be disposed of by the Assistant Controller, doubtful cases being referred to the Controller of Stationery and Printing for orders. As soon as the indent is passed by the Assistant Controller, an intimation shall be sent to the indenting officer that the indent has been passed, giving also the reasons, if any article has not been passed in full as per claim. In the case of local officers, they would be requested to depute a clerk for taking delivery of the articles on a specified date.

134. Transfer of indents to Stores for compliance.—Indents passed shall be entered in the transit register by the concerned clerks and transferred to Stores for compliance where their receipt shall be acknowledged by a clerk or other responsible person deputed by the Store-keeper for the purpose. The responsibility of the clerks shall not cease on the transfer of indents to Stores and it shall be their duty to watch that all indents so transferred are complied with promptly and returned to the concerned section without delay. Any serious delay shall be brought by the clerks in the section concerned to the notice of the Assistant Controller or other officer concerned.

135. Instructions for the supply of balances on indents.—A register of balances due to be supplied on indents shall be maintained in the Stores in Form S. Sty. 83. Articles marked out of stock in accordance with the provision in clause (6) of rule 132 supra, shall be entered in the balance register by the clerk maintaining it and the page number of the balance register noted in column (14) of the indent against the article concerned in token of its having been brought to the balance register. The balance register should be posted immediately after the stock clerks indicate the quantities that can be issued on the indent and before the indent is handed over to the packer for collection of the articles for packing (in the case of local indents balance register should be posted after the articles are taken delivery of by the representatives of the indenting officers).

The clerk in charge of the maintenance of the balance register should prepare the balance slips immediately after the stock of

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any particular item of stationery which has been out of stock, is replenished and submit them for the approval of the Assistant Controller through the Assistant Store-keeper. (These balance slips need not pass through the Indent Section). Special care should be taken to see that balance slips are not prepared in respect of cases for which the period of supply has expired and the officer has also been supplied the same articles on his indent for the succeeding year. It should also be seen that the available quantities of any article is distributed among as many officers as possible, so that the whole stock may not be exhausted after fully complying with the demands of a few officers. When part supplies are made, the quantity due in column (6) of the balance register should be altered and attested by the clerk maintaining the balance register. The quantities and the date of preparation of the balance slip shall be noted in the remarks column of the balance register. A footnote shall also be made in the balance slip as follows:—

“ Part-supply made against item

Further supply of Reams/Lb./Nos. . . .

due against

Item . . . will be made as soon as fresh stocks are received.”

The packer deputed to pack the consignment to mufassal offices and the clerk deputed to prepare the list of articles supplied to local officers should copy the above footnote in the contents slip, etc., to enable the indenting officers to have an idea of the balances still due.

To keep the Indent Section informed from time to time regarding the action taken by the Stores Section on the indents transferred to it for compliance, a copy of the contents slip will be transferred to the office as soon as the packing-work is completed and the consignment is handed over to the lorry clerk for despatch (or as soon as articles are taken delivery of by the representatives of the local officer). On receipt of the copy of the contents slip from Stores, the concerned clerk should enter in the indent or issue slip, the date of supply of the article and the number and date of the railway receipt with which the article was despatched. The balance register should be checked by the Store-keeper once in a month and review should be submitted to the Assistant Controller before the 10th of each month.

136. (a) Sale-indent—Procedure to be adopted in respect of.— In the case of indents which are to be complied with on payment of value, the detailed checks prescribed for free indents need not be exercised. The clerk dealing with the indent shall scrutinize the indent, with a view to seeing whether the articles indented for are available in the Stores and can be supplied without affecting the supply of the requirements of the officers entitled to free supply of stationery. On these conditions being satisfied, the

concerned clerks shall transfer the indent to the Stores for compliance, thereafter posting in the ledger and departmental register, before being finally returned to the section from which the indent was sent. The concerned clerk shall communicate to the Accounts Section, a list of articles supplied to the officers from time to time as and when contents slips are received from the Stores. The Accounts Section shall prepare bills of cost with reference to this list, and maintain a D.C.B. register in which particulars of the bills will be entered and submitted to the Assistant Controller or other gazetted officer in charge of the work along with the bill for attestation. The Accounts Section will intimate to the concerned Section the D.C.B. number in which the bill of cost has been sent for a particular supply. The collection of the cost of the article will be watched in the D.C.B. register.

(b) To ensure the prompt sending of bills for supplies made, a register of sale indents, charged every day shall be maintained by the D.C.B. clerk in the following form:—

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Serial number.	Date of charging.	Charge number.	Indent number.	Name of officer to whom the indent relates.	Date of receipt of list of articles by A-2 from concerned section.	Date of sending bill.	Item number in the D.C.B. register.	Remarks.

The D.C.B. clerk shall, at the beginning of each month, send the register to the posting clerk, who shall fill up columns (1) to (5) and return it to the D.C.B. clerk before the 7th of each month. The D.C.B. clerk shall watch the receipt of the lists of articles from the concerned section in respect of sale indents charged from time to time and call for the lists in respect of items for which lists have not been furnished by the concerned section. He should fill up columns (6) to (9) in the register from time to time as and when the lists of articles are received and bill of costs sent. A certificate should also be furnished by the D.C.B. clerk and submitted to the Assistant Controller or other gazetted officer in charge of the work by the 15th of each month to the effect that bills have been sent in respect of all sale indents charged, prior to the commencement of the month, previous to the month in which the certificate is furnished, i.e., the certificate furnished by the 15th of April should be in respect of all sale indents charged up to the end of the preceding February.

187 How supplies are made on the indents from Stores.—Indents, balance slips and supplementary indents received in the Stores from the Indent Section shall be charged without avoidable delay and sent to the Stock Section for taking out the articles passed for supply.

Each indent shall be dealt with on one and the same day by the several stock sections of the Stores. Issues to be made from the unopened stock against any item in the indent shall be noted in the remarks column of the indent. The stock clerks will take out the articles to be issued from their sections as far as stock permits, note the quantities actually taken out in column (14) of the indent and post the issue in the stock books concerned and impress the words "Out of Stock", by means of a rubber stamp against those items which have not been issued for want of stock. For this purpose the indent shall be passed on from stock clerk to stock clerk until all the demands have been complied with. The indents shall then be returned to the clerk charging the indents. The indent shall then be given to the clerk maintaining the balance register for noting in the balance register the articles still due to be supplied on the indent. The indent shall thereafter be given to a warehouseman who will receive the articles from the various sections and pack them for despatch. The packers will prepare contents slips in triplicate to indicate the articles packed in the consignment. The contents slip shall be got checked by the warehouseman specially deputed for the purpose and his certificate for having checked the contents slip with the indent shall be obtained on all the copies of the contents slip. The packer will then hand over two copies of the contents slip to the warehouseman in charge of despatch of railway receipts and the indent to the clerk charging the indent. The credit note shall be signed by the Assistant Store-keeper. The consignment and the credit note shall then be handed over to the clearance clerk for booking the consignment. The clearance clerk shall hand over the railway receipt to the warehouseman in charge of despatching the railway receipts after booking the consignment. The railway receipt along with one copy of the contents slip shall immediately be despatched to the consignee. The other copy of the contents slip shall be transferred to the Indent Section. The indent shall then be transferred to the posting clerk for posting in Departmental Issue Register after which the indent will be transferred back to Indent Section. It will be the duty of the Store-keeper to see that the handling of the indents at different stages in various sections of the stores is done without delay.

138. Issue of articles from open stock to packers and precautions to be taken by them in accepting articles.—The clerk charging the indents shall enter in the register of charged indents, the name of the packer deputed to pack and despatch the consignment who will then receive the articles with reference to the quantities passed in the indent and initial the entries in the stock register. As the responsibility of the stock clerk will cease after the packer has accepted the issues and initialled the stock book, the packer shall under no circumstances accept an article without first checking the quantity and description with the indent. Packets of articles received from the Director-General of Stores, which have been opened or are not intact when received, or which show signs of having been tampered with, shall be counted in detail by packers before

taking delivery. Unopened packets of articles received from the Director-General of Stores and Paper Mills need not be opened and counted by packers before or after taking delivery.

139. Issues from bulk stock to packers.—The packer deputed to pack a consignment shall pack the articles issued from the open stock in dealwood cases, baskets or gunnies as is necessary for the safe transport of the articles to their destination. He shall then take the indent to the Assistant Store-keeper who shall issue from the bulk stock any full bales or reams or cases, in accordance with the entries in the remarks column of the indent. The procedure prescribed in rule 137 supra, for loose stock, shall be followed in the case of issues from the bulk stock.

140. Return of indents and acknowledgments of supplies made.—It shall be the duty of the concerned clerk of the Indent Section or other sections to watch the return of the certificate of receipt of the consignment from the indenting officer and to call for it if there is any delay on the part of the Indenting Officer and to take prompt action if there is any complaint of excess or deficiencies or breakages.

141. Indents of offices at State headquarters.—In the case of indents of offices at State Headquarters (Local Indents) the Store-keeper shall intimate to the Indenting Officer a date on which an authorized agent should be deputed to take delivery of the articles from the Stores. The indents will be charged on the day on which the authorized agent comes to the Stores and he will receive the articles from the Stock Section. He will collect and bring them to the clerk charging the indents for a final check of the articles with reference to the indent and for preparation of list of articles supplied. The articles will be made over to the authorized agent after obtaining his acknowledgment in the indent.

142. Issue of paper, etc., to Government Press.—The Government Press is authorized to get from the Stationery Stores all kinds of paper, etc., required for printing standardized forms and other work relating to all Government Departments and local bodies. For this purpose the Press Branch will send an Annual Indent to the Stationery Branch in the prescribed form. The Annual Indent will be passed by the Indent Section and transferred to the Stores. As there are no facilities in the Press for storing the paper, the Press Branch is permitted to receive the paper in small instalments. For this purpose the Press Branch shall send separate requisition for supplies required for immediate use. The quantities issued on the requisitions shall be set off, against the quantities passed on the Annual Indent. In order that the quantity passed on the indent may not be exceeded, the quantities supplied shall be watched from a ledger account maintained by the Assistant Store-keeper in which the total quantity claimed and passed on the indent under each variety of paper is noted at the top of each page, set apart for each variety of paper and the date when supplies made on requisitions received from time to time shall be entered. The requisition shall be sent in triplicate in the form prescribed for the

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purpose. If an article asked for is not supplied or if a quantity less than indented for is supplied, necessary entries should be made by the Stationery Stores in all the three copies of the requisition. The requisitions will be sent to the Press along with the consignment through the lorry staff of the Stationery Stores and the original copy will be returned by the Press Branch duly acknowledging the receipt of the articles supplied on the requisition. The remaining two copies will be retained by the Press Branch for its purposes. An advice showing the particulars of supplies of paper made to the Press Branch every day shall be sent from the Stationery Stores to the Press Branch, on the following day. The Press Branch shall return the advice to the Stationery Stores duly acknowledging the receipt of the paper. The Press Branch shall give at least three days' notice to enable the Stationery Stores to arrange for transport and also to suggest and get the approval of the Superintendent, Government Press, for supplying suitable substitutes if particular items requisitioned are out of stock.

143. Periodical checks on stores and accounts.—Nothing causes greater dislocation in the working of the Stationery Department or greater inconvenience to Indenting Officers, than that any article should be out of stock. In each article six months' stock calculated on the basis of the average of the annual consumption of three previous years shall always be maintained. This represents the requirements to meet the demands of indenting officers to whom supply is due in each quarter and three months' reserve stock. This will be the minimum stock to be noted in the stock book in the space provided for the purpose in the pages of the stock book allotted to each article. To ensure that the minimum stock is always maintained, the Store-keeper shall send on the first day of every week a statement in duplicate showing the article the stock of which is below the minimum stock. One copy of the list will be kept by the Section Head of Indent Section. The other copy will be kept by the Manager and he will take steps for replenishment of stock. The Store-keeper shall furnish to the Controller through the Manager by the fifth day of the last month in each quarter a list of articles which are below the minimum stock and the Manager shall note against each item the action taken to replenish the stock of articles the stock of which has run below the prescribed minimum. The Store-keeper shall once a quarter, i.e., by the 15th of the month following each quarter, furnish the list of articles in the stores which are likely to become a dead stock for want of demand and obtain orders of the Controller for their disposal.

NOTE (i).—The minimum stock to be noted in the stock books shall be furnished to the stock clerk by the ledger clerk.

(ii) Articles for which there has been no demand for more than one year shall be treated as dead stock unless there are special reasons not to treat them as such.

144. Quarterly verification of stores by the Store-keeper.—The Store-keeper shall once a quarter, verify 25 per cent of the stores with the bulk and loose stock registers. By the 15th day of April,

July, October and January he shall submit to the Controller a certificate of his verification together with (i) a list of excesses or deficiencies found by him and (ii) a list of articles which have become damaged or unserviceable or are likely to become damaged or unserviceable. The Controller of Stationery and Printing shall carefully investigate the facts and where any deficiency or damage is attributable to carelessness shall recover the cost from the officer responsible. Excesses so reported may be adjusted and deficiencies written off within the sanctioning powers of the Controller of Stationery and Printing, as defined in rule 45 of the Manual.

145. Posting of issues of stationery in the departmental registers.—As soon as indents, etc., are received by the posting clerk under rule 137 supra, he shall post the issues in the departmental registers concerned and return them to the sections concerned through the clerk charging the indents to enable the concerned sections to watch for the acknowledgment from the indenting officers. It will be the duty of the Store-keeper to see that there is no delay in posting and retransmission of indents to the sections concerned.

146. Posting of issues in the daily totals register and in the ledger.—When the issues for the day in the several departments have been posted and the total for each department struck the posting clerk shall post the daily totals register; the entries therein shall then be totalled, compared with the issues in the stock-books and the register handed over to the ledger clerk for posting the ledger. It will be the duty of the Store-keeper to see that there is no delay on the part of the posting and ledger clerks and report to the Assistant Controller any slackness on their part.

147. Monthly reconciliation of day-books.—At the beginning of each month, the balances appearing in the ledger on the last day of the preceding month shall be compared with the totals of the balances appearing against the same date in the bulk and loose stock registers maintained in the Store Section. The ledger clerk shall be responsible for the correctness of the verification and shall by the 10th day of each month, submit a certificate of his verification together with a memorandum of adjustment, if any, to be made in consequence of wrong postings in the accounts, for the sanction of the Assistant Controller. The memorandum should specify clearly in what accounts the adjustment is to be made. After an adjustment is sanctioned by the Assistant Controller it will be the duty of the Store-keeper to see personally that it is carried out in the registers.

148. Preparation of price list of stationery articles.—For the purpose of valuing the stationery supplied by the Stationery Department a price list shall be prepared by the Accounts Section annually and printed at the Government Press in Royal Octavo size (9-7/8" × 6-1/8") early in each official year, i.e., before the end of May. The Head of each department shall inform the Controller of Stationery and Printing not later than the 28th February, the

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number of copies of the price list he requires for his own office and for offices subordinate to him. In the preparation of this list, the Accounts Section shall be guided by the following instructions :—

(a) In the case of articles received from abroad the price of each article as given in the latest invoice shall be converted into rupees, at the average rate of exchange, prevailing on first April as ascertained from the Accountant-General plus the following on account of freight, customs duty, etc. :—

Freight.—Eight per cent of the invoice value of the article or the actual freight noted in the invoice when the invoice relates exclusively to one article. Director-General's departmental charges—3 per cent, Customs duty, if any, paid on the goods.

One per cent of invoice value to cover handling charges till delivery of the article into the Stationery Stores.

(b) In the case of paper obtained from Indian mills against the allocation given by the Director-General of Supplies and Disposals, New Delhi, 3 naye paise will be added to the running contract rate per pound to cover freight and other handling charges, until the paper is brought to the stores. One per cent of the contract rate will also be added to cover the Director-General's Departmental charges.

(c) In the case of articles purchased locally either from private firms or other Government Departments the actual price paid shall be taken as the value, when the price is for free delivery Stationery Stores. When the price paid is on terms other than free delivery Stationery Stores, 5 per cent of the price will be added to the price paid to cover freight and other handling charges in computing the value of the article.

(d) In the case of all articles, whether obtained from abroad or purchased locally, which are supplied to officers, whose indents are to be complied with on payment or adjustment an addition of 21 per cent should be made to the prices in clauses (a), (b) and (c) above to cover departmental charges. One per cent of the value of the articles will also be added to cover packing charges in the case of mufassal indents. Twenty-one per cent departmental charges need not be levied on the stationery supplies to the "Raj Bhavan", Comptroller, Governor's Household and his establishment and Surgeon and his establishment.

(e) The rates shall generally be worked out to the nearest naya paisa, fractions half and less than half a naya paisa being ignored and fractions more than half being rounded to the next higher naya paisa. But in cases where the portion to be omitted forms a large portion of the price of the article the rates shall be worked out for larger units. The issue rates of articles such as white printing, unbleached printing, coloured, ledger and other papers and straw boards, etc., as are purchased at a flat rate applicable to each class consisting of several items will be worked out with reference to flat rate for all goods in each class irrespective of the consideration whether any individual items in any class are

purchased or not during the supply year. The price list shall contain the price of all articles which are in stock on the first April of the year, besides the prices for the articles to be purchased during the year. New items purchased during the year shall be included in the price list by issue of addendum slips as and when purchases are made.

149. *How bills for stationery purchased to be paid.*—When bills for the purchase of stationery are presented for payment the procurement section shall check them with reference to the Committee book and agreement entered into with the contractor to ascertain first that the articles have been brought to account and secondly that the contract rates have not been exceeded. The bill shall then be transferred to Accounts Section for passing along with the connected files. The Accounts Section will also make a second check to see that the article has been brought to account in the Committee book and that the contract rates are not exceeded. The bill shall then be passed by appropriate endorsement on the bill and noting the fact in the Committee book against the relevant item. Payments shall be made by drawing contingent bills. In the case of contractors at the State Headquarters the contingent bill shall be endorsed in favour of the contractor or any financing bank, which has been legally empowered by him to receive payment. The contingent bills shall be signed either by the Controller or any other Gazetted Assistant to whom the power of signing contingent bills is delegated by the Controller. The contingent bill with the supporting vouchers shall then be made over to the payee in the city for presentation, at the office of the Pay and Accounts Officer, Madras. In respect of contractor outside the State Headquarters but within the Madras State the contingent bill with the supporting vouchers shall be despatched to the payee by registered post acknowledgment due for presentation at Government treasuries concerned for payment. An advice shall at the same time be sent to the Pay and Accounts Officer, Madras, or the Treasury Officer concerned, as the case may be, giving particulars of the bill. In the case of contractors outside the State of Madras payments due to two or more contractors may be included in a single bill and cheque obtained from the Pay and Accounts Officer, Madras, for the amounts due which shall be sent to the Reserve Bank of India, Madras, for the issue of demand drafts or remittance transfer receipts in favour of the contractors or any financing bank which has been legally empowered by them to receive the payment for the amounts due to them. In case of supplies made by other departments of Government, in which the bills are received in triplicate, the original and duplicate copies shall be returned duly countersigned to the officers concerned. The amounts in respect of such bills are adjusted in the accounts of the Stationery Department directly by the Accountant-General on receipt of countersigned bills from the supply Departments. In the case of paper supplied by Indian mills on supply orders placed against running rate contract for each year entered into by the Director-General of Supplies and

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Disposals, New Delhi, with the various paper mills in India, payment is made by the Accounts Officer of the Directorate and debit passed on to the Stationery Department through the Accountant-General, Madras. It shall be the duty of the Accounts Section to watch the debits raised in the departmental accounts from time to time. To ensure this being done, a register in the following form shall be maintained in the Accounts Section. Copies of bills sent by the mills to the Accounts Officer shall be called for from the Indian mills by the procurement section and transferred to the Accounts Section for noting the relevant particulars in the prescribed register.

FORM OF THE REGISTER TO WATCH ADJUSTMENTS OF PAYMENTS MADE FOR SUPPLIES OF PAPER BY INDIAN MILLS.

Serial number.	Name of the mill.	Bill number and date.	Amount.	Supply order number and date.	R.R. number and date.	Particulars of supply.	C.B. number and date.	Date and voucher number in which debit raised.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

150. *How unserviceable articles to be disposed of.*—All such articles as the Controller with reference to rules 143 and 141 supra finds to be no longer required or to be unfit for issue shall be at once separated from the main stock and kept in the register of articles set apart for auction S.Sty. 57 and dealt with in the manner laid down in the rule 153 infra. All articles condemned and noted as "condemned and set apart for auction" in the register of returned articles shall be entered in the register of articles set apart for auction (S. Sty. 57).

151. *How articles returned by the officers are dealt with.*—All articles returned to the Stationery Department under rules 59 to 62 and rule 87 of the Manual shall be entered in a register in form S. Sty. 56 which shall be maintained in the Stores. The articles shall at once be examined by the Assistant Controller and if they are found to be good and fit for issue shall be added to stock by an adjustment slip bearing the serial number of the entry in the register of returned articles. The transactions shall be posted in the stock register as deduction from issues. The adjustment slip will then be transferred to the posting clerk who will make a similar entry in the Departmental register concerned and return the adjustment slip to the clerk dealing with the correspondence, for filing with the connected papers. Articles which are not fit for adding to stock will be dealt with in the manner laid down in rule 152 infra.

152. *How damaged articles to be disposed of.*—Articles of stationery including cyclostyle machines which are unfit for reissue and which cannot be economically repaired and which are returned under rules 59 to 62 and 87 will be condemned by the Assistant Controller and set apart for auction.

153. Sale of unserviceable and other articles by public auction.—The Assistant Controller shall arrange for the sale in auction once a quarter of all articles entered in the register and ordered to be treated as damaged, unserviceable, or not required for use, and obtain the orders of the Controller for confirmation of the sale.

154. Quarterly certificate regarding the disposal of damaged articles.—The Assistant Controller shall once a quarter certify in the remarks column of the register of unserviceable typewriters and the register of other condemned articles, that all articles returned to the Stationery Department have been disposed of in accordance with these rules.

155. Annual Stock Verification.—The stock of stores in the Stationery Stores shall be verified each year with reference to the balances appearing in the stock registers maintained in the store section on the date of verification by a gazetted officer appointed by the Government. The stock verification shall commence on or as soon as possible after 1st April. The period of stock verification shall ordinarily be six weeks. During the period of stock verification the issue and receipt of stores from and into the section, under stock verification shall ordinarily be suspended. But urgent demands will, however, be complied with only under the special orders of the Assistant Controller.

156. Receipts of stores prior to stock verification.—In order to facilitate the annual stock verification, it is desirable that the stock of various articles in the loose stock section is kept as low as possible. To this end, stores from the bulk stock shall not be transferred to loose stock unless they are required for issue prior to the commencement of stock verification. The dates of supply of articles by contractors shall also be so regulated as to avoid delivery of stores by the contractors during stock verification period unless such articles are required to comply with urgent demands.

157. Store keys to be kept sealed during stock verification.—The keys of the stores section which is under verification shall be kept sealed in a bag or cover, at the end of each day the sealing being done in the presence of the Store-keeper and the Stock Verification Officer. The sealed bag or cover shall be opened in the presence of the Store-keeper and the Stock Verification Officer every morning just before the commencement of work of verification of the stock section. The procedure shall be adopted until the verification of the section is completed.

158. Verification of loose and bulk stock by Stock Verification Officer.—The entire stock in each section shall be verified before passing on to the next section, first the loose stock and then the bulk stock.

159. Verification of intact bundles, etc.—While checking the loose stock, the Stock Verification Officer shall proceed to the several racks and almirahs in which the articles are stored and examine them there. If the loose stock consists of boxes, packets or bundles

of a uniform size and with their original packing intact, it shall suffice if the boxes, packets or bundles are counted in detail and 5 per cent of each particular class selected at random opened and tested. All broken boxes, packets or bundles shall however be verified in detail.

160. *How bulk stock to be verified by the Stock Verification Officer.*—The bales or cases of each particular class of article in the bulk stock shall be counted in detail and at least one bale or case of every kind of stock, shall be opened and examined. But when the number of bales or cases exceed one hundred, 1 per cent of these shall be examined.

161. *The entry in the stock registers to be made by the Stock Verification Officer in red ink with initials and date under each item.*—As he checks each particular article the Stock Verification Officer shall in his own hand enter in red ink, the quantities actually found by him in the stock register concerned and shall initial and date every such entry.

162. *Preparation of excess and deficiency statement.*—As the stock verification proceeds, a statement showing in one view, the book balance, the balance actually found by the Stock Verification Officer and the difference, if any, with its valuation under each head shall be posted daily by the stock clerks, verified and accepted by the Store-keeper and checked by the Accounts Section and the Stock Verification Officer shall be responsible for seeing that this is done.

163. *The stock verification report to be submitted to the Controller of Stationery and Printing for transmission to Government.*—At the close of the stock verification, the Stock Verification Officer shall countersign the statement referred to in rule 162 supra and submit it to the Controller of Stationery and Printing, with his remarks and with a certificate in the form noted below :—

"I hereby certify that I have personally verified by actual counting, the stock of stationery in the Stationery Store with reference to the balances appearing on the date of verification of the several items in the stock registers maintained in the store section of the Stationery Department in accordance with rules 158 to 162 of the Stationery Manual.

I further certify that there are no other articles in the store rooms which have not been examined by me and the list of excesses and deficiencies herewith submitted is a true and complete list of all variations between the balances appearing on the date of verification and the stock on hand on those dates."

164. *Date of submission of the report of the Stock Verification Officer to Government.*—The Controller of Stationery and Printing shall submit the report of the Stock Verification Officer with the statement of the excesses and deficiencies with any remarks he may have to offer, to the Government by the 1st of August at the latest,

165. *Adjustments of excess and deficiency in the day-books owing to stock verification.*—After the stock verification is over the stocks as reported by the Stock Verification Officer shall be adopted in the stock registers and ledgers thus "as per stock verification of".

166. *Preservation of records.*—The records mentioned in the list below will be destroyed after the periods prescribed against each, subject to the instructions in Article 326 of the Madras Financial Code, Volume I:—

Description of record.	Period of preservation.	Authority.
	YRS.	
Pay bills and when maintained separately, acquittance rolls for pay and allowances (other than travelling allowance) of Government servants for whom no establishment returns are submitted or no service books or service rolls are maintained.	35	} Article 326 (b), Madras Financial Code, Volume I.
* Pay bills and, when maintained separately, acquittance rolls for pay and allowances (other than travelling allowance) of Government servants for whom establishment returns are submitted and service books or rolls maintained.	6	
Pay bills, and when maintained separately, acquittance rolls of Government servants in last grade service.	45	
Registers of contingent expenditure	5	
Sub-vouchers	3	
Detailed budget estimates of an office	5	
T.A. bills and acquittance rolls relating to T.A.	3	
Statements of monthly progressive expenditure and correspondence relating to discrepancy in the figures.	2	
Register of cheques received ✓ ..	25	
Cash book	25	
Register of undischarged pay, etc.	10	} Article 326 (b) of Madras Financial Code, Volume I.
D.C.B. bill files	10	
D.C.B. registers	10	
Attendance register	3	
Casual leave register	1	
Annual establishment return	35	
Pension cases (including the service books and leave accounts attached to them) in which invalid or compensation pensions have been sanctioned.	25	
Other pension cases (including the service books and leave accounts attached to them).	5 years after the retirement of the Government servant concerned.	

* Before the head of an office allows any pay bills or acquittance rolls to be destroyed, he should take care to satisfy himself that the procedure in regard to the maintenance and verification of service books prescribed in subsidiary rules 6 and 12 under Fundamental Rule 74 (a) (iv) Part III of Annexure II of the Madras edition of the Fundamental Rules has been strictly followed in regard to those pay bills or acquittance rolls.

RULES FOR THE GUIDANCE OF THE STATIONERY DEPARTMENT 77

NOTE 1.—Service books and other papers relating to a claim for gratuity should be retained until the claimant attains 55 years of age or dies, whichever is earlier and also until final orders have been passed on the claim.

NOTE 2.—In regard to service books of Government servants who have been dismissed or discharged or have resigned or died whilst in service, see rules 14 to 16 of the subsidiary rules under Fundamental Rule 74 (a) (iv) contained in Part III of Annexure II of the Madras edition of the Fundamental Rules.

Description of record.	Period of preservation.	Authority.
	YRS.	
Distribution register	5	Appendix J, District Office Manual.
Fair copy register	3	
Despatch by post and local delivery book.	3	
Stamp account	3	
Security register	10 years provided all the valuables entered therein have been duly accounted for.	
Periodical register	10	Appendix J, District Office Manual.
Call book	3	
Stock book of cheque books	10	
Record issue register	3	
Stock book of stationery and forms ..	10	Appendix J, District Office Manual.
Stock book of furniture	Permanent.	
Stock book of price list	3	
Personal registers	5	
Arrear list	3	
Running not file of the personal and periodical registers other than special registers.	3	Paragraph 109, District Office Manual.
R. Disposal	Permanent	
D. Disposal	10	
Lodge disposals	1	
Transit register	3	
Ledger of daily receipt and issues ..	10 ✓
Departmental issue register and register of daily totals of issues of stationery.	10	
Register of articles ordered from abroad.	10	
Register of typewriters, duplicators and other machines received.	10	
Register of outgoing consignments ..	10	
Register of returned articles	10	
Register of articles set apart for auction.	10	
Stationery Committee book	10	
Register of all receipts of consignments in stores.	10	
Bulk stock book	10	
Loose stock book	10	

Description of record.	Period of preservation.	Authority.	
	YRS		
Store register	10	.....
Godown voucher book	10	.....
Intra Store Transfer vouchers.. .. .	10	.....
Balance register	3 ~	.....
Register of purchases made from contingencies.	5	.....
Periodical progress reports of different sections in sto. es.	3	.....	Sti
Lorry log book	3	.....	in
Register showing hour, etc., of handing over and taking back sealed bag containing store key.	1	.....	an
Credit notes issued for consignments ..	5	.....	dif
Attendance register of mazdoors, etc.	3	.....	An
Pay bills and acquittance rolls of mazdoors and other store staff excluding ministerial staff.	45	.....
Contractor's agreements for supply of stationery.	10	.....	1
Procurement register	5 ✓	.....
Register showing list of articles auctioned.	5	.....	24
Check register of orders and supplies.	10	.....
Office copies of con-ignoo receipts ..	5	.....
Clothing indent files	5	.....	3
Register of clothing indent	5	.....
Register of clothing orders	5	.....
Indent register	10	.....
Register of short receipts	10	.....
Stationery indent files	10	.....
Register of permanent numbers assigned to typewriters.	Permanent.	.....	4
Register of loan machines	30	.....
Register of typewriters supplied to Gazetted Officers.	30	.....
Register of unserviceable typewriters.	Permanent.	.....
F. files of typewriters and duplicators.	5 years after date of condemnation of the machine.	.....	1 70

1 70

2 30

3 31

INDEX.

A

	RULES
ACCOUNTS—	
Duties of — Section	112 (g)
Monthly reconciliation of	147
Periodical check on	143
Posting of issues in the departmental register	145
Posting of issues in the daily totals register	146
ACKNOWLEDGMENT—	
How articles of Stationery received by officers to be acknowledged.	41
ADJUSTMENTS—	
Due to annual stock-taking	165
Due to deficiencies in consignments of stationery	45
Of bills for stationery supplied by other departments	149
Of daily ledger and stock-book	147
Of discrepancies between contents of cases of imported stores and packing account,	123
Slip for articles returned by officers	151
ADVANCES—	
Death of officers to whom advances for typewriter granted—to be reported to Government.	68 (v)
For the purchase of typewriters	68 (ii)
Grant of—for buying second-hand typewriter	69 (ii)
Period of recovery of	68 (ii)
To Superintendents in Secretariat Offices and Legislature Secretariat.	70
To whom not permitted	68 (iii)
ADVICE—	
Of despatch of consignments	39
ARTICLES—	
Classes of—to be supplied by the Stationery Department	1
Custody and issue of Stationery — arrangement for	49
Damaged — disposal of	152
Damaged and missing — write off	60
Description of — to be supplied by Stationery Department	4
Disposal of — issued to temporary staff	62
For which no standard allowance is fixed — Method of indenting	24
Indian Manufacture — Arrangements for supplies	114
Indian Manufacture — Instructions to regulate supply	116
Periodical, damaged or destroyed — How to be indented for	23
Periodical — Replacement of	58
Return of — To the Stationery Department	61 (Note).
Sources from which — Are obtained	5
Surplus — Disposal of	59
Unserviceable — disposal of	152 and 153
Issued on a fixed scale and for stated periods	21
Marked variation in the demand for — to be explained	26
not approved by the committee	129
not consumed by use, how indented	22
not printed in the indent form, how indented	20
out of stock — Supply on replenishment	135
returned to Stationery Department, how to be dealt with	151
AUCTION—	
Sale of unserviceable articles — by public	153

	RULES
B	
BALANCE—	
Instructions for supply of -- of stationery	135
Lapse of -- of Stationery	31
Reduction of -- in loose stock before stock-taking	156
Register of -- for articles out of stock	135
BILLS—	
Adjustment of -- of other departments	149
Checking of -- for stationery purchased	149
Cost of sale indents -- for	136 (b)
Payment of -- for clothing	101
Payment of -- for stationery purchased	140
BUDGET—	
Preparation of -- estimates	112
C	
CALCULATING MACHINES—	
Patterns proscribed for supply	93
Sanction of Government regarding supply of	93
CASES—	
Containing two or more imported articles	124
Imported, damaged or with traces of tampering	123
CERTIFICATE—	
Articles issued for stated periods to be supplied on a --	21 (ii)
Clothing to be renewed on a --	98
Disposal of damaged articles -- for	154
Form of -- to be given by Stock-verification Officer	163
Monthly reconciliation of accounts -- for	147
Quarterly -- of sufficiency of stock	143
Quarterly verification -- by indenting officers	61 and 54
Quarterly verification -- by the Store-keeper	144
CLOTHING—	
Alteration in the scale of -- Authority competent to make	97 (i)
Classes of servants to whom -- is supplied	96
Conditions for renewal of	98
Delegation of powers regarding	97 (iii)
Extent of Governments hold on -- supplied	100
Method of obtaining	95
Powers of Director of Medical Services regarding	97 (ii)
Preservation of -- during the period of non-use	99
Procurement of khadi	103
Supply to income-tax department	102
COMPLAINT --	
About quality of supplies	44
About damages in transit /	43
About short receipt, etc. -- how to be dealt with	140
About imported articles	123
About supply made by private dealers	105
CONSIGNMENTS OF STATIONERY--	
Adjustment of deficiency in	45
Advice of despatch of	39
Booking of	137
Damages, deficiency and excess in -- to be reported at once	43
Method of securing delivery of	39
Officers authorized to verify	42
Precautions to be observed in taking delivery of	40
Verification of	41, 126 (c)

C—cont.

CONTRACT—		
Settlement of ^{Ten days} for indigenous articles	115, 116	
CONTRACTORS—		
* Delay in supply by --- to be brought to the notice of the Controller of Stationery and Printing.	116.	
Direct correspondence by officers with --- prohibited	165	
CORRESPONDENCE—		
Arising out of an indent to third parties	105	
Relating to supplies	114, 115 and 116	
Relating to imported articles	113	
COST—		
Bill of--- for sale indents	136 (b)	
Recovery of --- of deficiency or damage	144 ✓	
Recovery of --- short receipt	45	
CUSTODY—		
Of keys of store-room during stock verification	157	
Of stationery articles in other offices.	49 and 52.	
CYCLOSTYLES—		
Authority competent to sanction first supply of	85 and 86.	
Purchase of	Note under rule 87.	
Repairs and renewals to	87	
Styles for --- cannot be repaired	87	
Supply of --- restricted to small offices	84	
D		
DAMAGE—		
Articles damaged in transit	43	
Cost of damage or missing articles—Recovery or write off	60	
Treatment of damages discovered during quarterly verification by Store-keeper	144 ✓	
Wilful --- to a typewriter to be reported to heads of departments.	79 ^{workshop}	
DEFICIENCY—		
Caused by excusable accident, how to be dealt with	45 (d)	
Caused by careless packing	45 (b)	
Due to non-observance of rules by officers	45 (c)	
Found during verification of stock by officers	55	
DUPLICATORS—		
First supply of --- officers empowered to sanction	89	
Patterns of --- prescribed for use	88	
Patterns to be selected --- by Controller of Stationery and Printing	90	
Purchase of	92	
Renewal of --- left to the discretion of the Controller of Stationery and Printing	91	
DUTIES—		
Of the Accounts section	112 (g)	
Of the Clothing section	112 (f)	
Of the Current section	112 (a)	
Of the Establishment section	112 (b)	
Of the Fair Copy section	112 (h)	
Of the Indent section	112 (e), 132, 134.	
Of the Procurement section	112 (a)	
Of the Stores Branch	112 (a)	

D--cont.

DUTIES--cont.

Of the Typewriter section	112 (d)
Of the Assistant Controller of Stationery and Printing	131, 133, 154.
Of the Committee members	128, 129.
Of the Head Accountant	149
Of the Assistant Store-keeper	118, 120, 137.
Of the Store-keeper	121, 127, 137, 144 and 145.
Of Countersigning Officers	30
Of the Ledger Clerk	147
Of the Packers	137, 138 and 139.
Of the Posting Clerk	145 and 146.
Of the Stock Clerks	162
Of the Stock Verification Officer	158 to 163
Of the Controller of Stationery and Printing	2, 3, 25, 107, 115, 129 and 164.
Of Heads of Departments	25, 30 and 106.

E

EMPTIES--

How -- in mufassal offices to be dealt with	47
How -- in State headquarters offices to be dealt with	47
Return of -- to Stationery Department when desired	47

ESTIMATES--

Annual -- from officers	16
Budget -- preparation of	112 (g)

EXCESS--

Statement of -- and deficiency in stock verification	162
Supply in -- of demand to be reported at once	43
Supply in -- of orders to be rejected	120
Treatment of -- discovered during quarterly verification	55 and 144.

EXCHANGE OF STATIONERY--

Conditions for the grant of	61
-------------------------------------	----

EXPENDITURE--

Duty of Controller of Stationery and Printing in cases of unusual	25
Duty of indenting officers in cases of unusual	25

F

FLAT FILE CASES--

Authorities empowered to amend the scale of	36
Description of -- to be stocked	34
Manufacture of -- in offices prohibited	38
Purpose for which -- should be used	34
Repairs and renewals of	37
Scale of supply of -- and procedure to be followed by indenting officers	35

FORECAST--

Of extraordinary demands	16
----------------------------------	----

FORMS--

Annual indent for Stationery forms to be used for	18
Forms special to Stationery department and their specimen	167
	(Annexure C).

I

INDENTING OFFICERS—

Stock book of — to be examined by Controller of Stationery and Printing	3
Who — are supplied on payment	14

INDENTS—

All should be priced	28
Care in the preparation of	19 and 29.
Correspondence relating to	130
Discretion of Controller of Stationery and Printing regarding supplementary	33
How local — are complied with	46 and 141.
How supplies are made on	137
Instructions for checking	132
Issue of paper to Government Press	142
Passing of — by Assistant Controller	133
Payment — restrictions imposed on	15
Procedure to be adopted in respect of sale indents	136
Supplementary — instructions for sending in	32
Transfer of — to stores	134
Value and date of previous — to be entered in all indents	27

O

OBJECTION—

Promptitude in replying to — by indenting officers in the State headquarters	46
--	----

OFFICERS—

Authorized to indent for stationery free of charge	13 (i)
Authorized to indent for stationery on payment or adjustment.	14
By whom certificates of verification should be sent	54

P

PACKAGES—

Actual weight to be noted when taking delivery	40
Open delivery of — when to be taken	40
Opening of — in the presence of indenting officer	41
Opening of — should not be made over to Ministerial officers	42

PACKERS—

Booking of consignments by	137
Issue of articles to	138 and 139.
Preparation of credit note by	137

PAPER—

Accounting of consignments	126 (b)
Examination — by Committee members	128
Sanction of Government to be obtained before purchase of	5 (ii)

POWERS—

Financial — of Controller of Stationery and Printing	6
Of an officer holding more than one post	10
Of certain officers in respect of articles not provided for in Appendix I	8
Of officers to write off losses	9
Of Controller of Stationery and Printing in respect of stationery indents	109
Regarding amendments to the Stationery Manual	110

PRICE LIST—

Date of publication of	148
Preparation of — for stationery	148
Supply of copies of	28
Working of rates for the	148

P—cont.

PROGRAMME OF SUPPLY FOR STATIONERY 17

PURCHASE—

Local purchases by officers forbidden 7
 Petty purchases of stationery 7 (i)
 Special purchases in India 5
 Through the Director-General of Stores 5

R

RATES—

Of departmental charges levied on sale indents 148 (d)
 Of departmental charges levied on sale of typewriters 64
 Of interest chargeable on advance to typewriter 68 (ii)

RECEIPT—

All entries in stock book and ledger to be attested by Store-keeper 127
 Entries in committee book and ledger and stock books should be on the same date 126
 RECORDS— Preservation of 166

REPORTS—

Extraordinary demands for Indian or foreign articles to be reported to the Controller of Stationery and Printing 16
 Regarding abolition or creation of offices 106
 Stock Verification— date of submission to Government 164

REPRESENTATIONS—

In regard to scale of supply 104

S

SANCTIONS—

How to be communicated to the Controller of Stationery and Printing 12

SECURITY—

Assistant Store-keeper should furnish Rs. 2,000 111 A (2)
 Cash-keeper should furnish Rs. 2,000 111 (A) (3)
 Stock clerks should furnish personal — of Rs. 250 111 (A) (4)
 Store-keeper should furnish Rs. 5,000 111 (A) (1)

STATIONERY—

Disposal of— supplied to temporary staff 62
 Economy in the use of 108
 Extent of reserve stock of— to be kept 143
 Stock book for— how to be kept 50
 Verification of stock of 51

STATIONERY MANUAL—

Alterations in the rules of the 104
 Amendments to the— to be issued once a year 107

STATIONERY OFFICE—

Accounts Section— duties of 112 (g) and 162.
 Forms and registers used in the 167
 Functions, in brief of the 1
 Indent Section, duties of 131, 132, 134.
 Reports and returns due to 167
 Reports and returns due from 167

RULES

S—cont.

STOCK—

Annual verification of	155
Arrangement of bulk	118
Arrangement of loose	119
Certificate of sufficiency of	143
Result of verification of — to whom reported	55
Quarterly verification of — by Store-keeper	144

STOCK-BOOK—

Basis for entering average annual consumption in	56
How supplies to subordinate offices to be recorded in	57
Inspection of — in subordinate offices	57

STOCK-VERIFICATION—

Duration of	155
Receipt and issues during — to be suspended	155
Rules for	157 to 163.

STORES—

Accounting of printing and other papers	128
Acknowledgment of imported stores received	125
Arrangement of stores	117
Excess supplies of — how to be treated	129
Imported stores — receipt and accounting of	121 and 122.
Indian made — how receipted	126 (a)
Periodical checks on	143

T

TENDERS—

Issue of notices calling for	114
Publication of — in the <i>Fort St. George Gazette</i>	114
Publication of — in <i>Trade Journal</i>	114
Settlement of	115

TYPEWRITERS—

Accessories for private —, supply	76
Accessories for typewriter, use of	80
Advance for the purchase of	68 (ii), 69 (ii) and 70.
Condition of supply of — to Educational Institutions	72
First supply of	11 and 67
Gazetted Officers' personal use, supply of	68 (ii)
Method of supply of	64
Maintenance of	78 and 79.
Renewal of — by Controller of Stationery and Printing	74
Pattern of typewriters supplied	63
Purpose for which typewriters are supplied	66
Repairs to	81 and 82.
Ribbons for — colour to be used	77
Second-hand, lending of	75
Selection of pattern of — to be done by the Controller of Stationery and Printing	73
Transport of typewriters	63
Up-keep of typewriters by typists	79

U

UNITS OF INDENT AND SUPPLY—

Constitution of centres for — requires sanction of Government	13
Indents received only from recognized — should be complied with	13
Subsequent correction in — can be carried out by Controller of Stationery and Printing	13

V

VERIFICATION—

Of articles received in the stores	112, 126.
Of daily ledger and stock-book	147
Of foreign invoices and packing accounts	125
Of stock by Store-keeper	144
Of Stock-books, in subordinate offices	97

W

WASTE PAPER—

Definition of	47 (Note).
Disposal of	47 (Note).
Sale of	47 (Note).

City Dept Rule III
 store
 21
 8 sec.
 Rule-9
 7
 Dup 798
 78
 121
 117
 115
 113
 111
 109
 107
 105
 103
 101
 99
 97
 95
 93
 91
 89
 87
 85
 83
 81
 79
 77
 75
 73
 71
 69
 67
 65
 63
 61
 59
 57
 55
 53
 51
 49
 47
 45
 43
 41
 39
 37
 35
 33
 31
 29
 27
 25
 23
 21
 19
 17
 15
 13
 11
 9
 7
 5
 3
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