

## Chapter IV

### Department Excise Officers

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#### SECTION XX- REVENUE AND EXPENDITURE

##### (I) Revenue

**222. Receipts on account of excise revenue-** All sums received by officers of the Excise Department on account of excise revenue (such as sums accepted by way of composition under section 74 of the Excise Act, proceeds of old furniture, plant, etc. sold by auction) shall be paid into the treasury as soon after receipt as possible and credited to the appropriate hand of excise revenue.

**223. Duty on excise wastages- (1)** (i) When duty has been ordered to be levied from a supply contractor on excess wastage in country spirit or hemp drugs, a copy of the said order shall be sent immediately to the District officer and the Assistant Excise Commissioner concerned, and credit the same into the treasury under the proper head and shall inform the Assistant Excise Commissioner and the supply contractor concerned of having done so.

(ii) A copy of the order shall also be sent by registered post with acknowledgement due to the supply contractor concerned, who, if he wishes to make a representation, may do so through the Assistant Excise Commissioner within 30 days of receipt of the order.

(2) The Assistant Excise Commissioner will also keep the Excise Inspectors of the warehouses concerned informed of the orders of the Excise Commissioner in all cases of excess wastages in country spirit and hemp drugs, and of the representation, if any, made by contractor against the levy of duty. The Excise Inspectors of the warehouses will maintain a register of all such wastages in form I.D. 25.

## **(II) Expenditure**

**224. Responsibility of Assistant Excise Commissioner-** The Assistant Excise Commissioner is responsible for the disbursement each month of salary, travelling allowance and contingent expenditure to all officers of the Excise Department, within his charge, and for expenditure on account of repairs, to, and construction of, departmental buildings. A statement of monthly expenditure in Form D-27B shall be submitted to the Excise Commissioner by the 10th day of the following month.

**226. Pay bills-** To allow for verification, memos for preparation of pay bills should be submitted by Excise Inspectors on behalf of themselves, their clerks (if any), and their constables to the Assistant Excise Commissioner or Superintendent of Excise not later than the 15th of the month to which they relate.

**227.** A consolidated establishment bill for each district should be prepared by the office of the Assistant Excise Commissioner for amount payable on account of salaries in the district.

**228.** The fixed country stationery allowance paid to Excise Inspectors and Tari Supervisors should not be drawn along with their salaries. These allowances should be drawn under contingent bills.

**229. Prompt disbursement by Inspectors necessary-** Inspectors must disburse the pay of their subordinate promptly each month and obtain their signatures on the acquittance roll, which shall be maintained in provincial Form 159. The Acquittance roll shall be sent in original to the office of the Assistant Excise Commissioner or the Superintendent of Excise concerned not later than the 10th of the month for which payment has been made.

**230. Payment to be according to graded scale-** Payment to all officers shall be made according to the graded list of each class of the officer in the district to be maintained in the office of the Assistant Excise Commissioner will notify to the Assistant Excise Commissioner or Superintendent of Excise, as the case may be, the promotion of any Excise Inspector, Sub-Inspector Excise, Tari Supervisor or Clerk in the Time scale, and grade, promotion of each class of officer within the district/charge. The annual increment of Excise constables is granted by the Assistant Excise Commissioner or the Superintendent of Excise concerned.

**231. Establishment order book-** An establishment order book shall be maintained in all departmental offices in Form D.I. Particulars of each order regarding appointment, leave, promotion, reversion, reduction, reinstatement, removal, dismissal and transfer of individual officials shall be entered in the book. All establishment pay bills shall be carefully checked with the entries in the order book before the bills are passed. Where orders have been passed by the Excise Commissioner an abstract of the order shall be entered in the relevant column and initialled by the concerned officer.

**232. Travelling allowance bill-** All bills for travelling allowance must, as a rule, be submitted to the countersigning officer not later than the 5th of the month following

that in which the journeys were made for which travelling allowance is claimed. The Deputy Excise Commissioner is the countersigning officer for all officers of the Excise Department within his charge except that all personal bills of the Deputy Excise Commissioner and his clerks and the bills of other officers when the claim exceeds Rs. 100 for any month are to be countersigned by the Excise Commissioner.

**233. Contingent charges-** (a) The contingent charges payable by the Assistant Excise Commissioner are divided into the following classes:-

- (1) A- Superintendence, Contingencies- Contract.
- (2) A- Superintendence, Contingencies- Non-contract.
- (3) B- District Executive Establishment, (b) Prohibition.

Staff- Contingencies.

- (4) C- Distilleries, Contingencies- Contract.

The Excise Commissioner is the controlling authority in respect of these charges. Annual allotments are made by the Excise Commissioner from the amounts allotted to his under the budget head "0039 State Excise" to all the departmental officers. A Commissioner may get the contingent bills encashed from their district treasuries direct without getting them countersigned by the Excise Commissioner, U.P. The Assistant Excise Commissioner should always obtain previous sanction of the Excise Commissioner, U.P., for all contingent charges of Rs. 15 and over, but they may not obtain previous sanction of the Excise Commissioner, U.P., for all contingent charges of Rs. 15 and over, but they may not obtain previous sanction of the Excise Commissioner in respect of service postage stamps, country stationery allowance and Telephone Bills, Payment of all such bills and of those for which sanction has already been accorded by the Excise Commissioner, U.P. or by Government, viz., House Rent Bills. Electric Current charges, hire of fans and typewriters, monthly salary of inferior servants and other part time Government Servant, e.g. Pankha Mazdoors may be made to the extent of allotment sanctioned without obtaining prior sanction of the Excise Commissioner.

(b) A quarterly statement showing details of all contingent bills drawn and paid by the Assistant Excise Commissioners must be submitted to the Excise Commissioner, U.P. invariably by the 10th of each April, July, October and January in the form prescribed by the Excise Commissioner, U.P. for this purpose.

**234. Classification of contract contingencies-** The charges covered by "A-Superintendence, contract contingencies" are classified under the following sub-heads:-

- (1) Rates and taxes,
- (2) Service postage and telegram charges,
- (3) Purchase and repair of furniture

- (4) Hot and cold weather charges,
- (5) Cloth for Bastas,
- (6) Pay of inferior servants,
- (7) Binding charges of registers,
- (8) Carriage of stationery,
- (9) Repairs of tents,
- (10) Carriage of tents and records,
- (11) Country stationery,
- (12) Extra tour establishment and
- (13) Other petty contingencies and office expenses.

**235. Classification of "C-Distilleries- contingencies contract"-** The charges covered by "C-Distilleries, Contingencies- contract" are classified under the following sub-heads:-

- (1) Country stationery allowance paid to Excise Inspectors.
- (2) Country Stationery allowance paid to Tari Supervisors.

**236. Pay of inferior servants-** A separate bill in respect of 'Pay of part-time inferior servants' should be prepared by the departmental officers and forwarded to the Treasury officers concerned for encashment so as to reach the Treasury officers concerned for encashment so as to reach the Treasury before the 25th of the month to which it relates. These bills are treated as ordinary salary bills through they are drawn on forms prescribed for contingent bills. The bill should be distinctly marked 'Pay of part time inferior servants.' The charges should include:-

- (a) Pay of Pankha Mazdoors.
- (b) Pay of Khas-Tatti Mazdoors (if any).
- (c) Pay of sweepers.

The pay of Pankha Mazdoors and Khas-Tatti Mazdoors is to be shown against 'Hot and Cold weather charges' and that of other inferior servants against 'Pay of inferior servants.' Pankha Mazdoors at the offices of the departmental officers and bonded warehouses, and at the Bonded Pharmacies should ordinarily be employed at such monthly rates as may be determined by the Assistant Excise Commissioner.

**237.** No contingent charges involving an expenditure of Rs. 15 and over except those mentioned in paragraph 233 Supra and no charge, in respect of purchases of books and furniture are to be incurred without the previous sanction of the Excise Commissioner.

**238. A- Superintendence, Contingencies- Non-contract-** The Non-contract charges incurred by departmental officers include-

- (1) Rent for office.
- (2) Telephone Charges.
- (3) Purchase and Repairs of Typewriters.
- (4) Purchase and Repairs of office cycles.

**239. B- District Executive Establishment-** Funds placed under the sub-head "(b) Prohibition Staff- Contingencies" should be utilized for the following charges:

- (1) (i) Purchase and repair of motor vehicles.
- (ii) Cost of petrol, mobil oil and other lubricants.

(2) All contingent charges of the office of the Superintendent of Excise should be met from the funds placed with the Assistant Excise Commissioner, Incharge Squads.

**240. Permanent Advance to be kept in the custody of the Head Clerk-** the permanent advance mentioned in paragraph 233 (a) should be kept in the custody of the Head Clerk who should be required to furnish a security for such amount as required in Paragraph 70 of the Financial Handbook, Volume V, Part I.

**241. Cash-book-** A cash-book should be maintained of all expenditure incurred and the balance in hand should always tally with the actual amount in custody (See Financial Handbook Volume V, Part I, Rule 68).

**242. Buildings-** The following instructions regarding the submission of bills and estimates in respect of excise buildings in charge of Deputy Excise Commissioners should be carefully observed:-

(1) Copies of detailed measurements of all excise buildings and Excise Inspector's quarters will be maintained in the officer of the Deputy Excise Commissioner in whose charge the building lies.

(2) All estimated for repairs exceeding Rs. 50 in amount and all estimates for petty and minor works and all detailed bills of works done should be submitted to Excise Commissioner's Office in duplicate. One copy of the estimates after being sanctioned will

be returned to the Deputy Excise Commissioner concerned and the other will be retained in the Excise Commissioner's Office for inspection for audit purposes by the Audit Department.

(3) Contractors to whom contracts for petty and minor works are given must be required to enter into agreement under the rules. Deputy Excise Commissioner should certify as at the time of reporting completion of work that it has been carried out according to the agreements. For petty and minor works a record of monthly expenditure should be maintained in Deputy Excise Commissioner's Office in Form 31 (Paragraph 309 of Financial Handbook, Volume V, Part I). Excise Inspectors concerned should submit immediately after the close of the month statement showing expenditure incurred during the month on such works to the Deputy Excise Commissioner who will after note in their registers, pass on these statements to the Excise Commissioner's Office for note in the provincial register of works.

(4) Amount required for payments to contractors on account of repair and other petty works done to excise buildings under Rs. 50 should be drawn and disbursed by the Assistant Excise Commissioner after completion as far as possible.

(5) All estimates and detailed bills should be checked with reference to arguments rates and measurements before submission to the Excise Commissioner's Office and all estimates should be certified by the Deputy Excise Commissioner to have been so checked before submission.

## **SECTION XXI- CORRESPONDENCE AND OFFICE PROCEDURE**

**243. Correspondence register-** (1) All important letters from the excise Commissioner and other officers should be registered in the correspondence register. Their replies should also be indexed in the same register, and not in the postage stamp register.

(2) All ordinary letters, such as reminders, account officer's half margin memos, ordinary periodical statements, reports from Excise Inspectors, etc. should remain unrecorded and be maintained on the files concerned, if there are any, otherwise in bundles.

(3) Reference should always be given in the last column of the correspondence register of forward and backward numbers. Letters which require no replies to be sent or received should have the words 'N.A.' marked against them in the column. In this way blanks in this column of the correspondence register will show the letters which have still to be replied to.

**244. Casual leave registers and papers relating thereto-** A casual leave register in the form prescribed under paragraph 1086 of the Manual of Government orders, U.P. (1981 edition) will be maintained and entries made therein should be in accordance with the instructions given in the explanatory note appended to the aforesaid

paragraph. Entries made in the register should be initialed and dated by the departmental officers while according sanction of leave.

The departmental officer's order should be communicated to the official applying for leave on the back of the original application, which should be sent back with an endorsement after return of the official from leave. In case where there is a change in dates, the fact should be noted in the casual leave register in red ink by altering the dates accordingly. This alteration should also be initialed and dated by the departmental officers.

All papers relating to casual leave or permission to leave the station should be retained till the close of the quarter following the end of the calendar year.

**245. File Registers and Guard Books-** (1) File Registers for different subjects should be maintained separately, and normally continued for five years. Separate registers should be opened for (i) Excise Inspectors and Excise Clerks, and (ii) Tari Supervisors and Excise Constables. There is no need for maintaining personal files of these officials as they are liable to inter-change transfers.

(2) A Guard book of circular and orders of general importance, duly indexed in the prescribed form will be maintained in the offices of departmental officers and Excise Inspectors, Another Guard book containing circulars and orders of lesser importance will also be maintained circulars and orders of lesser importance will also be maintained separately. General circulars received by the staff should be checked up against the quarterly list of General Circulars published in Excise Supplement to the Criminal Intelligence Gazette and copy asked for in case is not received.

**246. Pending files-** Pending files should always be kept separate from closed files. Very old files should be kept in a separate almirah. A list of pending references should be prepared every month and put up before the departmental officers by the 15th each month.

**247. Register of registers-** A register of registers should be maintained in Form D-2.

**248. List of periodical returns-** A list of periodical returns should be maintained and hung on the wall. The actual dates of their submission should be noted against them when they are despatched.

**249. Typewriter cards-** Typewriter cards and registers should be maintained in Forms A and B prescribed under Rule 106 of the Printing and Stationery Manual.

**250. Travelling allowance bills register-** A travelling allowance bill register as required under G.O. No. 3782/X, dated September 28, 1923. should be maintained to guard against double payments and the acquittance roll register should be maintained in the prescribed form (provincial Form 159).

**251. Supply of stationery , etc.-** Each Excise Inspector shall be supplied with the necessary stationery, forms and service postage stamps by the Assistant Excise Commissioner of the charge, in which he is employed and in addition shall be paid a fixed country stationery allowance of rupees two per month.

## **SECTION XXII- REGISTERS, REPORTS, RETURNS, FORMS, ETC.**

**252. List of registers-** To enable departmental officers to keep watch over the proper preparation of registers the following registers maintained by officers of the Excise Department are here included.

By Departmental Officers:-

- (1) Correspondence register.
- (2) Casual leave register.
- (3) Travelling allowance bill registers.
- (4) Register of Excise Inspector and Excise clerks.
- (5) Register of Tari Supervisors and Excise constables.
- (6) Register of contingent expenditure (Form No. 12 of Financial Handbook, Volume V, Part I).
- (7) Stock-book of Forms (G-37)C.
- (8) Register of departmental apparatus (Form P.D.-4)
- (9) Register of registers (Form D-2).
- (10) Establishment order book (Form D-1).
- (11) Register of uniforms (Forms D-6, D-6A, D-7 and D-7A).
- (12) Register of complaints (D-15).
- (13) Register of Punishment Proceedings (D-21).
- (14) Register of Identity Cards (D-23).
- (15) Register of Railway Platform permits (D-24).
- (16) Monthly crime and consumption register maintained in Assistant Excise Commissioner's Officers (D-3-B Register).



- (17) Register of Excise Wastages (I.D. 25).
- (18) Register of Monthly Expenditure (D-27).
- (19) Register of Bills (D-28).
- (20) Register of Government Buildings (D-29)
- (21) Register of belts issued to Excise constables (D-26)

By Excise Inspectors incharge of preventive circles:-

- (1) Daily diary (Form D-8)
- (2) Shop Inspection register (Form D-10).
- (3) Village register (Form D-12)
- (4) Register of licensed vendors (Form D-11)
- (5) Circle register of Excise cases (D-13A)
- (6) Consumption register (Form D-14).
- (7) Register of Government property (Form P.D.4).
- (8) Defect Register (G-42)
- (9) Index register of convicts (D-13B)
- (10) Court diary (D-13D).
- (11) Monthly crime and Consumption register maintained by Excise Inspectors (D-36).
- (12) Travelling allowance bill register.
- (13) Acquittance roll register.
- (14) Register of service postage stamps.

**253. Stock-books of government property-** (1) Fully priced stock-books of Government property should be maintained in the offices of the Excise Commissioner, Utter Pradesh, departmental officers and by Excise Inspectors in Form P.D.4 and where necessary a periodical revaluation of each article carried out and where necessary a periodical revaluation of each article carried out and entered the rein in a separate column added to the form for the purpose if the property is not intended for a Government commercial undertaking. These books should ordinarily be maintained at or near the site

of the property but the head of the office may at his discretion allow a departure from this principle for special reasons.

(2) The articles purchased, received from and transferred to other offices or supplied to the offices of the department should be noted in the register as soon as the transaction occurs. Every article received should, if practicable, be marked with a number of label and a corresponding mark or number shown against the representative entry in the stock-book for verification purpose.

(3) A distribution list of Government property, especially of furniture, should be maintained to show its distribution amongst the various officers and sections of the office. An up-to-date list of the furniture and other Government property allotted to each officer or room should also be kept hung up on that office or room.

(4) At the end of each month the stock-book with the necessary papers should be put up before the Officer in charge of the office for verification as to whether all the transactions of the month have been duly recorded therein.

**Note-** The stock-books maintained by Excise Inspectors should however, be certified by the Deputy Excise Commissioners at the time of their usual inspection visits.

(5) A periodical inspection, at least six-monthly, should also be made in the presence of the official responsible for the custody of the stock and there. Case of loss or damage should be reported to the Excise Commissioner, Uttar Pradesh, for orders as to the writing off and disposal of such articles. After the inspection is over a certificate of having done so should be signed on the stock-book and a copy thereof forwarded to the Excise Commissioner, Uttar Pradesh for information.

(6) A statement showing the stock in hand on April, as well as a list of surplus stores, whether serviceable or unserviceable, should be submitted to the Excise Commissioner, Uttar Pradesh, by the end of April each year.

(7) Any serious loss or damage and any matter requiring general orders will be submitted to Government.

**254. Report and returns** - The following reports are prescribed for submission by departmental officers addressed by the Excise Commissioner by name so as to reach him by the 10th of the succeeding month. The object of the report is not only to keep the Excise Commissioner informed of all important Excise matters, relating to their respective charges, zones and districts but also to enable departmental officers to have monthly stock-taking of the work and conduct of the staff under them and to stimulate zest and interest on their part in enforcing improvement, wherever possible.

Statistics of crime and consumption, etc. in Form D-25 and such other statements as may be prescribed from time to time will be appended to the confidential report

which, broadly speaking should have separate paras covering the following items :-

- (i) Crime - (a) crime in 'dry' area, if any, in the charge or zone.
- (b) Crime in 'wet area.
- (ii) Consumption - (a) In the 'dry' area on permits.
- (b) In the 'wet' area.
- (iii) Work done by the departmental officers.
- (iv) General - (a) Activity regarding anti-corruption and efficiency drive.
- (b) Excise auctions and progress of realization of license fees.
- (c) Cases of assault, if any, and relations with other Departments.
- (d) Any other matter of importance.
- (e) Pending references.

(2) Monthly Progress reports - These should be in Form D-3 Band should be submitted not later than the 25th of the month following that to which they relate.

(3) Tour programmes - These should be submitted to the Excise Commissioner on the 25th of the month preceding that to which they relate.

(4) Annual reports - These should be submitted on or before June 10, following in close of the year to which they relate. The report should be accompanied by four statements (Form D-4) and in the body of the report in information contained in the statement should be discussed.

NOTE - For the list or returns etc. see Excise Manual, Volume II.

**255. Weeding of records** - The Deputy Excise Commissioner will pass orders for the destruction of records maintained in his own office, other departmental officers and by Excise Inspectors in charge of distilleries, bonded warehouses and preventive circles which are due to be destroyed under the rules. For this purpose lists of records due to be destroyed will be submitted in the month of April to the Deputy Excise Commissioners by all officers of the Excise Department in the charge. Such record as he orders shall be immediately destroyed. A certificate (to be permanently retained) to that effect will be recorded at the foot of each list. No records or paper will in any circumstances be destroyed without the previous sanction of the Deputy Excise Commissioner.

**256. Retention of records** - Except where provision is made for the permanent retention of a record, the records shall be destroyed after the expiration of the period specified against each commencing from April 1, next following the date of the record. The Deputy Excise Commissioner may at his discretion direct the retention for longer period or permanently of any record which he may deem likely to be of use in future.

**257. Forms** - Rules relating to the supply of forms to the Collector's office shall apply mutatis mutandis, to the supply of forms to the Deputy Excise Commissioner and to the officers of the Excise Department within the charge who are supplied with forms by him.

## **SECTION XXIII - DEPARTMENTAL APPARATUS**

### **I - Hydrometers and Thermometers**

**258. Supply of hydrometers, thermometers etc.** - All hydrometers, thermometers, resting glasses and books of hydrometer tables are supplied from the stock maintained in the office of the Excise Commissioner. Only the technical apparatus so issued shall be brought into departmental use.

**259. Standard of supply** - The standard of supply shall be as follows :-

(a) For each departmental officers one set of five stem glass hydrometers with large oval testing glass for standardization of distillery and warehouse instruments and one single-stem glass hydrometer for his use in shop inspections.

(b) For each distillery two sets of five-stem glass hydrometers and two extended single -stem hydrometers.

(c) For each officer incharge of a bonded warehouse and bonded pharmacy one set of five-stem glass hydrometers.

(d) For each inspector on preventive duty one single stem-glass hydrometer or set of glass hydrometer.

(e) For each Collector's office, one single-stem glass hydrometer.

A thermometer, testing glass and a book of tables accompany each hydrometer.

**260. Testing of hydrometers and thermometers** - All hydrometers and thermometers in use in distilleries, bonded warehouses and Collectors' offices with preventive Excise Inspectors shall be standardized not less than once in every year. This work will be carried out by Deputy Excise Commissioner.

The instruments used by Deputy Excise Commissioners will be standardized by the Chemical Examiner once a year.

Thermometers are more likely to get out of order than glass hydrometers and should be tested at frequent intervals. Thermometers may conveniently be tested against one another by simultaneous immersion on a sample of spirit or water.

**261. Instructions for the care of thermometers** - Glass hydrometers when not in use should remain in a position such that the mercury in the bulb may not come in contact with the sealing wax with which in most patterns the bulb is closed.

Brass hydrometers, of which some are still in use, are exceedingly delicate.. Contact with hard surfaces must be avoided; even unnecessary friction in adjusting the weights will reduce the weight of the instrument and cause it to show less than the true alcoholic strength. Great care must, therefore, be taken to avoid denting or scratching the hydrometer or its weights. A soft pad or cloth should be used for placing them on during use. Before returning them to their cases they should be well washed in clean water, and carefully dried with a sive or similar duster which may be purchased locally. Brass hydrometers should be frequently tested against a glass hydrometer and variation, if any, noted and allowed for. For these tests samples of spirit of different strengths requiring different weights should be used.

When not in use, all hydrometers and thermometers should be kept in their cases.

**262. Disposal of defective apparatus** - When an instrument is found inaccurate, the fact should be reported to the Excise Commissioner with a statement showing the contrasted readings at various temperatures. On receipt of this report order will be passed as to the disposal of the hydrometer or thermometer.

No instrument should be returned to the Excise Commissioner's office without orders. When a brass hydrometer is thus returned under orders, special care must be taken that the hydrometer and thermometer are separately and carefully packed. The weights should be wrapped in soft paper, if they get loose in the box they are kept to damage the hydrometer.

## **II - Liter measures**

**263. Supply of liter measurement** - All measures used in the transfer or issue of spirit in distilleries and bonded warehouses shall be of a pattern approved by the Excise Commissioner and shall be provided by distillers and contractors.

**264. Description of measures in use** - The measures shall have distinctly engraved on them their capacity, and indications of the extent to which the measure is to be filled to secure correct measuring. Some measures, for instance have to be filled into the neck while other have to be filled in to the brim, i.e. to the top of the flange. These indications should be strictly followed. The approved measures are provided with a flange for convenience in use and for prevention of waste but are regulated to contain full measure when filled to the neck or throttle only.

**265. Standard gallon measure and its use** - Each distillery will be supplied with standard liter measure which shall remain in the sole custody of the officer incharge who should test the accuracy of the measures in daily use every month and submit a report on the result of the test to his immediate officer. Each departmental officer will be provided with a stand and liter measure which shall be used by him, when inspecting distilleries bonded warehouses and wholesale depots, for testing the measures.

### **III - Locks**

**266. Supply of Locks** - All excise locks required for use in distilleries, country spirit and drugs bonded warehouses mixing depots, bonded manufactories and offices of the departmental officers shall be obtained from the office of the Excise Commissioner.

**267. Locks to be of standard pattern** - The locks shall be of such standard pattern as the Excise Commissioner shall direct. Locks will also be supplied for each store room and for distillery, warehouse and bonded manufactory gates.

**268. Reserve Lock supplied** - Each Deputy Excise Commissioner will be given supply of spare locks to be kept as a reserve.

**269. Indents for locks** - While submitting applications for new locks, the need therefore must in all cases be briefly explained.

**270. Locks not to be locally repaired** - It should be clearly understood that the locks supplied should on no account be locally repaired. If the key is lost or broken, or the lock, for any other reason is considered unfit for use a reserve lock shall be issued to replace it, and defective lock returned to the office of the Excise Commissioner with an indent for a new one.

**271. Locks supplied with duplicate keys** - All locks supplied are provided with duplicate keys. Before issue for use, one of the keys shall be labeled to show the number of the lock and purpose for which it is employed, and shall be retained in the custody of the Deputy Excise Commissioner.