

**THE TREASURY ORDERS AND
THE SUBSIDIARY RULES MADE THEREUNDER**

“T.O.” indicates “Treasury Orders” and “Sub. R.” indicates “Subsidiary Rule” framed by the local Government under the Treasury Order.

These Treasury Orders, seeing that they are issued ultimately under Section 45-A of the Government of India Act, have statutory authority in their application to provincial transactions only. In their application to central transactions, they should be regarded as executive orders issued by the Governor-General in Council, which can be modified by that authority.