

TAMIL NADU TREASURY CODE

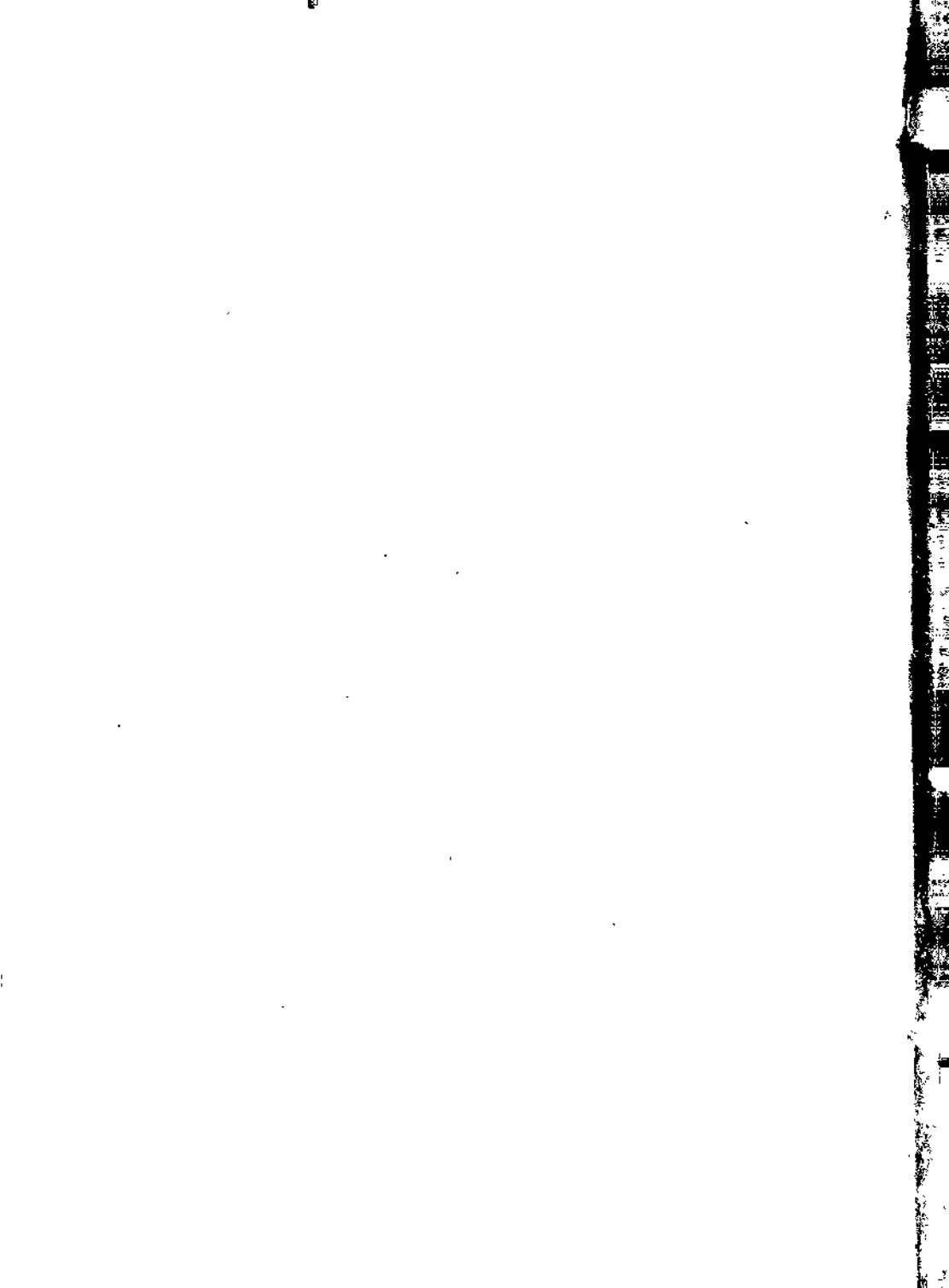
VOLUME - I

FIFTH EDITION

(Corrected upto 31-3-91)

GOVERNMENT OF TAMIL NADU
1992.

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PREFACE TO FIFTH EDITION.

The previous edition of this Code stands corrected up to 30th June 1980.

This edition has been comprehensively revised with reference to the formation of the Treasury and Accounts Department. Amendments issued from 1st July 1980 to 31st March 1990 have also been incorporated in this edition.

Errors or omissions, if any, found in this Volume may be brought to the notice of the Secretary to the Government, Finance Department.

N. NARAYANAN,
Secretary to Government.

Dated: 16th April 1991.
Finance Department,
Government of Tamil Nadu

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THE TAMIL NADU TREASURY CODE.

VOLUME I

PART I

THE TAMIL NADU TREASURY RULES.

Section I—Short title and Commencement.

1. These rules may be called the "Tamil Nadu Treasury Rules" and they shall come into force on the 1st April 1937.

Section II—Definitions.

2. In these rules, unless the context otherwise requires the following expressions have the meaning hereby assigned to them, that is to say—

(a) "The State", "the Governor" and "the Government" means respectively, the State, the Governor and the Government of Tamil Nadu.

(b) "Government servant" means any person serving in connection with the affairs of the State whether remunerated by the State or not, and includes every person who he is authorised to receive, keep, carry or spend moneys on behalf of the Government.

(c) "Government Account" means the total of the Consolidated Fund Account, the Contingency Fund Account and the Public Account of the State.]

NOTE.—In this clause, the expressions "the Consolidated Fund Account" "the Contingency Fund Account" and "the Public Account" shall have the meaning respectively assigned to them in the Constitution.

(d) "Treasury" means any treasury of the State and includes a sub-treasury.

(e) "The Bank" means any office or branch of the banking department of the Reserve Bank of India, any branch of the State Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act II of

THE TAMIL NADU TREASURY RULES.

[T.R. 2]

1934) and any branch of/a Subsidiary Bank as defined in Section 2 of the State Bank of India (Subsidiary) Banks Act, 1959 (38 of 1959) which is authorised to transact Government business as agents of the State Bank of India, or any other agency appointed by the Reserve Bank of India.

(f) "Collector" means the head of a district, and includes any other officer for the time being authorized to discharge the duties of the Collector for the purpose of these rules.

(f-1) "Director" means the head of the department of Treasuries and Accounts and the administrative head of the Treasuries and Sub-Treasuries in the State and includes any other officer for the time being authorised to discharge the duties of the Director for the purpose of these rules.

(f-2) "Deputy Director" means the Deputy Director of Treasuries and Accounts.

(g) "The Accountant-General" means the head of the office of audit and accounts subordinate to the Comptroller and Auditor-General of India, who keeps the accounts of the State and exercises audit functions in relation to those accounts on behalf of the Comptroller and Auditor-General of India.

(h) "Indian Audit Department" means the officers and establishment, being in India and subordinate to the Comptroller and Auditor-General of India that are employed upon the keeping and audit of the accounts of the Union and of the States, or upon one or other of these duties.

(i) "Finance Minister" means that one of the Governor's Ministers to whom the business of finance is allotted by the Governor by whatsoever designation such person may be called.

(j) "The Constitution" means the Constitution of India.

(k) "Cheque" means a written order (not expressed to be payable otherwise than on demand) addressed by a person called the "drawer", to a bank or a treasury to pay a specified sum of money to himself or a third party known as the "payee" and includes a demand draft drawn on any specified bank or banker (including the Reserve Bank of India).

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[T.R. 2—4]

(f) "Divisional Forest Officer" means any one of the following officers :—

- (i) District Forest Officer.
- (ii) Working Plan Officer.
- (iii) State Silviculturist.
- (iv) Forest Utilisation Officer.
- (v) State Wild Life Officer.
- (vi) Officers incharge of Survey and Demarcation Work.
- (vii) Officers in-charge of Special Mobile Patrol Parties.
- (viii) General Manager, Government Rubber Plantation.
- (ix) Forest Engineer.
- (x) Principal, Tamil Nadu State Forestry Training School.

Section III—Location of moneys standing in the Government Account.

3. Save as provided in sub-rule (2) or rule 7 moneys standing in the Government Account must be held *either in the treasury or in the Bank*. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the State.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between the Governor and the Bank under section 21 of the Reserve Bank of India Act, 1934 (Act II of 1934).

Section IV—General system of control over treasury District Treasuries.

4. (1) unless the Government, after consultation with the Accountant-General, otherwise direct in any special case, there shall be a treasury in every district. If moneys standig in the Government Account are, in any district, *not deposited in the Bank, the treasury of that district shall be divided into two departments a department of accounts under the charge of an Assistant Treasury Officer and a cash department under the charge of a Treasurer.*

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[T.R. 4]

(2) The general administrative control of the Treasuries and Sub-Treasuries shall be vested with the Director of Treasuries and Accounts. The immediate executive control of the District Treasury shall be vested with the Treasury Officer. The Treasury Officer shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the treasury by the Government, the Accountant-General and the Reserve Bank of India.

The District Collector may call for any paper from the treasuries on matters connected with general administration and report his recommendation to the Director of Treasuries and Accounts.

Subject to the provisions of this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the treasury shall be such as may be defined in accordance with such rules as the Finance Minister may approve, after consultation with the Accountant-General.

(3) The duty of verifying and certifying the monthly cash balance, if any, in the treasury in such manner as the Finance Minister after consultation with the Accountant-General may prescribe and of submitting the monthly accounts of such balance in such form and after verification as the Accountant-General may require, shall be undertaken by the Director/Deputy Director of Treasuries and Accounts or Treasury Officer.

(4) When a new Treasury Officer is appointed to a district he shall at once report his appointment to the Accountant-General and shall certify to the Accountant-General the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Finance Minister may, after consultation with the Accountant-General, prescribe.

(5) No portion of the responsibility for the proper management and working of treasuries shall devolve upon the officers of the Indian Audit Department. The inspection of treasuries by officers of the Indian Audit Department shall not relieve the Director of Treasuries and Accounts of his responsibilities for management and inspection.

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[T.R. 5-7]

SUB-TREASURIES.

5. If the requirements of the public business make necessary the establishment of one or more sub-treasuries under a district treasury, the arrangements for the administration thereof and for the proper conduct of business therein shall be such, as may be prescribed by the Finance Minister after consultation with the Accountant-General. The accounts of receipts and payments at a sub-treasury must be included monthly in the accounts of the district treasury.

OFFICE OF THE PAY AND ACCOUNTS OFFICER, MADRAS.

6. The Office of the Pay and Accounts Officer, Madras may, with the consent of, and subject to such conditions as may be prescribed by, the Comptroller and Auditor-General of India, perform all or any prescribed part of the duties of a treasury in respect of claims against the Government that may fall due for disbursement and moneys that may be tendered for credit to the Government Account, at the headquarters of the Government at Madras.

Section V.—Payment of moneys into the Government Account.

7. (1) Save as hereinafter provided in this section, all moneys as defined in Articles 266, 267 or 284 of the Constitution, received by or tendered to Government servants in their official capacity shall, without undue delay, be paid in full into the treasury or into the Bank. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from Government Account. No department of Government may require that any moneys received by it on Government Account be kept out of that Account. If any question arises whether moneys received by Government servants in any capacity form part of the Government Account or not, the question will be referred to the Government, whose decision shall be final.

(2) Notwithstanding anything contained in sub-rule (1) of this rule, direct appropriation of departmental receipts for departmental expenditure is authorised in the following cases.—

(a) Moneys received on account of the service of summons, diet money of witnesses and similar purposes in civil, revenue and criminal cases and in the Registration Department, for payment of charges for which the moneys have been received.

THE TAMIL NADU TREASURY RULES.

[T.R. 7]

(b) Maintenance amounts deposited in court under section 488 of the Code of Criminal Procedure, 1898 (V of 1898), for payment to the parties concerned.

(c) Fees received by Government servants appointed as Notaries Public under the Negotiable Instruments Act, 1881 (XXVI of 1881), to defray legal expenses incurred by them in the discharge of their duties as such Notaries Public.

(d) Deleted.

(e) Deleted.

(f) Deleted.

(g) Deleted.

(h) Village collections, for disbursing allowances to temples treated as beriz deductions.

(i) Cash receipts of Range Officers in the Forest Department, to meet immediate local expenditure when there is no treasury at the range headquarters and the Assistant Conservator of Forests considers it necessary to permit appropriation of receipts.

(j) Cattle-pound receipts, to meet feeding charges, disbursements of commission to pound-keepers, expenses connected with the sale of cattle and money order commission in accordance with the orders of the Government.

(k) Value of stamps issued to licensed stamp vendors, to pay discount due to them.

(l) Deleted.

(m) Initial deposits made by intending bidders at auction sales of fishery rentals in the Revenue Department, and at all auction sales in the Forest Department, for returning the deposits of unsuccessful bidders at the close of the sale on each day.

(n) Deposits made by intending bidders at all auction sales in the Jail Department, for the return of the deposits of unsuccessful bidders at the close of the sale on each day.

(o) Moneys received by jail authorities, for the subsistence allowance of civil debtors.

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[T. R.-7.]

(p) Initial deposits made by intending bidders at auction sales of toll stations held under the Madras Roads and Bridges Tolls Rules, 1942, for the return of the deposits of unsuccessful bidders on application at the close of the sale on each day.

(q) Moneys realized by the subordinates of the Assistant Director of Fisheries (Deep Sea Fishing) on the sale of fish, to meet urgent contingent expenditure in connection with the deep sea fishing operations.

(r) Initial deposits made by intending bidders at auction sales in the Agricultural department, for the return of the deposits of unsuccessful bidders at the close of the sale on each day.

(s) (i) *City and Suburban Services of Madras Branch and Mofussil and Town Services in Kanyakumari Branch.*—Daily collections for disbursing batta of traffic staff.

(ii) *Long distance and district services of Madras and Kanyakumari Branch.*—Daily collections for disbursing batta and overtime wages of traffic staff, for meeting unavoidable expenses such as telephones, or telegram charges in an emergency, purchase of sundry items of stores required for immediate local repairs for payment of bus stand or toll fees, wherever necessary and other incidental expenses of an unforeseen nature.

(iii) *Long Distance Services of Madras and Kanyakumari Branch.*—Daily collections at the counters for making refunds of fares across the counters where the tickets are sold and reservations made, in respect of unused tickets surrendered within the time and subject to the conditions specified in the rules.

(t) Daily collection of hospital stoppages, for making refunds of excess collection of hospital stoppages due to the discharged patients, by the Dean, Government General Hospital, Madras, Superintendents of other City State Hospitals, and the Superintendents and the Medical Officers in charge of the Government medical institutions in the mofussil.

Note.—The term 'hospital stoppage' means the collections made in Government Medical Institutions from the patients towards diet, medicine and rent and includes also the cost of special and expensive drugs, X-ray charges, blood charge, dental charges, operation and confinement charges, charges for bacteriological, Pathological, bio-chemical examination, Radium and Electric treatment, etc.

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(T.R. 7)

The charges towards loan of instruments and Oxygen cylinders, mortuary van charges and Ambulance charges shall not be treated as Hospital stoppages.

(u) Daily collection of the Veterinary hospital fees, for making refunds of excess collection or hospital stoppages from the parties at the name of discharge or animal by the Principal, Madras Veterinary College.

(v) Deleted.

(w) Sale proceeds of finished products manufactured in the subsidiary cottage industries of the Women's Welfare Department for the purchase of more raw materials, Payment of wages, etc.

(x) Sale advertising agents of the Madras Information may deduct the commission payable to them from collections of gross advertisement charges.

(y) Deleted.

(z) Gross sale proceeds of goods of the Government Departments, to meet the Commission, if any, paid to agents.

(z1) Gross sale proceeds of copies of the family planning Manual to meet the Commission allowed to Family Planning staff, etc.

(22) Daily collection of the Madras Dairy and Milk project for making refunds relating to supply of milk to consumers,

provided that the authority hereby given to appropriate departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom outside the account of the payments into the with draws from the Government Account.

(23) Moneys received on account of Band hire charges collected in the Government Approved Schools for boys at Chingelput, Tattaparai, Ranipet and Thanjavur under the Department of Approved Schools and Vigilance Service, Madras, shall be allocated as follows : (a) 40 per cent to the Government after deducting a bounds of Re. 1 (rupee one only) per hour to the Band Master in charge of Bandrroupe in the Government Approved Schools for boys, (b) 50 per cent to the personal accounts of the

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[F.R. 7-10]

pupils deputed for the band engagements, (c) 10 per cent to the Common Good Fund which is to be spent giving treats to all pupils of the respective Government Approved Schools for boys on Festival occasions and on the School annual day.

8. Deleted.

9. A Government servant may not, *except with the special permission of the Government, deposit in a Bank moneys withdrawn from the Government Account under the provisions of section VII of the rules.*

10. *The procedure to be adopted by Government servants in receiving moneys on account of the revenues of the State, granting receipts for such moneys and paying them into the Government Account, and by the treasury and the Bank in receiving such moneys and granting receipts for them shall be such as may be prescribed by the Finance Minister after consultation with the Accountant-General.*

The procedure so prescribed shall, among other matters, contain provision or as to secure that—

(i) any person *paying money into the treasury* shall present with it a memorandum (*chalan*) in such form as may be prescribed which will show clearly the nature of the payment and the person or Government servant on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between Governments and departments concerned;

(ii) at places where the money is to be deposited, in the Bank, the memorandum or *chalan* referred to in clause (i) above, shall except where otherwise provided, be presented at the Bank who shall receive the money and grant a receipt;

(iii) if a cheque on a Bank is accepted in payment of Government dues under any rules, unless the Government otherwise direct in any special case or class of cases, a receipt for the actual cheque only shall be given, but the formal receipt for a payment shall not be delivered until the cheque has been accepted by the Bank on which it is drawn and

(iv) at places where the money is to be deposited in the Bank the advices of receipts which, according to any Provision made under this rule, have to be sent to public officers or departments and consolidated receipts or certificates of receipts, required by any such provision

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[T.R. 10-13]

given to any public officer or department shall be given by the treasury and not by the Bank except in special cases, with the concurrence in each case of the Bank.

SECTION VI—CUSTODY OF MONEYS RELATING TO OR STANDING IN THE GOVERNMENT ACCOUNT.

11. (1) The procedure for the safe custody of money in the hands of Government servants, or held in the treasury shall be as prescribed by the Finance Minister after consultation with the Accountant-General.

(2) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII—WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

DEFINITION

12. In this section “withdrawal” with its cognate expressions refers to the withdrawal of funds from the Government Account for disbursements of, or on behalf of, the State other than disbursements in the Foreign countries.

GENERAL RULE.

13. Unless the Finance Minister, after consultation with the Accountant-General otherwise directs in any case, *moneys may not be withdrawn from the Government Account without the written permission of the Treasury Officer or of an Officer of the Indian Audit Department authorised in this behalf by the Accountant-General.*

POWER OF THE ACCOUNTANT-GENERAL.

14. The Accountant-General may permit withdrawal for any purpose.

15. (a) Subject as hereinafter provided in this section a Treasury Officer may permit withdrawal for all or any of the following purposes, namely:—

(i) to pay sums due from the Government to the drawing officer;

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[T.R. 15-16]

(ii) to provide drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by—

(1) Other Government servants, or

(2) private parties;

(iii) enable the drawing officer to supply funds to another Government servant from which to meet similar claims;

(iv) to pay direct from the treasury or from the Bank sums due by the Government to a private party;

(v) in the case of an officer or authority empowered to make investment of moneys standing in the Government Account for the purpose of such investment; and

(vi) to pay sums on account of grants-in-aid, contributions, etc.

(vii) to pay sums on account of loans and advances; and

(viii) to pay sums to the drawing officer on account of permanent advance sanctioned to his office.

Note.—The term grants in aid, contributions, etc. include such classes of expenditure as grants to local bodies, religious charitable or educational institutions, contributions to public exhibitions and fairs, expenditure from discretionary grants and compensation to Government servants, both gazetted and non-gazetted for accidental losses, etc.

(b) Unless expressly authorized by the Accountant-General, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this rule. ■

16. Except as provided in rules 26 and 27, a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks,

THE TAMIL NADU TREASURY RULE

[T.R. 16—19]

as the Finance Minister, after consultation with the Accountant-General, may prescribe. The procedure so prescribed shall, among other matters contain provisions so as to secure—

(i) that any person having a claim against the Government shall present his voucher at the treasury duly receipted and stamped where necessary and that unless otherwise specially provided no such claim shall be paid unless the claim is first submitted to, and the payment directed by the Treasury Officer ;

(ii) that where sub-treasuries are specially permitted by the Government to cash certain classes of bills without reference to the Treasury Officer, the payment of such bills shall not except under special arrangements and on particular occasions be allowed at the district treasury also; and

(iii) that all bills and vouchers on which payments are made by the Treasury Officer or which are encased by him for payment at the bank or a sub-treasury, shall show to what head of account the payment is to be debited, how the amount of the payment is to be allocated between Governments or departments and what amount, if any, pertains to the revenues of the Union Government.

SPECIAL INSTRUCTIONS TO TREASURY OFFICERS.

17. A Treasury Officer has no general authority to make payments on demands presented at the treasury, his authority being strictly limited to the making of payments authorized by or under these rules. If a demand of any kind is presented at a treasury for a payment which is not authorized by or under these rules, or is not covered by a special order received from the Accountant-General, the Treasury Officer shall decline payment for want of authority. A Treasury Officer has no authority to act under an order of the Government sanctioning a payment, unless the order is an express order to him to make the payment and even such special orders should in the absence of urgency, be sent through the Accountant-General.

18. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant-General.

19. Except as provided by rules 20 and 21, a payment shall unless the Government by general or special order otherwise direct, be made in the district in which the claim arises.

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[T.R. 20—26]

20. The leave salary or subsistence allowance of a gazetted Government servant who draws his leave salary or subsistence allowance in India may be paid in any district of the State. The leave salary or subsistence allowance of a non-gazetted Government servant may be paid in that district in which his pay would be drawn, if he were on duty.

21. Pensions payable in India may be paid in any district of the State.

22. No withdrawal shall be permitted in order to meet the pay, leave salary or allowances of a gazetted Government servant, or a reward payable to a gazetted Government servant or any pension, until the Accountant-General has intimated to the Treasury Officer the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Accountant-General, waive the provisions of this rule.

23. No withdrawal shall be permitted on a claim for the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim is supported by a last pay certificate in such form, as may be prescribed by the Comptroller and Auditor-General of India. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last pay certificate, unless the certificate is first surrendered.

24. The Treasury Officer shall be responsible to the Accountant-General for acceptance of the validity of a claim against which he has permitted withdrawal and for evidence that the payee has actually received the sum withdrawn.

25. The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a voucher which does not formally present that information unless there are valid reasons, which he shall record in writing, for omitting to require it.

26. A Treasury Officer may correct arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.

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[T.R. 27—30]

PAYMENTS UNDER SPECIAL AUTHORISATION OF THE
COLLECTOR.

27. A Collector may in circumstances of urgency, by an order in writing authorize and require a Treasury Officer to make a payment not being a payment of pension, without complying with the provisions of these rules. If any such case, the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it and the Treasury Officer shall at once report the payment to the Accountant-General.

NOTE (1).—The need for exercising the special power under this rule should not arise at all in normal conditions. The power should be exercise only in real cases of urgency e.g. floods, earthquake and the like and withdrawals of money under this rule, should, as far as possible exclude all personal claims of Government servants.

NOTE (2).—The Collector should show sufficient justification for their recourse to this rule a limit of Rs. 25,000 is fixed for the drawal of amount under this rule for meeting the emergent purposes such as natural calamities.

INSTRUCTIONS TO DRAWING OFFICERS.

28. A Government servant who is authorized to draw moneys by means of cheques shall notify to the bank or the treasury upon which he draws the number of each cheque book brought in to use and the number of cheques if contains.

29. When a Government servant who is authorized to draw of counter-sign cheques or bills payable at the treasury or the bank makes over charge of his office to another, he shall send a specimen of the relieving Government servant's signature to the Treasury Officer or the Bank, as the case may be.

Section VIII—Transfer of moneys standing in the Government Account

30. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as may be issued in this behalf by the Finance Minister after consultation with the Reserve Bank of India. The transfer of moneys from or to a Small Coin Depot to or from a treasury under the control of the Government of the State shall be governed by instruction issue by the President in this behalf.

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[T.R. 31—32]

Section IX—Responsibilities for moneys withdrawn

TREASURY OFFICER.

31. If a Treasury Officer receives intimation from the Accountant-General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer; he shall effect the recovery without delay and without regard to any correspondence under taken or contemplated with reference to the retrenchment order, and the drawing officer shall without delay repay the sum in such manner as the Accountant-General may direct.

If a Treasury Officer receives a retrenchment slip from the Examiner of Local Fund Accounts that a certain sum should be recovered from a local body towards the overdrawal of grant-in-aid, he shall effect the recovery from the non-statutory grant payable to the local body specified in the retrenchment slip without regard to any correspondence undertaken or contemplated with reference to the retrenchment order.

DRAWING OFFICERS.

32. (a) Subject as hereinafter provided in this rule, the procedure to be observed by a Government servant in regard to moneys withdrawn from the Government Account for expenditure shall be such as may be prescribed by the Finance Minister after consultation with the Accountant-General.

(b) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them had been rendered to the satisfaction of the Accountant-General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(c) If any doubt arises as to the identify of the Government servant by whom an accord of such funds shall be rendered, it shall be decided by the Government.

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[I.R. 33—35]

Section X—Inter Government Transactions.

33. (1) Save as provided hereinafter in this section, no transactions of the State with another Government shall be adjusted against the balance of the State except in accordance with such directions as may be given by the Comptroller and Auditor-General of India with the approval of the President to regulate the procedure for the accounting of transactions between different Governments.

(2) Moneys presented within the jurisdiction of another Government for credit to the Government Account or a payment made by another Government as a withdrawal affecting the balance of the Government Account shall not be credited or debited to the Government Account except under express authority of the Accountant-General of the receiving or the paying Government concerned or any other Accounting Officer authorized in this behalf by the Comptroller and Auditor-General of India.

(3) All adjustments against the balance of the State by debit or credit to another Government shall be made through the Central Accounts Section of the Reserve Bank of India.

34. Where such a course is authorized in consequence of a delegation of functions made under Article 258 (f) of the Constitution, the Treasury Officer may receive or authorize the Bank to receive moneys tendered on behalf of the Union Government, and may make or authorize the Bank to make disbursements on behalf of the Union Government in accordance with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Union Government shall be adjusted, as far as practicable directly against the balance of the Union Government held by the bank, but where such transactions are temporarily taken into account against the balance of the Government Account, the Accountant-General will on receipt of intimation from the treasury, make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Section of the Reserve Bank of India, against the balance in the Government Account of the Union Government held by the Bank.

35. The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, receive or authorize the Bank to receive moneys tendered on behalf of another State and may if so, required by the Accountant-General, make or authorize payment of any in against another State. The necessary credits or debits in respect of such receipts and payments against the balances of this State

THE TAMIL NADU TREASURY RULES .

[T.R. 35—38]

concerned shall be made by the Accountant-General through the Central Accounts Section of the Reserve Bank of India, but until such adjustments are made, the credits and debits shall be entered in the Government Account.

Book entries made in the Office of the Accountant-General affecting the accounts of another State shall, likewise, be adjusted by the Accountant-General through the Central Accounts Section of the Reserve Bank of India against the balances of the State concerned.

36. The provisions of rule 35 may be extended with or without modifications to payments made or received in the State on behalf of the Railways administered by the Government.

NOTE.—The transactions relating to Railways administered by the Government are accounted for in the books of the Bank direct and they do not pass through the accounts of the Treasury in places where the cash business of the Treasury is conducted by the Bank.

Section XI—Receipts and Disbursements of the State in the United Kingdom.

37. Until other provision is made by the Government in this behalf, moneys received in the United Kingdom on account of the revenues of the State may be paid into, and funds required for disbursements of or on behalf of the State in that country may be withdrawn from, the balances in the Government Account of the Union Government in that country, in accordance with such procedures as may be prescribed by or under the authority of the President for the transactions of the Union Government in the United Kingdom. These transactions shall be adjusted in India, at the earliest opportunity, against the balance of the Government Account according to such directions as may be given in this behalf by the Comptroller and Auditor-General of India with the approval of the President.

Section XII—Supplements.

38. The Accountant General in the exercise of any of his functions under these rules subject to the general control of the Comptroller and Auditor General of India.

THE TAMIL NADU TREASURY RULES.

[T.R. 39:41]

39. Nothing in these rules, and nothing prescribed under these rules, shall have effect so as to impede or prejudice the exercise by the Comptroller and Auditor-General of India of the powers vested in him by or under the Constitution to make rules, or to give directions regulating the submission to the Indian Audit Department of the accounts kept in treasuries or in departmental offices and to be accompanied by such vouchers for their support as the Comptroller and Auditor-General may require for purposes of audit.

40. The Finance Minister may not exercise any power conferred upon him by these rules so as to impose upon the Bank in connection with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement with the Governor.

41. All references in these rules to the Finance Minister shall, during the period any proclamation issued under Article 356 of the Constitution is in operation, be construed as reference to the President of India.

PART—II

SUBSIDIARY RULES AND INSTRUCTIONS UNDER THE TAMIL NADU TREASURY RULES.

CHAPTER I—LOCATION OF MONEYS STANDING IN THE GOVERNMENT ACCOUNT.

Instructions under Treasury Rule 3.

1. The agreement between the Governor and the Reserve Bank of India is printed as Appendix I. There is an Office of the Banking Department of the Reserve Bank at Madras. A list of the branches of the State Bank of India in this State which act as agents of the Reserve Bank of India is printed as Appendix 2.

The State Bank of India has established pay offices at various centres in charge of clerks. The pay offices at the headquarters of certain districts where there are no branches of the State Bank conduct the banking business of the Government as agents of the Reserve Bank of India generally in the same manner as branches of the State Bank but subject to certain special arrangements and restrictions. These offices are known as Treasury Pay Offices.

THE TAMIL NADU TREASURY RULES.

LOCATION OF MONEYS STANDING IN THE GOVERNMENT ACCOUNT

[T. R. 3—INSYNS 2-4]

2. A branch of the State Bank which conducts treasury business should be kept open for the transactions of that business on a recognized holiday if the Collector requests the Agent to keep it open for that purpose. Similarly, if on mobilisation or in an emergency not entailing mobilisation, the Station Commander makes a written request to the Collector that the Bank should be kept open for four specified consecutive days or transacting military official business, the Collector shall ask the Agent to comply with the request, and a report of this action should be forwarded to the State Government.

NOTE.—Chapter IV of Part III of this volume contains the detailed rules prescribed by the Government regarding the procedure to be followed in the event of the Agent of a branch of the State Bank of India or any of its Subsidiaries, which conduct Treasury business, dies or becoming suddenly incapacitated for duty and it being not possible for the State Bank or its subsidiary to make immediate arrangements for the transactions of business at the branch.

3. Deleted.

4. (1) *Cypher Code and "Treasury Agencies" Private Check Signal Book of the Reserve Bank of India.*—The Currency Officer of the Reserve Bank of India, Madras supplies the Cypher Code and the "Treasury Agencies" Private Check signal Book of the Reserve Bank of India to each Treasury Officer and to the Sub-Treasury Officer of each sub-treasury which has a currency chest. The Cypher Code contains a list of phrases and expressions ordinarily required in telegraphic communications on matters concerning resource, currency and transactions under the Reserve Bank of India's scheme of remittance facilities and it should be used for telegrams relating to such matters. The check Signal Book should be used for authenticating all telegrams relating to telegraphic transfers.

(2) *Safe custody of the Cypher Code and the Check Signal Book.*—The Cypher Code and the Check Signal Book are confidential and shall be kept locked up carefully overnight, and during the day, when they are not in actual use, in a safe or in the strong-room. The keys of the safe or the receptacle in which the books are kept shall remain in the personal custody of the officers-in-charge of the treasury or sub-treasury or of any other Government servant duly authorized in this behalf. If the books are kept in a box or other receptacle, as provided above, the latter must be kept in a safe or in the strong-room overnight. When the books are taken out for use during the day they must invariably remain in the personal custody of the Government servants mentioned above and must, on no account, be allowed out of their possession

THE TAMIL NADU TREASURY RULES

LOCATION OF MONEYS STANDING IN THE GOVERNMENT ACCOUNT

[T.R. 3— INSTNS. 4— cont.]

All spare copies of the Cypher Code and the Check Signal Book must invariably remain in a safe or in the strong room. Negligence in the observance of these instructions may involve the Government and the Reserve Bank or considerable loss before protective measures could be adopted. Holders shall, therefore, exercise extreme care in regard to the custody and handling of these books.

(3) *Procedure to be followed in connection with the distribution and acknowledgement of amendment slips.*— Amendments to the Cypher Code and the Check Signal Book will be distributed by the Currency Officer, Madras, in the form of confidential circular letters with acknowledgement forms appended to them. The covers will be despatched by *registered post—acknowledgement* due direct to all holders. Immediately on receipt of the confidential circular the acknowledgement forms appended to it shall be duly completed by the holders and returned by *ordinary post* to the Currency Officer.

(4) *Procedure to be followed in dealing with amendment slips.*— Immediately on receipt of an amendment slip, the reference number and date appearing thereon shall be serially recorded on the flyleaf at the beginning of the Cypher Code, or the Check Signal Book, as the case may be, under the signature of the Officer-in-charge. No correction shall, however, be made at the appropriate place in the books until the date from which the amendment takes effect. For this purpose a careful diary note shall be taken of the date from which the amendment comes into force which will be stated in the covering letter and on each slip and thereafter the amendment slip shall be carefully filed along with the covering letter, if any, on a special file expressly opened for the purpose. On the day the amendment becomes effective, the relative slip shall be removed from the special file, cut out and pasted at the appropriate place in the books, a suitable note of the amendment being made in the proper place. Should it be found more convenient to carry out the amendments in manuscript in the body of the books instead of pasting the relative slips therein, there is no objection to that course being adopted, but, in that event, it is imperative that the amendment slips shall be carefully retained on the separate file referred to above. On the date on which each amendment becomes effective, the fact that the amendment has been carried out shall be noted in a separate column under the signature of the Officer-in-charge against the entry already made on the flyleaf when the amendment slip was received.

Where files are used for recording amendment slips or the covering letters, or both, the above instructions for the safe custody of the Code and the Book shall apply *mutatis mutandis* to such files. All spare copies of amendment slips must also be kept in a safe or in the strong room.

THE TAMIL NADU TREASURY RULES

LOCATION OF MONEYS STANDING IN THE GOVERNMENT ACCOUNT

(T.R. 3-INSTNS 5—7 cont.)

(5) *Procedure to be followed in the event of the Cypher code, Check Signal Book or amendments hereto being lost or falling into unauthorised hands.*— Should the Cypher Code or the Check Signal Book get lost or fall into unauthorized hands at any time, the fact shall immediately be reported by telegram to the Chief Accountant of the Reserve Bank of India, at Bombay (Telegraphic Address : .. Reserve Bank", Bombay for necessary action. The telegraphic message shall also be repeated to the Currency Officer for his information. A detailed report regarding the circumstances attending the incident, the steps taken to trace the circumstances or the Check Signal Book in the case of a loss, and the precautions taken to prevent a recurrence shall be submitted to the Currency Officer as soon as possible thereafter. In the event of amendment slips being lost or falling into unauthorized hands, an immediate report by letter, and not by telegram, shall be made to the Currency Officer. This report shall be followed by a detailed report similar to that prescribed above for the Cypher Code and the Check Signal Book. Procedure to be followed in the event of transfer of charge.—

When a Government servant who holds copies of the Cypher Code and the Check Signal Books is relieved of his charge, he shall hand over the copies in his custody to the relieving Government servant and the latter shall certify as follows in the certificate of transfer of charge.

I hereby certify that I have received and held in my personal custody copy/copies of the Cypher Code of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slip received is No. _____ and dated the _____ for the Code. I also certify that I have received and held in my personal custody copy/copies of the .. Treasury Agencies" Private Check Signal Book of the Reserve Bank of India which has/have been corrected up to dated _____ the last amendment slip received is No. _____ and dated the _____ for the Check Signal Book".

(7) *Annual Possession Certificates.*— On the 1st day of April each year, all holders of the Cypher code and the Check Signal Book shall send direct to the Currency Officer a certificate in the following form :—

I hereby certify that I hold in my personal custody copy/copies of the Cypher Code of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slip received is No. ...dated for the code.

THE TAMIL NADU TREASURY RULES

CHAPTER II—GENERAL SYSTEM OF CONTROL OVER
TREASURY.

DISTRICT TREASURIES.

SUBSIDIARY RULES UNDER TREASURY RULE 4.

RESPONSIBILITIES OF THE DIRECTOR.

1. The Director or Deputy Director is in general charge of the Treasury and is personally responsible to the Government for the due recounting of all moneys received into and paid out of the Government Account.

2. The Director or Deputy Director shall satisfy himself by periodical examination at least once in a year that the actual stock of cash (notes and coins) stamps, opium and safe custody articles are kept under the joint lock and key of the Treasury Officer and the Treasurer and corresponds with the book balances, that the Treasurer does not hold a sum larger than is necessary for the convenient transaction of Government business, and that this sum, together with the value of the stamps, opium and other valuable articles held under the orders of the Government in his safe custody, is not larger than the security given by him.

3. The Director shall inspect each treasury once a year and submit a report to the Government in the Finance Department as to whether the rules relating to the custody of treasury are closely followed, whether the registers are in good order and kept up-to-date and generally as to the working of the treasury.

4. When a treasury irregularity is brought to the notice of the Director by the Accountant-General, the Director shall make a personal investigation and his report shall be based on his own knowledge and the results of the investigation.

RESPONSIBILITIES OF THE TREASURY OFFICER.

5. The Treasury Officer shall be in immediate executive control of the treasury and attend to the day-to-day administration of the treasury in accordance with the Treasury Rules, the subsidiary rules prescribed under them, and the instructions issued by the Government and the Accountant-General from time to time. He shall pay immediate attention to all communications from the Accountant-General and implicitly obey the instructions issued by the latter.

THE TAMIL NADU TREASURY RULES
GENERAL SYSTEM OF CONTROL OVER TREASURY
(T.R. 4—S.R. 6—INSTNS 1-5)

6. The Treasury Officer shall see—

(a) that a notice is posted up conspicuously in the office of the hour at which the treasury closes for the receipt and payment of money, which shall be at least two hours before the end of the day's work in order to allow time for closing and reconciling the accounts ;

(b) that notices which he is required to exhibit understanding orders or instructions received from time to time, such as those regarding the encashment of notes and the supply of small silver coin nickel and copper coin are exhibited conspicuously in places which the public enter freely ; and

(c) that no favouritism is shown to any one in regard to the facilities for doing business at the treasury.

Instructions under Treasury Rule 4.

1. The Accountant's Department and the Treasurer's Department should be different rooms, if possible. No person unconnected with the treasury should be allowed admission on any pretence into either the Accountant's room or the Treasurer's room beyond the bar or counter.

2. There is a treasury in every district except Madras, where the office of the Pay and Accounts Officer, Madras serves the purpose of a district treasury to the extent prescribed under Treasury Rule 6.

3. Instructions as to the Government servants who may be appointed to be in independent charge of a treasury and the training which they should undergo before such appointment are contained in Appendix 3.

4. The Director or Deputy Director of Treasuries and Accounts should examine the stocks of stamps and opium at least once in a year and satisfy himself that they are kept under the joint lock and key of the Treasury Officer and the Treasurer and correspond with the book balances. He should also examine similarly the securities lodged in the treasury for safe custody at least once in every year.

5. The deposit registers should be examined once a quarter by the treasury officer to ensure that they are kept in accordance with the rules prescribed for the purpose in the Tamil Nadu Account Code or elsewhere. The Director or Deputy Director of Treasuries and **Accounts** should examine them himself at least once in every **half-year.**

THE TAMIL NADU TREASURY RULES
GENERAL SYSTEM OF CONTROL OVER TREASURY

(T.R. 4—S.R. 6—7 INSTNS 6—7)

6. The Director or Deputy Director should examine the stock of Bills and similar forms which are intended for use in monetary transactions at least once a year and satisfy himself that the Treasury Officer keeps it carefully under lock and key.

7. (a) If on mobilisation or in an emergency not entailing mobilisation, the station Commander makes a written request to the Director or Deputy Director that the district treasury should be kept open for four specified consecutive days, Director or Deputy Director shall direct the Treasury Officer to comply with the request and transact military official business only on those days. The fact of so keeping open the Treasury shall be reported to the State Government.

Treasuries shall be kept open out of office hours and on holidays including Sundays for accepting the sealed boxes or packets purporting to contain ballot papers, metal seals and paper seals of the General Elections or Bye-Elections or Biennial Elections and for the purpose of receipt of ballot papers and their issue on holidays for which the Collector shall authorise when necessity arises.

(b) Appendix 4 contains the detailed rules prescribed by the Government for the inspection of district treasuries. The Director or Deputy Director should see during his inspection of the treasury that the stock of stamps especially those of denominations for which there is no demand or only occasional demand, is not excessive. He should pass orders at the time of inspection regarding the disposal of any surplus stock of stamps.

SUBSIDIARY RULES UNDER TREASURY RULES 4.

Verification and Certification of Monthly Cash balance, etc.

7. The monthly cash balance in the treasury, i. e. the cash balance at close of the day on which the accounts of the month are closed, shall be verified as follows.—

(a) *Nickal rupee coins*.—(i) The rupee coins shall be kept in coins each containing a certain fixed amount, which shall be either Rs. 1,000 or 2,000. Net bags shall always be used in the case of whole rupees, and the verifying Government servant shall satisfy himself that each bag actually contains rupees. Any bag shall be taken at random and Rs 50 or 100 shall be counted in detail and used as a weight in one pan of a small pair of scales, against which other similar sums shall be weighed until the whole contents of the bag are exhausted. Care shall be taken that the requisite number of parcels of Rs. 50 or 100 as the case may be, is made up. The whole amount thus tested shall then be taken as a verified weight of Rs. 1,000 or 2,000 as the case may be, and placed in one pan of a large pair of scales.

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GENERAL SYSTEM OF CONTROL OVER TREASURY

(T.R. 4—S.R. 7)

(ii) The whole number of bags of rupee coins shall then be counted, and one in every twenty selected at random by the verifying Government servant, opened and its contents poured into the scales and weighed against the verified weight of Rs. 1,000 or Rs. 2,000. If the contents of any bag weigh less, they shall be tested by weighing in sum of Rs. 100 as described above: if, after such examination, they are found to be correct they shall be substituted for the coins previously taken as the verified weight.

(iii) Broken amounts of rupee coin shall be verified by weighing in smaller quantities of Rs. 50 or Rs. 100 or Rs. 200, as may be found convenient.

(iv) The contents of every bag of 25 paise and 50 paise Nickel coin shall be counted or tested by weighing by a method similar to that described above for rupee coin.

(b) *Copper, bronze and nickel coin.*—The Director or other verifying Government servant shall adopt such method of verification as he thinks satisfactory, remembering that he is personally responsible for the correctness of the balance stated by him. He shall always count the number of bags at the time of verification and shall examine their contents at frequent intervals, though it is not essential to do so every month.

(c) *Notes.*—(i) The verifying Government servant shall personally examine and count all notes of Rs. 100 and over.

(ii) The following method shall be adopted for verifying notes of other denominations, if the verifying Government servant cannot count them personally without undue inconvenience.

The notes shall be kept in bundles of a certain marked number. In each bundle a few notes at the top shall be folded back and the rest counted by clerks or assistants, who are not persons responsible for the correctness of the bundles. The verifying Government servants shall then see whether the addition of the notes folded back to the number already counted makes up the total number marked on the bundle.

The verifying Government servant shall also satisfy himself that the notes in each bundle are all of the alleged value, e. g. that ten-rupee note is not counted as one of a bundle of hundred rupee notes.

THE TAMIL NADU TREASURY RULES
GENERAL SYSTEM OF CONTROL OVER TREASURY

(T.R. 4—S.R. 8-9—INSTNS 8-10)

8. These rules shall be printed and pasted on a board and hang up in the strong room in a conspicuous place.

9. The Director/Deputy Director/Treasury Officer who verifies the monthly cash balance in the treasury shall certify to the balance in the district treasury cash balance report (Form I) in the following form.—

“ I hereby certify that I have personally ascertained by counting that the balance in the district treasury , for which I am responsible amounted on the to Rs.
(in words). I further certify that the bulk of the treasure is kept under double locks., the key of one of which is in the exclusive custody of the Treasury Officer and that of the other with the Treasurer. I further certify that the balance under single lock with the Treasurer amounted on the above date to Rs. and that at no time did the Treasurer hold in his separate custody a sum larger than was necessary for the convenient transaction of Government business or a sum which together with the value of stamps, opium, etc., in his sole custody was larger than the security given by him.”.

INSTRUCTIONS UNDER TREASURY RULE 4—*cont.*

8. The Director/Deputy Director when present at the District headquarters, at the time of submission of cash balance report, should verify and certify the monthly cash balance of the district treasury in person and sign the monthly accounts to be rendered to the Secretary to Government, Finance (Ways and Means) Department and the Accountant-General, when neither of them is present at the district headquarters, the Treasury Officer, shall verify and sign the accounts.

9. *Deleted.*

10. When the cash balance is verified on any date other than the first day of a month, it should be verified in the manner prescribe in subsidiary rule 7 above and the balance should be reported to the Secretary to Government, Finance (Ways and Means) Department and to the Accountant-General in the usual form of cash balance report (Form I).

This provision regarding reports does not apply to the reports the verification of the cash balance on account of a transfer of charge they should be sent in accordance with Treasury Rule 4 (4) and Subsidiary rule 4 under Treasury Rule 11.

THE TAMIL NADU TREASURY RULES
GENERAL SYSTEM OF CONTROL OVER TREASURY

(T.R. 4—INSTNS 11-12)

MONTHLY ACCOUNTS.

11. The Accountant-General has issued the following directions:—

(1) The monthly account is an account for the district comprising the opening balance of the previous month, the receipts and outgoings during the month and the closing balance for the month. The account should include the transactions of all the sub-treasuries in the district. The opening and closing balances should be the actual balances verified and certified by the Director/Deputy Director/Treasury Officer and the balance similarly verified and certified by Sub Treasury Officer under subsidiary rule 8 under Treasury Rule 5. There should be a separate account of receipts and disbursements for each department or such group of departments as may be fixed by the Accountant-General from time to time and a separate account for the transactions relating to debt and remittance heads and the main treasury accounts should contain only the totals by major heads of the revenues, service, debt remittance, etc., heads appearing in the separate departmental and debit head of accounts.

(2) The accounts should be prepared in such form as may be prescribed by the Accountant-General from time to time, and should include all the subsidiary accounts and statements prescribed by the Accountant-General for the purpose of audit or compilation of accounts. After all the subsidiary accounts prescribed have been compiled and the major head totals therein posted into the main treasury account, the figures in the latter should be tallied and the account closed by effecting an agreement between (1) the total opening balance of the month plus the receipts during the month and (2) the total of the disbursements plus the closing balance of the month. The Treasury Officer should see that the entries in the monthly account agree with the totals of the subsidiary registers, wherever they are maintained. If, at any time, the Treasury Officer is unable to compare all of them, he should at least compare some, and he should always compare the entries in the *plus* and *minus* memoranda relating to deposits, stamps, etc., with the entries in the accounts.

12. At the end of the main treasury account, the cash balance certificate prescribed in Subsidiary Rule 9 above should be entered with the following additions—

"The balance a sub-treasuries amounted on the dates specified to the sums shown against them and I have received them Sub-treasury Officers certificates of the actual verification of those balances.

THE TAMIL NADU TREASURY RULES
GENERAL SYSTEM OF CONTROL OVER TREASURY
(T.R. 4—INSTNS 12-13—S.R. 10)

I hereby certify that the sum of Rs. _____ (in words) credited/debited under the head Reserve Bank Deposite—State in the account agrees with the net disbursement receipts shown in the daily statement of State receipts and disbursements received from the Bank. ”

Note.—The certificates regarding cash balance apply to district treasuries and sub-treasuries the cash business of which is not transacted through the Bank while the certificate regarding “Reserve Bank Deposits” applies to district treasuries and sub-treasuries the business of which is transacted through the Bank.

SUBSIDIARY RULES UNDER TREASURY RULES —cont.

10. When a new Treasury Officer is appointed to a district, he shall verify the cash balance in the district treasury in the manner prescribed in subsidiary rule 7 above.

The charge certificate to be submitted by the new Treasury Officer to the Accountant-General shall be in Form 2 and shall show the details of notes and coin included in the district treasury balance. and the value of the Government and other securities (such as Promissory Notes Post Office Cash Certificates, Treasury Bills, etc.) held in the treasury for safe custody or otherwise. As regards sub-treasury balances the total of the cash balances reported in the daily sheets received from the sub-treasuries under the heads “Currency and Bank notes” “current rupees”, “current small coin”, and “uncurrent coin” shall be shown without any details as to be the denominations of notes and coin.

Note (1).—The new Treasury Officer shall take charge from the outgoing Treasury Officer a note prepared by him indicating his general impressions on the working of the district treasury with special reference to any important item of work to be attended to immediately as it comes to his knowledge.

Note (2).—A Gazetted Government servant other than a Treasury Officer shall however, submit the charge certificate in Form 2-A (See Article 78 of Tamil Nadu Financial Code, Volume I).

Instruction under Treasury Rule 4—cont.

13. The following directions have been issued in consultation with the Accountant-General.

(1) Each district treasury will be inspected periodically by as of the Indian Audit Department.

THE TAMIL NADU TREASURY RULES
GENERAL SYSTEM OF CONTROL OVER TREASURY.

(T.R. 4—INSTNS. 13 Contd.)

(2) A brief report of each inspection will be drawn up and sent to the Director. The report will be in two parts, the first part dealing with the observance of the rules regarding the custody of treasure, coinage, currency, remittance and public dept work as well as the maintenance of the currency chest accounts and the second part dealing with the other points. The Accountant-General will also send a copy of the first part of the report to the Currency Officer of the Reserve Bank of India, Madras.

(3) The Director should pass such orders as he considers necessary on each part of the report and send a copy of his orders to the Accountant-General, who will finally dispose of the report. The Director should also send a copy of his orders on the first part to the Currency Officer, Madras. The Currency Officer will forward his copy of the report and of the orders thereon to the Accountant-General indicating whether, so far as matters dealt with by the Reserve Bank are concerned, the action taken is adequate or whether any further action is required. The Accountant-General may refer to the Director any matter brought to notice in the report which, in his opinion should receive attention by the Director or in respect of which he considers that the action taken by the Treasury Officer is inadequate. Points which cannot even then be settled and all important irregularities will be reported to the Government by the Accountant-General.

(4) Any point of importance relating to coinage and central public dept work, which are dealt with by the Central Government will be brought to the notice of that Government by the Accountant-General through the Comptroller and Auditor-General. A copy of the first part of the report of each inspection together with the orders of the Treasury Officer, the marks, if any, of the Currency Officer, Madras, and the final disposal thereon by the Accountant-General will be forwarded by the Accountant-General to the Government.

(5) The Accountant-General will include a summary of the general results of the inspections in his annual review of the working of treasuries submitted to the Government through the Director. o

THE TAMIL NADU TREASURY RULES
 GENERAL SYSTEM OF CONTROL OVER TREASURY
 (T.R. 4—5 INSTNS 1)—cont.

SUB-TREASURIES.

Subsidiary Rules under Treasury Rule 5.

LOCATION OF SUB-TREASURY.

1. There shall ordinarily be a Sub-treasury at the headquarters of every Tahsildar. The Government may also establish a sub-treasury at the headquarters of any independent Deputy Tahsildar or dependent Deputy Tahsildar.

Explanation.—A dependent Deputy Tahsildar is a Deputy Tahsildar who is subordinate to a Tahsildar and is in-charge of a sub-taluk.

2. At a sub-treasury station where there is a branch of the station, the Station Commander makes a written request to the sub-treasury shall transact the cash business through the Bank.

Instructions under Treasury Rule 5.

1. (a) If on mobilisation or in an emergency not entailing mobilisation, the Station Commander makes a written request to the Collector, that the sub-treasury should be kept open for four specified consecutive days for transacting military official business, the Collector shall direct the sub-treasury officer to comply with the request and transact military official business only on those days. The fact of so keeping open the sub-treasury shall be reported to the State Government.

Sub-treasuries shall be kept open out of office hours and on holidays including Sundays for accepting the sealed boxes or packets purporting to contain ballot papers, metal seals and paper seals of the General Elections or Byc-Elections or Biennial Elections and for the purpose of receipt of ballot papers and their issue on holidays for which the Collector shall authorise when necessity arises.

(b) The district treasuries and the sub-treasuries which are subordinate to each district treasury are shown in Appendix 5. Those which transact their cash business through a branch of the State Bank of India or through a Treasury Pay Office of the State Bank under a clerk in-charge are indicated by the addition against their names of the letters "S.B." or "T.P.O." respectively. For facilities of reference, the Government servant in charge of each sub-treasury viz., Sub-treasury officer and the Government servant, if any, on whom Reserve Bank drafts may be drawn and telegraphic transfers may be issued are also shown in the Appendix against each sub-treasury.

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GENERAL SYSTEM OF CONTROL OVER TREASURY
 (T.R. 5—S.R. 3—INSTN) 2—5)

2. The Shroff or Shroffs working in a sub-treasury should, as far as possible, be accommodated in a separate room provided with iron bars and a counter. When this is not feasible the portion of a room occupied by the Shroff or Shroffs should be separated by a partition from the rest of the room, and the portion of the room so partitioned off should be provided with iron bars and a counter. No person unconnected with the sub-treasury should be allowed admission on any pretence into the Shroff's room beyond the bar or counter.

3. The Government have established collecting depots in the offices of certain Deputy Tahsildars which are at a considerable distance from the nearest treasury in tracts where communications are difficult. The collecting Depots are not sub-treasury but merely Departmental Depots of the Revenue Department under the control of the Deputy Tahsildars concerned. A list of these collecting depots is given in Appendix 6. The moneys received in each collecting depot are remitted periodically into the sub-treasury mentioned against it in Appendix 6. No payments are made at a collecting depot and the moneys received there do not enter the Government Account until they are remitted into the sub-treasury.

Instructions under Treasury Rule—5—cont.

4. Deleted.

5. Deleted.

Subsidiary Rules under Treasury Rule 5—cont.

Officer-in-charge of a Sub-Treasury—Sub-Treasury Officer.

3. The Sub-Treasury is in general charge of the Sub-Treasury Officer

**RESPONSIBILITIES OF THE SUB-TREASURY OFFICER AND THE UPPER
 DIVISION ACCOUNTANTS.**

4. The Sub-Treasury Officer in charge of a sub-treasury shall be personally responsible to the Treasury Officer for the due accounting of all moneys received in the sub-treasury and for the safe custody of cash notes, opium stamps securities and other Government property

THE TAMIL NADU TREASURY RULES

GENERAL SYSTEM OF CONTROL OVER TREASURY

[T. R. 5—S.R. 5—9—INSTNS. 6—7]

5. The Upper Division Accountant and where there are more than one Upper Division Accountant, the senior most Upper Division Accountant of the Sub-Treasury shall be one of the Double Lock Officers of the Sub-treasury.

6. The duties laid on the Treasury Officer in subsidiary rule 6 under Treasury Rule 4 shall apply *mutatis mutandis* to Sub-Treasury Officers also.

7. The Sub-treasury Officer shall sign pay orders on vouchers, acknowledgment in chalans and posting in accounts and shall perform the executive duties relating to the sub-treasury.

PERIODICAL EXAMINATION OF CASH BALANCES.

8. The Sub-Treasury Officer-in-charge of a sub-treasury and the Double Lock Officer, shall verify the cash balance every day and the stock of stamps and the opium in the sub-treasury at least once a month.

When there is a change of incumbent of the post of the sub-treasury officer, the new incumbent shall verify the cash balance of stock of stamps, opium, securities, and other Government properties and submit a report to the Treasury Officer.

METHOD OF VERIFYING AND CERTIFYING THE SUB-TREASURY
CASH BALANCE, ETC.

9. The verification of the sub-treasury cash balance at the close of each accounts month and on the other occasions when verification is required under the rules, shall be done in the manner prescribed subsidiary rule 7 under Treasury Rule 4 for the verification of the cash balance of a district treasury.

Instructions under Treasury Rule—5 *cont.*

[6. Deleted.

7. When verifying the stamps kept under double locks, it will be sufficient for the Sub-Treasury Officer, or other Government servant holding his keys personally to check ten per cent of the stock in each class of stamps and to supervise the checking of the remaining stock in each class by a reliable subordinate. The clerk who maintains the

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GENERAL SYSTEM OF CONTROL OVER TREASURY.

[I R. 5—S.R. 10-11—INSTNS. 8-12]

stamp, accounts and the shroffs, gollahs and peons working in the Sub-Treasury should not be allowed to assist in verifying the stamps. The result of the verification should be recorded in the stock register of stamps and attested by all the Government servants, who are required to be present during the verification.

Subsidiary Rules under Treasury Rules 5—*cont.*

10. The Sub-Treasury Officer or other Government servant who verifies the monthly closing cash balance of the sub-treasury shall sign a certificate as follows on the sub-treasury cash balance report (Form 3) :—

“I hereby certify that the balance in the sub-treasury amounted on the _____ to Rupees _____ and that I have personally examined and ascertained that the said balance was actually in the said sub-treasury and agreed with the details of notes and coins entered above.”

Instructions under Treasury Rule 5—cont.

8. A sub-treasury which transacts its cash business through the Bank should have no cash balance excepting the anamath amount and permanent advance at the close of any accounts month, and any cash in hand on the last day of the accounts month should be remitted into the Bank on the same day without fail.

9. *Deleted.*

10. Whenever the whole balance under double lock is verified a certificate of verification should be entered in the Shroff's daily balance sheet. The fact of verification of the contents of each double lock chest should also be noted in the memorandum kept in the chest, whenever the contents are verified.

Subsidiary Rules under Treasury Rules 5—cont.

11. *Deleted.*

Instructions under Treasury Rule 5—cont.

12. The monthly accounts of the Madras Taluk Treasury shall be signed by the Sub-Treasury Officer and the Assistant Superintendent of Stamps, Madras and rendered to the Accountant-General. The accounts of all the other Sub-treasuries are compiled centrally in the District Treasuries incorporating transactions upto the last working day of the calendar month consequent on the extension of the scheme of centralisation of compilation of Sub-Treasury Accounts to all the districts from January 1974.

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[L.R. 5—S.R. 12—13—INSTNS. 14—15]

Subsidiary Rules under Treasury Rule 5—cont.

INSPECTION OF SUB-TREASURIES.

12. The Director of Treasuries and Accounts shall arrange for the inspection of all Sub-treasuries in the State by himself or Deputy Director or by the Treasury Officer, once a year. Each sub-treasury shall be inspected once in five years by the Director or Deputy Director. The Director or the Deputy Director may also take up inspection of accounts, records, etc., of any sub-treasury during their tours limiting such inspections to a day and prescribe such inspections to be done by Treasury Officers whenever necessary.

13. Sub-treasuries will be inspected by an officer of the Indian Audit Department, if circumstances render it necessary.

Instructions under Treasury Rule 5—cont.

14. Appendix 4 contains the detailed rules prescribed by the Government for the inspection of sub-treasuries. The Director of Treasuries and Accounts should see during his inspection of a sub-treasury that the stock of stamps, especially those of denominations for which there is no demand or only occasional demand, is not excessive. He should pass orders at the time of inspection regarding the disposal of any surplus stock of stamps.

15. *Inspection of collecting depots.*—The Revenue Divisional Officer should inspect all the collecting depots in his division once a year. Technical inspection of a collection depot by a Treasury Officer need be made only when requested by the Revenue Divisional Officer. Appendix 4 contains the detailed rules prescribed by the Government for the inspection of collecting depots.

OFFICE OF THE PAY AND ACCOUNTS OFFICE, MADRAS.

Instructions under Treasury Rule 6.

The Comptroller and Auditor-General of India has given his consent to the performance by the office of the Pay and Accounts Officer, Madras of the duties of a treasury in respect of claims against the Government falling due for disbursement in Madras City, subject to such conditions as may be prescribed by him from time to time.

The rules prescribed by the comptroller and Auditor General to be followed in this connection, have been incorporated in the Pay and Accounts Office, Manual, if so far as they are not repayment to the Tamil Nadu Treasury Rules.

THE TAMIL NADU TREASURY RULES

[T.R. 7 (1)—INSTN.]

CHAPTER III PAYMENT OF MONEYS INTO THE GOVERNMENT ACCOUNT.

Instruction under Treasury Rule 7 (1).

CHARITABLE ENDOWMENTS.

The following procedure should be followed in regard to funds of charitable endowments :—

(a) A Government servant, in his capacity as administrator of a charitable endowment, should remit into the Government Account moneys representing—

(i) interest on securities pertaining to endowments received from the Treasurer of Charitable Endowments; and

(ii) income from properties relating to the endowments and interest realized in respect of the securities relating to endowments diverted from the Treasurer of Charitable Endowments.

(b) Interest realized from the Bank shall be credited in the accounts to the head 'Civil Deposits—Personal Deposits.' Normally, payments in such cases are made by the Treasurer of Charitable Endowments, only on receipt of requisitions from the administrators for amounts required for immediate disbursement and it will not be necessary to credit the amount again to the Government Account. In order, however, to ensure that no unutilized amount is retained by the administrators, they shall send certificates of disbursements to the Treasurer of Charitable Endowments together with unutilized balance, if any, which shall be credited into the Personal Deposit Account.

(c) The cash in the hands of administrators including balances relating to endowments transferred to them, amounts of interest realized by them periodically and income, if any, from properties in their custody, shall be paid into the personal deposit accounts of the concerned administrators opened for the purpose in the treasury and drawn again when required for disbursement. Their accounts will be audited by the Examiner of Local Fund Accounts.

THE TAMIL NADU TREASURY RULES
PAYMENTS OF MONEYS INTO THE GOVERNMENT ACCOUNT
(T. R. 7(2) INSTN-1)

[Instructions under Treasury rule 7 (2).]

APPROPRIATION OF DEPARTMENTAL RECEIPTS FOR DEPARTMENTAL
EXPENDITURE.

1. The following items are included within the scope of clause (a) of Treasury Rule 7(2) —

- (1) Moneys received in civil courts on account of—
- (i) Commissioners' fees ;
 - (ii) fees for copying maps, plans and geological trees ;
 - (iii) judgment-debtors' subsistence money ;
 - (iv) petty items such as money-order commission for the transmission of Commissioner's fees, tom-tom charges, charges for the conveyance of attached property, charges for feeding attached cattle, postage and other charges for calling for records for reference and for the transmission of decrees to other courts for execution ; and
 - (v) other similar items ordered by the High Court.

(2) Moneys received by the Sheriff of Madras on account of diet money, batta for witness, postage, deposits for sale expenses, rent charged for storing attached properties, commission on sales of attached properties and other similar items.

(3) Process fees levied under section 36 of the Indian Registration Act, 1908 (Indian Act XVI of 1908).

(4) Fees levied for the preparation of copies of maps, plans or records under Article 14 of the Registration Table of Fees.

(5) Process fees levied by village panchayats courts for payment to the establishment employed in the service of processes.

(6) Moneys received for batta to be paid to witnesses who have to give evidence in enquiries before the Commissioner and Deputy and Assistant Commissioners of the Hindu Religious and Charitable Endowments (Administration) Department.

All such moneys should, however, be forthwith paid in full into the treasury or the Bank, if the disbursement or refund is not likely to be made within a month. Amounts not disbursed or refunded within a month from the date of receipt should also be paid in full into the treasury or the Bank.

THE TAMIL NADU TREASURY RULES

PAYMENTS OF MONEYS INTO THE GOVERNMENT ACCOUNT

[T.R. 7 (2)—INSTNS. 1—2]

With regard to item (5) mentioned above, viz., process fees levied by a village panchayat court, the President of the court should not keep with him more than Rs. 15 at any time and he should pay any amount in excess of this limit into the treasury or the Bank at once.

Exception (1).—The Secretary, Sales Tax Appellate Tribunal, may retain with the witness batta for a maximum period of three months, after which time all undisbursed amounts should forthwith be paid into the treasury under “Civil Court Deposits.”

Exception (2).—The Chief Judicial Magistrates may retain with them the witness batta and maintenance amount for a maximum period of three months after which time all undisbursed amounts should forthwith be paid into the treasury under “Criminal Court Deposits”.

2. In all cases where appropriation of departmental receipts for departmental expenditure has been permitted, the gross receipt and payments should be included in the account of the payments into and, the withdrawals from the Government Account. For this purpose each chalan accompanying a remittance of net receipts under any of the items specified in this rule should indicate the gross receipts and the payments made therefrom: if no remittance is made, a periodical statement showing the gross receipts and the payments made therefrom should be furnished to the treasury at such times as may be prescribed by the proper authority in each case.

If a Government servant of the Public Works, Electricity or Forest Department makes use of his cash receipts temporarily for current expenditure under the provisions of clause (c) or (i) of sub-rule (2) of Treasury Rules 7, he should before the end of the month send to their treasury a cheque for the amount thus utilized, drawn in his own favour and endorsed by himself with the words “Received payment by transfer credit to the Department”.

If a subordinate of the Assistant Director of Fisheries (Deep-sea Fishing) utilizes the money realized on the sale of fish to meet urgent contingent expenditure in connection with deep-sea fishing operations under the provisions of clause (g) of sub-rule (2) of Treasury Rule 7, he should remit the money so utilized to the treasury on receipt of funds from the Assistant Director in recouplement of his permanent advance

THE TAMIL NADU TREASURY RULES
PAYMENT OF MONEYS INTO THE GOVERNMENT ACCOUNT
[T.R. 7(2)—INSTNS. 2—3]

With reference to clause (z) of sub-rule (2) of Treasury Rule 7, the officers concerned who are not empowered to draw money from treasuries by cheques should prepare a contingent bill for the amount of commission allowed for transfer payment by debit to the concerned expenditure head of account and *per contra* credit to the corresponding Revenue Head. Cheque-drawing officers who are permitted to render monthly classified abstracts of accounts of receipts and charged to the Accountant-General should indicate the commission deducted as expenditure and the gross sale-proceeds as Revenue, in their classified accounts. Heads of Departments have been permitted to open a detailed head "Commission on sale" wherever necessary, under the sub-head of appropriation "Other charges" for this purpose. In certain cases, where the products of commercial concerns are to be delivered free on rail destination, as per the usual terms and conditions, the procedure followed is to allow credit for the railway freight by deducting the amount due from the sale value in the invoice and claiming the balance amount only, as the consignments are ordinarily booked "Freight to pay" to facilitate quick despatch. In such cases also, the freight charges should be shown as expenditure under a detailed head "freight charges" under the sub-head "Other charges" by *per contra* credit to the Revenue Head concerned.

3. The following procedure should be observed when village collections are appropriated for paying allowances to temples, etc., with reference to clause (h) of Treasury Rule 7 (2) :—

(i) Each remittance list from the village officer should be accompanied by an abstract statement of payments made out of those collections supported by the payees, acquittances and by a certificate that the recipients of the allowance performed continuous and satisfactory service during the period for which payment has been made.

(ii) On receipt of each village remittance list the taluk office should enter the necessary credits and debits in the accounts and make a note in the taluk register No. 10. The taluk office should then prepare a consolidated abstract statement for each day in respect of all payments made in the taluk present it with the payees' acquittances at the Sub-Treasury for adjustment in the treasury accounts.

(iii) The abstract statement should be treated as a voucher for purposes of audit and included in the list of payments to be sent by the district treasury to the Accountant-General, the payees acquittances for the entire amount of the bill being filed in the treasury after cancellation.

THE TAMIL NADU TREASURY RULES
PAYMENT OF MONEYS INTO THE GOVERNMENT ACCOUNT

(T.R. 7(2)—T.R. 9—INSTNS.)

Instruction under Treasury Rule 9.

INVESTMENT OF MONEYS WITHDRAWN FROM THE GOVERNMENT
ACCOUNT.

Moneys withdrawn from the Government Account under proper authority for the purpose of investment should, in the absence of any statutory provision or statutory rule governing the manner of investment and of any specific instructions by the Government governing the particular case, be invested in the securities of the Government or of the Central Government or in fixed deposit with the Tamil Nadu State Co-operative Bank or a Central Co-operative Bank approved by the Registrar of Co-operative Societies for the purpose or the State Bank of India and not otherwise. If, however, a Government servant is empowered to invest any such money by a statutory provision or statutory rule which requires that he should invest them in a specified manner, he should invest them in that manner.

THE TAMIL NADU TREASURY RULES
(T.R. 10—S.R. 1)

POINTS OF MONEYS BY GOVERNMENT SERVANTS
(OTHERWISE THAN AT A TREASURY).

APPLICABLE TO DEPARTMENTS GENERALLY.

Subsidiary Rules under Treasury Rule 10.

1. (a) A Government servant who receives any money, on behalf of the Government shall receive them only in one or more of the following forms :—

(i) Legal tender coin.

(ii) Legal tender currency or Bank notes.

(iii) Reserve Bank Drafts drawn on the treasury with which the Government servant deals and made payable to him.

(iv) Crossed cheques drawn on a Madras bank which is a member of the Clearing House in Madras City (*See Appendix 8*) or a branch of such a bank situated in Madras City or any other bank situated in George Town (Madras) or a bank in any other place in India where there is a branch or Pay Office of the State Bank of India (*See Appendix 2*) and made payable to the Government servant concerned provided that he is stationed in Madras City or ordinarily deals with a district treasury or district headquarters sub-treasury or a sub-treasury which transacts its cash business through the bank.

If, in any case, a Government servant receives a cheque on Government account made out in his favour and uncrossed, he should immediately cross it and endorse it in accordance with subsidiary rule 9.

NOTE: For payment of Government servant dues, cheques written in language may also be accepted, if the drawer of the cheque is unable to have it written in English.

(v) Cheques, pay orders, demand drafts and deposit at call receipts issued on apex co-operative banks including the Central Banks in this State which according to the latest available classification have been graded as 'A' and 'B' by the Registrar of Co-operative Societies be accepted by Government departments in payment of sums due to those departments. Government departments which accept the cheques etc., issued on the Co-operative Banks in category 'A' or 'B' should obtain from an officer of Gazetted rank in the Co-operative Departments a certificate to the effect that the Co-operative apex or Central Bank in question has been classified as 'A' or 'B'.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 1 & 2)

Exception 1.—A Government servant who is not covered by the proviso to the above clause may similarly receive such cheques if the Government have specially authorised him to do so.

All officers of the Commercial Taxes Department who are authorized to receive payments on behalf of the Government in connection with any of the commercial taxes may receive any such payment in the form of a crossed cheque drawn on one of the banks referred to in subsidiary rule 1 (a) (iv). The cheques may be made payable to the officer concerned irrespective of the place at which he is stationed. Particulars of every cheque received by the Commercial Tax Officers shall be entered in a register in Form No. 33 of the Commercial Tax Manual and a preliminary acknowledgement, as prescribed in the Commercial Tax Manual shall be given for the cheque only. A final receipt (Form No. 34 in the Commercial Tax Manual) should be issued to the payer after the amount has been realized. The date of realization of the cheque will be treated as the date of payment.

Exception 2.—Cheques shall not be accepted in payment of fines, compensation amounts, etc., payable in criminal courts. Such payments shall be received only in legal tender coin, currency notes or Bank notes.

Exception 3.—The Superintendent, Institute of Veterinary Preventive Medicine, Ranipet may accept cheques received by him for the supply of biological products by the institute to other Governments in lieu of payments.

(b) A cheque received under this rule shall be treated as a final payment, only after it has been met and the amount has been actually credited to the Government.

Exception 4.—Payments made by cheques towards charges for advertisements displayed on State Transport buses shall be treated as payments made on the date of receipt of the cheques for the purposes of calculation of business secured by the commission agents for advertisements on State Transport buses. Payment of commission should, however, be made only after realisation of cheques.

2. (a) A Government servant who receives any money on behalf of the Government shall give the payer a receipt, in Form 102, unless in any case the Government have by a general or special order, dispensed with the grant of receipt.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 2)

No receipts need be given for—

(i) payments made by fish curers for salt bought from Government fish-curing yards.

(ii) payments made on account of fines, fees, etc., levied by the Metropolitan Magistrate's Courts in Madras City in night cases, when the payer does not demand a receipt, or

(iii) payments made for sandalwood sold in amount weighing one pound or less at fairs and festivals, when the purchaser does not demand a receipt.

(iv) payments made for career pamphlets purchased from the Employment Officers.

(v) payments made for the purchase in persons in the office of the Registrar of Firms, of the various printed forms prescribed in the Tamil Nadu Partnership (Registration of Forms) Rules, 1932.

(vi) it is not necessary to issue a receipt to a payer in the case of sale of Savings Boxes in the Small Savings Department.

(vii) payments made by parties to the officers of Transport Department by Money order towards payments of permit fees and tax in respect of motor vehicles.

(b) When a cheque is received, a preliminary acknowledgement in Form 4 shall be given for the cheque only. A final receipt for the payment on the original chalan (*see* subsidiary rule 10 (e)) shall be sent to the payer after the amount has been realized. If the cheque is not honoured on presentation, the fact shall be intimated to the person from whom the cheque was received and payment in cash shall be demanded. The Government accept no responsibility for any loss or damage to the payer on account of delay in giving intimation that a cheque has not been honoured.

Note.— When a cheque is not honoured on presentation the cheque accompanying chalan should not be returned by the receiving bank but should be retained and destroyed in due course. Only the dishonoured cheque should be returned to the presenter and the preliminary acknowledgment of the receipt of the cheque or the paper token should be got back from him.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

§ (T.R. 10—S.R. 2-3)

Exception.—In the Electricity Department and in the Government Press, Madras, which receive numerous payments by cheque, a final receipt may be issued for the amount of a cheque received with the addition of the words "Subject to realization of Cheque" in the receipt. No further receipt shall be issued after the realization of the cheque. The person who paid the cheque shall however, be liable for the dues and surcharges (in the case of the Electricity Department), is any, if the cheque is dishonoured.

(c) All receipts should be written in figures and in words in the original and such other copies as are required to be given to the tenderer of money, of chalangans in the forms prescribed in clause (c) of Subsidiary Rule 10 below and signed in full over the "cash received/Received Payment Stamp". Other copies may however be written in figures only and initialled over the "cash received/Received Payment Stamp".

3. (a) Moneys received by a Government servant on behalf of the Government (with the exception of moneys withdrawn from treasuries on bills for pay, contingencies, etc., which are accounted for and watched in other ways) shall be immediately brought to account in a cash book in Form 5 or in the appropriate form prescribed for the purpose in the Tamil Nadu Account Code or a departmental code or manual. Before a Government servant signs a receipt, he shall see that the receipt of the money has been duly recorded in his cash book and, in token of this check, he shall initial and date the relevant entry in the cash book.

Exception 1.—When the Government servant who should sign a receipt is in camp and his cash book is at his headquarters, he may sign the receipt without first checking the entry in the cash book, but he shall compare the counterfoil of the receipt book with the entry in the cash book on the next occasion when he sees the cash book or when he returns to headquarters whichever is earlier, and shall then write his initials with the date against the entry in the cash book in the usual manner after satisfying himself that it is correct.

Exception 2.—The Deputy Chief Accountant in charge of cash section of an operating system in the Electricity Department may authorize an Accountant (other than the Cashier) to check the entries regarding the receipt of money in the cash book, and to initial and date in each case the relevant entry in the cash book in token that it is correct and the counterfoil of the receipt in token that the amount shown on it has been duly entered in the cash book. If the Deputy Chief Accountant in charge of cash section does not personally check the relevant entry in the cash book before signing any receipt, he shall see that the Accountant so authorized has duly initialled the counterfoil of the receipt in token of his check.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS
(T.R. 10—S.R. 3 cont.)

The Deputy Chief Accountant in charge of cash section shall, however, personally check the counterfoils of the receipt with the entries in the cash book in a certain number of cases per week to be fixed in consultation with the Accountant-General.

Exception 3 — In the case of collection of hospital stoppages, hospital dues in the Barnard Institute of Radiology, casualty section X-ray section, blood bank, accounts section, etc., in the Government General Hospital, Madras, advance collections of charges and other dues may be made in the counters of the respective departments by the investigating officer or by a responsible Government servant specially nominated by a written order of the Dean of the hospital and permanent receipts with the signature and the facsimile signature of the Lay Secretary and Treasurer may be issued by him. The receipt books shall then be sent on each working day with the amounts collected and to the cashier the cashier shall make the necessary entries in the cash receipt book. These entries shall be checked daily by the Lay Secretary and Treasurer personally with reference to the counterfoils of the receipts. A certificate to the effect that the above conditions are fulfilled shall be recorded in the cash book at the end of every month.

Exception 4—In the agricultural depots, where the system of store or depot clerks receiving the cash is in vogue the Agricultural Demonstrators, whenever they are at headquarters, should verify each and every item of the cash book both in debtor and creditor sides and initial the entries in token of having verified them. In the case of farms in charge of Farm Managers, the Farm Manager should initial every entry as in the case of depots. Where the stations are under the control of gazetted Superintendents, the Superintendents may delegate the powers of initialing every entry to the Farm Manager, in writing if he does not find time to do the work. In other cases, the head ministerial Government servant of the concerned offices should issue and sign receipts for and on behalf of the heads of officers or heads of sections and the officers concerned should initial every entry in the cash book at intervals or whenever they are at headquarters. In the transactions relating to the engineering section attached to the offices of the District Agricultural Officers, the store-keeper concerned may sign receipts on behalf of the Engineering Supervisor, subject to the condition that the Engineering Supervisor remains personally responsible for the money received.

Exception 5.—In regard to the Central Farm, Paddy, Millet and Cotton Stations, etc., which have come under the control of the Principal Agricultural College and Research Institute, Coimbatore, consequent

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS
 (T.R. 10—S.R. 3—cont.)

on introduction of the centralisation scheme, no cash book need be written up by the person who sells the farm produce. It is enough if a chitta cash book for remittances alone is maintained by the out stations for check by the Superintendent for audit.

Exception 6.—In the farms of the Animal Husbandry Department the Superintendents of Farms may delegate the powers of receiving cash and issuing receipts to the Farm Managers and/or Veterinary Surgeons and/or the Accountants of the Farms, subject to the condition that the Farm Superintendents, remain personally responsible for the money received and that they check the receipts at the time of closing the cash book.

Exception 7.—The Dean, Madras Veterinary College, Madras may authorise one of the responsible non-gazetted Government servants working under him to receive cash and to issue receipt subject to the conditions that the Dean, Madras Veterinary College, Madras will remain personally responsible for the money received and that he or the Associate Dean should check the daily receipts at the time of closing the cash book every day.

“A certificate to the effect that the above conditions are fulfilled shall be recorded in the cash book at the end of every day”.

Exception 8.—The Manager, Office of the Inspector-General of Registration, has been authorised to sign the receipts given for the various fees received under the Indian Partnership Act, 1932, on behalf of the Registrar of Firms, Madras. The Head Clerk, Office of the Registrar of Firms has been authorised to attest the individual entries of receipts and remittances made in the cash account as well as in the suspense account, copy registers, forms account, etc., (which are subsidiary cash books) maintained in the office of the Registrar of Firms, Madras in token of check with the relevant receipts, chalans, etc.

Exception 9. In the Transport Department, Personal Assistants to the Regional Transport Officers are authorised to attest the entries in cash books daily subject to the condition that the Regional Transport Officers should scrutinise and countersign the entries at intervals, at least once in a month.

Exception 9 (a).—In the office of the Registrar of Firms, three books for cash transactions, namely main cash book, subsidiary cash book and subsidiary register shall be maintained and the receipt numbers need not be entered in the cash book in serial order.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 3—4)

Exception 10.—In the Tamil Nadu House, New Delhi, the Assistant Reception Officer is authorised to collect the amounts and issue receipts. The cash book and Receipt Register shall be maintained by the Accountant. The cash collected by the Assistant Reception Officer shall be handed over to the Accountant every day in the evening along with the counterfoils of Receipts for writing up the cash Accounts on the same day. The Administrative Officer shall remain personally responsible for the moneys received and he should check the daily receipts while closing the cash book every day with reference to counterfoils of receipts issued by the Assistant Reception Officers and at least cash entry in the cash book. He shall also furnish a certificate in the cash book every day in token of verification.

(b) When a Government servant who does not maintain a cash book is authorized to receive any money on behalf of the Government, either generally or in exceptional circumstances he shall, on receipt of any such money, grant a temporary receipt to the payer, and either remit the money into the treasury with a chalan in duplicate and send the receipted chalan with full particulars to his next superior officer who maintains a cash book, or, when there is no treasury in or near his headquarters, remit the money to the same superior officer with a remittance slip. The officer who maintains the cash book shall, on receipt of the chalan or the money and the remittance slip, enter the amount in the cash book and send a final receipt to the subordinate who received the money on the first instance for delivery to the payer.

4. Except when he remits the money to a superior authority under subsidiary rule 3 (b), a Government servant who receives any money in the form of coin and notes on behalf of the Government shall remit it into the treasury with which he normally deals (or the nearest treasury or collecting depots into which the money can be remitted under the rules) as soon as possible or, if a superior authority has permitted him to make remittances at periodical intervals or when the balance in hand reaches a certain amount, in accordance with those instructions. A Government servant who receives a cheque (including a Bank Draft) on behalf of the Government shall remit it as soon as possible into the treasury with which he normally deals.

As soon as the Treasury (or Sub-Treasury) Officer's or the Bank's receipt on the chalan or pass books is received by the Government servant who remitted the money, he shall compare it with the entry in the cash book and attest the entry in token of having satisfied himself that cannot has been actually credited into the treasury of the Bank.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 4—6)

Exception.—A Government servant who receives a cheque only under special powers granted by the Government under Exception below item (iv) in subsidiary rule 1 (a), shall send it to his departmental superior at the district headquarters of payment into the district treasury or if the Government so order in any case, direct to the Treasury Officer of the district for credit to the Government.

SPECIAL TO THE PUBLIC WORKS AND HIGHWAYS AND RURAL
WORKS DEPARTMENT AND ELECTRICITY DEPARTMENT.

5. A Government servant of the Public Works and Highways and Rural Works Department or the Electricity Department who remits any cheque received by him to the treasury for credit to the Government shall enter the particulars in his remittance book (*see* instruction 16 below), and send the book to the treasury with a chalan in duplicate. The treasury shall give a preliminary acknowledgement for the receipt of the cheque in the remittance book, the final receipt being given by it on the original chalan after the cheque has been cleared.

APPLICABLE TO DEPARTMENTS GENERALLY.

6. No Government servant may issue a duplicate or copy of a receipt granted for money received by him on the allegation that the original receipt has been lost or is not available. A certificate may, when necessary, be given that on a specified day a certain sum was received on certain account from a certain person, and a fee of two rupees shall be levied on every such certificate issued to a *private party*. This prohibition extends only to the issue of a duplicate on the allegation that the original has been lost, and does not apply to cases authorized by these rules or by special orders of the Government in which duplicates may be prepared and tendered with the originals.

"No certificate of credit of tax in respect of Motor Vehicles tax amounts credited in to the Sub and or District Treasuries shall be issued when application for issue of such certificate, pleading that the original is lost, is made.

NOTE (1).—Private party includes a persons, firms and autonomous bodies which are commercial in nature and excludes Government departments, Local Bodies like Corporations, Municipalities Panchayat Unions, Townships, Town Panchayats, Panchayats and other autonomous bodies like local library Authority University, Wakf Board, which are not commercial in nature.

THE TAMIL NADU TREASURY RULES
RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS
(T.R. 10—S.R. 6—7)

Note 1.—The term “Private party” occurring in Subsidiary Rule 6 should be deemed to exclude only Government departments and local bodies like Municipalities Panchayat Unions, Panchayats, etc, Autonomous bodies like the State Electricity Board, the State Housing Board, etc., which are of commercial nature will come within the definition of “Private parties”.

Note 2.—Certificate of Credit shall be issued once only for remittance made by Tamil Nadu Wakf Board without collecting the required fee of Rupees two subject to the condition that the certificate shall be issued only on production of a certificate to the effect that the original *chalan* has been lost.

7. (a) (i) When a Government servant is permitted to handle in his official capacity moneys received, not on behalf of the Government but in connection with the affairs of a Government institution or non-Government institution, such moneys should be included in the Public Account.

Exception.—It is permissible to keep out of the Public Account only such money pertaining to the funds which have not been set up under any statute or Act or Authority of Government and are absolutely unofficial in character and which the Government servants handle authorised office-bearers of the fund purely in their capacity as officials of the fund and not in their official capacity (e.g.,) transactions of the Tamil Nadu Public Benevolent Fund.

(ii) When a Government servant administers moneys relating to endowments, such as those of the grant of medals, prizes, scholarships, etc., in Government educational institutions, where the corpus of the endowment is itself invested outside the Government account and the income from the endowments is not utilized for the maintenance of a Government institution the interest on the endowments or other receipts connected with it should not be included in Government account.

(b) When the moneys of the society or body are included in the Government Account with reference to clause (a) above a personal deposit account shall be opened in the treasury in the name of the Government servant concerned. When any such case arises, the Government servant concerned shall apply at once to the Government through the proper channel for the opening of a personal deposit account in his name in the treasury or the purpose, if the Government have not already issued orders on the point when giving him permission to handle the moneys in his official capacity.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 7—cont.)

Exception.—Notwithstanding anything Contained in Subsidiary Rule 7 (a) under Treasury Rule 10, the Registrar, Annamalai University, Chidambaram, shall operate upon the two Personal Deposit for Accounts opened in his name, in the Sub-Treasury, Chidambaram drawing and disbursing scholarships amount to the Scholars studying in the Annamalai University, Chidambaram, as sanctioned by the Director of Collegiate Education, Madras under the National Lean Scholarships Scheme and under the Scheme of National Scholarships including scholarships to children of school teachers.

(c) When a Government servant is permitted to handle any money in his official capacity without including it in the Government account, he shall take care to see that such money is kept separate and not mixed up with moneys forming part of the revenues of the State and he shall account for it separately.

The deductions made from salaries towards Cumulative Time Deposit, Life Insurance Corporation Premia, Co operative Societies dues, etc. shall be entered in a separate subsidiary cash book as receipt and their remittances to the concerned offices shown as disbursements. The cash balance in the subsidiary cash book shall not be included in the daily cash balance of the cash book relating to Government transactions.

The balances as per the subsidiary cash book shall be verified independently and the certificate of verification recorded in the subsidiary cash book itself daily. This cash balance shall be put in a separate cover and deposited in the cash chest.

d) A Government servant shall not place any private money in a cash chest used for keeping money received in his official capacity.

Instructions under Treasury Rule 10.

1. Deleted.

2. Deleted.

3. In all departments cheques accepted in payment of Government dues should be entered in the cash account as 'Receipts' as and when received and as 'Disbursements' when remitted into the treasury for encashment, just like moneys received by a Government servant

THE TAMIL NADU TREASURY RULES
RECEIPTS OF MONIES BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS. 3—4]

[*Vide* subsidiary rule 3 (a) and (4).] If a large number of cheques are received daily, they should be initially entered in a subsidiary register in Form 14-A and watching the encashment of the cheques and only the daily total of receipts and remittances accounted for in the cash book.

3 A. When Government dues have to be paid by a fixed date and payment is made by cheques with reference to item (iv) in Subsidiary Rule (a), the payer should see that the cheque reaches the Government servant authorized to receive it not later than the day before the fixed date. (*Vide* Subsidiary Rule 9 A under Treasury Rule 10.)

3 B. When a Government servant, who receives money on behalf of the Government, sends it to the treasury or the Bank through a clerk or other authorized person, he should record in a cash remittance book the particulars of the remittance and the person entrusted with it and obtain the acknowledgement of the persons concerned in that book. The clerk or other authorized person shall remit the money into the treasury or the Bank without delay. The Government servant, who arranged for the remittance, should keep a watch for the treasury or Bank receipt on the chalan and when received, shall compare it with the entry in the cash remittance book and test the entry in token of having satisfied himself that the amount has been actually credited into the treasury or the Bank. While attesting the entry in the cash remittance book, he should also note in the book the number and date of the chalan received.

SPECIAL TO THE JUDICIAL DEPARTMENT.

4. (a) *Receipt of moneys by mofussil Civil Courts.*—In certain cases specified by the High Court in which money can be disbursed forthwith, e.g., money paid by suitors for the service of summonses and diet money of witnesses, deposits are received direct at the court and the parties are not required to pay the money into the treasury to the Bank. A person who wishes to make any such deposit should present with the money a receipt in the prescribed form stating fully the particulars and the purpose of the deposit. The officer of the court who is authorized to receive the money should receive it, sign the receipt and return it once to the depositors.

(b) *Receipts all moneys by the Metropolitan Court of Small Causes.*—The produce are relating to the receipt of money in the Presidency Court of Small Causes is governed by the rules made by the High Court and approved by the Government under the Presidency Small

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[T.R. 10—INSTNS. 4—5]

Causes Courts Act, 1882 (Indian Act XV of 1882). These rules are embodied in the Pamphlet entitled "Rules pertaining to the accounts of the Presidency Court of Small Causes, Madras".

(c) *Receipt of moneys in Metropolitan Magistrate's Courts.*—The procedure relating to the receipt of money in Metropolitan Magistrate's Court is governed by the rules framed by the High Court and the Chief Metropolitan Magistrate and approved by the Government. The rules framed by the High Court are contained in the "Criminal Rules of Practice", and the rules framed by the Chief Metropolitan Magistrate are contained in the Rule of Practice of the Metropolitan Magistrates' Courts, Madras.

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

5. *Receipt of money by Government Servants in the Public Works and Highways and Rural Works Department.*—Only Divisional Officers and Sub-Divisional Officers and other Government servants specially authorised by the Government have power to issue receipts and acknowledgements for money received on behalf of the Government.

The Head Clerk or Cashier may, when specially authorised to do so by the Divisional or Sub-Divisional Officer, receive money at headquarters when the latter is in camp. Whenever he does so, he should promptly issue a receipt and acknowledgement in Form 6 for the cash actually received by him and simultaneously enter the amounts in the cash book. A final receipt in Form 7 in confirmation of each temporary receipt should be signed by the Divisional or sub-divisional Officer, as the case may be, and issued to the payer as soon as that officer returns to headquarters.

Note.—When the Sub-Divisional Officer is away from headquarters and in his absence the head clerk of the sub-division receives money remitted by the Section Officer, the procedure prescribed in the previous paragraph should be followed.

When a Section Officer collects revenue from parties to whom grass plots, fruit trees, padugai lands, canal berms, etc. are leased or receives money from the sale of materials etc., and when any Government servant who is not in charge of a cash book similarly receives any money on behalf of the Government in exceptional circumstances, he should keep it separate from the imprest and any other cash in his

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS. 5—cont]

charge and should remit it at the earliest opportunity either to the Sub-Divisional Officer (or other near superior officer having a cash book) or else direct into the treasury together with a chalan in duplicate in which case he should send the treasury receipt to the nearest superior officer having a cash book. Along with the money or the treasury receipt, as the case may be he should send a remittance slip in Form 8 on the back of which he should enter full particulars of the amount in question and the date of receipt by him. He should also send a copy of the remittance slip to the Divisional Officer for check of the receipt entry which should appear in the copy of the sub-divisional or other cash book. The Section Officer or other Government servant who receives the money in the first instance should also issue promptly to the payer a temporary receipt in Form 6. The Sub-Divisional Officer or other nearer superior officer who maintains a cash book should, on receiving the remittance slip with the money or the treasury receipt, fill in the two forms of memorandum of acknowledgement attached thereto in duplicate, make the necessary entry in the cash book and send forthwith to the Government servant who collected the money a copy of the memorandum of acknowledgement and a final receipt in Form 7 for issue to the payer in confirmation of the temporary receipt. If the memorandum of acknowledgement and final receipt are not received by the Government servant who collected the money within one week of his sending the cash or the treasury receipt, he should forthwith report the fact in writing to the Sub-Divisional Officer by name and obtain them.

Note (1).—The forms for acknowledgements and receipts (Forms 6 and 7) should be printed and bound in books, in such a way that the copy to be issued to the party as a receipt and a carbon copy to be retained as the office copy may be prepared simultaneously with carbon paper. The pages of the books should be machine-numbered.

Note (2).—Acknowledgement or receipt book should be carefully examined by the Government servant concerned immediately on receipt and the number of forms in the book should be counted and a certificate of count should be recorded in the following form which will be printed on the inner side of the outer cover of the book :—

Certificate.

..The acknowledgements/receipts in book No..... are complete and in consecutive order."

Signature.

Designation

Dated

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS 5—6A]

SPECIAL TO THE STATE TRANSPORT DEPARTMENT.

5-A. *Remittance of daily collections in the State Transport Department of the Treasury at Tiruchirappalli.*—The procedure laid down in Instruction 5 above shall be followed. The Treasury receipt shall be sent daily by the Traffic Inspector to the Accounts Officer at Madras or the Deputy Accounts Officer, Kanyakumari Branch as the case may be, the Treasury Officer, Tiruchirappalli shall send monthly a consolidated Treasury Receipt in respect of the remittances made into the Treasury to the Accounts Officer, Madras and the Deputy Accounts Officer, Kanyakumari Branch. In partial relaxation of the provisions in instruction 5 under T.R. 10 the Traffic Inspector shall also maintain a remittance book. An extract of the remittance book shall be prepared by the Traffic Inspector and sent through the Treasury Officer, Tiruchirappalli to the Accounts Officer, at Madras and the Deputy Accounts Officer, at Kanyakumari Branch.

6. *Deleted.*

6-A. *Special to the Tamil Nadu State Transport Department.*—The officials in charge of the depot at Tiruchirappalli and at Coimbatore of the Tamil Nadu State Transport Department who are authorized to collect Revenue on account of sale of tickets will remit the daily collections into the treasury for Credits to Government and send separately the chalangos daily to the Accounts Officer at Madras or the Deputy Accounts Officer, Kanyakumari Branch as the case may be. They shall maintain a remittance book and enter the particulars of remittance therein. Separate books shall be maintained for remittances pertaining to Madras and Kanyakumari Branches. Extracts of the remittance books shall be prepared by them monthly and sent through the Treasury Officer, Tiruchirappalli and Coimbatore to the Accounts Officer at Madras and the Deputy Accounts Officer, Kanyakumari Branch. The Treasury Officers, Tiruchirappalli and Coimbatore shall send monthly consolidated treasury receipts for remittances separately to the Accounts Officer at Madras and Deputy Accounts Officer Kanyakumari Branch.

THE TAMIL NADU TREASURY RULES
RECEIPTS OF MONEYS BY THE TREASURY OR THE BANK

Subsidiary Rules under Treasury Rule 10—

GENERAL

(a) When a treasury or the bank receives any money from a private party for credit to the Government, it shall receive it only in one or more of the following form;—

(i) Legal tender coin.

(ii) Legal tender currency or Bank notes.

(iii) Reserve Bank Drafts duly endorsed by party concerned for credit to the Government.

(v) Crossed cheques drawn on a Madras Bank which is a member of the Clearing House in Madras City (see Appendix) (8) or a branch of such a Bank situated in Madras City, or a Bank in any place in India where there is a branch or pay office of the State Bank of India (see Appendix 2) provided that the payment is to be made at one of the office shown in column (1) below and that the cheque is made payable to office or Government servant shown in column (2) against the receiving office. —

Place of payment.

Office to which or office to whom the cheque should be made payable.

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| (i) Reserve Bank of India, Madras | Reserve Bank of India. |
| (ii) Madras Taluk Treasury | .. Sub-treasury officer, Madras Taluk Treasury. |
| (iii) Any district treasury or district head quarters sub-treasury or sub-treasury which transacts its cash business through the Bank (see Appendix 2). | Treasury or Sub-treasury officer concerned. |

Note — In the case of the mofussil treasuries mentioned in item (iii) above the treasury shall receive cheques under this and forward them at once to the bank, and the bank shall not receive cheque for credit to Government Account otherwise than from the treasury. Cheques presented for being credited to the Personal Deposit Accounts or the banking accounts of Local funds, which are kept at the bank should it however, be made payable to Bank who shall receive them direct [See note under] the second sub-paragraph to subsidiary rule 19 (a) below

THE TAMIL NADU TREASURY RULES

RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 8—9),

Note 2.—For payment of Government dues cheques written regional languages may also be accepted, if the drawer of the cheque is unable to have it written in English.

(b) A Government servant who receives money on behalf of the Government under subsidiary rule 1 shall remit it into the treasury or the Bank on the day of receipt or as soon afterwards as is possible by a Government servant with reference to item (iv) in subsidiary rule 1 (a) shall be sent duly endorsed (see subsidiary rule 9) to the Bank.

(c) Every payment into the treasury or the Bank for credit to the Government shall be accompanied by a memorandum or chalan containing all the particulars necessary for crediting the amount correctly in the Government Account and preparing a receipt to be given to the payer. When a payment is made into the treasury, the treasury shall check the chalan and make sure that it is in order and complete, test and count the money, bring the payment into account in the prescribed registers and give a receipt to the payer. When a payment is made into the Bank, the Bank shall receive the money and give a receipt to the payer, and the treasury shall bring the payment into account in the prescribed registers. When a private person makes a payment into the Bank on Government Account the chalan shall in the absence of any special rule or order to the contrary be first presented at the treasury where it shall be checked and returned enfacéd with an order to the Bank to receive the moneys and grant a receipt.

9. Whenever a Government servant sends a cheque to the Bank or bill to the treasury for credit to the Government, he shall endorse the words "Received payment by transfer credit to the head (*here insert the head of account*)" on the document and sign the endorsement. the word "transfer" shall be deleted from this endorsement when entered on a cheque not payable by the Government. If any Government servant endorses a cheque or bill of which the amount is to be credited to the Government without entering these words above his signature, he shall be held primarily responsible for any loss which may occur if the cheque or bill is paid in cash.

9-A. Demand drafts shall not be distinguished from cheques for the purposes of these rules and provided that a cheque tendered for payment of Government dues is accepted under the provisions of Subsidiary Rule 8 (a) and is honoured on presentation payment shall be deemed to have been made :—

(1) If the cheque is handed over to the Government bankers or to a Government Officer authorised to receive money on behalf of the Government on the date on which it is so handed over ; or

THE TAMIL NADU TREASURY RULES
RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 9—10).

(2) If it is sent by post in pursuance of an instruction to make payment by post, on the date on which the cover containing it is put in the post :

Provided that, where a cheque is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it become payable.

NOTE 1—The provisions of clause (ii) above apply *mutatis mutandis* to payments made to the Government by Postal Money Order or by any other recognised mode of remitting money by post.

NOTE 2—In the operating systems of the Electricity Department cheques tendered by consumers in payment of charges for power, etc., should be entered in the cash book as and when received instead of through the subsidiary register, and provided such a cheque is honoured on presentation, the date on which it was received should be treated as the date of payment for the purpose of the penalty rules of the Electricity Department.

CHALANS.

10 (a) The chalan which accompanies a payment of money into the treasury or the Bank shall contain full information as to—

- (1) the nature of the payment,
- (2) the amount paid,
- (3) the Government servant or other person on whose account the payment is made.
- (4) the head of account to which the amount should be credited, and
- (5) the allocation of the amount between Government and departments, if any such allocation has to be made.

(b) When a payment to the Government is to be credited partly to one head of account and partly to another, a separate chalan shall ordinarily be presented for the amount to be credited to each head, If however, two or more credits relating to the same transaction are so closely connected that it would be inconvenient to use separate chalans for them, they shall be entered on the same chalan.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

[T. R. 10—S. R. 10 CONT.]

(c) The chalan shall be prepared in Form 9,9-B, Form 10 or in such other form as may be prescribed under these rules or in a departmental manual or code. These forms except Form 9, shall be printed in both English and Tamil. Form 9 shall be printed in English only, except the instructions on its reverse which, will be printed both in English and Tamil.

(d) When a payment is made partly in cash and partly by cheque the amounts paid in cash and by cheque, respectively shall not be included on the same chalan.

(e) (i) Private parties making payment in Madras City should remit cash in Triplicate chalan which should first be presented at the office of the departmental officer who is concerned with the item of credit for scrutiny and for affixing his initials and rubber stamp indicating on each of them as original duplicate and triplicate, and then taken to the Reserve Bank of India where the original will be receipted and returned to the party and the other two copies (duplicate and triplicates sent to the Pay and accounts Officer, Madras along with the credit scroll of the bank. The pay and accounts officer along with and ones the triplicate copies of the chalans to the departmental officer concerned with a covering list once a week by post. When messengers of the departmental officers claim them in person the duplicate copies of chalan will be handed over to more frequently. The duplicate copies will be retained by the Pay and Accounts Officer for recorded. The departmental Officers making payment in the city at the Reserve Bank of India, Madras, should also remit in Triplicate chalans,

(ii) Private parties making payments in mofussil treasuries should remit cash accompanied by triplicate chalans. The triplicate copies of the chalans should be sent by the treasuries to the department officers concerned with a covering ledger stating the number of chalans and if possible the names of ten orders. The departmental officers, making payment in mofussil treasuries should also remit triplicate chalans.

NOTE. 1.—The initial responsibility for verification of credits from the original records of the Treasury devolves solely upon the Treasury Officer, himself.

NOTE. 2.—The Treasury and Sub-Treasury Officer shall send the triplicate copies of a chalan to departmental officers concerned a week, i. e., on Mondays post. When messengers claim see them in person these chalans can be handed over

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—S.R 10—*cont.*]

frequently than once a week. The triplicate copies which have not been claimed in person shall invariably be sent by post every Monday.

NOTE. 3.—The Pay and Accounts Officer/Treasury Officers/Sub Treasury Officers shall maintain a register in Form 9-A for indicating the number of chalans despatched by post or handed over in person. The registers shall be written up by carbon process and the original will be treated as the covering letter and handed over to the messenger or sent by post to the departmental officer by name after affixing there the Special Seal of the Pay and Account Officer/Treasury Officer/Sub Treasury Officer. The duplicate should be retained in the Treasury for record.

NOTE. 4.—The departmental officers shall maintain on account of the original chalans received by them, watch the receipt of the triplicate copies of chalan from Treasury/Sub Treasury for reasonable time and call for the wanting chalans wherever necessary.

(f) A single chalan shall be presented with any money tendered for payment into the treasury or the Bank on account of State excise revenues or payment for a Reserve Bank draft or a cash order on a sub-treasury and with any money tender for payment into the treasury or the Bank along with a pass book or a remittance book in which the Treasury Officer or the Bank is required to acknowledge the receipt of the moneys. Form II shall be used for payments on account of State excise revenues in the remaining cases Form 9 or Form 10, as the case may be, shall be used when necessary.

(g) (i) All remittances made by Departmental Officers/private parties, in the city, on account of Inter State Suspense Accounts and Exchange Accounts relating to other State Governments, shall be accompanied by the triplicate chalans. The bank shall retain the triplicate copy of chalan and return it, along with the Schedule of Receipts accompanying the daily scrolls, to the Pay and Accounts Officer who in turn, will forward it to the Accountant General, Madras,

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEY BY GOVERNMENT SERVANTS

[T.R. 10—S. R. 10—cont.]

(ii) The following procedure shall be followed in regard to the return of receipted chalang falling under (e) and (g) (i) above.—

The original will be receipted and returned by the Bank/Treasury to the party. The duplicate copy of the chalan shall be retained by the Treasury/Pay and Accounts Officer for accounting purposes. The triplicate copies of chalang will be forwarded by the Treasury Officers to the concerned departmental officers. In the case of remittances relating to Exchange and Settlement Account transactions, the triplicate copies of the chalan shall be forward by the treasuries and the Pay and Accounts Office to the Accountant General, Madras, along with the schedule of receipts accompanying the monthly accounts. The duplicate and triplicate copies of the chalang shall invariably be stamped or printed with the words "Duplicate" or "triplicate" as the case may be in bold characters.

NOTE. (i).—The Commercial Tax Officers and Bill Collectors while making payments into the Treasury or the Bank, shall in addition, to a chalan in triplicate, send the Register of Daily Collections (in Form No. 35 in the Commercial Tax Manual) prepared in triplicate. In respect of remittances by the departmental officers and Bill Collectors the duplicate copy of the extract of the Register of daily collections (in Form No. 35 in the Commercial Tax Manual) shall be retained in the Treasury or the Bank along with the duplicate copy of the chalan and the original shall be returned to the payer and the triplicate copy sent to the Departmental Officers concerned along with the triplicate copies of the chalang.

Note (ii).—In Madras City the remittances pertaining to the office of the Deputy Commissioner of Police, Traffic Licensing, Madras shall be accepted in that office, which shall prepare chalang in duplicate in respect of remittances under the Tamil Nadu Motor Vehicles Taxation Act, 1931, and give the department concerned the Registration Certificate with necessary endorsement thereon while in the case of remittances under the Motor Vehicles Act., 1939, that office shall prepare chalang in triplicate and give the original of the chalan to the department concerned.

THE TAMIL NADU TREASURY RULES

RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS, 7-9.]

(h) When the Government have permitted any class of payment into the treasury to be made by sending money orders to the Treasury or Sub-treasury Officer, no chalan shall be required with a money order relating to any such payment.

(i) When a payment is made in cash into the Reserve Bank of India on account of service taxes like water, drainage, lighting and scavenging taxes for residential buildings in Madras City occupied by Government servants, the particulars prescribed in Form 41 shall be recorded on the chalan which accompanies the payment.

(j) Bill for inter departmental adjustments shall be accompanied by chalans in Form 9 B in quadruplicate. The Treasury Officer/Pay and Accounts Officer shall retain the original copy of the chalan and send the duplicate and triplicate copies to the supplied Officers, who will keep the duplicate copy for their record and send the triplicate copy to the supplying officer. The fourth copy will be sent to the Accountant-General along with the bill in support of the adjustment.

Instructions under Treasury Rule 10—cont.

APPLICABLE TO DEPARTMENTS GENERALLY.

7. Chalans in the prescribed form should be obtained from the treasury, chalans for use in connection with the remittance of fines should be issued in books containing 50 or 100 forms machine-numbered consecutively.

8. Fines levied by Magistrates in respect of which the Government pay grants-in-aid to local bodies and other authorities should be shown separately in the chalan under a distinct head "Fines for which compensation is payable to local bodies and others," Fines levied under the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), should also be shown under a separate head.

9. When any amount is paid to the Government in respect of a loan or advance made by the Government, the chalan presented at the treasury should contain the date and amount of the loan or advance or other particulars sufficient to identify it. If the amount paid includes interest as well as principal, the amount of interest paid should be specified separately in the chalan. If the payment is a periodical fixed payment including both principal and interest a reference to the order fixing the amount should be entered in the chalan.

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RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS. 7-10 and 11-13—*cont.*]

10. In the case of certain deposits, e.g. Local Fund deposits and personal deposits the account kept in the treasury or the Bank is purely a banking Account. Particulars of the deposit head concerned alone need be entered on the chalan accompanying a remittance into the treasury or the Bank for credit to such an account. No further information as to the nature of the receipts required.

NOTE.—In cases where the personal deposit accounts and the banking accounts of Local Funds are kept at the Bank [see note under the second sub-paragraph to subsidiary rule 19 (a) below], all adjustments made to the credit/debit of such accounts either by the treasury or by the Accountant-General should without delay, be communicated by the treasury to the Bank.

[T.R. 10—INSTNS. 11-14.]

SPECIAL TO THE FOREST DEPARTMENT

11. Forest revenues collected at outlying stations may be paid into the treasury by making remittances to the Treasury Officer by money orders. No chalan need be presented with any such payment. The money which the Post Office pays to the Treasury Officer should be credited in the accounts. The treasury should send the District Forest Officer the usual acknowledgment on the relevant portion of the money order form, and also a daily advice of all the remittances received from him by money order on each day on which there is any transaction.

12. When a District Forest Officer is absent from headquarters and no other Forest Officer is available there, his head clerk may sign for him chalans to be presented with payments of forest revenue into the treasury or the Bank. Similarly, when a Range Officer is absent from headquarters and no other Forest Officer is available there, his head clerk or (if he has only one clerk) his clerk may sign such chalans for him.

13. When a subordinate Government servant belonging to the Forest Department hands over any forest revenues to the village head man for payment into the treasury or the Bank, he should also present a draft receipt in triplicate in R.F. No. XXII-E. 31. The Village headman should sign all the three copies, return the original to the remitter, send the duplicate to the treasury along with the remittance and retain the third copy.

THE TAMIL NADU TREASURY RULES
RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS. 14—16—cont.]

14. (a) When a Forest Officer receives any deposits from contractors or purchasers of forest produce, he should pay them into the treasury or the bank as soon as possible and furnish a list showing the name of each depositor. The treasury or the Bank, as the case may be, should treat the moneys so remitted in all respects as if they had been paid direct by the depositors and should therefore issue a separate receipt for the amount relating to each depositor.

When any Forest Officer, other than District Forest Officer, pays any such deposit into the treasury or the Bank, he should forward to the District Forest Officer, the receipt obtained for the payment.

(b) When money is paid into the Reserve Bank of India, Madras by purchasers or lessees of forest produce or is remitted by Forest Officers in the form of private cheques on banks in Madras City, which satisfy the conditions in subsidiary rule 8 (a) (iv) above, the Reserve Bank of India, Madras, will forward a receipt for each such payment, direct to the District Forest Officer concerned who will adjust the amount to the proper head of revenue in his accounts. To enable the Reserve Bank of India, Madras, to ascertain to what district the transaction relates the Forest Officer should direct the party making the payment to give full details in the chalan as to the nature of the transaction and the district to which it appertains.

**SPECIAL TO THE PUBLIC WORKS AND HIGHWAYS AND RURAL WORKS
 DEPARTMENT AND THE SMALL SCALE INDUSTRIAL OF THE INDUSTRIES
 AND COMMERCE DEPARTMENT.**

15. When a municipality or other local body makes a deposit at the instance of the Public Works and Highways and Rural Works Department to meet the cost of a work to be done by that department and pays the amount into the treasury or the Bank, the chalan which it presents with the amount should state clearly the name of the Public Works and Highways and Rural Works Department division to which the amount is to be credited and the work to which the deposit relates.

16. An officer of the Public Works and Highways and Rural Works Department or an Officer-in-charge of any of the Small Scale Industrial Units of the Industries and Commerce Department who frequently makes remittances to the treasury or the Bank should keep a remittance book (Form 12) in which he should make an entry of the amount of cash remittance and should send this book as well as a single chalan

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—S.R. 11—12]

along with each remittance, so that the Treasury Officer or the Bank may acknowledge receipt by signing the entry in the book. As regards remittance of cheques, see subsidiary rule 5.

PROCEDURE IN TREASURIES.

Treasuries which do not transact their cash business through the bank.

Subsidiary Rules under Treasury Rule 10—*cont.*

11. *Deleted.*

12. (a) The chalan with which money is paid shall be presented to the Sub-Treasury Officer, who shall check it to see whether it is in order, and, if he is satisfied that it is, make a brief entry of the particulars in his number book Form 13-A, give it a serial number, initial it and send it to the Shroff for accepting payment. The money as per chalan shall then be paid to the Shroff, who shall count and test the money, enter the amount in his cash book (Form T.A.I. in the Tamil Nadu Account Code, Volume II), sign the chalan and send it to the day book clerk. If the party concerned fails to remit the amount, the chalan shall be given back to the Sub-Treasury Officer, who will cancel the entries in the number book and the number given in the chalan and return the chalan to the party. If the amount has to be entered in a register subsidiary to the day book, the day book clerk shall send the chalan to the clerk who is in charge of the subsidiary register. The latter shall number it, enter it in the subsidiary register, posting the Sub-Treasury Officer's number below the serial number, specify the head of account on the chalan if it has not already been done and send it with the subsidiary register to the Sub-Treasury Officer. If the amount is not to be entered in any subsidiary register, the day book clerk shall number the chalan, enter the full particulars of the credit in the day book posting the Sub-Treasury Officer's number below the serial number, specify the head of account on the chalan if it has not already been done and send the chalan, but not the day book, to the Sub-Treasury Officer. The Sub-Treasury Officer shall check the classification. If the amount has been entered in one or more subsidiary registers, he shall also tick off each item in the chalan in turn after comparing it with the corresponding entry in the subsidiary register and initialling this entry in token of its correctness. He shall then complete his signature on the original copy of the chalan, return it to the party as an acknowledgment for the money received, and tick off the item in his number book.

THE TAMIL NADU TREASURY RULES

RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 12. INSTN. 17—19)

(b) A district headquarters sub-treasury may receive crossed cheques of the kinds specified in item (iv) under subsidiary rule 8 (a) in payment of Government dues. Particulars of every cheque received shall be entered in a register in Form 14. All such cheques shall be forwarded to the branch or Treasury Pay Office or the State Bank of India at the district headquarters for credit to the Government Account. The clearance of all cheques received at a district headquarters sub-treasury shall be watched in the manner described in subsidiary rule 19 (a).

Instructions under Treasury Rule 10—cont.

APPLICABLE TO DEPARTMENTS GENERALLY.

17. A cheque received at a treasury should be treated as a final payment only after it has been met and the amount has been actually credited to the Government. The provisions of subsidiary rule 2 (b) and instruction 3 regarding the preliminary acknowledgment and final receipt to be given by a departmental officer when a payment is made by cheque, the procedure to be followed when a cheque is not honoured, and the date to be treated as the date of payment if the cheque honoured apply *mutatis mutandis* to a cheque received at a treasury.

18. A Government servant should pay for any service postage stamps for which he indents on the treasury by means of an adjustment bill or a cheque and not in cash. No chalan is therefore, necessary in respect of a payment by a Government servant for service postage stamps.

NOTE.—This instruction should also be followed when the treasury is one which transacts its cash business through the Bank. (See instruction 34.)

19. When a departmental officer has a claim against a Post Office Savings Bank Deposit pledged to him as security by a Government servant or a contractor, the amount due to the Government should be withdrawn in the manner indicated in Article 292 of the Tamil Nadu Financial Code Vol. I. The Postmaster should send a treasury voucher to the departmental officer for the amount withdrawn instead of cash. On receiving this voucher, the departmental officer should verify the entries in it, countersign it and forward it to the treasury or sub-treasury Officer to initial the entry in the Post Master's treasury pass book when he receives it and complete the transaction.

THE TAMIL NADU TREASURY RULES

RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—INSTNS 20 & 21)

20. A Treasury or Sub-Treasury Officer should not receive payment of a revenue money order in cash. The transaction should be adjusted by a transfer in the accounts on a receipt in the prescribed form signed by the Post-master for the total amount of the revenue money orders to be paid each day.

This procedure applies also to the payment of an ordinary money order payable to Director of Treasuries and Accounts, a Collector, Treasury Officer or Sub-Treasury Officer in his official capacity. The transaction should be adjusted by a transfer in the accounts, and the necessary entries in the revenue registers should be made from the money order coupon of treasury advice. Ordinary money orders payable to any other Government servant in his official capacity should also be paid by transfers in the accounts if the Treasury or Sub-Treasury Officer sends the Postmaster a written requisition to that effect. Money orders payable to a local body which has a banking accounts with the treasury should also be paid by transfers in the accounts.

Exception.—In places where the Postmasters are having banking accounts with the Reserve Bank of India or State Bank of India, a Treasury Officer or a Sub-treasury Officer should receive payment of Revenue money orders/ordinary money orders by cheques issued by the Postmasters. The cheques should be accounted for in the Security Register, and realised through the bank by transfers in the accounts.

SPECIAL TO THE JUDICIAL DEPARTMENT.

21. A person who wishes to pay any money into a mufassal civil court dealing with a treasury, which does not transact its cash business through the Bank, should obtain from the court a chalan in Form 15, together with a counterfoil receipt and pay the money into the treasury along with it. [See also instruction 4(a).]

Note.—A District Judge or a Subordinate Judge may authorise his Sherisht dar to sign chalans and a District Munsif may authorize his head clerk to do so. The chalan should bear a serial number it should be duly filled in it at the court, and particulars of the notes and coin tendered should be noted on the reverse. The counterfoil receipt should be duly filled in at the court, except as to the date of payment in to the treasury and the signature of the Treasury Officer. (See also instruction 31 as regards the issue of receipts and instruction 35 as regards similar payments into the Bank).

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—S.R. 13—15]

Subsidiary Rules under Treasury Rule 10—cont.

13. *Numbering of chalan.*—The chalans relating to each subsidiary register shall be numbered in a separate monthly consecutive series, and those which are entered directly in the day-book shall bear a separate series of numbers. The chalans which accompany payments of revenue deposits or civil and criminal courts deposits shall, however, be numbered in a separate annual series for each department.

14. *Village remittances.*—The money shall be sent in sealed bags together with a village remittance list which is an extract of village. Account No. 13 and a chalan in Tamil Nadu Treasury Code Form 9. After the remittance list and chalan have been checked, the taluk office shall retain the remittance list and pass the chalan to Sub-Treasury for remittance. The Shroff shall take the bags, break the seals in the Sub-treasury Officer shall certify to that effect at the foot of the Presence of the village official or messenger who brought the remittance and count and test the money. If the amount is found be correct, the Sub-treasury officer shall certify to that effect at the foot of the chalan and return the original copy of the chalan to the person who brought the remittance. If any counterfeit or uncurrent note or coin or any deficiency is found the Shroff shall at once bring the fact to the notice of the Sub-Treasury Officer who shall, if satisfied that the note or coin is counterfeit or uncurrent or that there is a deficiency, examine the village official or messenger who brought the remittance and record the fact on the chalan.

15. *Amanaths.*—All moneys paid into the Government account at a treasury shall be credited immediately on receipt under the appropriate heads of accounts in the Government accounts and shall form part of the general treasury balances. As a general rule, no sums of money shall be kept in a treasury strong-room unless they have been paid into the Government account and form part of the general treasury balance but the following items shall be treated as exceptions to this rule and dealt with in accordance with the special instructions which apply to them :—

(a) a village remittance which is received when the treasury is not open for transactions ;

(b) a treasury or currency remittance which is received when the treasury is not open for transactions ;

THE TAMIL NADU TREASURY RULES

RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 15 contd.)

(c) other money sent by a Government servant from a distance for payment into the treasury (or paid in respect of postal money orders) which is received when the treasury is not open for transactions ;

(d) money contained in the cash chests, etc., deposited by other offices for safe custody (See instructions 19—22 under Treasury Rule 11) ; and

(e) the balances of the permanent advance and imprests, and undischursed balances of amounts drawn from the treasury or otherwise received for disbursement (See subsidiary rules, and 5 under Treasury Rule 32).

The moneys described under items (a) to (c) above shall be placed in the strong-room on the day when they are received and brought to account immediately when the treasury opens on the next working day. The excess over the prescribed limit of single lock balance representing the amanath amount referred to under item (e) above should be lodged in a separate receipt along with the main store kept under Double Lock Custody. The Treasurer at a district treasury and the Shroff at a sub-treasury shall maintain an Amanath Balance Register in Form 16 for recording these amanath transactions and a separate column shall be provided for each class of items concerned. The opening balance, the totals of the daily receipts and the daily disbursements respectively and the closing balance shall be entered in each column. The Treasury Officer of a district treasury and Sub-treasury Officer, at a sub-treasury shall check this register every evening, verify the various closing balances with the actual cash, bags of coin and cash chests, etc., in the strong-room and initial the register in token of the correctness of the entries. The excess over the prescribed limit of single lock balance representing the amanath amount referred to under item (e) above should be lodged in a separate receipt along with the main store kept under Double Lock Custody.

(f) The money collected by deductions made from salaries of Government Servants towards Cumulative Time Deposit, Life Insurance Corporation Premia and Co-operative dues.

*Instructions under Treasury Rule 10—cont.***AMANATHS.**

22. If a village Remittance arrives at a Sub-Treasury when it is not open for transactions, the sealed bag or bags containing it should be placed in the strong room as soon as possible and kept in a special rate at remittance chest. A counterfoil receipt, torn from a book consecutively numbered, should be given in

THE TAMIL NADU TREASURY RULES

RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 22 & 24)

exchange for the bag. As soon as the sub-treasury opens on the next working day, the bag should be taken out, the money counted and tested and the amount brought to account. The receipt given for the sealed bag should be taken back and pasted on to the counterfoil. A register should be maintained in form 17 and the date of receipt and date of return of each sealed bag containing a village remittance and the date on which the amount is brought to account should be noted in it.

Note.—Remittances received by 3 pm. should, if possible, be shroffed and brought to account that day. The sub-treasury should be closed by sunset. Remittances received after 3 p.m. but before sunset should simply be sealed and kept in the strong-room for the night, no attempt being made to shroff them and bring them to account.

23. If a treasury or currency remittance arrives at a treasury when it is open for transactions but it is not possible to count and test money completely on the day of receipt, it should nevertheless be brought to account on the day of receipt and should also be entered in a register in Form 18. The counting and testing should be completed as soon as possible and if any deficiency or any counterfeit or uncurrent note or coin is discovered, it should be made good by the shroff, if any, who came with the remittance. Otherwise, the amount should be drawn on a simple receipt as an advance and placed in the treasury or currency chest and the necessary steps taken for the adjustment of the advance.

If a treasury or currency remittance arrives at a treasury when it is not open for transactions, it should be entered in the same register in Form 18 and placed in sealed bags in the strong-room as soon as possible without opening the receptacles in which it arrives (*see* instruction 20 under Treasury Rule 11). It should be brought to account as soon as the treasury opens on the next working day.

24. If any money sent by postal money order, by any Government servant from a distance, for payment into the treasury arrives at the treasury when it is not open for transactions, it should be recorded in the register in Form 16 mentioned in subsidiary rule 15, placed in the strong-room in sealed bags as soon as possible and brought to account as soon as the treasury opens on the next working day.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS
(T.R. 10—INSTN. 25 & 26)

25. No sums of money which have been sent to a treasury for payment into the Government account should be kept in amanath for want of information as to the nature of the credit or pending confirmation of a sale.

The total cash balance of all the outstanding items in the Amanath Balance Register (*see* subsidiary rule 15) should be entered at the close of the day in the following places in the accounts :—

(1) In a sub-treasury .. Shroff's daily balance - sheet (Form 32).

Accountant's day-book (Form T.A. III, in the Tamil Nadu Account Code, Volume, II).

Daily sheet (Form T.A. 8 in the Tamil Nadu Account Code Volume, II).

(2) In a district treasury .. Treasurer's daily balance - sheet (Form 31).

The Treasury Officer should verify the balance every evening at a district treasury and the Sub-treasury Officer at a sub-treasury.

26. *Undisbursed balances.*—Separate registers should be maintained for recording the transactions relating to each class of undisbursed balances such as those relating to amounts payable for the acquisition of land, cash orders or military pensions. (In regard to undisbursed balances of pay and allowances, *see* subsidiary rule 4, under Treasury Rule 32). Each such register should show the opening balance receipts disbursements and closing balance of each day on which there is any transaction. The Treasury Officer in a district treasury and the Sub-Treasury Officer, in a sub-treasury should verify daily that the closing balance in each such register agrees with the balance entered in the Amanath Balance Register (Form 16).

Alternatively a combined register in Form 20 may be maintained for catching all the undisbursed balances, if it is considered more convenient [*see* subsidiary rule 4 (c) under Treasury Rule 32.]

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS
 (I.R. 10— INSTN. 27)

27. In order to enable the Treasury Officer to scrutinize the item kept under 'Amanath' in the sub-treasuries of his district, each sub-treasury Officer should submit to him a detailed list of such items in support of the amount noted as the closing amanath balance in the daily sheet for the last working day of each account month. The Treasury Officer should review these lists and see that no item is unnecessary kept under Amanath.

Subsidiary Rules under Treasury Rule 10—cont.

16. *Receipts for money.*—(a) When a duplicate chalan is received with the money the treasury shall use the original for the receipt to be given to the payer and shall retain the duplicate for record. If there is a third copy, the treasury shall forward it, if necessary, to the Government servant or other person to whom the credit relates.

(b) When a treasury receives a cheque under subsidiary rule 12, the tenderer shall be given a preliminary acknowledgment in Form 4 for the cheque only. A final receipt for the payment on the original chalan shall be sent to the payer after the amount has been realized.

(c) When a payment is made on account of State Excise Revenue the payer shall present a chalan in Form 11 with the money. The Treasury Officer shall give a receipt in Part II of the Chalan to the payer and forward Part III to the Collector; District Revenue Officer concerned within whose jurisdiction the payer has his licenced premises. When any money is received on being tendered along with a single chalan and a pass-book or a remittance book, receipt shall be acknowledge and the pass-book or remittance book. When any money is received in payment for a cash order, no separate receipt need ordinarily be given as the cash order issued in exchange for the moneys is a sufficient acknowledgment of the receipt of the money; if, however, the payer insists on being give a separate receipt in any such case, he shall be required to present a duplicate chalan in Form 9 or Form 10, as the case may be, with the money and the treasury shall give him a receipt on the original chalan.

(d) When the fees of a number of candidates for a Government examination, e.g., the S.S.L.C. Examination are paid into the treasury in a lump-sum, only a single receipt shall be given for the lump-sum as a whole.

(e) For every payment made by cash or cheque for service postage stamps issued by it, the treasury shall give a receipt in ~~serial~~ numbered Form 21.

THE TAMIL NADU TREASURY RULES

RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—INSTNS 28—30 S.R. 16 CONT)

(f) The receipt of any amount paid into a district treasury shall be signed by the Assistant Treasury Officer. Every receipt for an amount paid into a sub-treasury shall be signed by the Sub-Treasury Officer.

(g) Every treasury shall prominently exhibit notices in English and the language in local use embodying the substance of clause (f) above, one in the room of the Treasurer or Sub-Treasury Officer, as the case may be and one near the Shroff's counter, in order that the person who make payments may verify that the receipts given to them satisfy the rule.

(h) Every receipt issued by a treasury shall show distinctly the name of the treasury, the date of issue, the designation of each Government servant who signs it and the head of account to which the amount has been credited. Each signature on it shall be written legibly and in full.

Instruction under T.R. 10—cont.

APPLICABLE TO DEPARTMENTS GENERALLY.

28. *Duplicate receipts.*—The provisions of subsidiary rule 6 regarding the issue of duplicate receipts apply to all Government servants, including those attached to treasuries. With a view to avoiding the misuse of a duplicate chalan as a duplicate receipt, special care should be taken to see that the treasury officials mentioned in subsidiary rule 16 (f) sign if full only the copy or copies [see subsidiary rule 10 (g) above] of the chalan to the returned to the payer, and merely initial the remaining copy or copies of the chalan.

29. The receipt for a sum paid by transfer in the accounts at a district treasury shall be signed by the Assistant Treasury Officer.

The receipt for a sum paid by transfer in the accounts at a sub-treasury should be signed by the Sub-Treasury Officer and another Government servant (not being a Shroff) designated the purpose by the Sub-Treasury Officer. This instruction does not apply to receipts for sums paid by transfer in the accounts for service postage stamps (see instruction 30 below).

30. *Payments for Service postage stamps.*—The Treasury should not give any receipt for a payment made for Service postage stamps by transfer in the accounts.

THE TAMIL NADU TREASURY RULES

RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—INSTRUCTIONS 30-31 S.R. 17)

The draft receipt for a payment made by cash or cheque for service postage stamps should always be sent to the Sub-Treasury Officer a sub-treasury by the Treasury Officers at a district treasury for signature through a Government servant employed in the Treasury and not through any person from outside the treasury. After the receipt has been duly signed, it should be handed over together with the service postage stamps concerned simultaneously to the person who paid the cost of the stamps into the treasury.

SPECIAL TO THE JUDICIAL DEPARTMENT.

31. A person who wishes to pay and money into a mufassal court dealing with a treasury which does not transactions cash business through the Bank should deliver the money along with the chalan and counterfoil receipt obtained from the court (*see instruction 21*) to the treasury, which should retain the chalan and return the counterfoil receipt duly signed. He should then take this receipt to the court, which should enter the credit in its accounts and gives the person who made the payment a court receipt for the amount duly signed in exchange for the treasury receipt, which the court should retain. The treasury receipt should when filed in the court, be attached by gum to the office counterfoil chalan.

Subsidiary Rules under Treasury Rule 10—*cont.*

ISSUE OF CONSOLIDATED RECEIPTS RELATING TO CERTAIN DEPARTMENTS

17. *Forest Department.*— On the tenth working day of each month the Treasury Officer shall send to each of the District Forest Officer who deal with the treasuries in his district a consolidated receipt in Form T. A. 12 in the Tamil Nadu Account Code Volume II for the total amount received and credited under Forest Remittances during the previous month in respect of the Forest Officer's division. If any remittances relating to a District Forest Officer's division have been received and credited to revenue deposits, the Treasury Officer shall enter in the consolidated receipt the numbers assigned to the several deposits in the treasury. [See also subsidiary rule 23 (b)] As soon as the consolidated receipt is received from the treasury, it shall be compared with the postings in the cash book and the District Forest Officer shall satisfy himself that the amounts remitted have been actually credited into the treasury or the Bank.

THE TAMIL NADU TREASURY RULES

(T.R. 10—S.R. 18-19)

18. *Public Works Department and Small-Scale Industrial Units of the Industries and Commerce Department :—*

An officer of the Public Works and Highways and Rural Works Department who keeps a remittance book (Form 12) in which the Assistant Treasury Officer/Assistant Pay and Accounts Officer is required to acknowledge the receipt of remittances shall prepare at the end of each month a consolidated receipt in Form 22 for the whole of the remittances made during the period and send it to the Assistant Treasury Officer/Assistant Pay and Accounts Officer with the remittance book. The Assistant Treasury Officer/Assistant Pay and Accounts Officer shall verify the entries by comparison with the schedule of Receipts (Form T.A. 10 in the Tamil Nadu Accounts Code Volume II) in which the treasury records all receipts relating to the Public Works and Highways and Rural Works Department. If the entries are correct, he shall sign the book and the consolidated receipt and return them to the officer of the Public Works and Highways and Rural Works Departments. The Assistant Treasury Officer/Assistant Pay and Accounts Officer shall sign the consolidated receipt himself, however small the amount may be and if there is any difference between the amount shown in the consolidated receipt and the credit in the treasury accounts, he shall explain the reasons for the difference in detail in the consolidated receipt. The above procedure shall apply *mutatis mutandis* to the Small Scale Industries Units of the Industries and Commerce Department, except for the operation of a regular remittance head (See also subsidiary rule 23 (b).]

Treasuries which transact their cash business through the Bank.

PAYMENTS INTO THE BANK BY PRIVATE PERSONS.

19. (a) When a private person desires to pay any money into the Bank on Government Account in the mufassal, he shall first present at the treasury concerned a chalan (Form 10) prepared in triplicate or otherwise, as the rules require. The Government servant whose duty is to examine the chalan shall do so and, if it is in order he shall specify the head of account, if it has not already been done. If the chalan is in order, the words "Entered Correct" on all parts of it shall also be initialled at a district treasury by the Assistant Treasury Officer when the amount is not less than Rs. 500 and otherwise by the Accountant Grade II and at a sub-treasury by the Sub-Treasury Officer when so initialled, it shall amount to an order to the Bank to receive the money and grant a receipt to the payer. The person making the payment shall then take the chalan to the Bank. The Bank shall receive the money and credit it to the proper head of account, give an acknowledgment of receipt to the payer on the original chalan and forward the duplicate and triplicate chalan to the treasury along with the daily account.

THE TAMIL NADU TREASURY RULES
RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS

[(T.R. 10—S.R. 19—cont)]

A chalan issued under this subsidiary rule shall be valid only for fourteen days. If it is presented after the period of fourteen days has expired, the Bank will not receive the moneys unless the chalan has been revalidated by the treasury. When private persons have been duly authorized to make payments of a particular kind direct into the Bank on Government Account and desire to make payments accordingly, the procedure laid down in subsidiary rule 20 shall be followed *mutatis mutandis*.

NOTE 1.—The banking accounts of all personal deposits and Local Funds will be kept at the Bank in places where the Bank conducts the cash business of the treasury. The administrators of these accounts or private persons may present chalans direct at the Bank for payment of moneys into these accounts, whether in cash or by cheque.

NOTE 2.—The acknowledgment on the chalan, for moneys received, may be signed by the authorised officer of the Bank, under his full signature, only in the original and such other copies as are required to be returned to the tenderer, the acknowledgment in the other copies being merely initialled by him.

NOTE 3.—The time limit of 10 days shall not, however, apply to amount tendered in payment of income-tax, wealth-tax, gift-tax, expenditure-tax and estate duty.

NOTE 4.—Notwithstanding anything contained in the subsidiary rule, candidates appearing for various examinations conducted by the Commissioner for Government Examinations and the University of Madras who are required to use only the printed chalan issued by the Commissioner for Government Examinations or the University of Madras as the case may be for remitting examination fees, may present chalans direct at the Bank for payment of fees.

Every cheque which is to be credited to the Government shall be presented first to the treasury and not to the Bank direct (except in Madras City and in the cases referred to in the note above). The treasury may receive crossed cheques of the kinds specified in item (iv) under subsidiary rule 1 (a) tendered in payment of Government dues. Particulars of every cheque received shall be entered in a register in Form 14 and the cheque shall be forwarded to the Bank on the day on which it is received with a duplicate chalan and a request that the amount be realized and credited to the Government. The Bank will arrange for a daily clearance of such cheques. The treasury shall watch the clearance of the cheque through the register in Form 14. The bank will give the

THE TAMIL NADU TREASURY RULES

RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 19 cont)

treasury at once a preliminary acknowledgment for the cheque only in Form 4 or on the duplicate chalan and will give the treasury a final acknowledgment of the payment on the original chalan after the cheque has been cleared.

(b) In Madras City there is no treasury to check in the manner described in clause (a) above the chalans, etc., relating to moneys payable by private persons to the Government. The office of the Pay and Accounts Officer, Madras performs the functions of a treasury only in receipt of claims made against the Government in Madras City. Payments to the Government on account of State revenues which relate to the following heads of account shall be received in cash at the Madras Taluk Treasury.

029 Land Revenue.

039 State Excise.

030 Stamps and Registration Fees.

705 Loans for Agriculture.

065 A Other Administrative Services (a) Administration of Justice
— Court Fees Realised in cash.

080 Medical—A. Allopathy (b) Receipts from patients for Hospital and Dispensary Service—01 Hospital Receipts.

077 Education—F. Technical Education (a) Tuition and other fees.

058 stationery and printing - a stationary receipts. Miscellaneous Receipts.

068 F. Miscellaneous service - other receipts - 12 other items

(c) Loans and Advances by State Government - Loans to Local Funds, Private Parties, etc.—Advances to cultivators.

Other payments to Government shall, unless the Government specially prescribe a different procedure in regard to any class of payments be received by the departmental officer concerned, who shall be responsible for the receipt and custody of the money and for remitting it promptly to the Bank. When private persons have been duly authorized to make payments of a particular kind direct into the Bank on Government Account and desire to make payments accordingly, the procedure laid down in subsidiary rule 20 shall be followed *mutatis mutandis*

THE TAMIL NADU TREASURY RULES

RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 19 INSTN 32-34)

The Madras Taluk Treasury may receive crossed cheques of the kind specified in item (iv) under subsidiary rule 1(a) tendered in payment of Government dues, and shall forward all cheques so received to the Reserve Bank of India for credit to the Government Account. The procedure laid down in clause (a) above in regard to entering particulars of these in a register in Form 14 and watching their clearance and in regard to the issue of preliminary and final receipts by the Bank shall apply *mutatis mutandis* to cheques received by the Madras Taluk Treasury.

Instructions under Treasury Rule 10—cont.

APPLICABLE TO DEPARTMENTS GENERALLY.

32. A cheque received at a treasury should be treated as a final payment, only after it has been met and the amount has been actually credited to the Government. The provisions of subsidiary rule 2 (b) and instruction 3 regarding the preliminary acknowledgement and final receipt to be given when a payment is made by cheque, the procedure to be followed when a cheque is not honoured, and the date to be treated as the date of payment if the cheque is honoured apply *mutatis mutandis* to a cheque received at a treasury.

33. The register of chalans issued at a treasury should show the particulars of each chalan passed for presentation at the Bank. The register may be maintained according to departments, so that the Land Revenue chalans are passed and registered by the section or clerk concerned with Land Revenue in the office to which the treasury is attached, the Excise Revenue chalans by the section or clerk concerned with Excise and so on.

34. *Payments for stamps sold to the public by ex-officio vendors* shall be remitted in the treasury and shall not be made to the *ex-officio* vendors in cash. Necessary chalans in support of such payment shall be delivered to the *ex-officio* vendors who may issue the stamps after noting in the daily sales account the number and date of the chalans received. At places where the treasury and the Bank are near to one another and it is, therefore, not inconvenient to follow procedure laid down in subsidiary rule 19 above that procedure may be followed.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T. R. 10—INSN. 34-35)

A Government servant should pay for any service postage stamps for which he indents on the treasury by means of an adjustment bill or a cheque, and should not make any payment direct into the Bank on this account. The treasury should not give any receipt for a payment made for service postage stamps by transfer in the accounts.

SPECIAL TO THE JUDICIAL DEPARTMENT.

35. A person who wishes to pay any money into a mofussil civil court dealing with a treasury which transacts its cash business through the Bank should follow the same procedure as that prescribed in instruction 21 except that he should pay the money into the Bank with a chalan in Form 23 together with a counterfoil receipt. The chalan will be signed by the Bank Agent or, in the case of a Treasury Pay Office, the Clerk-in-charge instead of the Treasury Officer. The chalan and the counterfoil receipt need not be first presented at the treasury unless the court concerned deals with a treasury which transacts its cash business through a Treasury Pay Office of the Bank, in which case the procedure laid down in subsidiary rule 19 should be followed.

The procedure laid down in instruction 31 should be followed *mutatis mutandis* in regard to the issue of receipts by the Bank and the court concerned for such payments and filing of the Bank receipts in the court.

Every mofussil civil court dealing with a treasury which transacts its cash business through the Bank should maintain a register in Form T.A. 20 in the Tamil Nadu Account Code, Vol. II, and make the necessary entries in it regarding all money which private persons pay into the court as deposits with reference to this instruction. Each deposit should be entered separately in the register and numbered. There should be a fresh series of numbers for each year. The Judge of the court should carefully check the particulars of each entry and then write his initials against it in the proper column in token of its correctness. [See also instruction 4(a).]

Note:- The procedure relating to the receipt of money in the High Court's governed by the Original and Appellate Side Rules of the High Court contained in the "Civil Rules of Practice".

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—S.R. 20—22.]

Subsidiary Rules under Treasury Rules 10—cont.

PAYMENTS INTO THE BANK BY GOVERNMENT SERVANTS.

20. When a Government servant realises a fine forfeiture or other miscellaneous receipt on behalf of the Government, he shall pay the money direct into the Bank with a chalan in triplicate which need not be first presented at the treasury. The Bank shall forward the duplicate and triplicate copies to the treasury with the daily account and shall return the original, duly receipted, to the Government servant for record in his office. The Government servant who tenders the money at the Bank shall, before leaving the Bank, obtain the Banker's receipt for the money on the original chalan, which may be in the form of a remittance book sent along with the money for signature.

The departmental officer shall present cheques, which are to be credited to Government direct at the Bank without routing them through the Treasury. The cheques shall be accompanied by chalan in triplicate with the correct particulars of the head of account duly indicated therein under the initials of the departmental officers with their designations. They should also indicate on the cover in which the cheques and chalans are sent, the nature of its contents to enable the Supervisory Officials of the Bank to acknowledge receipt of the cover in the Local Delivery Register, after perusing the cheques enclosed therein.

Note 1.—Remittances by departmental officers in the Madras City at the Reserve Bank of India, Madras, shall, however, be accompanied by duplicate chalans only subject to the exceptions in subsidiary rule 10 (g)

Note 2.—A separate chalan shall be used for each Major Head of Account.

21. *Amanaths*—A district treasury or a sub-treasury which transact its cash business through the Bank need not maintain the Amanath Balance Register in Form 16 (See subsidiary rule 15), but the closing balances under each of the heads mentioned in subsidiary rule 15 under which it is possible for the treasury to have transactions shall be noted in the Treasurer's Daily Balance Sheet (Form 24).

22. Deleted.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10--INSTNS. 36- 38]

Instructions under Treasury Rule 10— cont.

36. *Amanaths.*—The total cash balance of all the outstanding items should be entered at the close of the day in the accounts of the district treasury or sub-treasury in the places specified in instruction 25 and verified in the manner indicated there.

37. *Deleted.*

38. *Village remittances.*—The village remittances shall be paid direct into the Bank in Tamil Nadu Treasury Code Form 10 duly passed by the Taluk Office (See also subsidiary rule 14).

The procedure to be followed in receiving and checking these remittances is laid down below :—

(a) The Bank will make every effort to receive all village remittances tendered before the closing hour and shroff and acknowledge them the same day. If it receives a remittance, it will invariably complete the shroffing and acknowledge the remittance the same day. If the Bank is unable to receive for shroffing on the same day a remittance tendered shortly before its closing hour, it will direct the village official who tenders it to return to the sub-treasury with the remittance and will give him a memorandum stating the time when the remittance was tendered and the fact that the Bank is unable to receive it for shroffing on the same day. The bags should then be sealed in the presence of the village official and kept in the sub-treasury strong-room according to the usual procedure and should be handed over to the village official to be tendered at the Bank as soon as it reopens the next day.

(b) The Bank will give the village official who presents a remittance full facilities for watching the shroffing of it. If the Bank finds that there is a shortage on account of bad or defective coins or otherwise the village official will be given an opportunity of making it good at once. If he does not do so, the Bank will inform the Tahsildar of the amount and nature of the shortage, and will credit the Government account only with the amount actually received by it.

THE TAMIL NADU TREASURY RULES
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 23.)

Subsidiary Rules under Treasury Rule 10—*cont.*

23. (a) When a treasury transacts its cash business through the Bank, the treasury and not the Bank shall issue any advices or certificates of receipts which have to be sent to public officers and the periodical consolidated receipts which have to be sent to certain public officers, unless the Government, with the concurrence of the Bank, specially order that in a particular class of cases this shall be done by the Bank.

(b) The Treasury Officer shall send a monthly consolidated receipt to each of the District Forest Officers who deal with the treasuries in the district in the manner laid down in subsidiary rule 17. He shall also follow the procedure laid down in subsidiary rule 18 in regard to signing the remittance books and consolidated receipts prepared by Public Works Department officers at the end of each month.

THE TAMIL NADU TREASURY RULES

CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—S.R. 1)

Chapter IV—Custody of Moneys Relating to or standing in the Government Account.

MONEYS IN THE HANDS OF GOVERNMENT SERVANTS

Subsidiary Rules under Treasury Rule 11.

Applicable to Departments generally.

1. Moneys received by a Government Servant on behalf of the Government and not immediately remitted to a superior authority a treasury or a collecting depot [see subsidiary rules 3 (b) and 4 under Treasury Rule 10] shall, until they are so remitted or otherwise disposed of in accordance with the rules, be lodged in a cash-chest, which shall be kept in the Government Servant's Office or in his personal custody as may be convenient. The Government servant who is responsible for the moneys shall keep the key of the chest and the duplicate key shall be deposited in the treasury. When a large amount of cash is frequently kept in the chest, it shall be fitted with double locks of different patterns and the keys of the two locks shall be kept in the custody of two different Government servants, unless the Government have given special permission in any case to dispense with this procedure. When an office is provided with an iron safe for the custody of cash or other valuables, the safe shall, if practicable, be embodied in masonry so as to prevent removal by thieves.

2. (a) Subject to the provisions of clauses (b) and (c) below, the contents of the cash-chest or the cash on hand shall be counted by the head of the office or under his orders, by a gazetted subordinate at the close of business on each working day and verified with the book balance as shown in the cash book and other registers after they have been closed for the day. A memorandum of verification, as shown below, shall be signed and dated by the Government Servant who counted the cash :—

Balance shown in cash book	
Balance shown in acquittance rolls of register of undischursed pay, etc.	
Balance of permanent advance shown in contingent Register of Permanent Advance Disbursement Register ..	_____
Total book balance ..	_____
Cash balance ascertained by counting..	_____

THE TAMIL NADU TREASURY RULES
CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—S.R. 2—INSTN—1)

If there is any difference between the book balance and the actual cash balance which cannot be reconciled at once, action shall be taken under Article 294 in the Tamil Nadu Financial Code, Vol. I.

Exception.—The Metropolitan Magistrate in the City of Madras verify the cash balance at 11 a.m. on the next working day before the commencement of the work for the day. This exemption does not apply to the Judicial Magistrate in the mufussil.

(b) In an office in which there are no regular daily transactions or the transactions are few, the head of the office may, with the previous approval of his immediate superior, order the closing of the cash book, etc., less frequently than every day, e.g., once a week, but the registers should be closed and the cash balances verified often enough to prevent malpractices and in no case less frequently than once a month.

(c) When the head of an office is absent on tour, the head ministerial officer shall attend to the closing of the cash accounts and the verification of cash balance in accordance with the rules and the head of the office should verify the balance as soon as he returns to head-quarters.

Note.—The head of the office, who has entrusted the work relating to verification of cash balances to a gazetted subordinate, should periodically review at least once in a half-year whether the gazetted subordinate is discharging his duty properly.

Instructions under Treasury Rule 11

SPECIAL TO THE FOREST DEPARTMENT.

1. *Verification of monthly closing cash balance.*—Each District Forest Officer should verify in person his monthly closing cash balance as at the close of business on the last day of each month and append a certificate of verification to the monthly classified abstract of cash account. (Form F.A. VII in the Tamil Nadu Account Code, Volume III.)

If, however, a District Forest Officer is absent on tour when his monthly closing cash balance has to be verified and certified or is so incapacitated by sickness that it is physically impossible for him to attend to these duties the senior subordinate forest officer present.

THE TAMIL NADU TREASURY RULES
CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—S.R. 3—INSTN—1—2)

at the District Forest Officer's headquarters (excluding the head clerk and other office employees) should do so but in that case the fact of the District Forest Officer's absence or sickness should be distinctly noted in the return. Except with the special permission of the Chief Conservator of Forests on each occasion a District Forest Officer should not allow more than two consecutive months to elapse without personally verifying to his monthly closing balance. The result of each verification of the monthly closing cash balance should be reported to the Accountant-General.

SPECIAL TO THE PUBLIC WORKS AND ELECTRICITY DEPARTMENTS.

2. *Verification of monthly closing cash balance.*—The actual balance in the cash chest of each office should be counted on the last working day of each month immediately after closing the cash account of the month or if this is not possible, at least on the morning of the next working day before any further transactions take place. A statement of the details of the actual cash balance should be prepared in the prescribed form. A certificate of verification specifying the actual cash balance (exclusive of imprests and temporary advance) both in words and figures and stating that it was ascertained by actual counting by himself should be recorded below the closing entries in the cash book and signed and dated by the disbursing officer.

When it is impossible for the disbursing officer, owing to absence from headquarters or illness, to count the cash balance on the prescribed date, he should do so at the earliest opportunity and record the reason for the delay on the cash balance report (Form P.W. A 2 in the Tamil Nadu Account Code, Volume III).

MONEYS HELD IN THE TREASURY.

TREASURY CASH BALANCES.

Subsidiary Rules under Treasury Rule 11— *cont.*

(i) DISTRICT TREASURIES.

3. Custody and verification of the treasury balance

(a) The bulk of the cash balance in the treasury shall be kept in treasury strong room under the double locks.

THE TAMIL NADU TREASURY RULES
CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—S.R. 3—INSTN—1)

NOTE 1.— When the Treasury Officer goes on leave, he shall hand over his keys to the Assistant Treasury Officer. If there are more than one Assistant Treasury Officer, the keys shall be handed over to the senior-most Assistant Treasury Officer.

NOTE 2.— When both the Treasury Officer and Assistant Treasury Officer happen to go on leave simultaneously, the keys of the Treasury Officer shall be handed over to the senior-most Accountant Grade II of the District Treasury, where there is only one Assistant Treasury Officer or to the other Assistant Treasury Officer, if there are more than one Assistant Treasury Officer.

NOTE 3.— When the Treasuries in the District Treasury refuses to work or goes on casual leave and when there is no other Accountant or the staff in the District Treasury refuses to act as Treasurer in his absence, the Treasury Officer may direct him to hand over the keys of the strong room to the Huzur Sarisithadar or any other officer to be deputed by the Collector for the purpose.

**CUSTODY OF MONEYS RELATING TO OR STANDING
 IN THE GOVERNMENT ACCOUNT.**

The Treasury Officer shall hold the key of one of the two padlocks placed on the entrance to the double lock strong-room of a district treasury and the Treasurer, the key of the other.

The Treasury officer and the Treasurer shall both be present in person whenever the double-lock strong-room is opened and shall remain there till it is closed. When opening the strong-room, the Treasury Officer and the Treasurer respectively shall himself unlock the padlock of which he holds the key and immediately remove the key similarly, when closing it each shall himself lock the padlock of which he holds the key. When closing the strong-room, each double-lock officer shall satisfy himself that each double-lock receptacle has been double-locked and that no one remains inside the strong-room; the entrance to the strong-room shall then to be closed and double locked and each Double Lock Officer shall satisfy himself that this has been properly done.

THE TAMIL NADU TREASURY RULES
CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—S.R. 3—INSTN—1)

When the strong-room is finally closed for the day, the Treasury Officer and the Treasurer respectively shall, after locking the padlock on the entrance to the strong-room of which he holds the key, place the key in a leather bag and have the bag sealed in the presence of both the officers by a subordinate, who shall not take the key out of the bag. Both the official seal and the private seal of the Treasury Officer shall be affixed to each of the bags. Each double-lock officer shall take his bag from the subordinate immediately after it has been sealed. Both the seals shall then be affixed to each of the two padlocks on the entrance to the strong-room and each double-lock officer shall satisfy himself that this has been properly done before he leaves the place.

The Treasury Officer and the Treasurer respectively shall never, under any circumstances, hand over the key held by him to any one other than a Government servant who has been duly authorised to take charge of the duties of his post from him.

[For the corresponding rule for a sub-treasury, see subsidiary rule 8 (a) below.]

A Register in Form 31-A shall be maintained by the Huzur Treasury and kept in a locked receptacle inside the strong room it shall show the names and designations of all persons who enter it on each occasion the work done by them with the time of entry and leaving, including the Treasury Officer even when he enters alone. The Treasury Officer or other officer holding his keys shall check and initial it before closing the strong room on each occasion that he is present.

(b) The Treasurer may be allowed to hold in his separate custody a sum sufficient for the convenient transaction of Government business. The Treasury Officer shall see that the amount so held does not ordinarily exceed Rs. 5,000 and that any request by the Treasurer for a large sum is carefully scrutinized. Before signing the Treasurer's daily balance sheet when closing the treasury for the day, the Treasury Officer shall verify the balance in the Treasurer's sole charge as shown in that sheet and satisfy himself that it does not exceed the current requirements, that it contains no uncurrent coin and that it does not contain more of any kind of small coin than is needed for current use. He shall also verify that the total value of the cash, stamps, opium and banderols held in the Treasurer's sole charge does not exceed the amount of the scrutiny furnished by the Treasurer and shall then have them placed in the double-lock strong-room.

THE TAMIL NADU TREASURY RULES

CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT.

[T.R. 11—S.R. 3—INSTNS 3-4]

Instructions under Treasury Rule 11—cont.

4. *Treasury Strong-room.*—(a) No place should be used as a strong-room, unless an officer of the Public Works Department not lower in rank than an Executive Engineer has certified that it is secure and fit for use as a strong-room. He should examine particularly the condition of any year of the enclosing walls which is not on the outside, under the observation of the guard. When giving his certificate, he should prescribe any conditions that may be necessary as to the manner of storing the coin, e.g., that it should not be piled on trestles but should be kept in boxes, or that no bag or box should be placed within a prescribed distance of the wall or in any particular part of the room.

(b) An iron safe used in the strong-room should be imbedded in masonry, so that the handles of the lid just reach the ground level. Locks and bolts should be kept well oiled and free from dust.

(c) Every strong-room should be inspected annually by the Executive Engineer or by an experience Assistant Engineer or upper subordinate holding sub-divisional charge deputed by the Executive Engineer for the purpose and the Treasury Officer should obtain a certificate of safety from the Inspecting Officer after each annual inspection. [See also instruction 9 (b) in regard to collecting depots.]

(d) The Superintendent of Police should record an order prescribing the positions of the sentries, and may require any additional precautions to be taken in regard to the strengthening of fastenings, burning of lights, etc. The responsibility for the scrutiny of the building and its fixtures will, however, remain with the Executive Engineer. The powers for the removal or transfer of the cash chests in Treasuries and sub-Treasuries will be vested with the Director of Treasuries and Accounts, but the immediate responsibility for the security of chests and other treasury furniture not forming part of the building or fixtures will remain with the Treasury Officer.

(e) A copy of the latest certificate given by an inspecting Public Works Officer under clause (c) above and a copy of the order of the Superintendent of Police under clause (d) above should be hung up in a conspicuous place inside the strong-room. The Treasury Officer should see that any conditions as to the manner of storage of treasure mentioned in these documents are complied with.

THE TAMIL NADU TREASURY RULES
CUSTODY OF MONEYS RELATING TO GOVERNMENT
ACCOUNT.

(T.R. 11 SR 3 INSTNS 4—5)

(f) The doors and windows of the strong-room should be kept permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. As an exception to this rule, the opening of shutters is permitted during office hours in an aperture, which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building provided that all coin and valuables remain securely packed in locked receptacles.

(g) Dindigul padlocks or Sparling patent padlocks manufactured at the Sparling Lock works at Aligarth should be used as the double locks on the entrance to a strong-room, and also on the double-lock receptacles kept in the strong-room. They should be purchased through the Indian Stores Department, New Delhi.

5. *Treasury padlocks and keys.*—(a) A register of all the padlocks and keys belonging to the district treasury and its sub-treasuries should be maintained in Form 26 and kept in the strong-room of the district treasury. Separate pages should be assigned to the district treasury and to each sub-treasury. Each sub-treasury should also keep a list of its own padlocks and keys in the same form.

The Treasury Officer or the Treasurer, as the case may be, should initial in column (9) of the register against each original key in his charge as an acknowledgment that he has received it. In regard to each duplicate key, which is kept in the box of duplicate keys under the joint custody of the Collector and the Treasury Officer, a note should be made to that effect and initialled by the Treasury Officer in column (7) of the register. The Collector should obtain an acknowledgement for the sealed box containing the duplicate keys of the padlocks used for the entrance to the district treasury strong-room, &c. (see clause(f) below), and the number and date of the acknowledgment should be noted in the register in the appropriate places. The Treasury Officer should obtain an acknowledgment from each Sub-Treasury Officer for the original sub-treasury keys in his possession and the number and date of each acknowledgment should be noted in the register in the appropriate places.

All padlocked boxes, locks, keys used for remittance purposes are the property of the Reserve Bank which will be responsible for repairs to and replacements of such boxes, locks, keys, etc. All Treasury Officers and Sub-treasury Officers should maintain a separate account of all such articles in their custody in the form prescribed by the Reserve Bank. The boxes, should be marked 'R.B.M.' and used for remittance purposes when necessary. Any charges for repair or replacement of these boxes, locks and keys should be incurred only with the previous sanction of the Currency Officer and debited to the Reserve Bank.

THE TAMIL NADU TREASURY RULES
CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT.
[T.R. 11—INSTNS 5—cont.]

(b) Every padlock should have a number impressed upon it or attached to it by a metal or other label and the same number should be impressed on, or attached to, each key belonging to it. No two padlocks in the same district bear the same number.

(c) The Treasury or Sub-treasury Officer should keep in his personal custody the duplicate key of each remittance box used for sending treasure from a salt factory to the treasury and keep a label attached to it showing the name of the factory to which it belongs.

(d) Whenever a padlock is out of order or no longer required, the Treasury Officer should send it to the Works Manager, the Tamil Nadu Public Works Engineering Corporation Limited, Madras, for repairs or for disposal. If a key is lost, the Treasury Officer should at once report the fact to the Director of Treasuries and Accounts and send the padlock to the Superintendent, Public Works, Workshops, requesting him to have its levers altered and provide new keys for it. If the key lost is the property of the Reserve Bank, the loss should be reported to the Bank. No padlock of which a key has been lost may be used again in the district, until it has been so altered. The Treasury Officer should ordinarily recover the cost of the alteration and the new keys from the person or persons to whose carelessness he attributes the loss of the key.

No local mechanic may ever be allowed to repair a treasury padlock or to make a new key for one.

(e) No spare padlocks should be kept at a sub-treasury or except with the permission of the Director of Treasuries and Accounts, at a district treasury. The Director of Treasuries and Accounts should see that no unnecessary padlocks and keys and no unnecessary duplicate keys are supplied to or retained in any treasury. No duplicate keys should be kept at a sub-treasury.

(f) All spare padlocks with their keys which are kept in a district treasury with the approval of the Director of Treasuries and Accounts, should be held under double-lock in the District Officer and the Huzur Treasurer. All duplicate keys except those of the padlocks used on the entrance to the district treasury strong room and on the duplicate key receptacle, should be kept in the district treasury strong-room in a receptacle under double-locks. The Personal Assistant (General), to the Collectors shall hold the key of the double-locks and the Treasury Officer should hold the other. They shall never under any circumstances, hand over the keys held by them to any one other than a Government servant who has been duly authorised to take charge of the duties of their post from them.

THE TAMIL NADU TREASURY RULES

CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT.

(T. R. 11—INSTN 5—cont.)

(g) Personal Assistant (General), to the Collector should put the duplicate keys of the two padlocks used on the entrance to the district treasury's strong-room and those of the two padlocks used on the duplicate key receptacle into a small box fitted with a Dindigul padlock or a Spaulding patent padlock and keep one key of this box himself, the duplicate key being kept in the duplicate key receptacle. He should seal this box with this private seal and deposit it with the Agent of the nearest branch of the State Bank of India if there is any such branch in his district. Otherwise, he should send the sealed box to the currency officer of the Reserve Bank of India, Madras, if the post from his headquarters reaches Madras in one day, and if not, he should send it to the Collector whose headquarters is nearest to his own for custody in that district treasury. Once a year in April, the Collector should send, for the box, examine the keys, lock the box and seal it again with his private seal and return it to the appointed person; he should also make a note at the same time in the register of padlocks and keys stating that he has examined the keys and found them to be correct.

(h) In the sub-treasury at Madras, the two strong rooms used for the storage of opium, stamps and bunderoles will be under the joint lock and key of the Sub-Treasury Officers, Grades I and II. The third strong room which is used for the storage of opium, stamps and bunderoles for issue to the public by the Sub-Treasury Officers, Grade II, will be under the joint lock and key of the Sub-Treasury Officer, Grade II and the Upper Division Accountant. The fourth strong-room which is used for the storage of sufficient stamps for issue to the public by the Sub-Treasury Officer, Grade II, for a week will be under the joint lock and key of the Upper Division Accountant and the sub Treasury Officer, Grade II.

In the Madras Taluk Treasury, the duplicate key receptacle should be kept in a strong-room for which the two Sub-Treasury Officers hold the keys of the double locks. Double locks should also be placed on the duplicate key receptacle; the Treasury Officer, Chingleput, should hold the key of one of these double locks and the Sub-Treasury Officer, Grade I should hold the key of the other. The Treasury Officer, Chingleput and the two Sub-Treasury Officers should never, under any circumstances, hand over any double lock key held by them to anyone other than a Government servant who has been duly authorized to take charge of the duties of the post from him. The Treasury Officer Chingleput should follow the procedure laid down in clause (f) above in regard to the duplicate keys of the two padlocks used on the entrance to each strong-room, and those of two padlocks used on the duplicate key receptacle, and hand over the sealed box containing the keys to the Currency Officer, Reserve Bank of India, Madras, for safe custody.

THE TAMIL NADU TREASURY RULES

CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—ISSUES 5—*cont.*)

(i) Whenever the Collector or the Treasury Officer hands over the charge, all padlocks and duplicate keys belong to or kept in the treasury should be examined and compared with the register of padlock and keys, and the relieving officer should sign a certificate in the register showing whether he has found them to be correct. The padlocks and duplicate keys need not however, be examined when the Collector or the Treasury Officer is transferred only temporarily or goes on casual leave and the temporary incumbent is not likely to have any occasion to open the receptacle containing duplicate keys, if it becomes necessary for the temporary incumbent to do so whilst in charge, he should at once carry out the examination of all padlocks and duplicate keys and sign a certificate to the register as prescribed above.

Whenever either of the two Government servants who hold the two sets of keys of the double locks in use at a sub-treasury hands over charge otherwise than temporarily, all the padlocks and keys to use in the sub-treasury should be checked with the register of padlocks and keys and the relieving Government servant should sign a certificate showing whether he has found to have been acknowledged as these rules require.

(j) Whenever an officer of the Indian Audit Department inspects a treasury, he will report whether he has found all the treasury padlocks and keys (except the duplicate keys of the padlocks used on the entrance to a district the treasury strong-room and the duplicate key receptacle of a district treasury which are deposited elsewhere) to be correct according to the register and to have been acknowledged as these rules require.

Whenever the Director of Treasuries and Accounts, Deputy Director of Treasuries and Accounts/Treasury Officer inspects a sub-treasury, he should check all the padlocks and keys in use in the sub-treasury with register of padlocks and keys, and record the result in the register. The Deputy Director/Treasury Officer, should also report the result of his check to the Director of Treasuries and Accounts.

(k) The Director of Treasuries and Accounts may modify these instructions in matters of detail to suit local convenience, when necessary but there should be no departure from the essential instructions relating to important matters, such as the responsibility for the custody of duplicate keys, the examination of duplicate keys periodically and when there is a transfer of charge, and the report to be made when a key is lost.

THE TAMIL NADU TREASURY RULES
CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(I.R. 11—S.R. 4—5)

Subsidiary Rules under Treasury Rule 11—*cont.*

4. *Verification of treasury balance when there is a change of Treasury Officer or Treasurer.*—(a) Whenever the Treasury Officer hands over charge otherwise than temporarily the relieving Government servant shall, before taking charge, verify the cash balance in the district treasury in the manner prescribed in subsidiary rule 7 under Treasury Rule 4 and report the result of his verification to the Accountant-General. He shall also take charge from the out-going Treasury Officer a note prepared by him regarding the state of affairs in the district treasury. Whenever the Treasurer hands over charge, otherwise than temporary, the cash balance shall be similarly verified and the result of the verification reported to the Treasury Officer.

(b) A Government servant who holds charge of a district treasury during a short Temporary absence of the Treasury Officer, e.g., on casual leave, shall be held responsible for the correctness of the balances in any double-lock receptacles which are opened whilst he is in charge, until they are duly verified and taken over by the permanent Treasury Officer. He should, therefore, verify the contents of any double-lock receptacle which is opened whilst he is in charge. The permanent Treasury Officer should verify, on his return, the contents of all double-lock receptacles which have been opened during his absence.

(c) If, on any occasion, the Treasury Officer or the Treasurer is so ill that he is unable to go in person to the treasury to hand over charge of the treasury keys to the Government servant duly authorized to take charge of the duties of his post from him, the relieving Government servant shall go to the Government servant who is to be relieved and take over the keys in person. The relieving Government servant shall then verify the balance under double-locks in the presence of the other double lock officer and record a certificate of verification and the fact of the illness of the relieved Government servant in the registers concerned.

5. *Responsibilities of the Treasurer and the Shroff for the handling of moneys and the security to be furnished by them.*—The Treasurer shall be responsible for the handling of the moneys at a district treasury and the Shroff or Shroffs at a sub-treasury. Every Treasurer or Shroff shall be required to furnish sufficient security to protect the Government against any loss that may be caused by negligence or fraud on his part. The security bond shall be in the form prescribed by the Government for the purpose after a Treasurer or Shroff vacates

THE TAMIL NADU TREASURY RULES

CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—S.R. 5-6—INSTN. 6L-8)

office, the bond shall be retained permanently, or until it is certain that there is no need to keep it any longer. Government Promissory Notes lodged as security shall, however, be returned six months after the Treasurer or Shroff concerned vacates office, unless there are special and sufficient reasons for retaining them for a longer period.

5-A. *Custody of Security Bonds.*—The Security Bonds of Government servants employed in treasuries shall be kept in a locked box in the double-lock strong room of the district treasury. The Treasury Officer will be responsible for the safe custody of the bonds and shall keep the key of the box in his personal custody

Instructions under Treasury Rule 11.

6. *Security to be furnished by the official of the Treasuries and the Pay and Accounts Office, Madras.*—The detailed instructions regarding the security to be furnished by the officials of the Treasuries and Pay and Accounts Office, Madras are contained in paragraphs 22-A of Treasury Manual and 446 of Pay and Accounts Office Manual respectively.

7. *Responsibility of the Treasurer and the Shroff in the handling of moneys.*—A Shroff should not be placed in charge of the treasury keys, and should not be made to keep any accounts other than those properly pertaining to his office. If the Treasurer of a district treasury goes on casual leave, however, he may at his option, hand over his treasury keys either to the senior Shroff or to the senior Accountant serving under him, on the clear understanding that, in either case, the Treasurer will be personally responsible for any loss that may occur.

7A. Shroff should be required to make good any uncurrent or counterfeit coin received by him and over payment made by him.

8. *Precautions against substitution of coins in treasuries.*—To guard against the possibility of uncurrent or counterfeit coin being substituted in a treasury for good coin presented by the public or received in a remittance, every Shroff and other Government servant who handles coin in a district treasury should be required on arrival for the day's work to hand over to the Treasurer or a responsible subordinate chosen by the Treasurer for the purpose, all coins which he is carrying at the time and to take them back when leaving the office after the day's work.

THE TAMIL NADU TREASURY RULES
CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—S.R. 6)

The procedure prescribed above should also be followed at a sub-treasury; the duties assigned to the Treasurer at a district treasury in this connection should be performed by the Sub-Treasury Officer at a sub-treasury.

Subsidiary Rules under Treasury Rule 11—*cont.*

6. Storage of treasure—(a) Coin shall be stored in a strong-room in one of the following three ways:—

(i) In bags of uniform size and contents, placed in strong iron boxes or safes, or wodden chests, or built recesses or wells, each of which shall have two independent locks and be so constructed that it is impossible to have any access to the contents until both locks have been opened. Bags made of net material shall always be used for strong whole rupees. The Treasury Officer shall hold the keys of one of the two locks on each double lock receptacle in a district treasury and the Treasurer, the key of the other. The Treasury Officer and the Treasurer respectively shall never, under any circumstances, hand over any double-lock key held by him to anyone other than a Government servant who has been duly authorized to take charge of the duties of his post from him.

(For the corresponding rule for a sub-treasury, See subsidiary rule 8 (b) below.)

(ii) In bags of uniform size and contents piled upon trestles Bags made of net material shall always be used for storing whole rupees. This method must not be adopted unless every door, window, drain, sky-light, ventilator, or other aperture in the walls or ceiling of the strong-room is so closed, as to make it impossible to insert any rod or instrument into the strong room.

(iii) Temporarily in preparation for making a remittance in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes. The iron hoops on each box should be rivetted or nailed together where they cross. Each box should bear a number and the name of the despatching treasury cut into or painted on it.

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(T.R. 11—S.R. 6-7)

(b) All notes shall be stored in separate receptacles and not along with coin. High value notes, shall be stored in a tin box, and the remaining notes in suitable receptacles that will protect them from injury by damp, insects etc. They shall be kept in bundles of not more than a hundred notes each and each bundle shall contain notes of one denomination only.

Explanation.—Notes of the denomination of Rs. 100 or more shall be treated as high value notes.

7. Receipt of moneys into and issue of moneys from double-locks. The following procedure shall be followed :—

(a) The Treasurer shall prepare the nickel coin for reception into double-locks by having the coin of each denomination made up in bags of uniform size and contents, which shall ordinarily be Rs. 1,000. Rupees 2,000 may be adopted for rupee coins, if it is considered more convenient, and a smaller amount than Rs. 1,000 for fifty paise and twenty-five paise, but one amount shall be adopted uniformly for the contents of all the bags of nickel coin of a particular denomination. The Treasury Officer shall cause the contents of each bag to be emptied into the scales, weighed against the appropriate verified weight as described in Subsidiary Rule 7 (a) under Treasury Rule 4, and poured into another bag, which shall be tied up in his presence with a slip in Form 27 placed inside it. The Treasury Officer shall then count the bags so tested into the double-lock receptacle.

Cupro-nickel coin of each denomination shall be made up in bags of uniform size and contents and similarly bronze coin. The Treasury Officer shall verify the contents of each bag and shall then count the bags into the double-lock receptacle.

(b) Notes intended for delivery into double-locks shall be made up in bundles according to denomination in the order of receipt. No bundle shall contain more than a hundred notes. The Treasury Officer shall count the notes in each bundle with his own hands and satisfy himself that it does not contain any note of a denomination different from that specified on the label in Form 28 affixed on top of the bundle and shall sign the label as a token of this verification. He shall then count the bundles so verified into the tin box containing high value notes for the double-lock receptacle with his own hands and if the tin box has been taken out of the double-lock receptacle, shall replace it therein with his own hands.

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(T.R. 11—S.R. 7—*cont.*)

The detailed check of fresh notes of denominations of Rs. 10 and Rs. 5 received in a remittance from the Currency Office may be confined to one bundle in every ten taken at random.

(c) Notes shall be given out of double-locks by counting the number of bundles. The bundles shall be arranged in the double-lock receptacle in the order of receipt and given out in the same order, taking first those which were received earliest, so that notes of the older issues shall not be stored indefinitely. As soon as the Treasury Officer and the Treasurer have opened a double-lock receptacle for the purpose of taking out notes, the Treasury Officer shall take out with his own hands the requisite bundles of notes (or, if it is required, the tin box containing the high value notes) and the receptacle shall immediately be closed. The Treasury Officer shall take out with his own hands all notes that have to be taken out of the tin box containing high value notes and, during any period required for counting the notes, the tin box shall be kept closed. As soon as the transaction relating to the notes kept in the tin box has been completed, the Treasury Officer shall replace it in the appropriate double-lock receptacle with his own hands.

(d) Nickel coin shall be given out of double-locks by counting the number of bags. As soon as the Treasury Officer and the Treasurer have opened a double-lock receptacle for the purpose of taking out coin, they shall cause the requisite number of bags of coin to be taken out in their presence and the receptacle shall then immediately be closed.

(e) A double-lock receptacle shall not be kept open or unlocked for longer than is necessary and in no circumstances shall more than one double-lock receptacle be kept unlocked at a time. As soon as the transaction relating to a receptacle has been completed, it shall be properly double-locked.

(f) The provisions in clauses (b) and (c) above requiring the Treasury Officer to take out notes from double-lock receptacles with his own hands and to count them himself in no way effect responsibility of the Treasurer for the handling of the moneys in the treasury as laid down in Subsidiary Rule 3.

(g) A memorandum in Form 29 for coin, or one in Form 30 for notes, shall be kept in each double-lock receptacle showing its contents. Whenever any amount is passed into or out of double locks, the Treasury Officer shall make the necessary entries in these memoranda and in Form 31 (Treasurer's Daily Balance Sheet) at the time with his own hand.

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(T.R. 11—S.R. 7—8)

(h) When notes are prepared in accordance with clause (b) above for reception into double-locks, a Shroff's slip in Form 28 stating the number of notes the bundle contains and their denomination and bearing the full signatures of the Government servant who made up the bundle and the Government servant who last counted the notes in it shall invariably be affixed to the top of each bundle so that, if any deficiency or defect of any kind is detected subsequently, there may be no uncertainty as to who counted and examined the notes. A slip in Form 27 shall duly filled up and placed in each bag of coin which is prepared for reception into double-locks.

(ii) SUB-TREASURIES

8. Subsidiary Rules, 3, 4, 6 and 7 and instructions 3 to 7 above shall apply generally to sub-treasuries also, *mutatis mutandis* and subject to the following modifications—

STRONG-ROOM AND STORAGE OF TREASURE.

(a) All the valuables in the sub-treasury shall be kept locked up in a strong-room under double-locks. The Double-Lock Officer shall hold the key of the one of the two padlocks placed on the entrance of the double-lock strong room and the Sub-Treasury Officer, the key of the other. The Assistant of the Sub-Treasury or the senior most Assistant of the Sub-Treasury where there are more than one Assistant will be the Double-Lock Officer. Both the official seal of the Sub-Treasury Office and the private seal of the double-lock Officer or the Government servant holding his keys shall be affixed to each of these two padlocks. Whenever the strong-room is closed under double-locks. The procedure laid down in Subsidiary Rule 3 (a) for the opening and closing of the double-lock strong-room of a district treasury shall apply *mutatis mutandis* to the opening for the day and closing for the day of a sub-treasury strong-room and to any other occasion, when the double-lock officer or the Government servant holding its keys considers it necessary to close the strong-room under double locks or open it after it has been double-locked. The Double-Lock Officer or the Government servant holding his keys may leave the entrance to the strong-room under the Sub-Treasury Officer's single lock during the working hours of each working day, provided that the keys of the padlocks used on the entrance to the strong-room and the keys of the locks on the receptacles used in the strong-room never leave the possession of the Government servants in whose respective charge the rules require them to be but he shall invariably be present when any doublelock receptacle is opened.

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(T.R. 11—S.R. —8 *contd.*)

Only the persons necessary for the work to be done in the strong-room should be taken into it and one of the Double-Lock Officers shall close the strong-room and secure the door by a chain or other impediment to free ingress, so that no one else will be able to enter without attracting attention. The door shall not be reopened until the work has been completed and the cash, stamps or other articles are ready to be taken out of the Strong-Room. A Register in Form 31A shall be maintained by the Sub-Treasury Officer and kept in a locked receptacle inside the strong-room, it shall show the names and designations of all persons who enter it on each occasion, the work done by them at the time of entry and leaving, including the Sub-Treasury Officer even when he enters alone. The Double-Lock Officer or other officer, holding his keys should check and initial it before closing the strong-room on each occasion that he is present.

(b) The main store, i.e., the bulk of the sub-treasury balance, shall be kept in chests or safes, each of which shall have two independent locks and be so constructed that it is impossible to have any access to the contents until both locks have been opened. The Double-Lock Officer shall hold the key of one of the two locks on each double-lock receptacle and the Sub-Treasury Officer, the key of the other. A small amount of cash required for current purposes may be left in the hands of the Sub-Treasury Officer who shall keep it under single lock in the strong-room. For each sub-treasury, the Treasury Officer shall fix a maximum limit for the cash that may be left in the Sub-Treasury Officer's sole charge. The Sub-Treasury Officer shall never hand over the key of any single-lock receptacle used in the strong-room to the Shroff or to any other person even during office hours.

(c) If, on account of net receipts, the amount in the hands of the Sub-Treasury Officer becomes larger than the maximum fixed by the Treasury Officer, he shall at once inform the Double-Lock Officer or the Government servant holding his keys, so that the latter may transfer the excess to the main sub-treasury balance under double locks.

The Sub-Treasury Officer shall "prove" the balance whenever money is transferred from double-lock to single-lock and *vice-versa* and from double-locks to the currency chest and *vice-versa*.

Explanation.—The scope of the term "proving" is explained in Note 1 to Instruction 14 (ii) under T.R. 11.

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(T.R. 11—S.R. 8—*contd.*)

(d) Such Treasuries other than Madras Taluk Treasury and Nandanam Sub-Treasury :—

(i) When the Sub-Treasury Officers goes on leave, he shall hand over his keys to the Assistant (Double Lock Officer) who will receive the keys after handing over his set of keys to the Second Assistant in the case of Sub-Treasuries where there are more than one Assistant or to the senior most regular Junior Assistant in the case of other Sub-Treasuries. On such occasions, the Assistant (Double Lock Officer) shall perform all the duties of the Sub-Treasury Officer.

(ii) When the Assistant (Double Lock Officer) goes on leave, he shall hand over the double-lock keys to the Second Assistant in the case of sub-treasuries where there are more than one Assistant to the senior most regular Junior Assistant in the case of other Sub-Treasuries.

(iii) During the simultaneous absence of both the Sub-Treasury Officer and the Assistant (Double Lock Officer), the Treasury Officer shall depute one of the Accountants Grade II from the District Treasury to perform the duties of the Sub-Treasury Officer.

Nandanam Sub-Treasury.—When the Sub-Treasury Officer, Grade I goes on leave, he shall hand over his keys to the Sub-Treasury Officer, Grade II. When the senior most Assistant (Double Lock Officer) goes on leave, he shall hand over the Double Lock Keys to the next Senior Assistant of the Sub-Treasury. If both the Sub-Treasury Officer, Grades I and II happen to go on leave, the Senior most Assistant of the Sub-Treasury (Double Lock Officer) shall receive the keys of the Sub-Treasury Officer, Grade I, after handing over his keys to the next Senior Assistant of the Sub-Treasury.

In the Sub-Treasury at Madras, the following procedure shall be followed :—

(i) *When the Sub-Treasury Officer, Grade I, goes on leave, he shall hand over his keys to the Second Assistant of the Sub-Treasury. During his absence the Sub-Treasury Officer, Grade II who is already having one set of keys and the Second Assistant will operate the main depot.*

THE TAMIL NADU TREASURY RULES
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 (T.R. 11—S.R. 8 cont.)

(ii) *When the Sub-Treasury Officer, Grade II goes on leave, he shall hand over his two sets of keys to the Sub-Treasury Officer, Grade I who will receive them after handing over his keys to the Second Assistant of the Sub-Treasury. The Sub-Treasury Officer, Grade I, and the Senior Assistant will operate the Sub-depot. The Sub-Treasury Officer, Grade I, and the Second Assistant will operate the main depot.*

(iii) *When the Senior Assistant goes on leave, he shall hand over his keys to the Second Assistant of the Sub-Treasury. The Sub-Treasury Officer, Grade II, and the Second Assistant will operate the sub-depot.*

(iv) *If one of the three officers holding sub-treasury keys has to go on leave when the Second Assistant of the Sub-Treasury is on leave, the services of Senior most Assistant in the Office of the Assistant Superintendent of Stamps shall be utilised.*

Note 1.—The Government Servants who hold the Sub-Treasury Keys during the absence of Sub-Treasury Officer or Double Lock Officer, or both, shall be responsible for the contents of the double lock receptacles and shall check the balance both when taking and when handing over charge. The result of the verification shall be recorded in the relevant registers attested by all the Government servants whom the rules required to be present.

Note 2.—The Sub-Treasury Officer shall obtain prior permission of the Treasury Officer before going on leave on the occasions when the Assistant (Double Lock Officer) also proceeds on leave.

Note 3.—During the simultaneous absence of the Sub-Treasury Officer and Assistant (Double Lock Officer), a regular Senior-most Junior Assistant of the District Treasury shall be deputed to hold the double lock keys of the Sub-Treasury, where the regular Junior Assistants are quite new.

Note 4.—The Director of Treasuries and Accounts may ratify the action of the Double Lock Officer, when, under exceptional circumstances, he hands over the double-lock keys to a Government servant other than those mentioned in the rules.

THE TAMIL NADU TREASURY RULES

CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNTS

(T.R. 11—S.R. 8—cont.)

Note 5.—(i) When the Double Lock Officer in the Sub-Treasury refuses to work or goes on leave and when there is no other Treasury staff available in the Sub-Treasury to hold his key, the Sub-Treasury Officer may direct him to hand over his keys to the Sub-Registrar or in his absence to the Headquarters Deputy Tahsildar or to the Independent Deputy Tahsildar.

(ii) In the case of Sub-Treasuries situated in a place which is not the headquarters of a taluk or Sub-Taluk, the Sub-Treasury Officer, may in case of such emergencies direct the Double Lock Officer to hand over his keys to an official of the Revenue Department not below the rank of a Deputy Tahsildar to be specified by the Revenue Divisional Officers or the Taluk Tahsildar.

(e) If, on any occasion, the Double Lock Officer, or the Sub-Treasury Officer is so ill that he is unable to go in person to the sub-treasury to hand over charge of the sub-treasury keys to the Government servant duly authorized to take charge of the duties of his post from him, the procedure laid down in subsidiary rule 4 (c) shall be followed *mutatis mutandis*.

(f) The Sub-Treasury Officer shall be in immediate charge of the sub-treasury, and shall sit in front of the entrance to the strong-room in such a way that he has a clear view of the Shroff. After closing the transactions on each working day, he shall verify the cash balance under single lock and sign the Shroff's cash balance register (Form T.A. II) in the Tamil Nadu Account Code Vol. II and the Shroff's balance sheet (Form 32), recording a certificate on the latter that he has verified the balance and found it to be correct. He shall also compare the balance in the day-book with the balance in the Shroff's balance sheet and sign the day-book. Whenever, the Sub-Treasury Officer is transferred, the sub-treasury cash balance shall be verified and the result of the verification reported to the Treasury Officer.

(g) The Double Lock Officer or the Government servant holding his keys shall also verify the cash balance and stamps under single-lock and check the Shroff's balance sheet before signing the Shroff's cash book at the close of each working day. He shall satisfy himself that the single-lock balance does not exceed current requirements and does not contain any uncurrent coins or more of any kind of small coin than is required for current use. He shall also countersign the day-book every evening after comparing the balance shown in it with the balance shown in the Shroff's balance sheet.

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GOVERNMENT ACCOUNT

(T.R. 11 S.R 8—cont.)

The Double Lock Officer or the Government servant holding his keys shall, in addition to fulfilling the requirements of subsidiary rule 7 (g), also maintain in his own writing a register in Form 33 showing all transfers between single-lock and double-locks. The register shall be kept in the double-lock strong-room. When closing the sub-treasury each day, the Double-Lock Officer or the Government servant holding his keys shall fully compare the entries regarding double-lock transactions in the Shroff's daily balance sheet with the entries in this register and initial them.

Duties of the Government servant holding the Double Lock Officer's sub-treasury keys during the Double-Lock Officer's absence.

(h) At a sub-treasury the Government servant holding the Double-Lock Officer's keys during the latter's absence from headquarters shall be responsible for the following duties :-

- (1) The custody of the keys.
- (2) Opening and shutting the double-lock strong-room and the double-lock stamp almirah, being present in the strong-room whenever any transaction relating to the double-lock balance of cash or stamps is carried out, and being responsible for the contents of the double-lock receptacles.
- (3) Deleted.
- (4) Certifying to the correctness of the closing cash balance on the day prescribed for closing the sub-treasury account for the month and signing the cash balance report (Form 3), the monthly sub-treasury account, etc.
- (5) Comparing the closing cash balance for the day in the Accountant's day-book (Form T.A. III in the Tamil Nadu Account Code, Vol. II) with that in the Shroff's balance sheet (Form 32) and, if they agree, signing both.
- (6) Recording a certificate in the Accountant's day-book (Form T.A. III in the Tamil Nadu Account Code Vol. II) that the balance agrees with that in the Shroff's balance sheet (Form 32) and signing it.

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(T.R. 11—S.R. 8—cont.)

(7) Verifying the cash balance and stamps under single lock, satisfying himself that they agree with the Shroff's balance sheet (Form 32) and the single lock register of stamps and then signing the Shroff's cash book (Form T.A. I in the Tamil Nadu Account Code, Vol. II).

In a sub-treasury where there is no Sub-Treasury Officer (e.g., Yercaud Sub-Treasury in Salem district), the Government servant who holds the Double-Lock Officer's sub-treasury keys during the Double-Lock Officer's absence is not merely the custodian of the keys; he shall supervise the work of the sub-treasury and be responsible for it.

(i) The Shroff shall make and receive cash payments, and shall not have more moneys in his custody than are required for the day's transactions. If, on account of net receipts, the amount in the hands of the Shroff becomes larger than the amount of his security, the bulk of the amount shall at once be transferred to the single-lock balance in the strong-room. No uncurrent coin shall be issued to the Shroff.

(j) If casual leave is granted to the Shroff in a sub-treasury where there is only one Shroff, he should be given the option of either nominating with his consent some other member of the establishment to be in additional charge and do duty for him in his absence on his (the Shroff's) responsibility or accepting the nomination of such a person by the Sub-Treasury Officer to be in additional charge in the same way. The Sub-Treasury Officer should issue the order in all cases. The Government servant placed in additional charge of the Shroff's work during such casual leave will not be required to furnish security. The immediate responsibility for any loss during such a period will remain with the Shroff and the ultimate responsibility will remain with the Sub-Treasury Officer.

Deputy Tahsildar's Sub-treasuries and Collecting Depots.

9. (a) In a sub-treasury in charge of a Deputy Tahsildar the procedure laid down in subsidiary rule 8 shall be followed mutatis mutandis.

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(T.R. 11—INSTN—9)

(b) Every Deputy Tahsildar's sub-treasury shall be provided with double-locks and all valuables kept in such a sub-treasury shall be kept, as far as possible, under double-locks. The Deputy Tahsildar shall hold the key of one of each set of double locks and the Accountant on the upper division scale of pay, or Head Clerk of the Office, the key of the other.

Instructions under T.R. 11—cont.

9. (a) *Custody of a Deputy Tahsildar's sub-treasury keys during his absence on tour.*—When a Deputy Tahsildar in charge of a sub-treasury goes on tour, he should entrust his sub-treasury keys to the Sub-Registrar, if there is a Sub-Registrar whose headquarters is in the station. If this arrangement is not feasible, he should observe the special arrangements prescribed by the Government by a general or special order (see instructions 4 and 5 under Treasury Rule 5). He should never hand over his set of double-lock keys to any one other than a Government servant who has been duly authorised to take charge of the duties of his post from him or to be in charge of the keys during his absence from headquarters.

The duty of supervising, and being responsible for the work of the Deputy Tahsildar's sub-treasury at any of the stations specified in Appendix 7, where there is no Accountant on the upper division scale of pay, should be performed by the Sub-Registrar concerned during the absence of the Deputy Tahsildar on tour.

NOTE 1.—If after handing over the sub-treasury keys in the prescribed manner and proceeding on tour the Deputy Tahsildar returns to headquarters but proceeds at once on a second tour, he need not unless he thinks fit, take charge of the sub-treasury keys from the Government servant to whom they have been entrusted.

NOTE 2.—If he proceeds only on a short journey and will return within a few hours, the procedure laid down in Note 1 under Subsidiary Rule 8 shall be followed.

NOTE 3.—If circumstance of extraordinary emergency make it necessary, the Deputy Tahsildar may leave his headquarters on a journey not covered by Note 2 above, without examining the sub-treasury balance. In that case, the procedure laid down in Note 2 under Subsidiary Rule 8 shall be followed.

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[T. R. 11—INSTNS. 9--11]

(b) *Collecting depots.*—Though a collecting depot is not a sub-treasury (see instruction 3 under Treasury Rule 5), the rules laid down for sub-treasuries should be followed *mutatis mutandis* at collecting depots also. Every collecting depot should be provided with double locks and all the valuables kept in it should be kept, as far as possible, under double locks. The Deputy Tahsildar, should hold the key of one of each set of double locks and the Head clerk of the Office, the key of the other.

The annual certificate of safety by a Public Works Officer referred to in instruction 4 (c) should be obtained for each collecting depot other than one at which the cash, stamps, opium and other valuables, if any, held will not be allowed at any time to exceed Rs. 500 in total value.

Subject to the special arrangements if any, prescribed in individual cases for the issue of stamps and opium, a collecting depot should be kept open either on certain specified days in a month or on the day when the Deputy Tahsildar is at headquarters, and should be kept closed on other days.

CURRENCY CHEST BALANCES.

Custody and Verification of Currency Chest Balances.

10. At any place where the State Bank of India (as the agent of the Reserve Bank of India) transacts the cash business it is in sole charge of the currency chest, except when it transacts Treasury it is in sole charge of the currency chest, except when it transacts treasury cash business through a Treasury Pay Office (as to which see instruction 11 below). The Bank is responsible for the examination and correctness of coin or notes at the time of the deposit in, or withdrawal from, any such currency chest and for sending the chest slips prescribed in instruction 14 (v).

11. At a treasury which transacts its cash business through a Treasury Pay Office of the State Bank of India, the currency chest should be kept in the treasury in a special double-lock strong room completely separate from the strong-room used for the custody of stamps and opium, in the joint custody of the Treasury Officer and of two employees of the Bank namely, the Clerk-in-charge and the Treasurer of the Treasury Pay Office. Every receptacle used to contain any part of the currency chest balance should be kept under double locks. The Treasury Officer

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[T. R. 11—INSTNS. 11—13]

should hold the key of one of the locks, and the key of the other should be held jointly by the Clerk-in-charge and the Treasurer of the Treasury Pay Office. The keys of the double locks used on the entrance to the strong-room in which the currency chest is kept should also be held in the same manner. The Treasury Officer should never, under any circumstances, hand over any double lock key held by him to any one other than a Government servant who has been duly authorised to take charge of the duties of his post from him. The duplicate keys of the double locks placed on the currency chest receptacles and the entrance to the currency chest strong-room should be kept in a small box under double locks, which should be sealed with the private seals of the Treasury Officer and the Clerk-in-charge and the Treasurer of the Treasury Pay Office and sent to the Currency Officer, Reserve Bank of India, Madras for safe custody. The box should be sent for once a year in April and returned after verifying the contents. The original keys of the double locks used on this small box should be held in the same manner as the keys of the other double locks used in connection with the currency chest, as prescribed above. The duplicate of the key held by the Treasury Officer should be in the custody of the Collector of the district and the duplicate of the key held jointly by the two treasury Pay Office officials should be in the custody of the Agent of the parent branch of the State Bank of India.

12. At a treasury which does not transact its cash business through the Bank, an entirely separate or receptacles should be set apart for the contents of the currency chest and kept under double-locks. The keys of these double-locks should be held in the same manner as the keys of the double locks placed on receptacles used for the double-lock treasury balance—See subsidiary rules 6 (a) (i) and 8 (b).

13. (a) The notes and coin held in the currency chest should be kept quite distinct from the treasury balances and should not be touched, except in accordance with the rules contained in this Code or the instruction of the Currency Officer, Reserve Bank of India, Madras. The procedure described in subsidiary rule 7 for receiving moneys into, and issuing moneys from, double locks should be followed in making deposits in, or withdrawals from, the currency chest, subject to the further requirements prescribed in clause (b) below when the currency chest is in the joint custody of the Treasury Officer and the officials of a Treasury Pay Office.

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(T.R. 11—INSINS. 13—14)

(b) When moneys are deposited in the currency chest at a treasury which transacts its cash business through a Treasury Pay Office, the Treasury Officer should personally examine every note for Rs. 100 or more, and satisfy himself that it is a genuine, current note. In regard to notes of denominations below Rs. 100 he should follow the procedure described in subsidiary rule 7 (b). A slip in Form 34 bearing the signatures of the Cashier and the Treasurer of the Treasury Pay Office should be brought by the Treasury Pay Office officials attached to each bundle of notes. If the Treasury Officer accepts the bundle of notes as correct for deposit in the currency chest after making the prescribed examination, he should sign the slip. In regard to rupee coin brought by the Treasury Pay Office officials for deposit in the currency chest, the Treasury Officer should follow the procedure described in subsidiary rule 7(a), and should also, as a test check, pick out at random from the contents of each bag, when emptied into the scales for weightment, not less than ten per cent of the contents, i.e., Rs. 100 out of Rs. 1,000 and verify, that they are genuine, current rupees. If any uncurrent or counterfeit coin is detected as a result of this test check. The Treasury Officer should ordinarily test all the coin that was brought in the bag concerned. A slip in Form 35 bearing the signatures of the Cashier and the Treasurer of the Treasury Pay Office should be brought by the Treasury Pay Office officials along with each bag of coin. If the Treasury Officer accepts the bag of coin as correct for deposit in the currency chest after carrying out his test check and watching weightment, he should sign the slip.

NOTE.—If the signature of either of the Treasury Pay Office official on the slip attached to a bundle of notes or a bag of coin is not legible, his name should be written clearly below the signature within brackets.

14. The following instructions apply to all currency chests for which the Government are responsible :—

(i) Transactions should always be in multiples of five hundred rupees with a minimum of one thousand rupees.

(ii) Nickel fifty and twenty-five paise pieces and cupronickel and bronze coins should never be deposited in the chest.

(iii) A currency chest book in Form 36 should be kept in the chest and the balance entered in the book, proved and signed by every transaction by the officials in Joint charge of the chest. They should satisfy themselves that the transaction has been correctly entered and that the balances have been correctly calculated. They should invariably see that the currency chest book is found within the chest when it is opened that it is replaced in the chest as soon as each transaction has been completed and the entry in the book signed, and that the chest is then properly double-locked at once.

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[T. R. 11—INSTNS. [14—15]

NOTE.—1. For the purpose of “proving” the currency chest balance as contemplated above at every transaction involving an addition to or subtraction from the contents of the chest, the number of bundles of notes and bags of coin under the various denominations (and any loose amounts less than a full bundle or bag) should be counted and tallied with the currency chest book. It is not necessary for this purpose to verify in detail by actual counting all the coin and notes in the chest.

NOTE.—2. A currency chest book should be retained for three complete financial years after it ceases to be in use.

(iv) The officials in-charge of the currency chest may deposit notes in it in exchange for coin or notes of other denominations, or coin in exchange for notes. These exchange should not ordinarily be of small sums, and they should be avoided, as far as possible during the last week of the month. If important exchanges are made during the last three days of the month, the transactions should be telegraphed to the Currency Officer.

(v) On every day on which the chest is opened, a serially numbered currency chest slip in Form 37 should be prepared, signed by the two Government servants in charge of the currency chest or at a treasury which transact its cash business through a Treasury pay Office, by the Treasury Officer and the Clerk-in-charge and the Treasurer of the Treasury pay Office and sent to the Currency Officer when the Treasury is closed for the day. Appendix 10 contains further detailed instructions regarding currency chest transactions and currency chest slips.

15. The instructions for the periodical verifications of the balance in each currency chest are as follows:—

(1) The Reserve Bank of India will conduct through its own officers the verification of the balance in the chest in the sole custody of the bank in such manner as it considers desirable.

(ii) The balance in the currency chest at a treasury which transacts its cash business through a Treasury Pay Office should be verified at the close of each month by the Officer-in-charge of the Treasury and the Clerk-in-charge and the Treasurer, of the Treasury pay office. The Agent of the parent branch of the State Bank of India or a Member of the Banks inspection Staff will attend at such of these monthly verification as the Bank may prescribe and conduct the verification along with the Officer-in-charge of the Treasury. The verification certificate in Form 38 should be signed by all the officials who are present and take part in the verification on each occasion.

THE TAMIL NADU TREASURY RULES

CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

[T.R. 11—INSTNS. 15—CONT]

The officer in-charge of the Treasury or other Government Servant who conducts each monthly verification of the currency chest balance should also take special care to verify that all notes of denominations of Rs. 100 or more are genuine, current notes.

At every change in the incumbency of the post, of any one of the three officials holding joint charge of the currency chest, the balance should be verified by the incoming official in the presence of the outgoing officials and other Officials who hold joint charge and all these officials should sign the verification certificate. The balance should also be verified by the incoming Officer-in-charge, of the treasury whenever there is a change of officer in-charge of the treasury.

Note.—The currency chest balance should be verified whenever the Treasury Officer of a district treasury which transacts its cash business through a Treasury Pay Office hands over charge of his post even temporarily, e.g., when he goes on casual leave.

(iii) The balance in the currency chest at a district treasury which does not transact its cash business through the Bank should be verified at the close of each month by the Government servant who verifies the treasury balance under Treasury Rule 4 (3) subject to the conditions stated there.

(iv) The balance in a sub-treasury currency chest should be verified by the Double Lock Officer as at the close of business on the day on which the accounts for the month are closed, and Sub-Treasury Officer should send a verification certificate in Form 38 to the Treasury Officer. An inspecting district officer who verifies the treasury balance at such a sub-treasury should also verify the currency chest balance and send a verification certificate to the Currency Officer.

(v) At every change in the incumbency of the post of either of two Government servants holding joint charge of a currency chest, the balance should be verified by the relieving Government servant in the presence of the outgoing Government servant and of the other Government servant who holds joint charge and a report of the correctness of the balance of notes and coin should be sent to the Currency Officer through the Treasury Officer in Form 38.

(vi) The Treasury Officer should send the Currency Officer every month along with the Cash Balance Report a consolidated verification certificate in Form 38 for the currency chests in his

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CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

[T.R. 11—INSTNS. —15con.:]

district other than chests in sole custody of the Bank, showing the balance in each chest separately and certifying that the balance in the district treasury chest, if any, is correct and that he has received from the Sub-Treasury Officers or the Government servants holding their keys certificates of the correctness of the balance in the sub-treasury chests. Sub-Treasury Officers or the Government servants holding their keys submit these certificates to the Treasury Officer in Form 38. Each certificate in Form 38 should be retained by the Currency Officer or the Treasury Officer, as the case may be until the next one relating to the same district or chest has been received.

NOTE.—A tabular statement with the following columns should be maintained at the front page of the chest book and the required particulars filled in whenever the report in Tamil Nadu Treasury Code Form 38 is sent under this instruction:—

(1) Date of verification of the balance in the currency Chest.

(2) Date of despatch of Tamil Nadu Treasury Code Form 38.

(3) Number and date of the covering letter accompany the report in Tamil Nadu Treasury Code Form 38.

(4) Initials of the Taluk Head Accountant/Treasurer.

(vii) The balance in a currency chest not in the sole custody of the Bank should be verified in the following manner:—

(a) The balances of notes or coin kept in receptacles which have not been operated on since the last verification and which are under the previous verifying Government servant's seal need not be examined at each verification, but the examination should be so arranged that no receptacle is left unverified for over six months. The seal to be affixed on such receptacles should be the private seal of the verifying Government servant or a special seal kept in the custody of the Treasury Officer. The seals on the receptacles left unverified at any monthly verification should be scrutinized carefully if see that they are intact.

(b) Nickel coin should be verified in the manner prescribed in clause (a) of subsidiary rule 4 under Treasury Rule 4.

(c) Notes should be counted and examined in the manner prescribed in clause (c) of subsidiary rule 7 under Treasury Rule 4.

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ACCOUNT

[T.R. 11—INSTNS. 15—17]

(viii) Any surplus found in the currency chests located in treasuries should be credited to the Government. Any deficiencies found in the currency chests located in treasuries should be made good at once from the treasury balance in the first instance by debit to 850. Civil Advances Other Departmental Advances. The difference should then be investigated and the deficiency recovered from the persons concerned. A special report on this in terms of the provisions laid down in Articles 294 to 297 of the Tamil Nadu Financial Code, Volume I, should also be sent to Accountant-General.

CUSTODY, ETC., OF OTHER VALUABLES.

16. *Stamps*.—The bulk of the stock of adhesive stamps and stamped papers should be kept in the double-lock strong-room. Every place in which any stamps are stored should always be kept properly Dry-stamps should be made up for reception into double lock in parcel each of which contain known quantity of stamps of a single denomination. In a district treasury a limited amount of stamps, not exceeding the probable amount required for sale during a week, may be kept in the Treasury sole custody under single-lock. In a sub-treasury a small stock of stamps required for current purpose, not exceeding a maximum amount which the Treasury Office should fix for each sub-treasury may be kept in the sub-Treasury Officer's sole custody under single-lock. Stamps should be sold from the single-lock store. The Madras Stamps Manual contains the detailed rules regarding the custody, etc., of Stamps of all kinds.

When a supply of stamp is received at a treasury, the Officer-in-charge of the treasury should personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of having been tampered with. He should have them opened in his presence and the contents of each box or packet should be counted, either by himself or in his presence, immediately on its being opened. He should compare the number and value of the stamps received with the invoice or the passed indent, and send a receipt for them at once to the Government servant who supplied them.

17. *Banderols*.—The procedure prescribed in instruction 16 above should be followed generally in regard to the receipt, custody and issue of banderols also.

THE TAMIL NADU TREASURY RULES

CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNTS

[T.R. 11—INSTNS. 18—19]

18. *Opium*.—The main stock of opium should be kept in the double lock strong-room in one or more double-lock receptacles, the keys of which should be held in the same manner as those of double-lock receptacles used for moneys. In a district treasury no stock-need ordinarily be kept in the Treasurer's sole custody, but, if it is found necessary in practice to permit the Treasurer to keep a small amount of opium under single-lock, the Treasury Officer should, with reference to the conditions in his district, fix the maximum amount which may be so kept. Sales should be made from the single-lock store, if there is one. In a sub-treasury a small amount of opium required for current purposes, not exceeding a maximum amount which the Treasury Officer should fix for each sub-treasury may be kept in the Sub-Treasury Officer's sole custody under single-lock and opium should be sold from the single-lock store. The Madras Excise Manual contains the detailed rules regarding the custody, etc., of opium.

The Treasury Officers and Sub-Treasury Officers shall conduct the annual physical verification of the stock of opium in the District Treasuries and Sub-Treasuries respectively on the last Working day of March each year and furnish the required certificate of verification to the Director of Treasuries and Accounts and the Collectors concerned.

CASH CHESTS, VALUABLES, ETC., RECEIVED AT THE TREASURY
FOR SAFE CUSTODY.

19. The following articles should be kept in sole custody in the treasury when sent there for that purpose :—

(a) Sealed boxes purporting to contain jewellery or other valuables brought into courts of law under the Civil or Criminal Rules or practice and sealed packets containing ganja and opium confiscated by the courts, provided that a written request is received from the presiding Officer of the Court.

NOTE—As an exception to this Rule, the Fisheries Department may deposit both the original and duplicate keys of the chunk godowns for safe custody.

(b) Sealed packets purporting to contain duplicate keys and padlocks of strong rooms and currency chests of the branches of the State Bank of India, sealed boxes purporting to contain duplicate keys of the padlocks used on remittance boxes held by the agents of the State Bank of India on behalf of the Reserve Bank of India and sealed boxes or packets purporting to contain duplicate keys of the padlocks used on the double-lock cash chest in the collection reports under the control of the Revenue Department.

THE TAMIL NADU TREASURY RULES

CUSTODY OF MONIES RELATING TO THE GOVERNMENT ACCOUNT

[T. R. 11—INSTNS.—19]

(c) Sealed packets purporting to contain duplicate keys of iron safes and Cash Chests *including treasury-chests* provided for the use of Government institutions, Government servants and Offices under the control of the Electricity Board and Small scale Industries units under the control of the Tamil Nadu State Small Industries Corporation Limited.

NOTE.— As an exception to this rule, the Fisheries Department may deposit both the original and duplicate keys of the Chunk godowns for safe custody.

(d) Cash chests of Co-operative Land Mortgage Banks.

(e) Box containing the duplicate keys of the cash chests of local bodies, and

(f) sealed packets purporting to contain duplicate keys of iron safes and cash chests including treasury chests, of the Union Government departments, and

(g) Sealed cash chests and sealed packets purporting to contain valuables not falling under clauses (a), (b), (c), (d), (e) or (f) above and iron safes and chests of private banks, provided that no such safe, chest or packet may be received unless the Collector has issued an order in consultation with the Treasury Officer authorizing the treasury to receive it for safe custody.

Sealed boxes or packets purporting to contain ballot papers metal-seals and paper seals of the General Elections or Bye-Election or Biennial Elections when received from the Collector/Returning Officers/Assistant Returning Officers.

NOTE 1.— The Statutory sealed packets containing the election paper referred to in Rule 93(1) of the Conduct of Election Rules 1961 in respect of which an election petition is pending shall be kept in a treasury sub-treasury until the Election petition is finally disposed of.

NOTE 2.— If the temple authorities approach for safe custody of the jewels wherever such a course is warrantable for want of adequate safety in the temple itself or in the absence of any bank provided with safe deposit vaults nearby, the jewels may be received at the Treasuries Sub-Treasuries for safe custody provided the collector issues an order in consultation with the Treasury Officer authorising to receive them for safe custody.

THE TAMIL NADU TREASURY RULES
CUSTODY OF MONEYS RELATING TO THE
GOVERNMENT ACCOUNT

(J. R. 11—INSTNS. 19 Cont)

(h) Sealed packets purporting to contain duplicate keys of private banks provided that there is no branch of the State Bank of India operating, provided that no packets shall be received unless the Government have issued an order authorizing the treasury to receive it for safe custody and provided that the bank accepts the following conditions:—

(1) To pay a flat-rate of Rs. 5 per annum or part thereof per packet containing the duplicate keys of the banks for safe custody irrespective of the size the packet:

(2) that the fee shall be paid in advance before the end of the first month in each subsequent year, failing which the keys shall be returned to the depositor. The keys may be returned to the depositor at anytime, for special reasons, in which case, the whole or part of the fee already paid, shall not be refunded.

(3) that the packets to be accepted for safe custody by the treasuries shall be sealed properly before they are handed over to the treasuries.

(4) that the Government or any of their Officers shall not be held responsible for the loss of the sealed packets purporting to contain duplicate keys either through destruction by fire or by theft fraud, or any other cause, including negligence on the part of their servants; and

(5) that no additional fee shall be charged if the bank withdraws the keys temporarily, provided that the keys are re-deposited with the treasury before the close of the treasury business of the day on which it is withdrawn.

A fee of rupee one shall, be charged in cases where duplicate keys are not re-deposited on the same day on which were withdrawn but are re-deposited within a period of 7 days counting from the date of withdrawal. If, however, they are re-deposited after 7 days, the transaction shall be treated as fresh deposit and a charge of Rs. 5 shall be levied.

NOTE.—Government may refuse to accept the keys of a bank for any specific reasons.

(i) Securities lodged by the departmental authorities with the treasuries for safe custody under Article 285 of the Tamil Nadu Financial Code, Volume I provided that they produce a certificate from their immediate superiors or District. Heads to the effect that they do not possess safe custody facilities, like iron safes, steel almirhas or chest

THE TAMIL NADU TREASURY RULES

CUSTODY OF MONEY RELATING TO OR STANDING IN THE GOVERNMENT ACCOUNT.

(T. R. 11—INSTNS. 19—cont.).

Whenever a Collector issues an order authorizing a treasury to receive a safe, chest or packet for safe custody with reference to clause (g) above, he should communicate a copy of the order (together with a copy of the application, when necessary) to the Accountant-General, so that he may examine the propriety of the grant of permission.

As regards the receipt of iron safes and chests of private banks for safe custody in treasuries with reference to clause (g) above, the following further instructions should be followed :—

If the chests or safes of any private bank are small in size and not too many, they may be accommodated in treasuries and sub-treasuries, where space is available. Application for such accommodation should be made to the Collector of the district. The Collector will deal with such applications in consultation with the Treasury and Sub-Treasury Officers concerned and decide each case on its merits. In the event of a refusal to give such accommodation, the Collector should make a report to the Director of Treasuries and Accounts explaining in detail the reasons for the refusal to afford the facility to the applicant-banking company. The Director of Treasuries and Accounts will forward to the Government the report of the Collector with its remarks and the Government will then review the case.

In cases where the facility is granted, the depositing banks will have to keep and remove their safes or chests with reference to their daily or periodical requirements in the presence of both the double-lock officers of the treasury. With a view to avoid dislocation of work in treasuries and sub-treasuries on this account it is necessary to fix definite hours for the agents of the private banks for operating on their chests in the strong-room. The hours between 11 a.m. and 4 p.m. on all treasury working days may be generally suitable. The Treasury Officer concerned will fix a definite time for this purpose in consultation with the bank concerned.

The Treasury or Sub-Treasury Officer accepting the cash chests or safes of private banks for safe custody in the strong-room will not take any cognizance of the contents of the safe and the receipts to the banks will be issued in the form prescribed in instruction 20 below with a remark that the contents of the chests or safes are unknown. Rent at a flat rate of Rs. 5 per mensem or part thereof will be collected in advance for each safe or chest for which accommodation is lent. The receipts on account of this should be credited to the Government under LII Miscellaneous—

THE TAMIL NADU TREASURY RULES
CUSTODY OF MONEYS RELATING TO OR STANDING IN THE
GOVERNMENT ACCOUNT.

(T.R. 11—INSTNS. 19—20.)

(k) Forest settlement records lodged with Treasuries.

(l) Arms and ammunitions of non-prohibited bore confiscated and forfeited to Government, deposited by the Courts.

(m) Sealed packets containing valuables of securities or the Tamil Nadu Chit Fund Act.

(n) "Sealed packets containing duplicate keys of cash chest of the Tamil Nadu Water Supply and Drainage Board."

(o) "Sealed packets containing duplicate keys of cash chests and iron safes of the all the units of the Tamil Nadu Handicrafts Development Corporation Limited."

20. No cash chest or packet containing valuables or duplicate key should be received at a treasury for safe custody unless it is properly sealed. When any such article is received at a district treasury, the Treasury Officer and the Treasurer should examine it carefully to see that the seals are intact and place it under double locks, and the Treasury Officer should give a receipt for it merely acknowledging the receipt of a sealed cash chest or packet. When any such article is received at a sub-treasury, the sub-treasury officer should follow the same procedure, except that, though all such articles should be placed in the double-lock strong-room only the sealed packets need be placed in a double-lock receptacle, and the cash chests received for safe custody may remain under the Sub-treasury Officer single lock when necessary with reference to subsidiary rule 8 (a).

The Treasury Officer or the Sub-Treasury Officer, as the case may be, should insist on the return of any written acknowledgement or safe custody receipt granted by the treasury, before he returns any cash chest or packet containing valuables or duplicate keys out of safe custody.

The Treasury should maintain a safe custody register in Form 19 and record in it in the necessary particulars regarding all sealed cash chests and sealed packets received for safe custody.

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GOVERNMENT ACCOUNT.

(T.R. 11—INSTNS. 20—21.)

The receipt to be issued by the officer in charge of a district treasury or sub-treasury, as the case may be, when acknowledging receipt of a sealed cash chest or packet or safe custody, should be in the form of a printed receipt with counterfoil bound into a book serially numbered. The counterfoil alone should be signed and issued for every receipt of cash chest or sealed packet. When the sealed cash chest or packet is returned, the counterfoil issued at the time of its receipt at the treasury should be got back, signed and pasted on its original bearing the same number in the printed receipt book. The printed receipt should be in Form 19-B.

A register in Form 19-A should be maintained for security lodged under Article 285 of the Tamil Nadu Financial Code, Vol. I for custody by the departmental authorities.

NOTE.—Cash chest or packet containing valuables or duplicate keys deposited for safe custody should be taken back, examined and re-deposited if necessary after being re-sealed *once in two years* or whenever there is a change in the incumbency of the officer depositing the safe custody article whichever is earlier.

21. *Departmental cash chest.*—In regard to a departmental cash chests, only a single entry should be made in the safe custody register; this should be made at the time when the chest is first deposited and the authority under which it is received for safe custody should be quoted. A separate departmental cash chest register in Form 39 should also be kept for each such chest showing the particulars of the daily (or periodical) return and the re-deposit of the chest. On each occasion when the chest is deposited in the treasury, the Treasury Officer or the sub-treasury Officer, as the case may be, should acknowledge its receipt in this register, which should remain with the depositing officer so long as the chest is in the treasury. When the depositing officer wishes to withdraw the chest, he should send the register to the treasury after signing in column (3) in token that he has authorised the messenger named in column (2) to receive the chest. On receipt of the signed register, the Treasury Officer or the Sub-treasury Officer, as the case may be, should return the chest and obtain the messenger's signature in column (4) of the register as an acknowledgement of his having received the chest.

A treasury should not receive any cash chest for safe custody, unless it is properly locked as well as sealed and should not take

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GOVERNMENT ACCOUNT.

(T.R. 11—INSTNS. 21—22.)

charge of any key of a cash chest received for safe custody. The Treasury Officer or the Sub-treasury Officer as the case may be, is responsible only for duly returning the sealed chest with the seals intact when the depositing officer sends the necessary acknowledgement. If the chest is duly returned with the seals intact, the depositing officer remains fully responsible for the correctness of its contents.

NOTE.—The above procedure will apply to the cash chests of "Co-operative Land Mortgage Banks and sealed boxes, containing jewels belonging to the temples of the Devasthanam in Pudukottai Division of Tiruchirappalli District.

NOTE 2.—This procedure will also apply to sealed boxes purporting to contain jewellery or other valuables deposited under the Civil or Criminal Rules of Practice.

NOTE 3.—In the absence of the District Welfare Officer on tour, the Huzur Sarishadar or the Huzur Head Clerk may sign on his behalf in column 3 of the register in Form 39 for the return of his cash chest from the treasury but this will not affect the District Welfare Officers responsibility as head of this office.

22. The Treasury Officer or the Sub-Treasury Officer, as the case may be, should verify the presence of all the sealed chests and packets in safe custody in the treasury periodically at intervals not exceeding one year satisfy himself that the seals on each chest or packet are intact and note the result of his verification in the safe custody register. Whenever a Treasury Officer or a Sub-Treasury Officer hands over charge (otherwise than temporarily in such circumstances that the Government servant temporarily in charge will have no occasion to deal with the articles in safe custody), the relieved and the relieving Government servant' should personally hand over and take charge, respectively, of all the sealed chest and packets in the safe custody in the treasury, and sign the safe custody register in token that they have done so. Whenever the Treasurer of a district treasury or the Double-Lock Officer of a sub-treasury hands over charge (otherwise than temporarily in such circumstances that the Government servant temporarily in charge will have no occasion to deal with the articles in safe custody), the relieving Government servant should verify the presence of all the sealed chests and packets in safe custody in the treasury and note result of his verification in the safe custody register.

The Treasury Officer or the Sub-Treasury Officer, as the case may be, should verify the presence of all the sealed chests and

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GOVERNMENT ACCOUNT.

(T. R. 11—INSTNS. 22—23.)

packets in safe custody in the treasury periodically at interval not exceeding one year, satisfy himself that the seals on each chest or packet are intact and note the result of his verification in the safe custody register. A certificate that he has checked and counted them and found them to be correct should be furnished to the departmental authority who deposited the securities through the Collector.

23. The following additional precautions should be observed in connection with the receipt, custody and delivery of any sealed packet purporting to contain the duplicate keys of the padlocks used on the strong room and currency chest at a branch of the State Bank of India :—

(i) The Agent of the branch of the State Bank should personally deliver the sealed packet purporting to contain the duplicate keys to the Treasury or Sub-Treasury Officer and obtain its receipt.

(ii) The sealed packet should not be taken out of double locks except on joint personal application by the Agent of the branch of the State Bank and the Head Cashier of the branch. When such joint application is made, the Treasury or Sub-Treasury Officer should deliver the packet to the Agent and the Head Cashier jointly on receiving back the receipt given by him for the sealed packet under subparagraph (i) and also obtaining the joint receipt of the Agent and the Head Cashier for the packet.

(iii) The Agent of the branch of the State Bank will periodically, at intervals of not less than six months, verify the presence of the sealed packet under double locks in the treasury and satisfy himself that the seals on it are intact.

THE TAMIL NADU TREASURY RULES

CHAPTER V—WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

(T.R. 13—INSTNS—T.R. 16—S.R. 1.)

Instruction under Treasury Rule 13.

PROCEDURE FOR DRAWING MONEYS FROM THE BANK BY GOVERNMENT SERVANTS OF THE PUBLIC WORKS AND FOREST DEPARTMENTS.

When a Government servant of the Public Works Department or the Forest Department is placed in account with a treasury which transacts its cash business through the bank, his cheques should be cashed direct at the Bank (*see* Subsidiary Rules 62-63 under Treasury Rule 16).

SUBSIDIARY RULES AND INSTRUCTIONS UNDER TREASURY RULE 16.

GENERAL.

Subsidiary Rules under Treasury Rule 16.

1. A claim against the Government shall be made by presenting at the treasury a bill or other voucher in the prescribed form duly receipted and, when necessary stamped. Every bill or other voucher shall contain full details as to the amount and the nature of the claim, and all particulars necessary of the proper classification of the payment in the accounts. A bill or other voucher drawn by a Government servant shall be signed and, when necessary countersigned by the Government servant competent to do so under the relevant rules. A bill or other voucher drawn in respect of a claim of a person who is not in Government Service shall ordinarily be signed or countersigned by the head of the department or some other responsible Government Servant belonging to the department concerned with the payment.

Note.—As adjustment bills for 'Nil' amount involve no payment, it is not necessary to insist upon any acknowledgement of payment in respect of such bills.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

(T.R. 16—S.R. 1—*cont.*)

The treasury shall receive and carefully scrutinize all bills and other vouchers presented. If the Treasury or Sub-treasury Officer is satisfied that a bill or other voucher is in order and that the claim is one which he is authorized to pay, he shall sign a payment order on it. Payment shall be made accordingly and entered in the accounts.

At a place where the treasury transacts its cash business through the Bank, he shall make all Government payments other than those included in classes of payments which the Government have specially ordered to be made elsewhere. At such a place every bill or other voucher shall, in the absence of a special rule or order to the contrary, be presented first to the treasury for scrutiny and authorisation of the payment, and then at the Bank.

In Madras City every Bill or other voucher shall be presented at the office of the Pay and Accounts Officer for pre-audit, except when the Government have specially prescribed a different procedure (*see* instructions 8 (c) below).

Claims against the Government relating to the Forest, Public Works Departments shall be presented in the departmental Government servants concerned who are authorized to draw cheques on the treasury in respect of all authorized expenditure other than expenditure of the following classes for which bills shall be drawn and presented at the treasury for payment in the usual manner —

(i) Expenditure incurred by the Chief Conservator of Forests on bills presented at the Office of the Pay and Accounts Officer.

(ii) Expenditure incurred in the Public Works Department on pay, travelling allowance, and contingencies not charged directly to works.

(iii) Deleted.

When a Government servant of another department is authorized to incur expenditure on accounts of the Forest Department or the Public Works Department against the appropriations placed at the disposal of the Forest Department or the Public Works Department, he shall have authority to draw cheques or bills on the treasury as a Forest or Public Work Forester in the same way as a Government servant of the Forest Department or the Public Works Department as the case may be

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEY FROM THE GOVERNMENT ACCOUNT.

(T.R. 16—S.R. 1—2)

The following subsidiary rules and instructions lay down the detailed procedure to be followed by drawing officers in preparing bills and other vouchers and the cheques to be exercised by the treasury or the bank before making any payment. Rules 17-29 of the Tamil Nadu Treasury Rules also relate to these matters.

The duties imposed on the Treasury Officer in the rules and instructions mentioned above shall be performed by the Forest Disbursing Officer in respect of payment made by him without presenting bills at the treasury.

In every case in which it is deemed necessary to utilise the treasury of other States or the agency of a bank or of a private banker for disbursement of any claims by due the Government, such claims shall, unless there are express orders of the Government to the contrary, be presented in accordance with the procedure prescribed in these rules for presentation of claims at a Government treasury.

FORM OF BILLS, ETC.

GENERAL.

2. (a) A bill or other voucher presented at the treasury as a claim for the payment of any amount by the Government shall contain particulars of—

- (1) the nature of the claim;
- (2) the amount claimed;
- (3) the period to which the claim relates, if it arises periodically e.g., claim for pay and fixed allowances;
- (4) the orders sanctioning the charge, if it was incurred under special orders;
- (5) the authority for any deduction made in the bill;
- (6) the major head comprising such major head (where necessary) Minor head, sub-head, detailed head and sub-detailed account head to which the charge (or each part of it), is debitable;
- (7) the allocation of the charge between Governments (including the Central Government) and departments, if any, such allocation is necessary.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONBYS FROM THE GOVERNMENT ACCOUNT.

[T. R.-16-S. R. 2-Cont]

(b) Every bill or other voucher shall be prepared in the form prescribed under these rules or in the departmental manual or code concerned bills or vouchers of the kind in question. Such form shall be printed in English, or when necessary, bilingually in English and Tamil. As far as possible, all bills and other vouchers shall be prepared in English. When it is necessary to prepare a bill, or other voucher in Tamil, a brief abstract shall be endorsed on it in English stating the payees' name, the amount claimed and the nature of the claim, and the drawing officer shall sign this abstract. When printed forms are not available stencilled or typed forms may be used; but the use of the latter should be avoided as far as possible bills for all debit head item 5 should be drawn in separate forms printed intred in on white paper.

Note (1).—Cheques written in the regional language may be accepted, if the drawer of the cheque is unable to have it written in English.

Note (2).—The cash memoranda submitted in support of the claims for reimbursement of the cost of special medicines purchased from the market under the Medical Attendance Rules need not however be stamped or bear the suppliers acknowledgement.

(c) Every bill or voucher shall be filled in ink type-writtend processed in Bradma machines and signed in ink. The total amount claimed shall so far as the whole rupees are concerned, be written in words as well as in figures. The amount of the paise may be written in figures after the words stating the numbers of rupees e.g., "Rupees twenty-five 30". If there are no paise, the word "only" shall be written after the number of Whole rupees, e.g., "Rupees twenty-six only,.". In either case, great care shall be taken to leave no space that could be used for making an interpolation.

The spaces left blank either in the money column or in the column for particulars of the Bill should invariably be covered by oblique lines. A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees should invariably be recorded in the body of the bill in red ink. The amount so specified should be a sum slightly in excess of the total amount of the bill.

Note.—The following enfacement should, invariably, be made on the office copy of every bill to prevent effectively the possibility of preparing another fair copy in any subsequent occasion.

Fair copy approved on Initials of the Drawing Officer.

Cons
7 NTC 40
all mis bills

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

(T.R. 16—s.R. 2—cont.)

(d) No bill or voucher containing any erasure shall be presented at the treasury. Every correction or alteration in the total of a bill shall be separately attested by the full signature of the person who signs the receipt. Every correction or alteration in the payment order shall be similarly attested by the signing Officer, if it is drawn on the bank and in other cases, by the Treasury or Sub-Treasury Officer who signs it.

(e) When a charge is debitable to more than one major head of account, the drawer shall ordinarily present a separate bill for the amount debitable to each major head but a single bill shall be prepared for the year and or allowances of a Government servant or an establishment debitable to two or more major heads. When the whole charge is met from the revenues of the State. In respect of payments by Government to private parties outside the State by means of bank drafts, the commission due to the bank for the purchase of the draft shall also be included in the bills prepared by the drawing officers. Correct commission due to the bank in respect of the proposed remittance shall be ascertained before hand from the bank and classified separately under 'contingencies' of the drawing officers concerned.

(f) Claims for which no other specific form has been prescribed including claims for any advance of pay and/or travelling allowance to a Government servant and any advance for the purchase of a motor-car or other conveyance, shall be made in Form 40. Whenever an authorization for payment of grant-in-aid is due from the head of the department or an officer duly authorized by him, no payment shall be made to the guarantee, unless, the payee surrenders the copy of the letter or authority issued by the head of the department or an officer duly authorized by him, the reverse thereof being used as a bill duly countersigned by the Government servant specified in the sanction. When grant-in-aid is drawn piecemeal the payee should surrender the letter of authority issued by the head of the department or an officer duly authorized by him, along with the bill for drawal of the final instalment of the grant-in-aid.

(g) The procedure prescribed by the Government for the elimination of paise from the Government accounts and from contractors, bill (see Articles 321-322 of the Tamil Nadu Financial Code Vol. I) shall be followed in preparing bills and other vouchers.

(h) Unless the Government have expressly authorized it in the case of any specified office, no bill or other voucher and no payment.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT .

(T.R. 16—S.R. 2—cont.)

order shall be signed by a clerk for the head of the office, if it is customary for the clerk to sign letters for him when he is absent. No bill or other voucher and no payment order shall be signed with a stamp. The head of an Office may authorize a gazetted Government servant serving under him to sign bills, vouchers and payment orders for him but, if he does so, he shall communicate the Government servant's name and specimen signature to the treasury or treasuries concerned. A delegation of powers of this kind shall not, in any way, relieve the head of the office of his responsibility for accuracy of the bills, etc., and for the disposal of the moneys drawn from treasury.

When a claimant or payee is unable to sign his name, he may furnish his signature on a bill or other voucher in the form of a mark or preferably a thumb/great toe-impresion. No payment shall be made on any bill or other voucher so signed, unless some person known to the treasury or the bank, as the case may be appears with the payee and identifies him and attests his mark or thumb/great toe-impresion in token of its genuineness.

Similarly, when an illiterate person, who is unable to sign his name in any language, draws a cheque on the treasury or the bank by furnishing his thumb/great toe-impresion on the cheque., no payment shall be made unless some person known to the treasury or the bank as the case may be, appears with the drawer and identifies him and attests his thumb/great toe-impresion in token of its genuineness. The person who attests the thumb/great toe-impresion should be one who is not employed in the treasury or the bank or the panchayat and he should also furnish his address.

Note.—(1) The procedure prescribed in respect of payment to illiterate persons shall apply in the case of blind persons also.

Note.—(2) Unsigned bills, prepared on computer, presented by the Indian Airlines on account of its dues against Government for passage fares, cargo and excess luggage charges, forming sub-vouchers of the contingent bills may be accepted for payment, if otherwise in order. The disbursing officer shall maintain a record containing the details of journeys, etc., so that the claim when presented can be verified.

Note.—(3) Bills affixed with facsimile signature of the authorised Officer, presented by the Posts and Telegraphs Department for telegram and trunk call charges, by the Municipalities and Corporation for water and electricity charges and by the "Air India" on account

THE TAMIL NADU TREASURY RULES

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(T. R. 16—S. R. 2—cont.)

of their dues against Government (for passage fares, cargo and excess luggage charges), forming sub-vouchers of the contingent bills, may be accepted for payment, if otherwise in order.

(i) When a rule or order requires that bills of a certain kind shall be countersigned before payment, no such bill shall be presented at the treasury until it has been duly countersigned.

(j) When a bill relates to a charge incurred under a special order of sanction, the particulars of the order shall be entered on the bill and a copy of it shall be attached to the bill and duly certified to be a true copy by the Government servant who signs the bill.

(k) The drawing officer shall deduct from a bill for the pay, etc. of an establishment any amount attached by a prohibitory order of a court of law. He shall attach to each establishment pay bill, in which any such deduction is made an advice list, containing particulars of the suit, the name of the Government servant whose pay is attached and the amount deducted from the bill. When the court which issued the attachment order is not situated at the headquarters of the treasury which pays the bill, the amount may be remitted by postal money order or through bank draft, if the remittance through bank draft cost less than that by postal money order. When the amount is remitted by postal money order the drawing officer shall attach to the bill a postal money order form duly prepared for the remittance of the amount by the Treasury Officer to the court. Similarly, if the amount is remitted by bank draft, the drawing officer shall attach to the bill an application for bank draft duly filed in form R.B.R. 4. The commission payable on the bank draft or to the post office on the money order, as the case may be, as well as the amount to be remitted shall be shown as a deduction in the bill. The bank draft on receipt shall be sent to the Court by the Drawing Officer after making a suitable note in the records maintained by him. The procedure to be followed by the Treasury Officer for remitting such amounts to the court is laid down in subsidiary rule 33 and also the procedure that be should follow in paying a attached amount to courts located at his headquarters.

(l) Deductions made in bills shall where required by the rule relating to such deductions e.g., Provident Funds Postal Life Insurance etc., be supported by schedules in the prescribed form detailing the deductions made.

Where recovery is made on account of service taxes like water, drainage lighting and scavenging taxes from occupants of Government residential buildings in the Madras City by deduction from pay bills or contingent bills a schedule giving particulars of the recoveries form 41 shall be attached to the bills.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT (T.R. 16—S.R. 2—cont.)

When recovery is made from occupants of Government residential buildings by deduction from pay bills, a schedule in duplicate giving particulars of the recoveries in Form 41-A shall be attached to the pay bills. Drawing officers shall also send within three days of cashing the connected pay bills a copy of the statement (Form 41-A) attached to the pay bills to the respective Executive Engineers, giving reference to the voucher number or the net amount and date of encashment of the bill.

Disbursing Officers, that is, Treasury Officers or the Pay and Accounts Officer, Madras, in the case of Gazetted Officers and heads of officers in the case of non-gazetted Officers should issue to the person from whose salary rent for the Government quarters is deducted at source, a monthly receipt in Form 41-AA for the rent so deducted soon after disbursement of his salary.

The recoveries of advances through the pay bills should be supported by the Schedules of recoveries of advances in Tamil Nadu Treasury Code Form 41-D, separate schedules being attached for the different type of advances.

Deductions from pay bills on account of Income Tax shall be made strictly in accordance with the relevant provisions of the Income-Tax Act, 1961 (43 of 1961) as modified, from time to time, and the rules and orders issued thereunder.

NOTE.—In respect of deductions made in the pay bills relating to the temporary establishment of Police Constables, Head Constables and Sub-Inspectors of Madras City Police, the schedule may be attached to the main pay bills of the permanent establishment.

(m) No copies of orders regarding promotions and similar changes or of correspondence etc., regarding a claim shall be attached to any bill or other voucher.

(n) When payment is desired wholly or partly by a bank draft or in cases where payment are made by the treasuries by cheques in favour of another payee, a formal application for the draft or cheque should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 2—cont.)

(o) When the drawer of a bill other than a bill for pay, allowances, leave salary or pension, desires that the treasury should remit the whole or a part of the amount of the bill to a person or persons (other than the drawer) by postal money order, the necessary money order form or forms duly filled up, except for the date and the Treasury Officer's signature, shall be presented with the bill and the drawer shall show both the amount to be sent by money order and the commission due on it as deductions in the bill.

GOVERNMENT ACCOUNT.

Exception 1.—The money order forms in respect of the monthly payment of teaching grants to aided elementary schools shall be signed by the District Educational Officers or their Personal Assistants themselves as drawing officers instead of by the Treasury Officers.

Exception 2.—The money order forms relating to payment of the bills for Police Department but warrants to bus owners shall be signed by the Superintendents of Police themselves as drawing officers instead of by the Treasury Officers.

Exception 3.—The money order forms relating to the payment of bills to the contractors of the Harijan Welfare Department shall be signed by the drawing officers themselves instead of by the Treasury Officers.

In cases where moneys due by Government to a payee are to be remitted to him by postal money order at his cost and the exact amount cannot be paid by money order after deducting the Money Order Commission for the amount less than one rupee left over after remitting the maximum amount by the money order, postage stamps of equal value shall be sent to him by ordinary post. The acknowledgment of the payee on the money order receipt shall be watched by the disbursing officer but it is not necessary to call for a formal receipt from the payee concerned of the value of the postage stamps and it would suffice if only a certificate to that effect is recorded by the disbursing officer against the entry for recording the payment.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 2—cont.]

(p) A head of an office whom the Government have, specially authorised to send bills of a specified kind to the treasury by post shall send along with each such bill, a postal money order form duly filled up except for the date and the Treasury Officer's signature. The money order commission shall be treated as a contingent charge of the drawing officer and not shown as a deduction in the bill.

(q) (i) When a drawing officer desires that the treasury should pay to some other person the amount of a bill, cheque or other voucher drawn by him and not relating to the claims of Government servants, he shall specifically endorse on it and sign in order to pay to that person specifying his name as well as his designation. The person specified in the drawing officer's endorsement shall not re-endorse the bill otherwise than to a bank or a messenger for collection only. A bank shall not re-endorse any such bill otherwise than to a messenger for collection only.

In the case of a contingent bill which has been endorsed in favour of a firm of suppliers under Art. 114 (e) of the Tamil Nadu Financial Code, Volume I, the firm can re-endorse to a bank in which the firm has an account or to a messenger for collection only and the bank can in turn endorse it to a messenger or an agent for collection only. Thus in all, three endorsements are permissible in such cases, provided that of the three one is to the payee's banker and one is to a messenger or agent for collection only; and

An agent may, notwithstanding anything contained in paragraphs 1 and 2 above for the purpose of collecting the cheque or bill endorse it in favour of his messenger.

Explanation.—In this rule "an agent" means any bank acting as a collecting agency for and on behalf of the payee's banker.

Note.—(1) Cheques drawn directly on the bank without the intervention of the Treasury Officer are negotiable instruments and are not subject to the provisions of this rule.

(2) When a bill is presented by a person who is not the drawing officer himself or his duly authorized agent (banker) he shall be required to produce a letter, in T.N.T.C. Form 103, authorising him to receive payment. The signature of the messenger or his thumb impression if illiterate, shall be taken on the bill as proof that the messenger, actually received the money on behalf of the drawing officer.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 2—cont.]

Exception.—In respect of bills for teaching grants for Elementary Schools the drawing officer is the District Educational Officer or the Inspectress of Girls Schools as the case may be. As payment is to be made to the Correspondent/Manager of those schools, the production of T.N.T.C. Form 103 need not be insisted, if such bills are not endorsed by the endorsee to their bankers *vide* also Exception under S.R. 24 to T.R. 16.

NOTE.—(2) When an illiterate person endorses a bill or a cheque or other vouchers by means of his thumb-impression, he should affix the thumb-impression in the presence of the Treasury Officer and have it attested by a person well known to the treasury. The person attesting the thumb-impression should be one who is not employed in the treasury or the Bank or the Panchayat and he should also furnish his address.

NOTE.—(3) In cases where it is permissible to endorse a bill to a bank for collection, it is not necessary to have two separate acquittances, *i.e.*, one from the claimant and the other from the collecting bank. A legally valid acquittance from either would constitute a sufficient discharge.

(r) A Government servant shall not issue a copy of any bill, cheque or other voucher which has already been paid on the allegation that the payee's copy has been lost or is not available although a certificate may, when necessary, be given that on a specified day a certain sum was paid to a certain person on a certain account. A fee of one rupee shall be levied for each certificate issued to a private party. This prohibition extends only to the issue of a copy on the allegation that the payee's copy has been lost or is not available, and does not apply to a copy marked "Not" payable at the treasury and tendered at the treasury with the original in accordance with the rules.

In the case of a bill passed by the Drawing Officer/Controlling Officer for presentation at a treasury but lost either before payment or before presentation at the treasury the Government Officer who draw the original bill shall ascertain from the treasury that payment has not been made on it before he issues a duplicate thereof. The duplicate copy if issued must bear distinctly on its face the word "duplicate" written in red ink. The fact that a duplicate bill has been issued shall be immediately communicated to the Treasury Officer with instructions to refuse payment on the original bill if presented.

Note.—(1) The following certificate shall be furnished by the drawing officer whenever a requisition is sent by him to the Treasury for the issue of a non-payment certificate.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 2—cont.]

“Certified that with reference to the records maintained by the department and the information available in them payment has not been made on the cheques/bills in question drawn by me.”

Note.—(2) For the purpose of this rule, the Treasury Officer on receipt of a request from any drawing/Controlling Officer, shall, after due verification from his records, furnish a certificate in the following form :—

Certified that Bill No. _____ Dated _____
for Rs. _____ (Rupees _____) reported by the
drawing officer to have been drawn by him on this treasury in favour of
_____ has not been paid, and will not be paid if presented
hereafter.

Note.—(3) The particulars of the lost bills for which non-payment certificates are issued by the Treasury or the Pay and Accounts Office shall be entered in a register in Tamil Nadu Treasury Code Form 115 maintained by it. This Register should be verified before a duplicate bill/cheque is passed for payment by the Treasury or the Pay and Accounts Office and the Certificate of verification recorded on the bill/cheque by the officer passing it for payment.

(s) Every receipt for a sum exceeding Rs. 20 shall be duly stamped by the payee with a ten paise revenue stamp, subject to the exemptions, etc., listed in Appendix II.

Note.—(1) Receipts for payments made outside India should be obtained from the payees and stamped in accordance with the local laws, if any, governing the stamping of such receipts.

Note.—(2) A single receipt, stamped where necessary given by a payee in acknowledgment of several payments or a lumpsum payment, either in cash or by cheque, made to him on one occasion, shall constitute a valid acquittance and the disbursing officer, in such cases, should give cross reference on all vouchers to which the receipt relates.

(t) Every Government servant, who is authorized for the first time, to draw cheques or sign or countersign bills payable at a treasury, shall send a specimen of his signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the treasury. When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned.

Specimen signatures, when forwarded on a sheet of paper other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 2—cont.]

(u) Every drawing officer shall attach to each bill or voucher presented at the treasury for encashment a slip in Form 100 duly filled in. The slips will be detached and returned to the drawing officer with the voucher number and date of payment noted thereon, as soon as possible, after the bills have been paid at the treasury or the Bank and voucher numbers have been assigned to them.

A register in Form 100-A shall be maintained in the treasury for keeping a record of the disposal of the Treasury voucher slips. On receipt of the Treasury voucher slips from the treasury, the drawing and disbursing officer shall note down the Treasury voucher number and date in the register in Form 70.

Note (1)—Deleted.

Note (2)—Drawing officers under the Commissioner for Government Examinations need not attach a slip in Form 100 (prescribed in the aboverule) to any of the bills drawn by them after counter-signature by the Commissioner.

Travelling allowance bills relating to Chief and Assistant Superintendent and departmental officers appointed for the conduct of Government Examinations countersigned by the concerned Inspecting Officers of the Education Department need not also be accompanied by the slip in Form T.N.T.C. 100.

Note.—(3) Drawing Officers need not attach a slip in Form 100 (Prescribed in the above rule) to any of the bills presented at the Pay and Accounts Office, Madras.

Note.—(4) The Tamil Nadu Treasury Code Form 100 need not be attached in the case of educational grant-in-aid, scholarship and stipend bills. The Treasury Officer will endorse a certificate of payment on the "Not payable", duplicate bill and transmit it to the prescribed departmental controlling officer with the voucher number and the date noted therein.

Note.—(5) The Tamil Nadu Treasury Code Form 100 need not be attached to Salary and Travelling Allowance Bills of members of the State Legislature.

Note.—(6) The Officers who are appointed by the Chairman, Board of Examinations, Madras, as Examiners, Invigilators, etc., need not attach a slip in Tamil Nadu Treasury Code Form 100 to any of the bills relating to the Diploma Examinations drawn by them after countersigned by the Secretary, Board of Examinations, Madras.

THE TAMIL NADU TREASURY RULES
WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 3—INSTN.—1]

Note.—(7) The Tamil Nadu Treasury Code Form 100 need not be attached to the remuneration bills relating to the Tamil Nadu Public Service Commission.

Instructions under Treasury Rule 16.

1. The procedure for drawing pensions is laid down in subsidiary rules 64-94 and instructions 59-66 below.

**PAY AND ALLOWANCES (INCLUDING LEAVE SALARY) OF
 GOVERNMENT SERVANTS.**

Subsidiary Rules under Treasury Rule 16—cont.

GAZETTED GOVERNMENT SERVANTS.

3. (a) In the absence of any special order of the Government to the contrary, a gazetted Government servant may draw the bills for his own pay; allowances and leave salary. A claim by a gazetted Government servant for pay and fixed allowances shall be presented on a bill in Form 42. A gazetted Government servant who draws a special pay or allowance in respect of a separate office of which he is in additional charge, need not present a separate bill for it, unless it is met from some source other than the revenues of the State.

(b) When a gazetted Government servant draws his first pay bill on being appointed permanently or on probation to a post in Government service for the first time or on being re-employed after resignation, or forfeiture of past service, he shall attach a certificate issued by the Competent authority to the effect that the health certificate required by Fundamental Rule 10 has been received by him.

(c) When claiming leave salary, a gazetted Government servant who is on leave within the State shall submit duplicate bills one of which shall be coloured and headed "*Not payable at the treasury*". The Treasury Officer shall endorse a certificate of payment on the "*not Payable*" bill and transmit it to the Chief Controlling Officer of the department concerned or some other Government servant nominated by him for inclusion in his account of disbursements. The pay bill Form 42) shall be used for drawing leave salary also.

Note.—A gazetted Government servant on leave preparatory to retirement should record a certificate on the leave salary bill that during the period for which leave salary is drawn, he was not employed under the Central Government, any other State Government, local fund or a private employer.

THE TAMIL NADU TREASURY RULES
WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R.16—S.R.3—4]

(d) A claim by a gazetted Government servant for travelling allowance shall be presented on a bill in Form 43. When the Government servant has travelled by a circuitous route, he shall state the reason for doing so in the bill. When he claims actual expenses, he shall in the absence of any order to the contrary, set them out in detail. When he claims travelling allowance on account of any members of his family he shall furnish a certificate showing the number and relationship to himself of the members of his family on account of whom he makes the claim and all other relevant details. When he claims the cost of carriage of personal effects or a conveyance, etc., he shall furnish the receipt granted by the railway or steamer company for the amount actually paid. A travelling allowance bill shall be countersigned by the controlling authority prescribed in the Tamil Nadu Travelling Allowance Rules, except when the Government have, subject to the submission of a detailed bill to the controlling authority authorized payment without such counter-signature. [see Article 82 of the Tamil Nadu Financial Code Vol. I]

Notes.—(1) A Government servant shall use the Gazetted Travelling Allowance Bill form (Form 43) for preferring transfer travelling allowance claims on transfer from a non-gazetted post to a gazetted post.

(2) Form 43 shall be used for preferring claims for travelling allowance by non-official members of Government Committees (Both I & II class). However, the travelling allowance claims of the non-official members of the District Development Councils may be prepared in Form 52.

(e) Deleted.

(f) The expenditure incurred by and to be reimbursed to gazetted Government servants on account of medical attendance and treatment may be drawn by them in salary bills under the "Sub-detailed head Salaries—Medical Charge" without the prior authority of the Accountant-General. The amount drawn in the bill must be supported by proper receipt and voucher in all cases and by the counter-signature of the Controlling Officer, when ever necessary. In addition to the above, the "essentiality certificate" of the Authorised Medical Attendant or Medical Officer concerned should be attached to the bill. The essentiality certificates should also have the seal affixed of the hospital in which Authorised Medical Attendant or Medical Officer is working.

4. Pay, leave salary and travelling and other allowance payable to a gazetted Government servant in India shall be paid on his personal claim and to his personal receipt and not otherwise, except as provided in subsidiary rule 6 or with the Governments special sanction in each

THE TAMIL NADU TREASURY RULES
WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 6-S.R.4—5.]

case. The Government servant if he wishes, to collect the contents of his bill through a messenger, shall send a separate letter along with the bill that the moneys be sent through him, and the moneys shall then be handed over to the messenger but only on the strict understanding that the Government accept no responsibility whatever, for any fraud or misappropriation in respect of any moneys, cheque or bill handed over to him.

Exception (1)—Deleted.

Exception (2).—In the case of payment of stipends, etc., to the Probationary Assistant Conservators of Forests during their period of training, the Director of Forest Education, Dehra Dun, shall draw the stipends and pay the officers without the officers themselves claiming personally.

Note.—Pay and allowances of a person who is certified by a magistrate to be a lunatic should be paid in accordance with the detailed procedure prescribed in Article 80-A of the Tamil Nadu Financial Code Volume I.

5. At his written request or order, bills relating to pay, leave salary, travelling and other allowances of a Government servant who is permitted to draw his own bills may be made payable to some well-known banker or agent/ provided that the receipt of the banker or agent shall not be accepted as a final acquittance, unless the bill itself is duly endorsed in favour of the banker or agent by means of a distinct pay order. The receipt of the banker or agent alike, if it is recorded on the bill itself or separately shall be stamped unless the receipt on the bill has already been duly signed and stamped by the Government servant himself. No re-endorsement of such a bill by the bank or agent other wise than to a messenger for collection shall be recognized [see also the second subparagraph of subsidiary rule 2 (g)].

No Government servant or other individual shall be recognized as an "agent" for the purpose of this subsidiary rule or the next one unless he holds a valid power-of-attorney to act for the Government servant concerned.

Note.—In case where it is permissible to endorse a bill to a bank for collection it is not necessary to have two separate acquittance, i.e., one from the elomar and the other from the collecting bank. A legally valid acquittance from either would constitute a sufficient discharge.

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THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 6.]

6. (a) A gazetted Government servant who claims vacation allowances or subsistence allowance otherwise than through a bank or agent shall as required by rule 34 of the rules framed under Fundamental Rule 74 (a), either appear in person at the place of payment or furnish a life certificate showing that he was alive on the last day of the period to which the claim relates and signed by a Government servant drawing a pay of Rs. 50 a month or more or, if there is no such Government servant at the place where the gazetted Government servant resides some other well-known trustworthy person. A gazetted Government servant may draw his leave salary or vacation allowances or subsistence allowance through a well-known bank or agent (see the previous subsidiary rule), if he give the bank or agent a power-of-attorney for the purpose or leaves his signed bills with the bank or agent for presentation, provided that, unless the bank or agent has executed an indemnity bond in Form 45 or Form 46 duly stamped, as security for the refund to the Government of any overpayment to the Government servant, a life certificate in the case of vacation allowances or subsistence allowances, showing that the Government servant was alive on the last day of the period to which the claim relates and signed by a Government servant drawing a pay of Rs. 50 a month or more or if there is no such Government servant at the place, some other well-known trustworthy person shall be furnished along with each bill. Life certificate may be furnished at intervals, as may be convenient provided that an indemnity bond has been executed which will cover intermediate payments not supported by life certificate.

The Treasury Officer shall enter the particulars of all powers of attorney furnished with reference to this rule in the register (in Form 16 of the Government Securities Manual) kept in the treasury for the purpose.

Note.—When separate bills for vacation pay, etc., relating to different periods are presented and paid simultaneously it is not necessary to furnish separate 'Life Certificates' for the different periods but only one certificate should be enough. In case where the Government servant concerned has already returned to duty by the time the bill is presented or payment is made, personal appearance or furnishing of 'life certificate' in respect of the earlier period of vacation shall not be necessary.

(b) An indemnity bond executed by a bank or agent for the purpose of drawing pay, etc., on behalf of a single Government servant shall be in Form 46. When a well known bank for a firm of agents acting as bankers of good standing has a number of constituents who are Government servants and desire to draw their pay, etc. through it, the Government, may, if they think fit permit the bank (or firm) to execute a single indemnity bond in respect of all pay, etc., drawn by it from the Government on behalf of such Government servants. Such a bond shall be in Form 45 and shall be duly stamped. Appendix 12 (Sections A and C).

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16-S₂R. 6—cont.]

contains lists of the banks, etc., which have executed such bonds under the arrangements in force before the 1st April 1937, the Government of India, in consultation with the Comptroller and Auditor-General permitted certain well-known banks (and firms of agents acting as bankers) of good standing to execute a single bond in Form 45 for the purpose of drawing pay, leave salary, pension, etc. on behalf of Government servants serving under the Government of India or any State Government. Appendix J2, Section B contains a list of such banks, etc. whose bonds in Form 45 are still in force. Section D contains a list of agent who have executed general bonds of indemnity with the Government of India after the 1st April 1937. All indemnity bonds whether in Form 45 or Form 46 shall be properly stamped.

The authority competent to accept the indemnity bonds on behalf of the Government shall, before accepting the bond, verify that the person who signs a bond of indemnity on behalf of a firm or bank has Authority to bind it.

Indemnity bonds in Form 46 executed by a bank or agent for the purpose of drawing pay, etc., on behalf of a single Government servant shall be kept in the custody of the Pay and Accounts Officer in Madras City and the Treasury Officer in the mufassal. General indemnity bonds in Form 45 for the purpose of drawing pay, etc., on behalf of Government servants of the Tamil Nadu Government alone shall be kept in the custody of the Government.

No endorsement of a bill drawn on behalf of a Government servant by a bank or agent permitted to draw the Government servant's pay, etc under this rule shall be recognized with the exception of an endorsement to a messenger for collection.

(c) A bond in Form 45 executed by an unincorporated firm requires that information be given to the Government at once if there is any change in the constitution of the firm. As soon as any such information is received, the new partnership shall be required to execute a fresh bond in Form 45 by a specified date or acknowledge in writing that it is bound by the existing bond by which the old partnership was bound, if it wishes to retain the privilege of drawing pay, etc., on behalf of Government servants.

(d) *Gazetted Government servants in the scales the maximum of which are Rs. 1,000 and below.*—All types of claims of Gazetted Government servants of this category will be drawn by the heads of Office in the same manner as for non-gazetted establishment but in a separate bill

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 6—cont.]

with the words “Gazetted Officers Bills” written prominently at the top of the front page of the bill. For written regular monthly pay and allowance of such Officers, the head of office will draw a consolidated bill and present it at the Treasury or Pay and Accounts Office, as the case may be. There will be no change in communicating to Audit/Accounts Office, orders or notifications regarding appointments, transfer, promotions, etc. of these officers.

(2) The pay and allowances of all Gazetted Officers except his own both at their time of appointment and after regularisation shall be worked out by the head of office and the officers next in superior to him in respect of his own case, in consultation with the Treasury Officers or the Pay and Accounts Officer, Madras concerned. No such consultation is necessary for sanction of periodical increments.

(3) The pay and allowances of the Officers of the above category can be drawn by any Gazetted Government servant working in the office on the authorisation of the head of office, provided the pay and allowances including sanction and regulation of increment are determined by head of offices and test checked by the officer next in superior to them.

[T.R. 16—S.R. 6—7.]

4. The service records of all the officers except his own will be maintained by the head of office or if there is no head of office by his superior officer or heads of department and that of the head of office by the Head of Department.

NON-GAZETTED GOVERNMENT SERVANTS.

7. The classes of non-gazetted Government servants who may draw pay, leave salary and travelling allowance bills on the treasury themselves and the conditions under which they may do so are specified in *Appendix 13*.

Except in so far as Non-gazetted Government servants are specially permitted to draw bills, the bills for the pay and allowances of the establishment of each office shall be drawn by the gazetted Government servant who is the head of the office unless he delegates this power to a gazetted Government servant serving under him with reference to Subsidiary Rule 2 (h) and the gazetted Government servant who draws such bills shall disburse the moneys drawn on the bills to the persons entitled to receive them under the rules.

THE TAMIL NADU TREASURY RULES
WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 7—cont.)

Form 47 shall be used for bills for the pay, fixed allowances and leave salaries of non-gazetted Government servants drawn by the head of the office for disbursement to them. Sums due towards reimbursement of the cost of special and expensive drugs purchased by the non-gazetted Government servants and employees of local bodies drawing salaries not exceeding Rs. 300 per mensem and their families shall be drawn in the establishment pay bills under the Sub-detailed head "Salaries—Medical Charges". Separate bills shall be prepared in each office for each of the following classes, if it exists:—

- (a) permanent establishment,
- (b) temporary establishment, and
- (c) the Government servants for whom no establishment returned are submitted and no service books maintained.

With the exceptions mentioned in Subsidiary Rule 9, the name of every substantive, officiating or temporary Government servant on whose behalf a claim is made shall be shown in column (2) against his post in column (1). Against each temporary post the number and date of the order sanctioning it and the name of the authority which passed the order shall be entered. In addition, a certificate shall be furnished on the pay bills of temporary establishments to the effect that the claims preferred therein are covered by proper sanction or by the concession of drawing pay for not exceeding three months beyond the period of sanction. The rate of pay, etc., claimed shall be shown against each, name in column (2). If the payment of any claim for the month to which the bill relates is postponed it shall not be omitted from the bill but the amount of each claim held over for future payment shall be noted in red ink in the appropriate columns—(3) to (6)—and ignored when totalling the bill. When pay, etc., is claimed only for part of the month, the number of days for which it is claimed shall be entered either against the Government servant's name or in a note at the foot of the page. The part of a bill relating to each section (*see* Article 70) of the Tamil Nadu Financial Code, Volume I shall be marked off in red ink. The component items of an establishment bill shall be checked and the total shown in the bill shall also be checked by adding up the items

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 7—8 cont.]

If the bill relates to a small establishment, the drawing officer shall either check it himself or have it checked by a gazetted Government servant under his orders, before he signs it. If the bill relates to a large establishment, the drawing officer shall ensure that the whole bill is thoroughly checked by some one other than the clerk who prepared it and shall himself check a part of the bill or arrange for a gazetted Government servant to do so, before he signs it.

NOTE.—“The holders of temporary establishment in both Gazetted and non-Gazetted categories shall be allowed to draw their pay and allowances for a period of three months beyond the dates of expiry of current sanction, provided the Head of the Department certifies that the Government have been addressed for further continuance specifying the period up to which further continuance has been recommended and quoting the number and date of their letter to the Government.”

The pay bills of the Establishment of the District Munsif Courts and Sub-Courts when the presiding officers of the District Munsif Court and the Sub-Court are on leave, or when during annual vacation they are away from Headquarters, or when the District Munsif Courts or Sub-Courts are left without presiding officers, owing to transfers, shall be signed by District Judges in their capacity as the controlling officers of such Courts.

8. If, for any reason, the rate of leave salary to be drawn on behalf of a non-gazetted Government servant on leave is not known, when kind of leave to be granted has not been settled by the sanctioning authority), the pay to which he would have been entitled if he had remained on duty shall be entered in red ink in the money column of the bill intended for entering leave salary, and the amount shall be left undischarged and treated as held over till the rate of leave salary becomes known.

When a drawing officer claims leave salary based on average pay on behalf of any Government servant, he shall sign and attach to the first bill in which the claim is made a statement of the calculations determining the amount of leave salary claimed. If any pay drawn outside the Government servant's substantive office or section enters into the calculations, the statement shall include references to the vouchers on which or the office in which, such pay was drawn. When a drawing officer claims leave salary based on actual pay on behalf of any Government servant, he shall sign and attach to the bill a certificate that the leave salary is claimed at the same rate as the pay of a permanent post

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WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 7—9]

(within the meaning of Fundamental Rules 87) held substantively by the Government servant at the time of taking leave. If, however, the leave is granted under sub-rule 2 to Fundamental Rule 103 (a), the certificate shall state that the leave salary is claimed at the same rate as the pay of the Government servant at the time of taking leave.

Note.—No statement of the calculation determining the amount of leave salary claimed need be attached to pay bills in respect of those Government servants, whose names are omitted from the bills (see subsidiary rule 9 below).

9. The names of Government servants of the following classes may be omitted from pay bills:—

(i) Government servants who are holding posts carrying fixed pay not exceeding Rs. 240 per mensem or on time scales of pay the maximum of which does not exceed Rs. 240.

(ii) Sub-Inspectors including Jamadars, Head Constables and Constables in the Police Department, ranks of and below Leading Firemen except Telephone Operators in the Fire Services Branch of the Police Department.

(iii) Sub-Inspectors of Excise and Prohibition, and

(iv) All Government servants in last grade service.

Each bill form which names have been omitted in accordance with this rule shall contain sufficient information to enable the treasury and the Accountant-General to apply the necessary arithmetical checks and the drawing officer shall certify on it as follows:—

“Certified that every Government servant on whose behalf pay or leave salary is claimed in this bill as actually been on duty or on authorised leave, as the case may be, during the month for the period on account of which his pay or leave salary is claimed and that full details of the names of the Government servants concerned and emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy and that the emoluments drawn are according to the relevant rules and orders.”

Claims on behalf of the Government servants whose names are omitted from a bill under this rule shall not be included in a single item except so far as they are identical in all respects. For example, a claim for the whole month for five Head Constables each of whom draws a pay Rs. 85 a month may be entered as a single item. Claims on

THE TAMIL NADU TREASURY RULES
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(T.R. 16—S.R. 10—11—cont.)

behalf of Government servants with different designations or Government servants who have the same designation but draw pay at different rates or for different periods shall always be shown separately.

10. The drawing officer shall have the office copy of every pay bill relating to Government servants of the classes mentioned at the beginning of subsidiary rule 9 (other than peons in the Police Department) prepared separately so as to show full details of names, leave, etc., The total of this pay bill shall then be entered in the pay bill for Government servants in superior service and the drawing officer shall see that the grand total of the latter agrees with the total amount shown in the fair copy.

The pay of menials charged to contingencies shall not be included in establishment pay bills—see Appendix 14.

11. *Absentee statement.*—The drawing officer shall ordinarily attach an absentee statement in Form 48 to the monthly establishment pay bill, if any person in superior service has been absent during the month on leave (other than casual leave) or deputation or suspension, or without leave, or if a post has been left vacant substantively, whether or not any Government servant officiated in it (see note 5 on the form itself). When signing the absentees statement, the drawing officer shall see that a diagonal line is drawn across the blank space, if any, below the last entry. If no Government servant in superior service has been absent otherwise than on casual leave during the month, the drawing officer shall sign the second certificate printed on the establishment pay bill. Form 48 also makes provision for separate statements of substantive charges in regard to members of the establishment and must therefore be filled up and attached to the monthly establishment pay bill, whenever there has been any change that has to be included in these statements of substantive changes, even if there is no entry to be made in the absentee statement proper.

When the scale of an establishment is fixed for the State or a district the controlling authority shall submit to the Accountant-General, not later than the date fixed by the latter, a consolidated absentee statement for each month showing the complete chain of arrangements. The head of an office need not attach an absentee statement in Form 48 to his monthly establishment pay bill so far as it relates to any establishment the scale of which is fixed for the State or a district.

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WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16 S.R. 12—13]

Exception.—No consolidated monthly absentee statement need be sent to the Accountant-General in respect of Deputy Inspectors of Schools in the Education Department and Sub-Registrars and Reserve Sub-Registrars in the Registration Department as these officers should be considered to have a lien on some post in the cadre and that the nature of the post should be defined but their lien shall have no reference to any particular individual post.

12. *First drawal of pay.*—When the name of a Government servant appointed permanently or on probation to a post in superior service appears for the first time in the pay bill of an establishment, the previous post in Government service, if any, held by him shall be stated and a last-pay certificate attached showing the date of handing over charges advances outstanding, etc. If he was not holding any such appointment previously or is re-employed after resignation or forfeiture of past service, a certificate should be furnished by the drawing officer in the bill to the effect that the health certificate required by Fundamental Rule 10 has been received.

13. *Increment Certificate.*—When a periodical increment is claimed on behalf of a Government servant in an establishment pay bill, an increment certificate in Form 49 signed by the Competent authority shall be attached to the bill. The competent authority for this purpose means the authority to which the Government have delegated the powers to withhold the Government servant's increments. The competent authority may, in his discretion, further delegate it to some other gazetted officer subordinate to him. When the increment has been sanctioned by an authority other than the drawing officer, the latter shall sign the certificate in Form 49 with the necessary modifications to be attached to the bill and note on it the name of the authority which sanctioned the increment and the number and date of its order.

When an increment is due to a Government servant for having been the incumbent of a specified post for the prescribed term from the date of the last increment or of appointment to the post (less periods not counting for increments as shown in the tabular portion of the certificate), it may be drawn on a pay bill without special authority from the Accountant-General. Increment involving broken periods of services may also be drawn without pre-check by the Accountant-General. But in such cases, apart from the increment certificate, an explanatory memorandum showing briefly and clearly, the grounds on which the increment is claimed shall be attached to the bill for post check. However, in respect of incremental arrear claims requiring pre-audit by the

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[T.R. 16—S.R. 13—14]

Accountant-General (see Article 52 of Tamil Nadu Financial Code Volume I) the increment certificate shall be submitted to him for pre-check.

When an increment claimed operates to carry a Government servant over an efficiency bar, the claim shall not be paid, unless it is supported by a declaration from the competent authority that it has satisfied itself that the character and efficiency of the Government servant concerned are such that he is fit to pass the bar.

The extracts from the conduct register and the Government servant's confidential sheet referred to in the last sentence of the increment certificate in Form 49 shall not be attached to it when it is presented at the treasury along with a pay bill.

14. *Arrear bills.*—Arrear pay shall be drawn on a separate Bill and not in the ordinary monthly pay bill. The amount of arrears claimed for each month shall be entered separately in the bill with a reference to the bill from which the amount was omitted, or withheld, or in which it was recovered by deduction. If the claim relates to an allowance or special pay newly sanctioned, the name of the authority which sanctioned it and the number and date of the sanction order shall be entered in the bill. Arrear bills may be presented at any time, subject to the conditions prescribed by the Government in that regard (see Articles 52-55 of the Tamil Nadu Financial Code) and may include as many items as are necessary. The drawing officer shall certify in every arrear bill that no part of the amount claimed has been drawn previously. A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed over again.

Note.—A travelling allowance bill presented after the end of the month succeeding that in which the journeys covered by the claims are performed shall be treated as arrear bill for the purpose of this rule.

In the case of the Police Department a note of the arrear bill shall invariably be made (a) in the office copies of the long rolls in respect of the claims pertaining to Sub-Inspectors, Head Constables and Constables, etc., whose names are not shown in the pay abstracts and (b) in the office copies of the long rolls in the districts and kardex in the Madras City Police in respect of the claims pertaining to Inspectors. Reserve Sub-Inspectors and Reserve Inspectors, whose names are shown in the pay abstracts subject to the condition that the

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(T.R. 16—S.R. 14-15—cont.)

attestation will in both the categories of cases be made by the personal Assistants to the Superintendents of Police in the districts, where there are such officers and by the office Superintendents in other districts including the Madras City.

In case the arrear is drawn in a new office, the officer-in-charge of the new office should claim the arrear only after obtaining a certificate from the head of the old office to the effect that the arrear was not drawn before. The certificate should be attached to the arrear bill. As soon as the arrear is drawn, the fact should be intimated to the old office of the officer-in-charge of which should note the fact of drawal in the original bill. In all other cases, the drawing officer shall furnish a certificate in the arrear bill to the effect that a note of the arrear claim has been made in the office copy of the original bill.

In the case of arrears of increment due to the retrospective completion of probation, the drawing officer shall enclose a copy of the probation order of the Government servant concerned along with the arrear bill.

15. *Private police guards and additional police.*—The cost of police guards, whose services are placed at the disposal of private parties under section 13 of the Tamil Nadu District Police Act, 1859 (Act XXIV of 1859), is recoverable in advance. The drawing officer who draws bills on the treasury for the charges on account of such guards shall certify on each bill that the full amount due has been recovered from the parties concerned and credited into the treasury and shall attach to the bill a memorandum in Form 50 in duplicate giving particulars of the total amount recovered towards the charges included in the bill and the numbers and dates of the chalans under which the amounts were credited into the treasury. The Treasury Officer shall record on both copies of the memorandum certificates of verification of credits in the treasury accounts for the amount stated to have been recovered, retain one copy with the bill and return the other to drawing officer for making the necessary entries in the departmental accounts.

The District Magistrate recovers the cost of additional police employed outside Madras City under section 14 of the Tamil Nadu District Police Act, 1859 (Act XXIV of 1859) and the Police Act, 1861 (Act V of 1861), not in advance but subsequently. The drawing officer shall attach to the monthly pay bill for any such

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WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 15—16.]

additional police a memorandum in Form 51 in duplicate showing the total charges incurred on the additional police and the demand, collection and balance in respect of the recoveries. He shall obtain from the District Magistrates concerned particulars of the recoveries made and credited into the treasury every month, and shall be responsible for seeing, that the necessary demands are issued and the recoveries are made without undue delay. The Treasury Officer shall record on both copies of the memorandum certificates of verification of credit in the treasury accounts for the amount stated to have been recovered, return one copy to the drawing officer and retain the other with the bill.

The Commissioner of Police shall similarly prepare the bills, chalans and memoranda regarding recoveries relating to police guards supplied to private parties and additional police employed in Madras City, and forward them to the Pay and Accounts Officer, Madras, who will return a copy with the certificates of verification of credits.

16. *Travelling allowances.*—At convenient intervals during a prolonged tour of a Government servant who is accompanied by subordinates and as a general rule, immediately on his return to headquarters after any tour a bill shall be prepared in Form 52 for the travelling allowances of the clerks and other subordinates who have accompanied him. The treasury shall pay such bills on the receipt of the head of the office, after counter signature by the controlling authority when the head of the office is not the controlling officer or before counter-signature if he is authorized to cash such bill subject to the submission of a detailed bill to the controlling authority for counter-signature and transmission to the Accountant-General, (See Article 82 of the Tamil Nadu Financial Code Vol. I.)

Drawing officers shall pay special attention to the detailed instructions and the certificates printed on the travelling allowance bill forms.

Instructions under Treasury Rule 16—cont.

SPECIAL TO THE POLICE DEPARTMENT

2. The procedure to be followed for payment of the cost of tickets issued on motor bus warrants to Inspectors, Reserve Sub-Inspectors, Sub-Inspectors, Head Constables and Constables and to the Supervisors and Electricians of the Radio Branch in the Police

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(T.R. 16--INSTS--2--3--cont.)

Department who have to travel on duty by motor bus has been laid down in Article 83, Tamil Nadu Financial Code, Volume I. The bill for the amounts should be prepared in Form 53 and should be supported by the motor bus warrants. The Superintendent of Police should check the bill and satisfy himself that the rates charged in the bill are not in excess of the prevailing rates for motor bus journeys. If the bill is correct, the Superintendent of Police should countersign it and either give a reference to the travelling allowance bill in which each amount concerned was deducted or certify that all the amounts covered by the bill were actually deducted from the travelling allowance bills of the Police Officers concerned.

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

3. In the Public Works Department only certain heads of offices draw establishment bills. The Divisional Officer (Executive Engineer) is treated as "the head of the office" for the entire Public Works establishment employed in his division, and should draw all pay and travelling allowance bills relating to that establishment, except when the Government have specially authorized one or more Sub-Divisional Officers in the division to draw their establishment bills in avoid delay in making payments. The Executive Engineer should present his establishment bills at the district treasury and should attach to each bill a memorandum signed by himself, specifying separately the amounts of—

(a) cash required for disbursement and remitted to be made in cash.

(b) Bank Drafts required on the respective sub-treasuries of the district for payments to be made to staff stationed near them and

(c) Bank Draft required on other treasuries for disbursements outside the district but within his jurisdiction.

Alternatively, an Executive Engineer may adopt the system of presenting separate bills at sub-treasuries for payments to establishments stationed near them, instead of obtaining cash orders on them from the district treasury, but he should adopt one or other of the two systems and follow it uniformly throughout his division.

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WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

(T.R. 16—Instns. 3—*cont.*)

Separate establishment pay bills should be prepared for permanent and temporary incumbents of the following classes of establishments.

(a) Divisional Accountants (Bills audited by the Accountant-General, Orissa).

(b) Upper Subordinates (State scale).

(c) Lower Subordinates (Circle scales).

(d) Ministerial and last grade establishments—head clerks, clerks typists, peons, etc., (Circle and Office scale.)

(e) Other establishments—Lock Superintendents, etc. (Office scale).

The travelling allowance bills of lower subordinates, draughtsmen, clerks and petty office establishments of a division should be prepared in Form 54 and duly countersigned by the proper authority. The Executive Engineer should also prepare an abstract in Form 55 showing the total amount claimed for each person under each head of claim and present it at the treasury. The original bills need not be submitted to the Audit Office but they will be subject to a periodical test audit by the Accountant-General.

[T.R. 16—S.R. 17-17A.]

Subsidiary Rule under T.R. 16—*cont.*

OTHER MISCELLANEOUS PAYMENTS TO GOVERNMENT SERVANTS.

17. *Overtime fees.*—Every bill on which overtime fees are claimed under the rules in force or with the sanction of a competent authority shall contain a certificate as follows :—

“Certified—

(1) that the Government servants for whom overtime fees are claimed in this bill have actually earned them by working overtime ;

(2) that the periods for which overtime fees are claimed in this bill have been checked with the initial records and found to be correct

(3) that the overtime fees are claimed at rates sanctioned by a competent authority, and

(4) that the overtime fees have been taken into accounts in calculating the income-tax to be recovered from the Government servants noted in this bill.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 17-18.]

When the overtime fees are to be paid out of fees collected from private parties, e.g., overtime fees of distillery officers, the drawing officer shall certify on the Bill that the prescribed fees payable by private parties on account of the overtime have been realized and credited into the treasury.

17-A. *Bonus to employee in the Government Press.*—Every bill, on which bonus is claimed under the rules in force in the Printing Manual shall contain a certificate as follows :—

(1) that the Government servants, for whom bonus is claimed have actually earned them by work done over the minimum outturn;

(2) that the outturn, for which bonus is claimed, has been checked, with the initial records and found to be correct ;

(3) that the bonus is claimed at rates sanctioned by a competent authority ; and

(4) that the bonus has been taken into account in calculating income-tax to be recovered from the Government servants noted in the bill.

CONTINGENCIES AND OTHER MISCELLANEOUS
EXPENDITURE.

18. (a) "Permanent advances" are granted to certain Government servants to enable them to meet contingent charges relating to their office, before drawing bills for the amounts. When a permanent advance is sanctioned, it shall be drawn from the treasury on a voucher in Form 40, supported by a copy of the order sanctioning the advance.

(b) A gazetted Government servant who is the head of an office may draw his office contingent bills. He may also delegate this power to a gazetted Government servant serving under him—See subsidiary rule 2 (h).

The classes of non-gazetted Government servants who may draw contingent bills on the treasury and the conditions under which they may do so are specified in Appendix 13.

(c) Bills for contingent expenditure that require the counter-signature of the controlling authority *before payment* shall be drawn in Form 56. The Treasury Officer shall not pay such bills unless they have been duly countersigned.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 18—19)

(d) In regard to temporary advances drawn for meeting specific purposes of contingent expenditure under Article 99 of the Tamil Nadu Financial Code, Volume I, in bills in Tamil Nadu Treasury Code, Form 40, a Register should be opened in Form 57-A and kept by each Treasury Officer and Sub-Treasury Officer for the purpose of recording the advances drawn under proper sanction for contingent expenditure and watching their recovery, adjustment or refund in cash of any excess over the actual expenditure.

Detailed bills in adjustment of these advances should be presented at the Treasury|Sub-Treasury from which the advances were drawn for transmission to the Accountant-General. The Treasury Officers|Sub-treasury Officers on their part, should apply the usual treasury checks to these detailed bills also, pass them for 'nil' amounts and include them, with the other vouchers in the relevant list of payments to be sent to the Accountant-General simultaneously noting the fact of adjustment of the advance in the Register of Temporary advances in "Form 57-A". The detailed bills which require the counter-signature of the controlling officers should be got countersigned before presentation in the treasury.

(e) Bills for contingent expenditure that do not require countersignature shall be drawn in Form 58. The drawing officer shall show full particulars of the charges in the bill, attach to its all sub-vouchers for individual payments exceeding Rs. 500 and sign the prescribed certificate in regard to the other sub-vouchers. In respect of sub-vouchers attached to contingent bills, the drawing officers shall check the sub-vouchers, as to its contents with reference to the actual receipt of stores, etc., and also to its arithmetical accuracy before the sub-vouchers are passed for payments as required in S.R. 3 of T.R. 32.

Sub-vouchers for petty contingent expenditure shall be prepared in Form 58-A.

19. The following further directions shall be followed when preparing contingent bills :—

(i) The heads of account relating to contingent expenditure, i.e., the sub-head of appropriation, the detailed account head, and the descriptive item subordinate to the detailed account head, are generally printed in the forms prescribed for the purpose, 'according to the needs of the department concerned. If any such relevant entries have not been printed in a bill form, they shall be entered in manuscript in the bill, and the totals from the contingent registers shall be posted against them.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 19—*cont.*)

(ii) Full details regarding any expenditure which requires explanation, e.g., miscellaneous charges, shall be entered in the bill, except when they are available in sub-vouchers that will be sent to the Accountant-General.

(iii) As a rule, charges debitable to more than one major head of account shall not be included in a single bill. Separate bills need not, however, be drawn for such charges when they are shared in a fixed proportion by two branches of the same office and are reviewed by the same authority, but the incidence of such charges shall be carefully indicated on the bills, so that the charges may be properly classified in the accounts.

(iv) Certain prescribed certificates regarding items of contingent and miscellaneous expenditure of various classes are required on contingent bills and bills for miscellaneous expenditure—See subsidiary rules 17 and 18 (*d*) above and instructions 6 and 7 below and also Appendices 5 and 15 of the Tamil Nadu Financial Code, Volume II. Certain certificates of the same kind are also prescribed in departmental manuals or codes or are printed on the forms of bills intended for particular departments.

(v) Contingent charges that require the special previous sanction of a superior authority and those (other than the pay of menials met from contingencies) that arise periodically (e.g., rents, rates, taxes, etc.) including those for which a fixed allowance has been sanctioned, shall be drawn on separate bills, which shall show clearly that the charges are of a special or periodical nature. Particulars of the sanction of the expenditure shall be furnished on each such bill. When more than one bill is drawn in respect of expenditure for which a lumpsum has been granted under a single special sanction, a note shall be made on the second and each subsequent bill of the total amount spent up to date under the sanction.

NOTE—In the case of contingent bills payable at Treasuries on account of rents, rates, taxes, etc., due to local bodies which have a banking account at the Treasury the procedure prescribed in article 114, Tamil Nadu Financial Code Volume I may be followed.

(vi) The pay of any menial in the service of the Government who has been declared to be ineligible for pension and actually discharged duties appertaining to one of the classes of menials

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 19—*cont.*)

prescribed in Appendix 14, whatever his designation may be, shall be drawn on contingent bills. No other pay and no allowance of any kind shall be drawn on a contingent bill.

(vii) When a permanent advance is running short and payments exceeding the balance have to be made at once, these items too may be included in the bill, entering against them the numbers that the sub-vouchers will bear when the payments have been made—see also Article 107 (a), Tamil Nadu Financial Code, Volume I.

(viii) When a contingent charge amounting to Rs. 50 or more is payable to a single private party and the amount cannot conveniently be provided from the permanent advance, a separate contingent bill shall ordinarily be prepared for the amount and endorsed for payment to the party concerned, whether or not he resides in the district in which the claim has arisen (*See* Article 114 of the Tamil Nadu Financial Code, Vol. I for the detailed rules regarding the endorsement of contingent bills in favour of private parties.)

NOTE.—Fully vouched contingent bills should alone be endorsed to private parties.

(ix) Whenever under the provisions of clause (viii) of this rule, a contingent bill is endorsed to a private party, the Drawing Officer shall, before signing the bill, obtain the specimen signature of the party on the body of the bill which he shall attest before signing the bill. The drawing officer shall simultaneously issue an advice direct (Not through the endorsee) to the Treasury Officer and the Bank (in case of bank treasuries) giving full particulars of the bill. The bill must at once be entered in the contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

Where the endorsee wishes to collect payment on the bill through a messenger (other than a banker), the messenger must produce a letter of authority from the endorsee in Form T.N.T.C.

103. A copy of the form may be obtained by the endorsee from the drawing officer concerned.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 19—20)

Where the endorsee appears in person to receive payment, the production of Tamil Nadu Treasury Code Form 103 is not necessary for the reason that the endorsee's signature is obtained on the bill at the time of payment and compared with the signature attested by the drawing officer in the bill.

In the event of a contingent bill having been endorsed to a private party under the provisions of clause (viii) of this rule and being presented before the relative advice is received from the drawing officer the Treasury Officer or the Bank (in the case of Bank Treasuries) shall not make payment of the bill till the advice is actually received and verified.

NOTE.—In respect of bills payable at the Pay and Accounts Office, Madras, the endorsee's signatures need not be obtained on the bills attested by the drawing officers since payment to private parties are made by the Pay and Accounts Officer by issue of crossed cheques.

(x) The bill for inter-departmental adjustments shall be prepared in Form 58-B—The Bill shall be accompanied by chalan in quadruplicate in Form 9-B.

(xi) The payment of rent for private buildings occupied by Government Offices shall be made by means of crossed Bank Draft at owner's expense, if the party so desires and furnishes a prior receipt to the departmental officer.

20. *Works expenditure charged as contingent expenditure.*—Bills for charges on account of petty works and repairs allotted to departments other than the Public Works Department shall be drawn in Form 59. The name of the work, the serial number of the bill in the series of bills for that work, the number and date of the last bill the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall be entered on each such bill in the spaces provided for the purpose. Each item of charge shall be fully described and details furnished where necessary, as to the rates and quantities. All sub-vouchers for individual payments exceeding Rs. 100 shall be attached to the bill. If it is not possible to furnish full details of the charges with the necessary sub-vouchers when drawing the bill, they shall be furnished within one month in a bill headed "Not payable at the treasury" with necessary sub-vouchers attached.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R.] 16—S.R. 20-22.]

When a bill contains a charge for labour engaged departmentally, the drawing officer shall certify that the amount charged was paid on muster rolls maintained in accordance with the rules to labourers who actually worked on the work. These muster rolls shall be submitted to the Accountant-General, if he calls for them. In the case of menials for whom no muster rolls are maintained, the drawing officer concerned shall furnish a certificate as follows :—

“ Certified that all menials whose pay has been charged in this bill were actually entertained in Government service during the period concerned.”

21. An Inspecting officer is not permitted to draw advances from the treasury on account of contingent expenditure to be incurred when on tour. He shall take with him on tour a part of his permanent advance to be used for the purpose and recoup it, from time to time during his tour by presenting contingent bills in the ordinary form at such treasuries as may be convenient. Thus one detailed bill for contingent charges requiring counter-signature after payment may furnish details for amounts drawn at more than one treasury when that is so the drawing officer shall furnish details at the foot of the bill as to the date, amount and place of payment of each of the abstract bills cashed. The amounts drawn will all be treated as final payments, and not as advances.

22. *Recovery of amounts attached by courts.*—When any money due by the Government to any person otherwise than as pay and allowances of a Government servant, are attached by a prohibitory order of a court of law, the Government servant responsible for making the payment shall give effect to the court's order, unless he has reason to think that the amount payable is exempt from attachment in which case he shall report the matter to the Government for orders before making the payment.

When the attachment relates to an amount for which a bill has to be drawn on the treasury, the treasury and the department concerned shall, in giving effect to the court's order follow the same procedure as that prescribed in subsidiary rule 33 for deducting from the bill and remitting into court an amount attached from a Government servant's pay and allowances. The details of deductions shall be entered in Form 116.

When the attachment relates to an amount which has to be disbursed by means of a departmental cheque, the procedure laid down in instruction 9 under Treasury Rule 32 shall be followed.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 22—INSTNS 4-7)

Instructions under Treasury Rule 16—cont.

APPLICABLE TO ALL DEPARTMENTS.

4. In the Revenue Department, contract certificate in Form T and A. 51, should be used for bills for expenditure on works executed by contract. The same form may, with the concurrence of the Accountant-General, be used for such bills in other department also if desired.

5. *Government Press Petty works*.—Charges for works of petty construction and repairs executed by the Superintendent, Government Press are classified as contingencies and he should draw the bills in Form 58.

6. *Supply of water*.—Expenditure incurred on the supply of water to offices should be restricted to what is really necessary. The drawing officer should attach a certificate in the following form to every contingent bill which includes such charges.—

“Certified that the expenditure on watermen on the supply of water has been scrutinized and is necessary”.

7. *Renting of private Buildings for office and residential purposes*.—When claiming the first charge for rent in every year for a private building used to provide office or residential accommodation the drawing officer should attach to the bill a certificate (from the Executive Engineer in the case of office buildings, or from a authority empowered to rent houses in the case of residential buildings) that a suitable public building was not available and a certificate from the Executive Engineer that the amount of rent fixed is suitable having regard to the local conditions and the scale of accommodation provided.

Note 1(a).—The above certificates need not be given in the case of a private building rented by a Deputy or Assistant Director of Agriculture, for use as a depot.

Note 1 (b).—The Director of Industries and Commerce, Madras, is permitted to fix having regard to local conditions scale of accommodation provided and other relevant factors the rent for all private buildings selected by him for the location of Sales Emporia, Sales-cum-procurement Depots and Gramodyog Sales Depots, dispensing with the procedure of obtaining certificates from the Executive Engineers concerned regarding the non-availability of Government buildings and reasonableness of rent.

Note 2.—In the case of a residential accommodation rented under the authority of the Inspector-General of Police, the prescribed certificate of non-availability of a suitable public building may be granted by the Superintendent of Police.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16-INSTS 7-7A-8)

Note 3.—The Executive Engineer's certificate about the reasonableness of rent may be dispensed with, in cases where the rent payable is less than Rs. 50 per mensem and the building concerned is not at the headquarters of the Section Officer or Sub-divisional Officer.

7 (A) The Divisional Engineers (Highways) also may issue certificate of reasonableness of rent in respect of private buildings rented for office purposes.

8. **Service postages Stamps**—(a) *Government servants who draw moneys from mofussil treasuries on contingent bills.*—A drawing officer should prepare a bill in a special form (Form 60) when he requires service postage stamps. The bill should contain his acknowledgement of the receipt of the stamps indented for and should be treated, in other respects, in the same way as a contingent bill presented at the treasury for payment. He should sign and furnish with the stamp indent a certificate that all service postage stamps previously received from the treasury have been brought to account the issues checked and the balance on hand verified. He should also furnish a certificate that the stamps mentioned in the indent are quitted for prepaying postage communications which are bonafied on on charges payable to the Post Office for which service postage stamps are accepted or for the use of a body or bodies included the list in paragraph 354 of the Indian Postal and Telegraph Guide—See also Article 119, Tamil Nadu Financial Code, Vol. I.

(b) *Government servants who draw moneys from treasuries on cheques, e.g., Forest Officers.*—A cheque should be presented in payment for the service postage stamps required, along with the stamp indent in Form 60. The cheque should be drawn in favour of the Government servant by designation only, and not by name) who supplies the stamps, whether it is drawn by the Government servant who actually requires the stamps or by another Government servant of the same department.

(c) *Government servants in Madras City whose bills are pre-audited by the Pay and Accounts Officer, Madras.*—As an exception to the general rule that all bills payable in Madras City could be pre-audited by the Pay and Accounts Officer, Madras, bills for service postage stamps should be prepared in the special form (Form 60) prescribed for the use at mofussil treasuries and presented to the Sub-Treasury Officer, Taluk Treasury, Madras, who will submit the bills to audit in support of the due in the Stamp account in the same way as other Treasury Officers

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—INSTNS—9-10—S.R. 23)

9. *Discount on stamps.*—The discount on stamps allowed to certain classes of vendors under the rules in the Madras Stamp Manual is credited to them by deduction from the purchase money to be paid by them for stamps. The Treasury should receive and bring to account the net amount payable by a vendor and should issue the stamps to the paper on the authority of the receipted chalan. The Treasury Officer should have an adjustment bill prepared in Form 61 headed "Net payable at the treasury" every month for the amount of discount charged in the treasury account and send it to the Superintendent of Stamps (along with the monthly accounts rendered to him) for counter-signature and transmission to the Accountant-General.

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

10. The procedure laid down in instruction 3 above applied to the drawal of contingent bills in the Public Works Department as well as the drawal of establishment bills.

Subsidiary Rule under Treasury Rule 16—cont.

23. *Grants in lieu of magisterial fines.*—(a) The Government make grants to the local funds* and private bodies concerned on account of the fines that magisterial courts levy under certain enactments and credit to the Government (see Article 306 of the Tamil Nadu Financial Code). The annual grant payable to the Society for the Prevention of Cruelty to animals, Madras, shall be Rs. 25,000 subject to the condition that it does not exceed half of the expenditure incurred on account of the Society according to audited accounts in the year. Of this amount, a sum of Rs. 18,750 (representing 75 per cent of the total grant) shall be paid in advance early in every year and the balance after the audited accounts of revenue and expenditure are available. The grants payable to the Madras Corporation and other local funds and to private bodies shall be paid annually on the basis of the amount realized in the previous year. Departmental registers showing the fines collected shall be maintained by the Chief Metropolitan Magistrate in regard to the Madras Corporation and other institutions in Madras City and by Treasury Officers in regard to institutions in the mufassal. The amount due on account of the fines collected in each financial year shall be paid early in July in the following year. In cases where the reconciliations have been completed earlier the payment may be made earlier than July. The Chief Judicial Magistrate shall sanction payment of annual grant

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 23—cont.)

payable to the Society for the prevention of Cruelty to Animals and shall communicate copies of the sanction to the Secretary. The Judicial Magistrate of Second Class having jurisdiction over the area and the Treasury Officer. On the strength of the order sanctioning the payment the Secretary or other executive member of the Society authorized draw bills on behalf of the Society, shall draw the bill for the amount sanctioned in Form 40 only countersigned by the Chief Judicial Magistrate or the Judicial Magistrate of Second Class as the case may be and present the bill at the Huzar Treasury for payment or for passing the bills for payment at the sub-treasury concerned.

The Chief Judicial Magistrates shall also sanction the payment of advances to all the societies, in the mufassal on the application made by the societies, on the basis of un-reconciled figures, not exceeding 65-2/3 per cent of the total grants based on the figures of the previous years, subject to the condition that such advances are sanctioned only under very exceptional circumstances, that is when reconciliation could not be done for reasons beyond the control of Chief Judicial Magistrate.

Note.—The procedure for payment to the Society for the Prevention of Cruelty to Animals shall apply *mutatis mutandis* for payment in respect of Cordie Factory Estate Fund.

(b) The Chief Metropolitan Magistrate shall draw bills in Form 53 annually for the grants payable on account of magistrerial fines to local funds and private bodies in Madras City and the Treasury Officer, shall draw bills similarly for such grants to those in the mufassal. Separate bills shall be prepared for the payments to be made at the district treasury and for those to be made at each sub-treasury. The drawing officer shall attach to each bill detailed statement showing the particular of the annual credits, the refunds made during the year, the amount deducted as expenditure on account of the service of processes and batta to witnesses and the net amount due to each local fund or private body concerned. He shall state against Town Panchayats, Panchayat Union Councils, Municipalities, Port Funds and Port Trust Funds that the amounts are to be credited by book transfer in the banking accounts of the respective local funds at the treasury or sub-treasury. The bills payable at the sub-treasury shall be pre-audited by the Treasury Officer. The Treasury or sub-treasury Officer shall make the necessary adjustment and send advices to the authorities concerned through the Chief Metropolitan Magistrate or the Chief Judicial Magistrates, as the case may be. For every payment of this kind to a local fund exceeding Rs. 25, whether made in cash or by credit in the banking account of the local fund at the treasury or sub-treasury, the Treasury or Sub-Treasurer Officer shall obtain a receipt to be sent to the Accountant-General.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 24—24(A)]

24. *Educational grants-in-aid, Scholarships, stipends and book allowances.*—When claiming payments due by the Government to a non-Government institution under these heads, the correspondent, manager or headmaster of the institution shall prepare bills in the prescribed forms and furnish particulars of the orders sanctioning each payment. The bill for payment under these heads requires the counter-signature of the Government servant specified in the sanction, and shall be accompanied by a duplicate in a coloured form headed, “*Not payable at the Treasury*”.

The head of a Government institution shall prepare bills in the prescribed forms for the scholarships, stipends and book allowances sanctioned for his institution and furnish particulars of the order sanctioning each payment.

Exception.—The District Educational Officer or the Inspectress of Girls’ Schools, as the case may be, shall draw bills for teaching grants for elementary schools and endorse them for payment to the managers of the schools. The Government servant who draws such bills shall send to the Treasury Officer concerned advices for the bills so drawn and endorsed to the managers.

In order to obviate the need for production of a letter in T.N.T.C. Form 103, in each case, if the teaching grants bills are not endorsed by the endorsee to their bankers, the specimen signature of the Manager/Correspondent of those schools should be communicated by the District Educational Officer or the Inspectress of Girls’ Schools, as the case may be, to the Treasury Officer for verification at the time when payment is made. Wherever there is a change in the management of a school the specimen signature of the changed Manager/Correspondent should be communicated to the Treasury Officer by the District Educational Officer or the Inspectress of Girls’ Schools as the case may be.

24-A. Bills of education, scholarships, stipends, etc., shall be presented in T.N.T.C. Form 40 or in any other form prescribed in the Departmental Manuals for this purpose. In the case of payments to institution, under private management such bills shall be prepared and signed by the authorities of the institutions concerned and sent to such Government official as may be nominated in this behalf by the sanctioning authority who will present the bills and draw the amounts thereof from the treasury and make payments to the institution concerned. The orders sanctioning the payments which should clearly state that the amount will be drawn by the departmental officer nominated therein must be quoted in each case.

THE TAMIL NADU TREASURY RULES
WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—INSTNS 11—S.R. 24A-25)

If any conditions are attached to the payment of scholarships and stipends, the bill must bear the certificate of the counter-signing officer that he is satisfied that the prescribed conditions have been fulfilled.

Note.—This provision is not applicable to the various scholarship schemes of the Government. The amounts of scholarships in respect of students awarded scholarships under these schemes are drawn by presentation of bills by the departments in accordance with the rules governing the schemes and the cheques/Bank Drafts obtained in favour of the heads of institutions and sent to them for making payment to the students concerned.

Instruction under Treasury Rule 16—cont.

11. The following procedure shall be followed in regard to the drawal of bills for scholarships awarded by the Adi-dravider Welfare Department.

(i) In the case of scholarships granted in Madras City, the Director of Adi-dravider Welfare and the District Welfare Officer, Madras City will issue cheques in favour of Heads of Institutions on the Personal Deposit Accounts maintained in their names in the Reserve Bank of India.

(ii) In the case of scholarships granted in the mufussal, the District Welfare Officer concerned will present bills at the treasury, attaching copies of proceedings sanctioning scholarships. Bank drafts on the nearest treasury/sub-treasury in favour of the heads of the institutions for the amount involved will be obtained and forwarded by the District Welfare Officer to the heads of the institutions.

A consolidated bill may be drawn for all institutions included in each sanction, giving suitable cross references in the proceedings regarding the number of the bills. Government drafts may be issued including remittances or scholarships, as on Government purpose. The drafts should be crossed in order to prevent payments to unauthorized persons and also to enable payment through a bank wherever possible.

Subsidiary Rules under Treasury Rules 16—cont.

25. *Statements of amounts due to the Government by a local body.*—Any amount due to the Government by a local body, including an amount due on account of a loan which it has taken from the Government, shall, if it remains unpaid, be subject to recovery by adjustment from grants payable to it by the Government other than those payable under the provisions of a statute, e.g., grants payable under the Tamil Nadu Elementary Education Act, 1920 (Madras Act VIII of 1920) Land-cessed

THE TAMIL NADU TREASURY RULES
WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 25—26—cont.)

and local-cess surcharge matching grant collected on behalf of the Panchayats Act, 1958 (Madras Act XXXV of 1958) and compensation, payable under the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931).

A statement showing all the amounts due to the Government by the local body and remaining unpaid shall be presented at the treasury along with every bill on which a local body claims payment of a non-statutory grant-in-aid. Out of the grant payable to the local body, the statement Treasury Officer shall credit to Government the amount shown in the of amounts due by it or the whole of the grant, whichever is less and he shall credit the local body's account only with the balance of the grant, if any. The treasury shall send the statements of amounts due by local bodies prescribed above to the Accountant-General along with bills.

26. Compensation awarded by courts out of fines to injured parties.—When a court orders the payments to an injured party of an amount kept in deposit in the treasury which was awarded to him as compensation out of a fine imposed in a criminal case, it shall certify on the order either—

(1) that the sentence and award have been confirmed by the appellate court and no order has been received from the court of revision reversing or modifying the order of compensation, or

(2) when the order as to compensation has been modified in appeal or revision; that the payment ordered is in conformity with such modification, or

(3) that the appeal time has expired and no appeal has been prepared, and that no order has been received from the court of revision reversing or modifying the order of compensation.

26-A. Bill for Government investments in a company, corporation or similar autonomous organisations shall be drawn by the drawing officer in the office of the sanctioning authority by presentation of simple receipts in a form similar to T.N.T.C. Form 40, duly supported by a copy of the sanction order for cheques, in case the Treasury Officer makes payment by cheque or Bank drafts wherever necessary and make arrangements for the payment.

THE TAMIL NADU TREASURY RULES
WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

T.R. 16—S.R. 27.)

27. *Refunds of revenue.*—Bill for drawing moneys from the treasury on account of refunds of revenue shall be prepared in Form 62, unless some other form has been prescribed in regard to any particular class of such refunds. Every refund shall be noted against the original receipt entry in the departmental accounts. The Government servant who is responsible for the maintenance of the departmental accounts containing the original receipt entry shall certify on the bill that the refund has been so noted and shall fill in columns (1) to (5) of the form. The Treasury or Sub-Treasury Officer shall not pay any such bill unless particulars of the order of sanction of a competent authority are furnished on the voucher and a certified copy of the order is attached to it if no copy is separately communicated to the Accountant-General.

NOTE.—A copy of the order of the competent authority sanctioning the refund may also be sent independently to the Treasury Officer concerned for verification before payment of the amounts received by the party on the order.

A Government servant who draws a bill for a refund of revenue shall certify on the bill that the restrictions prescribed by the Government in regard to time limits for clauses for refunds (*see* Article 35 of the Tamil Nadu Financial Code, Vol. I) have not been contravened. The certificate shall be in that one of the alternative forms provided for the purpose in the form of refund bill (Form 62), that is appropriate in each case. When he himself the sanctioning authority, he shall also certify on the bill that the refund claimed satisfies the conditions, if any, prescribed in the departmental rules and administrative order; in other cases, this certificate shall be furnished by the competent authority in the order of sanction.

Unlike sub-vouchers for contingent charges, sub-voucher relating to refunds of revenue shall not be cancelled. The Treasury or other officer, who disburses the amounts by money order or otherwise, shall forward to the Accountant-General for audit all sub-vouchers, however small the amount involved. The Secretary, Tamil Nadu Public Service Commission or one of the Gazetted Officers in the Commission's office, however shall in respect of the amounts drawn towards refund of examination fees from the office of the Pay and Accounts Officer, for remittance by money order to the parties, send only a certificate of disbursement to the Pay and Accounts Officer in each case of refund bill.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 27—INSTNS 12—12A)

12. *Refunds of land revenue.*—Revenue Inspectors are required to make refunds of land revenue, when necessary, during their tours. Each Revenue Inspector should estimate the amount that he is likely to require for the purpose each month and apply to the Tahsildar for the necessary funds. The Tahsildar should check the amount with the published list of excess collections (see Standing Order No. 189 of the Board of Revenue) that the Divisional Officer has authorized him to refund, draw the required amount on a bill containing details of the items included and send it to the Revenue Inspector. The Revenue Inspector should submit the receipts obtained from the payees to the Tahsildar, who should attach them to the bill submitted to the Treasury Officer in support of the charge in the sub-treasury account. The Revenue Inspector should refund to the sub-treasury by the date for closing its monthly account any part of the amount drawn and sent to him that he has not disbursed and any amount that he so refunds should be deducted at the foot of the refund voucher on which the amount was originally drawn.

Jamabandi Officers are also required to make such refunds, when necessary and should obtain the amount regard from the Tahsildar concerned. The Tahsildar should draw a sum equal to the excess collections to be refunded in respect of the villages to be dealt with at each jamabandi camp and hand it to the Jamabandi Officer before he starts work at that camp. The Jamabandi Officer should make the refunds to claimants who are present at the camp and return any undisbursed balance to the Tahsildar together with the payees receipts before leaving that camp.

12-A. *Refunds of commercial taxes.*—Refunds of commercial taxes (excepting security deposits) should be made in the Refund Order Form No. 37 prescribed in the Commercial Tax Manual. Before a refund order book is brought into use the number of the book and the number of leaves contained in it should be intimated to the Treasury Officer confidentially. If any refund order book is lost, a report should be submitted to the Commercial Tax Officer concerned and the Treasury and Sub-Treasury Officers intimated of it. Where a duplicate refund order is supplied for, reporting that the original has been lost, the authority which issued the refund order should immediately intimate to the Treasury

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 27 INSTN 12—14.)

or Sub-treasury Officer of the fact and request him to stop payment on the original, if presented by any one. A duplicate refund order should be issued after the period of validity, i.e., three months, is over and after satisfying that the original order was not encashed. The provisions of subsidiary rule 50 and instruction 41 under Treasury Rule 16 in regard to lost cheques should apply *mutatis mutandis* to loss of refund orders. Whenever there is a change among the officers issuing refund orders, the incoming officers should send their sample signatures to the Treasury Officer concerned for record.

13. *Refunds on account of stamps.*—When a refund has to be made on account of spoiled or damaged stamps (other than stamps received back from a vendor), the Tahsildar should draw a bill in Form 63, and obtain the payee's receipt on it.

If the order of sanction of the competent authority is not recorded on the bill itself, a certified copies of the order should be attached to the bill.

14. *Refunds of process and poundage fees by courts of law.*—Refunds of process and poundage fees should be treated as refunds of stamp revenue. The Court should make such refunds, when necessary from its permanent advance and recoup its permanent advance by drawing contingent bill headed "Refund of process and poundage fees" on the treasury at the end of each month. It should attach to every bill all the relevant refund vouchers in the form prescribed by the High Court containing the signatures of the payee, in token of having received the amounts refunded.

When a refund has to be made after a process has been transmitted for service from one court to another, the refund order should be forwarded for payment to the Judge of the court in which the process fees have been deposited.

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16 INSTNS—17.]

15. *Refunds of registration fees.*—A registering officer should make refunds of registration fees when necessarily from his permanent advance and recoup his permanent advance by drawing a contingent bill headed "Refund of registration fees", on the treasury. He should attach to every such bill all the relevant refund vouchers in Form 62 containing the signatures of the payees in token of having received the amounts refunded.

16. *Refunds of excess receipts on account of advertisements in the Gazette, and other official publications.*—The Superintendent, Government Press, should meet in the first instance from his permanent advance refund of excess receipts on account of advertisements in the *Tamil Nadu Government Gazette* and other official publications, and subsequently recoup the permanent advance by presenting bills at the office of the Pay and Accounts officer, Madras. These bills should be supported by the money order acknowledgements of the parties concerned.

17. *Refunds of college and examination fees and fees paid by publisher with reference to the Text-Book Committee Rules.*—When any college fees have to be refunded under the rules and orders in force, the Principal of the College should draw a bill for the amount to be refunded, attach to it the order of a competent authority sanctioning the refund and present it at the treasury for payment.

If an examination fee or fee paid by publishers with reference to the Text-Book Committee Rules or a part of such fees has to be refunded the Government Servant who received the fee (the Secretary to the Commissioner for Government Examinations) should endorse a certificate on the original receipt for the fee, specifying the amount to be refunded. The person who paid the fee should present the receipt so endorsed for payment at the treasury which issued the receipt. If the fee was paid into the Bank at Madras, Bombay or Calcutta, the same procedure should be followed, but the Pay and Accounts Officer, Madras, will make the refund.

THE TAMIL NADU TREASURY RULES
WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 16—INSTNS. 17.)

If an examination fee has to be refunded by the Commission, the Secretary, Tamil Nadu Public Service Commission, who received the fee, should prepare a refund bill in Form No. 62 in his office indicating net amount of refund of fees to be sent to the candidate and the money order commission to be credited to the Post Office and send it to the Pay and Accounts Officer, Madras, with the money order form duly filled in and with the order of refund and with a statement showing names of candidates demanding refund, the amount to be refunded to each, the number and date of the chalan in which the money was originally credited and the amount already refunded, if any, in case the amounts were deposited in lump sum into the Bank. On receipt of a refund bill, the Pay and Accounts Officer will address the Reserve Bank of India, Madras, direct, to carry out the adjustment to the debit of State Government under the Commission's refund head of account by transfer of credit to the Postal Department and forward the connected Money Order form to the Post Office along with a treasury certificate of credit for the amount.

The Pay and Accounts Office will receive the Postal receipt issued by the Postal authorities at the time of delivery of Money Order forms with the certificate of credit, file them with the corrected refund bills and at the same time inform the commission of the remittance of the Money Order with particulars regarding Postal receipt number and date and the name of the Post Office in each case. The Commission will watch the receipt of the Payee's acknowledgment (Money Order Coupon) and on receipt, file it with the refund papers in its office.

Note.—When the fees payable by more than one candidate in a school have been remitted into the treasury in a lumpsum and a single collective receipt issued and a part of the amount has to be refunded, the procedure laid down in subsidiary rule 27 above should be followed.

18. *Refunds of fines.*—When an appellate court or court of revision, other than the High Court, reverses or reduces a sentence of fine on appeal, it should issue a refund order in the form prescribed by the High Court—*See* rule 246 of the “Criminal Rules of Practice and Orders”.

When the High Court reverses or reduces a sentence of fine, the court which passed the original sentence should issue a refund order on receiving the High Court's certificate under sections 425 and 442 of the Code of Criminal Procedure in regard to its order on appeal or in revision.

THE TAMIL NADU TREASURY RULES.
WITHDRAWAL OF MONIES FROM GOVERNMENT
ACCOUNT.

[T.R. 16—INSTNS.—18-18 A-SR 28.]

Refunds of fines realised under the Tamil Nadu Gaming Act, 1930 onwards disbursement as rewards to Police Officers and informants should be drawn by the Magistrate concerned in a refund bill form and endorsed for payment by means of bank draft or pay order, as the case may be, to the Superintendent of Police concerned. Magistrate will obtain the draft, pay order from the Treasury Bank and send it to the Superintendent of Police who shall account for it in his cash book and arrange for disbursement to the concerned Officer Informant.

18-A. *Refund of excess recoveries of advances to Government Servants.*—In respect of the following classes of advances granted to Government Servants, refund of any excess recovery effected from them shall be made only after obtaining an authorisation from the Accountant-General, Madras.—

- (i) Objection book advances—
Advances to patients of anti-rabic treatment.
- (ii) Advances for purchase of—
Motor Conveyances.
Other Conveyances.
- (iii) House Building Advances.
- (iv) Advances for the purchase of warm clothing.

In other classes of advances where the Departmental Officer maintains individual-wise accounts, the Drawing Officer can claim refund on the treasury without the Accountant-General's authorisation, attaching to the bill a certificate of verification signed by the Departmental Officer concerned.

Subsidiary Rules under Treasury Rules 16—*cont.*

28. *Loans and advances.*—Particulars of the order sanctioning the loan or advance shall be furnished in every bill or other voucher on which a loan or advance is drawn:

The sanction of a competent authority to a personal advance may, if referred, be obtained in the form of countersignature on the bill fees before it is presented at the treasury, instead of in a separate order.

**THE TAMIL NADU TREASURY RULES.
WITHDRAWAL OF MONEYS FROM GOVERNMENT
ACCOUNT.**

[T.R. 16—INSTNS—S.R. 28.]

The treasury shall not pay a bill for an advance under the head "705 Loans for Agriculture" (see Article 223 of the Tamil Nadu Financial Code), unless it is signed by a Revenue Officer who has power to sanction the advance. If it is presented at the treasury duly signed together with the borrower's receipt for the amount of the advance duly stamped when necessary, the treasury shall pay the amount direct to the borrower or his duly authorised agent.

A District Agricultural Officer may draw on his own receipt on an abstract bill in Form 40 an amount not exceeding Rs. 2,000 at a time in respect of the amounts of loans sanctioned by him and endorse it for payment to the Agricultural Demonstrator. The District Agricultural Officer will also communicate to the Agricultural Demonstrator the loan orders concerned. The Agricultural Demonstrator shall encash the abstract bill in Form 40 and disburse the loans to the persons mentioned in the loan orders, as and when they come up for taking payment. He shall observe the following rules while disbursing the loans.

(1) He shall not cash an abstract bill in Form 40 before furnishing a detailed bill to account for the disbursements from the amount drawn on the last abstract bill in Form 40 and refunding into the treasury and balance remaining undischursed. He shall refund the undischursed amount of the loan into the treasury or sub-treasury before the last date of closing of the treasury or sub-treasury accounts. He should have no balance at the end of the treasury month and should render complete accounts for all the amounts drawn in a month.

(2) He shall take the receipts of the borrowers or their duly authorised agents on the spot, when he disburses the advances and shall certify at the foot of the detailed bill that all the included in it were paid in his presence.

(3) The detailed bill together with the receipts for the amounts disbursed shall then be promptly submitted to the District Agricultural Officer. The submission of a detailed bill shall, under no circumstances be delayed beyond the end of the second month following that in which he cashed the connected abstract bill.

(4) The District Agricultural Officer shall check the detailed bills with the borrowers' receipts and thereafter forward the detailed bill to the Accountant-General, through the Regional Deputy Directors of Agriculture, who should certify thereon to the effect that they were scrutinised with the loanees' acquaintances advance included in it were paid in his presence.

THE TAMIL NADU TREASURY RULES.
WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 16—S.R. 28-29.)

INSTRUCTION UNDER TREASURY RULE 16—*cont.*

Note.—The instructions in sub-paragraph 3 of this rule apply *mutatis mutandis* in respect of loans granted by the District Officers also.

18-B. *Refund of excess recoveries of loan and interest.*—The sanction for the refund of excess recovery made on account of the principal of the loan and/or interest thereon, shall be issued by the authority competent to sanction the original loan after verifying the credit from the departmental authorities or Accountant-General responsible for maintaining the detailed account of the loans. The fact of having made such verification shall be indicated in the sanction. On the basis of the sanction, the head of office in the case of Non-Gazetted Government Servants (Gazetted Government Servants or the departmental officer who normally disburses the loan, in the case of private individuals shall draw the bill in Form 40 attaching a copy of the sanction, separately for loan and for interest. No authority from the Accountant-General for refund is necessary. The classification on the bill for refund of excess recovery of loan and interest shall be shown as minus credit to the head of account to which the loan was debited and "Deduct Refund", under Major head, "049 interest receipts" respectively. The departmental officer or the Accountant-General who is responsible for maintaining detailed account of the loan shall make a note of the sanction for the refund in the relevant loan account and when the payment is actually made, the voucher number and date of payment shall also be recorded and attested.

SUBSIDIARY RULES UNDER TREASURY RULE 16—*cont.*

29. *Survey Department bills.*—Bills for temporary advances sanctioned for survey parties for demarcation purposes shall show the state of the advance, i.e., the amount drawn up-to-date, the amount covered by recovery lists advised to the Collector and the balance available. Bills for amounts due to contractors for survey stones and other charges recoverable from ryots shall be in the forms prescribed in the Madras Survey Manual. No bill for an amount due to a contractor for survey stones shall be paid, unless both the contractor and the Survey Officer in charge of the survey party have signed it and the Survey Officer has certified on it that the stones brought for use as survey marks have been brought on to the stock registers and the necessary notes regarding payment made in order to prevent payment of any second claim on the same account.

Note.—Copies of Government Orders sanctioning temporary advances to survey parties will be endorsed to the Treasury Officers

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(T.R. 16—INSTNS 19 S.R. 30-51.)

direct for taking necessary action. No order from the Accountant-General to the Treasury Officer is necessary for disbursing such advances.

30. *Bills for survey charges in the Revenue Department.*—The Tahsildar shall, when necessary, draw bills for advances for replacing missing boundary marks in the form prescribed in the Standing Orders of the Board of Revenue, viz., in Form 107 and shall attach to each bill for the cost of survey stones both the contractors receipt for the amount and the acknowledgment of the village headman who took charge of the stones. They shall prepare the necessary bills in due course for adjusting these charges in the manner laid down by the Government and shall certify on each such bill that the amount charged to the Government under cost of survey marks has been checked and found to be correct.

31. *Repayment of deposits.*—Every order issued by a court or other authority for the repayment of a deposit from a treasury shall be in English. The order of a court or other authority for the repayment of a deposit and the voucher for such repayment shall be in Form 64, except when some other form has been specially prescribed for the purpose for any class of deposits. When only a part of a rupee is to be repaid, the space against the word "rupees" shall be scored through or the word "nil" shall be written in it, in order to prevent interpolation. As a safeguard against fraud, the authority which orders the repayment shall enter the name of the payee after the words "Passed for payment", thus "Passed for payment to". The authority revalidating an order of repayment which lapsed under the provisions of instructions 21 and 55 shall verify that a note of repayment over the initials of the authority ordering the repayment has been made against the original entry in the check register.

A lapsed deposit the detailed accounts of which are not kept at the treasury shall not be repaid without the sanction of the Accountant-General. The application for his sanction to the refund shall be made in Form 65. A separate application shall be made in respect of the amount repayable to each person.

Note.—The sanction payment authority issued by the Accountant-General will be valid for three months from the date of which it was issued, after which no payment can be made on its authority unless it is revalidated.

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(T.R. 16—INSTNS. 19.)

INSTRUCTIONS UNDER TREASURY RULE 16—*cont.*
 APPLICABLE TO DEPARTMENTS GENERALLY.

19. *Repayment of revenue deposits*—(a) A revenue deposit should only be repaid on an order of the court or authority which ordered the acceptance of the deposit. When an earnest money deposit, has to be repaid the departmental Government servant, in whose favour the amount was deposited should endorse a repayment order on the receipt which the treasury issued when receiving the deposit. When however, he decides that the deposit should be credited to the Government, he should return the receipt to the treasury with an order endorsed on it for payment by transfer to the appropriate head of account.

Exception.—In the case of the deposits made in favour of the Director, State Transport Department, powers have been delegated to the Purchase Officer and the Stores Officer of that department to sanction the refunds of earnest money deposits and security deposits respectively.

(b) When an earnest money deposit made by an intending tenderer in another State has to be repaid, the departmental officer concerned should arrange for the repayment by means of Bank draft, the cost of purchasing the Bank drafts, being met from the contingent allotment of the drawing officer concerned.

(c) When a deposit is to be transferred to another Head of account whether at district treasury or at a sub-treasury, the Government servant who ordered the acceptance of the deposit should prepare and sign a voucher in Form 66 and send it to the Treasury. If several items of the same nature are to be transferred on the same day they may be included in one voucher, but transfers to be effected on different days should not be entered on the same voucher.

(d) In the case of caution deposits taken from students, apprentices, honorary workers and the others in Government schools and colleges and other institutions or offices, the head of the institution or office concerned may withdraw on a bill in Form 64 the amount required to make refunds of caution deposits and make disbursements to the parties concerned. Certificates of disbursement or the payee's receipts should be forwarded to the treasury or the office of the Accountant-General along with other vouchers.

Note.—In cases where deposits for election to the State Legislature or Parliament are collected by the Returning Officers directly from the candidates and remitted by them into the treasury as pro-

THE TAMIL NADU TREASURY RULES.
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(F.R. 16—INSTNS—20.)

vided for in section 34 of the Representation of the People Act, 1951 the procedure for refund should be as laid down in clause (d) above.

20. *Repayment of civil court's deposits.*—(a) *At mufassil stations where the treasury does not transact its cash business through bank.*—A person who claims that any money's are due o him from a court should present a receipt for the amount to the court with his application. If the claim is in order, the court should issue an order on the treasury for payment in Form 67 specifying the date on which the order is issued, the amount to be paid and the account to which the payment is to be debited. The receipt taken from a party for a sum paid out of the court, should, when filed in the court, be attached by gum to the office counterfoil order book.

The claimant should present the order at the treasury in the account month in which it is issued, or if he fails to do so, should return it to the court, which may re-issue it after the presiding Judge has redated it and initialled the correction. When an order is thus redated and reissued the further date should be entered in the office counterfoil of the original order book.

(b) *At mufassil stations where the treasury transacts its cash business through the Bank*—The procedure for obtaining payment of moneys due from these courts is the same as that described in the preceding clause, except that the court should compare the application with the entry in the register of receipts and verify that the balance in deposit is sufficient to meet the payment before issuing an order on the Bank for payment of the amount and that the order should be issued in Form 68.

(c) *At Mufassil stations where there is no treasury or where the treasury is located at a great distance from the court.*—The civil court should refund the moneys claimed from the permanent advance and recoup the permanent advance later by drawing contingent bills on the treasury, supported by the relevant individual deposit repayment vouchers duly completed.

Note 1.—The provisions in the above instruction that the courts order should be presented at the treasury or the Bank for payment within the account month in which it is issued or re-issued applies also to repayments of deposits of civil courts in Madras City.

**THE TAMIL NADU TREASURY RULES.
WITHDRAWAL OF MONIES FROM GOVERNMENT
ACCOUNT.**

(T.R. 16-INSTNS—21.)

Note 2.—Cheques issued by the courts in favour of law officers in charge of suits for amounts in deposits to the credit of the Government towards court-fees, etc., should be made payable by adjustment to the Government account specifying the head of account instead of allowing the law officers to draw the money from the treasury. Such cheques should be marked "Not payable in cash, creditable to Government account" before the cheques are issued.

21. *Repayment of revenue deposits and criminal court deposits.*—An entry should be made on every order for the repayment of a revenue deposit or a criminal court deposit stating that no payment will be made on it after the close of the financial year in which it is issued or three months from the date of issue whichever is earlier.

21-A. Refund of lapsed deposits, the detailed accounts of which are not kept at the Treasury.

The following procedure shall be followed in refunding the lapsed deposits, the detailed accounts of which are not kept at the treasury.

The departmental officers shall in the first instance present the bills at the treasury in a complete shape supported by the following documents:—

(a) Sanction order of the administrative department concerned for the refund;

(b) Tamil Nadu Treasury Code, Form 103, containing the full address of the payee; and

(c) Attested specimen signature of the payee.

Note.—In cases where refunds are to be adjusted to departmental receipt heads, the bill should contain proper endorsement to this effect with full details of classification.

On receipt of the bills, the Treasury Officers concerned will send these bills to the Accountant-General for passing them after their scrutiny. The Accountant-General, Madras will thereafter return the bills duly pre-audited to the Treasury Officers concerned for payment, simultaneously intimating the departmental officers and the party concerned of the fact that the bill has been sent to the Treasury Officer for making payment, so that the party concerned may know that the bill is ready for encashment. In cases, where the bills are not encashed within the time limit of three months up to which the sanction for refund authorised by the Accountant-General, is valid, the departmental officers should obtain the bills as well as the usual certificates payment from the treasuries concerned on the expiry of the period and forward them to the Accountant-General, for revalidation of sanction briefly explaining the circumstances under which the payment could not be obtained by the party concerned in time.

THE TAMIL NADU TREASURY RULES.
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ACCOUNT

(T.R. 16—INSTNS—21-22.)

21-B. *Refund of lapsed deposits the detailed accounts of which are kept at the Treasuries*—(i) *Criminal Court Deposit*.—These deposits can be repaid without the sanction of the Accountant-General, Madras. The Treasury Officer shall before authorising repayment in each case ascertain that the item has really been received and is traceable in his records, has been credited to the Government as lapsed and has not been paid previously and that the claimants identity and title to the money have been certified by the officer signing the application for refund.

(ii) *Revenue Deposits, Raflé Deposits and Works Deposits*.—These deposits can be repaid only if they are claimed within three years from the date of lapse (the limitation prescribed in Article 113 of Limitation Act, 1963). If they are claimed after three years from the date of lapse they shall be treated as time barred under the provisions of Article 35 of T.N.F.C., Volume I. Any claim which is time-barred shall be paid only with the special sanction of the Head of Department and after pre-audit by the Accountant-General. The Treasury Officer shall before authorising the repayment in each case ascertain that the item has really been received and is traceable in his records, has been credited to the Government as lapsed and has not been paid previously and that the claimants identity and title to the money have been certified by the officer signing the application for refund.

22. *Repayment of personal deposits*.—The treasury should make payment only on cheques signed by the responsible administrator of the personal deposit account and presented within three months from the date of issue. The Treasury or Sub-Treasury Officer, as the case may be, should see that no payment is made on any cheque unless the balance in hand is sufficient to meet it. As a rule, the responsible administrator of each personal deposit account should have a drawing account with and draw cheques on, either a district treasury only or any sub-treasury only. The Government will specify the treasury or sub-treasury on which he should draw cheques in the order sanctioning the opening of the personal deposit account. If an administrator has to carry out transactions in more than one district, the Government may permit him to have a personal deposit account in each of them. When a personal deposit account relates to an estate which has dealing with more than one sub-treasury in a district, its drawing account should be with the district treasury only and Government drafts or cash orders should be obtained for payments to be made at sub-treasuries—See Subsidiary Rule 35 (a) below. If an estate the drawing account of

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNTS

[T.R. 16—INSTNS—22]

which is kept at a sub-treasury, requires occasionally to have payments made at the district treasury, the Treasury Officer may make the payments and adjust them his accounts for the estate; he should inform the Sub-Treasury Officer at once of any such payment, so that the necessary entries may be made in the personal deposit account of the estate.

In place where the cash business of the treasury is conducted by the Bank, the banking accounts of all personal deposits will be kept at the Reserve Bank of India, Madras, or any branch of State Bank of India acting as the Agent of the Reserve Bank and the above rules will apply *mutatis mutatis* to such cases.

NOTE.—1. For the purpose of signing cheques, which are to be paid out of the amount in deposit in the treasury on account of an estate under the administration of the court of wards, Collectors, Divisional Officers and Managers in charge of the estates will be considered “responsible administrators”.

NOTE 2.—If a Government servant attaches an estate or part of estate, he is the “responsible administrator” of it and should sign the cheques relating to it. If, however, the attaching officer is the District Collector, it is permissible for him to delegate this power to a Revenue Divisional Officer, if he wishes; if he does so, he should inform the Treasury Officer and Accountant-General at once.

NOTE 3.—In cases where the personal deposit accounts are kept at the bank, all adjustments made to the debit/credit of such accounts either by the treasury or by the Accountant-General, should without delay, be communicated by the treasury to the Bank.

NOTE 4.—The Examiner of Local Fund Accounts and Treasurer of Charitable Endowments, Madras may delegate to any of the gazetted Officers in his office at Madras his powers to operate on the account of the Reserve Bank of India styled “Personal Deposit Account of the Treasurer of Charitable Endowments.

NOTE 5.—The Deputy Secretary to Government in Home (Police) Department is empowered to operate on the Personal Deposit Account of the Chief Secretary to Government for accommodating the transactions relating to the payments to the dependents in this State of persons who have died in foreign countries and payment of retirement benefits to the persons who have settled in this State after their retirement in foreign countries.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

T.R. 16—[INSTNS. 22-23—S.R. 32]

NOTE 6.—The Pay and Accounts Officers/Treasury Officers/Sub-Treasury Officers shall issue stop payment orders in the case of any administrator not furnishing the certificate of acceptance of balance as on 31st March every year within three months.

SPECIAL TO THE FOREST DEPARTMENT.

23. The District Forest Officer or the State Wild Life Officer has power to order the repayment of an earnest money deposit. He does so, when necessary, by endorsing his order on the treasury receipt. No such deposit should ever be repaid in part only, so as to leave a balance still in deposit.

GENERAL PRINCIPLES REGARDING PASSING OF BILLS
SUBSIDIARY RULES UNDER TREASURY RULES 16—*cont.*

[APPLICABLE TO DISTRICT TREASURIES AND BANKING AND NON
BANKING SUB-TREASURIES. Etc.]

32. A bill or other voucher presented for payment at a treasury or sub-treasury shall be received and a metallic token issued to the party presenting the bill as an acknowledgement for the receipt of the bill at the treasury/sub-treasury (See also Instruction 33-B). The bills shall be entered in the Bill Movement Register in T.N.T.C. Form 70-A and handed over to the bill passing Accountant, who after necessary scrutiny shall record the pass orders and place the bills before Treasury Officer/Assistant Treasury Officer through the Section Head or the Sub-Treasury Officer, as the case may be. If the Treasury Officer/Assistant Treasury Officer/Sub-Treasury Officer is satisfied that the claim is admissible, the authority good, the signature genuine and in order and the receipt, a valid discharge, shall sign the order for payment at the foot of the bill or other voucher. In a non-banking sub-treasury the Sub-Treasury Officer shall send the voucher to the shroff after entering it in his account. The shroff shall make the payment and enter it in his Cash Book in which each cash transaction is posted as it occurs. The Shroff shall punch the stamp, if any, affixed to the payee's receipt, stamp the voucher 'Paid' and retain it for delivery to the Day Book Clerk, when the books are compared. All bills and vouchers passed for payment on any day shall be paid on the same day and payment shall be made otherwise than in accordance with a written order of the Sub-Treasury Officer)

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 32]

NOTE.—Bills and vouchers passed for payment at treasury which are not paid on the same day on which they are passed, shall be paid after the original pass order is duly revalidated by the Treasury Officer. A suitable record that the original pass order has been revalidated shall be made on the bill under the dated signature of the Treasury Officer.

In checking bills and making payments, the Treasury Officer shall observe the following rules :—

(a) The Treasury Officer shall not pass any bill for payment without obtaining adequate information as to its nature, and shall not accept any voucher which does not formally present this information, unless there are valid reasons, which he shall record in writing, for not insisting that the information be shown in the voucher (see Treasury Rule 25.) He shall make sure, that he will be in a position to satisfy the Accountant-General that the claim made in every bill that he passes is valid and to prove to him that the payee actually received the amount of the bill in respect of non-banking treasuries. He shall also check carefully, that the rules regarding the completion of vouchers and the endorsements on bills have been observed.

(b) Before passing for payment a bill on the authority of an order purporting to have been issued by the office of the Accountant-General, the Treasury Officer shall, in addition to checking the bill in the usual manner, verify the signature on that order by comparison with the specimen signature of the signing officer furnished to him by the Accountant-General.

Note.—The Specimen Signature of the Authorised officers either to countersign the bills or to issue the authorisation for the payment of Grants-in-aid or loan to local bodies or Private Institutions shall be verified.—

(c) The Treasury Officer shall not accept any document bearing an erasure. He return any bill, cheque or other voucher bearing an erasure and inform the drawer that he may present a fresh one. If documents bearing erasures are received frequently from any office, the Treasury Officer shall bring the fact to the notice of the head of that office.

(d) The Treasury Officer shall correct any arithmetical inaccuracy or obvious mistakes in a bill presented to him for payment, but shall intimate to the drawing officer at once any correction which he makes (See Treasury Rule 26). Similarly, when a bill contain any

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 32—cont.]

inadmissible or doubtful item which can easily be eliminated, the Treasury Officer shall disallow it, pass the bill for the remaining amount and arrange to give the person who presented the bill a memorandum containing details of the disallowance and the reason for making it, and attach a copy of the memorandum to the bill. When there is a charge in the office or rate of pay of a gazetted Government servant, the Treasury Officer shall check the bill in which the new rate of pay is first claimed, with reference to the order directing the change, before he passes it. When the special authority of the Accountant-General is required under subsidiary rule 13 above for passing an increment, the Treasury Officer shall not admit the increment, unless an increment certificate approved by the Accountant-General or by an authorized assistant on his behalf is attached to the bill.

The Treasury Officer shall ensure that the total of each sub-voucher enclosed to a contingent bill and also of the abstract, if any giving details of sub-vouchers, is correct and that the sub-vouchers were passed for the correct amount as per the total.

The Treasury Officer shall check the correctness of any deduction made in a bill with reference to the Indian Civil Service Family Pension Regulations or the Superior Services (India) Family Pension Fund Rules.

The Treasury Officer shall ensure the accuracy of the consolidation of page-wise totals after satisfying himself that the page-wise totals have been correctly posted on the last page for consolidation.

(e) The Treasury Officer shall use a book of counterfoil forms in Form 69 for communicating to drawing officers objections raised in the course of pre-audit of their bills. The drawing officer shall furnish his explanation or reply on the third foil of the slip communicating the objections and retain the second foil in his office with a copy of his reply to the Treasury Officer. The Treasury Officer shall paste the slip, when received back, on the corresponding original copy in the book of objections. Such objections shall not be written as endorsements of the bills themselves.

(f) When checking arrears claims, the Treasury Officer shall pay special attention to the rules laid down by the Government in regard to such claims (see Articles 52-55 of the Tamil Nadu Financial Code).

The Treasury Officers should promptly return to the audit office for revalidation such of the bills referred by Government servants claiming arrears of pay and allowances which were not paid within three months from the date on which they were pre-audited and passed for payment.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 32— *cont.*]

They should also promptly return to the Audit Office all authorisations including authorisations for final (or part-final) withdrawals from General Provident Fund and other Provident Funds, in which the period of currency is specified and on which payments could not be made within the period of currency specified therein.

(g) When an endorsement or re-endorsement on a bill is unauthorised, incomplete or otherwise irregular (see subsidiary rules 2 (g), 5 to 6 and 32 (c) above), the Treasury Officer shall refuse to pass the bill and return it to the person who presented it, with a memorandum explaining why payment is refused.

(h) Deleted.

(i) When a contingent bill endorsed in favour of a private party is presented at the treasury for payment, the Treasury Officer shall check the particulars of the bill with the advice received from the drawing officer, before passing it for payment. If the bill is in order and has been passed for payment he shall make a note accordingly on the advice and return the slip in Form 100 accompanying the bill duly filled in. If the payment relates to another district, he shall debit it *finally* to the proper service head in his accounts and send the intimation immediately to the drawing officer.

An endorsement on a contingent bill shall lapse three months after the date of the endorsement or at the end of the financial year, whichever is earlier and the Treasury Officer shall not pass for payment an endorsed contingent bill, if the endorsement has lapsed.

(j) The Treasury Officer shall not pass for payment any contingent bill for an amount less than one rupee, except on the last working day of the month or when the drawing officer is absent to hand over charge.

(k) Before honouring a bill for overtime fees payable out of fees recovered from private parties, the Treasury Officer shall verify that the prescribed fees have been realised or credited into the treasury and certify to that effect on the bill stating the amount of the fees realised and the item or items in the accounts in which they were included.

(l) The Treasury Officer shall not honour any bill relating to Scholarships or stipends, unless the sanctioning authority has communicated to him the necessary sanction for the payment.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 32-cont.]

(m) The Treasury Officer shall not honour a bill for a loan or advance unless the authority competent to sanction the loan or advance has either passed the bill, or specially communicated its sanction to him.

In respect of the various categories of loans and grants sanctioned by the Government to local bodies or private institutions, authorisation from the Accountant-General is not necessary. The following procedure shall be adopted in such cases :—

(i) *Grants and Loans to Municipalities, Panchayat Unions, Panchayats and Private Institutions.*—A disbursement order on the basis of the Government sanction should be issued to the Treasury Officer by the concerned Heads of Departments or an officer duly delegated by him.

(ii) *Grants and Loans to Universities.*—The bills should be countersigned by the Secretary to Government, Education Department or an officer duly delegated by him.

(iii) *Loans, and Grants to the Corporation of Madras and State Housing Board.*—As the bills are pre-audited in the Pay and Accounts Office, Madras, neither separate authorisation by the Heads of Departments nor counter-signature to the bills will be necessary.

Note 1.—Bills for drawal of loans and advances by the local bodies saving banking accounts with the Government need not be countersigned by departmental officers.

Note 2.—Bills for drawal of loans and advances presented by the Corporation of Madras at the Pay and Accounts Office in the Madras City need not also be countersigned by departmental officers although it has no banking account with the Government.

(n) (i) The Pay and Accounts Officers/Treasury Officers/Sub-Treasury Officers shall not pass a bill for third advance for any purpose, if two temporary advances are pending with the drawing officers for more than two months irrespective of the purpose for which they were drawn.

(ii) Before honouring a bill drawn against a temporary advance sanctioned to a survey party for demarcation purposes, the Treasury Officer shall check the statement attached to the bill

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 32—cont.)

showing the amount of the advance drawn up-to-date, the amount covered by recovery lists sent to the Collector and the balance and satisfy himself that the amount applied for can be met from the balance of the advance standing to the credit of the survey party.

(o) The Treasury Officer shall arrange to make payment on a refund voucher only after verifying the credit for the original receipt by means of the particulars in columns (4) and (5) of the voucher (Form 62), affixing his signature in column (6) in token of his having done so and certifying on the voucher that the items included in it have not been refunded previously.

Exception.—The verification of credit for the original receipt prescribed in the above rule shall not apply to refunds (except security deposits) under the Commercial Tax Acts. The Treasury Officer should, however, see *inter alia*—

(a) that the refund order relates to the number book in use and intimated to him confidentially ;

(b) that it bears the special seal of the refunding authority ;

(c) that the signature in the refund order agrees with the specimen signature on record kept at the treasury and also with that in the advice slip ; and

(d) that the entries in the refund order correspond to the advice separately sent.

He should also observe with special care the precautions prescribed in subsidiary Rule 27 under Treasury Rule 16 and Articles 33—35 of the Tamil Nadu Financial Code Vol. I in the matter of refunds.

(p) A deposit shall only be repaid under an order of the authority which originally ordered the acceptance of the deposit and ordinarily, only on the appearance of the person entitled to it and on his furnishing a proper receipt. A deposit not exceeding Rs. 100 may, however, be paid by money order under the rules applicable to refunds of revenue (*see* instruction 26 below) on receipt of the order of the competent authority. The Treasury Officer shall credit to the Government any deposit or balance of a deposit amounting to less than fifty paise which is due for refund. If a valid claim for repayment is subsequently received, the repayment shall be treated as a refund of revenue,

WITHDRAWAL OF MONIES FROM THE GOVERNMENT ACCOUNT

[F.R. 16—S.R. 32—cont.]

Exception.—The limit of Rs. 100 prescribed in the above rule for the issue of money orders shall not apply to refunds of deposits made under rule XXII of the rules under the Tamil Nadu Co-operative Societies Act, 1932 (Tamil Nadu Act VI of 1932) and to surcharge on stamp duty levied under section 124 of the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958).

(g) When a claim is presented for repayment of a revenue deposit, the Treasury Officer shall compare the refund order of the court or other authority, which directed the acceptance of the original deposit, with the entry in the register of receipts.

In the case of Banking Treasuries, if the amount a deposit is sufficient he shall pass the bill for payment. The entry in the register of receipts should be made when the bill is passed and that in the Register of Repayments (T.A. 21) when the repayment is reported in the daily account of the bank if in any case, repayment is not made on the date of passing of the bill, the actual date of repayment should also be noted in the Register of receipts just below the date of passing of the bill. In respect of Non-Banking sub-treasuries the Sub-Treasury Officer shall take the payee's receipt, if the amount in deposit is sufficient, make the payment and immediately record the amount and the date of the repayment in the register of repayments (Form T.A. VI) and also in the register of receipts. If there is no sufficient balance at the credit of the particular item to meet the payment ordered, the Treasury Officer shall endorse that fact on the refund order and return it to the person who presented it.

An earnest money deposit shall never be repaid in part only.

(r) When a court issues a refund certificate under sections 13 to 15 of the Court-Fees Act, 1870 (India Act VII of 1870), or a Collector passes a refund order on the basis of a certificate issued by a court in regard to the payment of an excess court-fee, the Treasury Officer shall make payment only to the person entitled to the refund or provided that the person so entitled has signed the voucher in token of having received payment, to a person whom he has duly authorized to receive payment. When making any such payment, he shall observe, with special care, the precautions prescribed in subsidiary Rule 36 below in regard to payments to persons not in Government service.

(s) The Treasury Officer shall not make payment on a refund order that lapsed under the rules—*See instructions 20 and 21 above*

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[F.R. 16—S.R. 32—33—cont.]

(f) The procedure in regard to payment of interest on different forms of Government securities shall be regulated by the rules and orders on the subject contained in the Government Securities Manual and the Tamil Nadu Government Securities Rules, 1937.

33. (a) The Treasury Officer shall deduct from a bill for the pay, etc., of a gazetted Government servant (or a non-gazetted Government servant) any amount attached by a prohibitory order of a court of law. He shall remit to the proper courts, in accordance with the procedure prescribed below, all amounts deducted from the pay, etc., bills of Government servants on account of court attachment orders, whether deducted by himself or by the drawing officer. No such amount may be remitted to the court by bank draft.

(1) *When the court is located at the headquarters of the treasury which cashes the bills.*—The Treasury Officer shall clear the amounts deducted, once a month, by payment to the court in cash. When making the payment, the Treasury Officer shall send to the court a covering memorandum together with the original advice list prepared by the drawing officer [see subsidiary rule 2 (k) above] for each deduction made by a drawing officer and an advice list prepared by the treasury for each deduction made by the Treasury Officer.

In Madras City the Pay and Accounts Officer shall clear the amounts deducted, once a month, by payment to the court to the form of a cheque on the Reserve Bank, accompanied by a covering memorandum and the necessary advice lists.

(2) *When the court is not located at the headquarters of the treasury which cashes the bills.*—The Treasury Officer shall remit each amount deducted to the proper court, at once, by postal money order or through Bank draft in the manner indicated below.

(i) When the Treasury Officer himself makes the deduction from a bill, and if the same has to be remitted by postal money order he shall prepare a money order form for the amount in favour of the court, deduct the money order commission as well as the amount to be remitted from the bill, pass the bill for the net amount and then send the money order form to the post office for issue, furnishing a certificate that he has credited to the post office by book transfer the amount of the money order together with the money order commission due on it.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 32—33—cont.]

If however, the amount has to be remitted by 'bank' draft the Treasury Officer shall attach to the bill an application for 'bank' draft duly filled in Form R.B.R. 4. He shall deduct the commission for bank draft as well as the amount to be remitted from the bill and shall pass the bill for the net amount duly making a suitable endorsement in the pass order for payment by bank draft. The 'bank' draft shall be sent by the Treasury Officer to the court, and the acknowledgement of the court filed in the treasury.

(ii) When the Drawing Officer has made the necessary deduction from a bill under S.R. 2 (k) above for payment by postal money order, the Treasury Officer shall credit the amount deducted to the Post Office by transfer and send the money order form to the Post Office for issue, furnishing a certificate as prescribed in sub-clause (i) above. When he receives, the receipt furnished by the Post Office for the money order, he shall check it with the amount deducted from the bill and then transmit it to the drawing Officer for record. If, however, the drawing officer has applied for a 'bank' draft, the Treasury Officer shall make a suitable endorsement in the pass order of the bill for payment by 'bank' draft. The 'bank' draft shall be handed over to the drawing officer on proper acknowledgement.

(iii) The Pay and Accounts Officer shall follow the following procedure in remitting to courts outside Madras City amounts deducted from bills paid by him in Madras City :—

(i) *When the amounts have to be remitted by postal money order.*— He shall make payment by means of a cheque on the Reserve Bank in favour of the Post Master General, Madras for the total amount including commission payable on account of all the money orders to be issued for this purpose on any one occasion.

(ii) *When the amounts have to be remitted by Bank draft.*— (a) In the case of Gazetted Officers and Non-Gazetted Officers who draw their own pay bills, the Pay and Accounts Officer will draw two separate cheques, one in favour of the Government servant for the net amount of the claim and the other in favour of the Reserve Bank, Madras, for the issue of bank draft for the net amount after deducting the proportionate commission from the amount due to the court as specified in the bill and arrange to send the draft to the court. In the case of non-Gazetted staff, the drawing officers will follow a procedure similar to that prescribed in the Note under Art. 117 (b) of the Tamil Nadu Financial Code, Volume I. The cheques for the

WITHDRAWAL OF MONEYS INTO THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 33—cont.]

bank drafts will be made over by the Pay and Accounts Officer to the drawing officers who will present them at the Reserve Bank and obtain drafts for the amount of cheques. The drawing officers will after obtaining the drafts arrange to send them to the courts concerned.

(b) It is possible that a Government servant whose emoluments have been attached, may refrain from signing the acquittance roll and intentionally allow them to remain undischarged, or if he is a Government servant who draws his pay on a separate bill, may refrain from presenting his bill at the treasury in order to evade or delay the recovery of an amount attached by a court.

If a Treasury Officer has received a court attachment order relating to the emoluments of any Government servant who draws his pay on a separate bill and that Government servant does not present his bills for pay due for the previous month by the third working day of the month, the Treasury Officer shall at once bring the facts to the notice of the Government servant immediately superior to the Government servant whose emoluments have been attached. When he considers it necessary in order to avoid delay in recovering an amount attached by a court from the emoluments of a Government servant working under him, the head of the office, or, in the case of a Government servant who draws his pay on a separate bill, the administrative Government servant immediately superior to the Government servant whose emoluments has been attached, may draw the emoluments of the Government servant concerned to the extent to which they have been attached subject to the prescribed restrictions and apply the amount so drawn in satisfaction of the attachment order by remitting it to the court. The amount so drawn shall be charged in the accounts and the particulars of the attachment order shall be entered in the acquittance roll or the bill, as the case may be, as an authority for the charge. The money order receipt received from the courts shall be filed with the attachment register.

(c) deleted.

(d) In the case of the Forest Department, in which pay bills are not cashed at the treasury but disbursed departmentally by means of cheques drawn on the treasury, the gross amount shall be drawn by the disbursing officer, but only the net amount after deducting the amount recoverable under the attachment orders shall be disbursed to the Government servant, the amount recovered less the money order commission being remitted by money order to the court concerned on the same day. The money order receipt shall be attached to the bills in support of the recovery and remittance.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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33-A (1) The Pay and Accounts Officers or the Treasury Officer or the Sub-Treasury Officers as the case may be shall deduct from a bill for the pay, etc., of a Gazetted Government servant for a non-Gazetted Government servant who is permitted under sub-rule 7 above to draw the pay, etc., in the form prescribed for Gazetted Government servant any amount due by such Government servant to a registered society, in respect of which a requisition has been made by such society under section 40 of the Tamil Nadu Co-operative Societies Act, 1961 (Tamil Nadu Act 53 of 1961) in accordance with rule 53 of the Tamil Nadu Co-operative Societies Rules 1963. The amounts so deducted shall be remitted to the Society, as soon as possible and in any case within a period of 14 days from the date of recovery in the manner prescribed hereunder. Where a requisition has been made by two more societies, the amount deducted shall be remitted within the time and in the manner specified hereunder to all such societies in proportion to the amount to be deducted according to their requisition.

(2) (a) Procedure for remittance of dues from the Gazetted Officers and Non-Gazetted Officers who draw their pay on separate bills by the Pay and Accounts Officer, Madras :—

(i) When the bill is passed, the Pay and Accounts Officer shall record thereon the net amount due to the Government servant and the amount due to the society separately.

(ii) Where the Co-operative Society is located within Madras City, the Pay and Accounts Officer shall remit the dues to the society by the issue of a cheque in favour of the society.

(iii) Where the society is located outside the city, the Pay and Accounts Officer shall obtain the necessary bank draft, from the Reserve Bank of India, Madras, by issuing a cheque in favour of that bank and remit the amount to the society in the manner prescribed in paragraph (b) of clause (iii) here under.

(b) Procedure for the remittance of dues from the *Gazetted Officers and Non-Gazetted Officers* who draw their own pay bills by the Treasury Officers and Sub-Treasury Officers :—

(i) The Treasury Officers or Sub-Treasury Officers shall remit to the society the amount deducted from the Government servant by bank draft deducting the commission charges payable for the issue of draft out the proceeds payable to the society.

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[T.R. 16—S.R. 33]

(i) Where the bill is passed for payment, the Treasury Officer or the Sub-Treasury Officer shall record the net amount due to the Government servant and the amount due to the society separately and prepare and attach to the bill the application for the issue of the bank draft before the passed bills are sent to the bank for payment in cash.

(ii) The draft shall be sent to the society on Government account after due verification and after making necessary entries in the register maintained for the purpose,

(c) Procedure for the remittance of dues by the head of office in the case of other Government Servant:—

(i) Where the society is located in the headquarters the head of the office remit the amount deducted from the pay of every Government servant in respect of whom he is disbursing officer, by cash; and

(ii) Where the society is not located at the head quarters the head of the office shall remit the amount due to the society by postal money order deducting there from the Money Order commission.

(3) The disbursing Officer shall along with the remittance furnish a statement of recoveries effected from the Government servant in Tamil Nadu Treasury Code Form 114.

(4) An official receipt for the amount remitted shall be obtained from the society and pasted in the subsidiary cash book maintained for this purpose. The subsidiary cash book shall be maintained in Tamil Nadu Treasury Code Form 113.

(5) If a Government servant who draws his pay on separate bill, refrains from presenting his bill at a Treasury in order to evade or delay the recovery of amount due to the society, the Sub-Treasury Officer or the Pay and Accounts Officers as the case may be, shall, on receipt of a requisition from the society at once bring the fact to the notice of the administrative Government servant immediately superior to the society. When it is considered necessary to avoid any delay in recovering the amount due to a society from a Government servant who draws his pay on a separate Bill, the administration government servant immediately superior to such Government servant, may draw the emoluments of the Government servant concerned to the extent specified in the requisition made by the society or societies and remit

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(T.R. 16—S.R. 33—*cont.*)

the amount to the society or societies as the case may be as if he the pay disbursing officer in respect of the Government servant concerned. The amount so drawn shall be charged in the accounts, and the particulars of the requisition in pursuance of which the recovery was made shall be entered in the acquittance roll or the bill as the case may be as the authority for the charge. The receipt obtained from the society shall be filed with the subsidiary cash book.

NOTE.—For the purposes of these instructions or the Pay and Accounts Officer, Madras, the Treasury Officers and the Sub-Treasury Officers shall be the Pay Disbursing Officers in respect of Gazetted Government Servants and Non-Gazetted Government Servants who are permitted under Sub-Rule 7 above to draw their pay, etc., on bills in the forms prescribed for Gazetted Government Servants.

(5) In the case of retired Government servants, the Accountant General shall authorise the Pay and Accounts Officer/Treasury Officer to recover the co-operative dues, if any, from the death-*cum*-retirement gratuity. The amount, so deducted shall be remitted to the co-operative society concerned by means of Bank draft or cheque.

34. (1) (a) The last payment of pay, allowances, etc., shall not be made to a Gazetted Government servant who finally quits the service of the Government on resignation or dismissal or is placed under suspension, until the Treasury Officer has satisfied himself by reference to his own records, departmental authorities and the Accountant-General that no amount is due to the Government from the Government servant. The same procedure shall be followed in regard to payments to the heirs of any such Government servant after his death.

The last payment of pay, allowances, etc., to any other Government servant, in any of the circumstance mentioned above, may be made without reference to the Accountant-General on the responsibility of the head of the office.

NOTE.—(1) In the case of contract officers and officers purely in the temporary employment of the Government proceeding on foreign service in or out of India final dues should be paid only after ascertaining that no demands are outstanding against them.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. —34cont.)

... (2) In the case of the Members of Legislatures residing in the Legislator's Hostel, final payments due to them shall be made only after obtaining a certificate to the effect that there are no arrears of rent due to the Government from the Members, from the Secretary, Legislative Assembly Department or Legislative Council Department, as the case may be. In the case of the Members occupying Government quarters, the Certificate shall be obtained from the Executive Engineer, South Presidency Division, Madras, before making the final payments due to them.

(3) The procedure prescribed in the first paragraph of this rule shall apply to the last payment of dues or honorarium to non-officials, including members of any Commission or Committee whether statutory or not, as it applies to the last payment of pay or allowance to, or in respect of a Government Servant who finally quits the service of the Government.

(4) With a view to expediting the disposal of pension cases, the last payment of pay and allowances may be made and the last pay certificate, issued pending final assessment and realisation of outstanding demands, provided the adequate security for meeting the likely demands is taken either in cash or by a surety bond from the Government Servant concerned; or withholding a part of the Gratuity payable to him in accordance with provisions of the Civil Service Regulations.

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(b) Subject to the provisions of clause (a) above, the pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid without the production of usual legal authority.

(i) If the Gross amount of the claim does not exceed Rs. 2,500 under order of the Head of the Office, in which the Government servant was employed at the time of death provided that the Head of the Office is otherwise satisfied with the right and title of the claimant, and

(ii) If the gross amount of the claim exceeds Rs. 2,500 but does not exceed Rs. 5,000 under orders of the Heads of Department at their discretion provided that the authority mentioned in clause (i) above may subject to the condition prescribed in that sub-clause make anticipatory payment of an amount not exceeding Rs. 2,500.

(iii) If the gross amount of the claim exceeds Rs. 5,000 under the order of the Government on execution of Indemnity Bond in Form 6 duly stamped with such sureties as may be necessary.

(iv) In any case of doubt, payment shall be made only to the person producing legal authority.

NOTES.—The arrears due to self-drawing officers may be claimed and drawn by the head of the office and disbursed to legal heirs.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 34—35—cont.)

(2) When an amount found to be due to the Government by a Government servant on any of the occasions mentioned in the previous clause represents (a) overpayment of his pay, allowances or leave salary, (b) house rent or postal life insurance premia due by him, or (c) an outstanding balance in respect of any advance made to him by the Government, it shall be adjusted against the last pay and allowances or leave salary due to him. If the amount due to the Government exceeds the amount payable to the Government servant his written consent to the recovery of the balance due by him from his pension in instalments shall be obtained before the pension is sanctioned. If, in any case, a retiring Government servant refuses to give his consent to the recovery of the amount due from his pension, steps shall be taken to proceed against him in a court of law unless the executive authority concerned considers that it is not worthwhile to adopt that course.

(3) The bills for pay and allowances or leave salary of a gazetted Government servant (other than the final bill) who is about to retire or proceed on leave out of India shall be separately submitted to the Accountant-General for special audit on the date of payment or as soon as afterwards as the intention of the Government servant to retire or to proceed on leave becomes known to the Treasury Officer. The transmission of these Bills to the Accountant-General's Office need not wait for I or II list of payments. The final bill may be paid at the Treasury without special audit. "However the payment of final bill for an officer, who is removed from service or who resigns his post shall be made only after obtaining a no demand certificate from the Accountant-General.

NOTE.—The Treasury Officer shall ensure by a reference to the register in form Tamil Nadu Treasury Code, 41-C that all the recoveries due to be effected before the final bill is paid and the recoveries still remain to be effected are clearly indicated in the last pay certificate sent to the audit office on the retirement or death of the officer.

35. A Treasury Officer may issue a bank draft on Government account for the purpose of defraying service expenditure in exchange for properly prepared bills. The conditions under which such a draft can be issued are explained in the subsidiary rules under Treasury Rule 80.

When the Treasury Officer passes for payment a bill or other voucher which is payable in full at a single sub-treasury he shall endorse the bill or other voucher for payment at the sub-treasury. An endorsement for this inhad all remain current for three months only.

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(T.R. 16—S.R. 35—36t—con.)

The remittance of accounts due to private parties such as decree amount costs, sale proceeds of attached estates and the like, shall be made by the Treasury Officer by postal money order at the expense of the parties entitled to receive the amounts.

NOTE.—Bank drafts can be issued for amounts less than Rs. 50 in favour of the court in respect of land acquisition cases.

36. *Payment to pensions not in Government service.*—When a person not in Government service claims payment for a service rendered or supply made, the Treasury Officer shall observe the following rules,—

(a) He shall refuse to honour the bill if it is not drawn or countersigned by the head of the department or other responsible Government servant under whose immediate order the service was rendered or the supply made and shall inform the applicant for payment that he may either present a bill so drawn or countersigned or apply to the Accountant-General for the issue of an order for payment. If the bill is so drawn or countersigned but the Treasury Officer considers that the authority of the drawing or countersigning Officer is not sufficient for honouring it, he shall refuse to honour it and inform that officer that he may refer the matter to the Accountant-General—See also Treasury Rule 18 and the instruction under it.

(b) The Sub-Treasury Officer in charge of a non-banking sub-treasury shall invariably take special precautions to satisfy himself as to the identity of the applicant for payment in respect of any bill drawn by a person who is not a Government servant or drawn by a Government servant and endorsed for payment to a private party—See also S.R. 2 (g) (2) above.

(c) When a bill endorsed for payment to a contractor or supplier is re-endorsed by him in favour of a bank, the Treasury Officer shall not honour the bill, unless the contractor or supplier has receipted the bill and also signed a separate endorsement in favour of the bank—See also S.R. 19 (IX) also.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 36)—*cont.*

NOTE 1.—The non-official Chief Superintendents for the various Government Examinations appointed by the Commissioner for the Government Examinations may draw advances from the Government Treasuries to meet urgent and unforeseen expenditure in connection with the examinations without the bills being countersigned by a Gazetted Officer authorised for the purpose.

NOTE 2.—Payments due to contractors may if so desired by them, be made to their banks instead of direct to contractor provided that the department concerned obtains (1) an authorisation from the contractor in the form of a legally valid document such as a power-of-attorney or transfer deed, conferring authority on the bank to receive payment and (2) the contractor's own acceptance of the correctness of the amount made out as being due to him by the Government or his signature on the bill or other claim preferred against the Government before settlement of the account or claim by payment to the said bank. While the receipt given by a bank will constitute a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their bankers.

Clarification.—It has been brought to the notice of the Government that contractors and suppliers, very often negotiate the documents conferring a right on the banks concerned to receive the payment thereof from the Government offices, the Government offices in turn being required to pay the amount to the banks concerned for the release of these documents by the latter. In consultation with the Accountant-General, the Government direct that in accordance with the provision of Note 2 under Subsidiary Rule 36 of Treasury Rule 16 a receipt from the contractor has normally to be obtained for the payments made and therefore, Government offices should impress on contractors and supplier the need to give a valid receipt also along with the documents negotiated with their banks, so that the latter, on receipt of payment from Government, would release the same along with the valid receipt of the contractors and suppliers to the Government offices. In exceptional cases, however, where the receipts of contractors suppliers are not received, the receipt of the bank alone may be accepted as a valid proof for the payment made.

Nothing herein contained should operate to create in favour of the bank any right of equities vis-a-vis the Government.

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(T.R. 16 S.R. 36—INS 24-28)

Instructions under Treasury Rule 16—cont.

24. *Payment of Pensions.*—The Procedure to be followed by treasuries in paying pensions is detailed in subsidiary rules 64-94 and instructions 59—66.

25. *Payment of endorsed bills.*—When a bill is endorsed and re-endorsed strictly in accordance with the provisions of subsidiary rule 2 (q) above and the payment is duly made to the person specified in the endorsement or re-endorsement and his signature duly taken in acknowledgement of the payment, the drawing officer's signature on the bill is a valid discharge.

26. *Payment by postal money order.*—When the drawing officer desires that the whole or part of the amount of a bill, other than a bill relating to the claims of Government servants, be sent to some other person by postal money order and has made the necessary deductions in the bill, the Treasury Officer should pass the bill for the net amount, credit the deductions by transfer to the Post Office and send the money order form to the Post Office with a certificate stating that he has credited the amount of the money order with the commission due on it to the Post Office by book transfer. He should obtain an individual receipt from the Post Office in respect of each such money order, check it with the amount deducted from the bill and transmit it to the drawing officer for record.

27. When the Government have authorized the head of an office to send bills of a specified kind to the treasury by post [see subsidiary rule 2 (p)], the Treasury Officer should remit to the drawing officer by postal money order the amount passed for payments (less the money order commission) in respect of each such bill duly sent to the treasury and should treat the money order commission as a contingent charge of the drawing officer.

28. *Refunds of revenue and deposits.*—The Treasury Officer or other disbursing officer concerned should observe the following directions in regard to amounts not exceeding Rs. 100 due for refund from revenue or from deposits.

(i) Subject to the exceptions described in direction (ii) below, the Treasury Officer or other disbursing officer concerned should remit to the person entitled to the refund any amount not exceeding Rs.100 that is due for refund by postal money order at the expense of the payee on receipt of a refund order passed by the competent authority, without any avoidable delay and in any case, within one month from the date of the refund order, without waiting for an application from the payee.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—INSTN 28—29)

In rare cases, where he feels that it would be risky to send the amount straight away to the person entitled to it by postal money order the Treasury Officer or other disbursing officer may issue a notice inviting the payee to appear and receive payment in person at the treasury or other office concerned and informing him that, if he fails to appear within one month (or such longer period as may, when necessary, be specified), the amount to be refunded will be remitted to him by postal money order at his expense.

(ii) Any amount not exceeding 12 paise which is due for refund and any amount exceeding 12 paise, which is due for refund and is payable to several parties in sums, not exceeding 12 paise each should be credited to the Government. Any amount exceeding 12 paise but not exceeding 50 paise, which is due for refund is payable to several parties in sums not exceeding 50 paise each (and not all below 12 paise) should remain credited to the Government unless a claim is preferred by the persons entitled to the refund, in which case the amount to be refunded to him should be sent to him by postal money order at his expense unless he appears in person to make his claim and takes payment in person.

(iii) When the Treasury Officer sends an amount by postal money order with reference to these directions, he should follow the procedure laid down in instruction 26 above for sending money orders. He should state briefly the purpose of the remittance in the acknowledgement portion of the money order form in continuation of the printed entry "Received the sum specified on the reverse on....." leaving sufficient space below this manuscript entry for the payee's signature or thumb-impression. When he receives the money order acknowledgement duly signed by the payee, he should attach it to the usual form of receipt (Form 64) in which he should show clearly the full amount the refund and the deduction made from it on account of the money order commission and then dispose of it as a paid voucher in the usual way.

(iv) The Treasury Officer should issue postal money orders with reference to these directions only in the first half of the month, so that he may be able to send complete vouchers for the payments with the monthly treasury account.

29. *Repayment of Civil Courts deposits.*—Before the Sub-Treasury Officer of a Non-Banking Sub-Treasury pays an order of a civil court for the repayment of a deposit he should require the person who presents the order, acknowledge receipt on the reverse of the order. If that person is not the person named in the Court's orders, he should be

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(T.R. 16—S.P. 9—31.)

required to satisfy the Sub-Treasury Officer that the signature purporting to be that of the person named in the court's order is authentic and that he is authorized to receive payment.

30. *Receipt stamps.*—The Treasury Officer should take special care to see that all receipt stamps on vouchers are so defaced that they cannot be used again, so that no one may be tempted to steal vouchers for the sake of the stamps on them.

31. *Transfer payments.*—(a) When a bill, cheque or other voucher is paid wholly by "transfer" that is, by entry of the amount in account as a receipt under some head of account, no cash is paid out and the shroff should neither the item in his cash book, nor stamp "Paid". On the Voucher when the entries in the accounts including in the number book in Form 13 or 13-A, as the case may be in respect of a payment by transfer are complete, the Accountant should stamp "Paid by transfer" on the voucher.

Exception.—The amount of a cheque received in payment for service stamp should be treated as both a cash receipt and a cash payment and therefore entered in the number book on both the receipts side and the payments side.

(b) When a payment is to be made by transfer to a revenue or receipt head for which a subsidiary register is maintained e.g., (Land Revenue), the Treasury Officers' payment order should indicate the major and detailed heads affected as in the following example :—“Pay Rs. by transfer to credit of 029. Land Revenue—L. Other receipts—12 (ii)—Other Miscellaneous Receipts”.

(c) When a bill is presented for an amount to be paid in the form of service postage stamps required by the drawing officer, The Treasury Officer should pass it for "payment by transfer", issue the stamps, enter the amount in the list of payments and credit the amount of the bill to the appropriate head. He should refuse payment if the certificate as to the disposal of the previous supply of such stamps, referred to in instruction 8 (a) above is not furnished with the bill.

(d) When the amount of a bill, cheque or other voucher is payable partly in cash and partly by transfer credit to some head of account, an entry should be made in the number book in Form

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[T. R.16—INSTN.—31—32]

13 or 13-A for the transfer credit and the Treasury Officer should show separately in his payment order the amounts payable in cash and by transfer respectively. The Treasurer should stamp "Paid" on the voucher in respect of the cash payment, and the Accountant, should after completing the necessary entries in the accounts, stamp "Paid by transfer" on it in respect of the payment by transfer.

32. *Duplicate "not payable" copies of bills.*—A duplicate unreceipted copy prepared on coloured paper and headed "Not payable at the treasury" should be presented at the treasury along with every bill relating to charges of any of the following kinds :—

(1) Grants-in-aid to local bodies, private institutions, etc. (except grants to universities and grants to local bodies for water-supply and drainage schemes).

(2) Scholarships and stipends.

(3) Contributions (except those accounted for under the head "265. Other Administrative Services").

(4) Pay of Accountants under local boards who are not Government servants.

(5) Leave salaries of gazetted Government servants.

(6) Pay and allowances of Government servants whose services have been lent to local bodies, when charged direct to the Government in the first instance.

When, however, "Payable" bill forms are used for the duplicate a "Not payable" stamp with letter in bold capital may be used for stamping on the "Payable" bill forms after scoring out the words "Payable at the Treasury" with the full signature of the drawing officers in order to avoid double payment.

The Treasury Officer's pay orders should appear only on the original bill payable at the treasury. He should endorse a certificate of payment on the "not payable" duplicate bill and transmit it to the prescribe departmental controlling officer.

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[T.R. 16—INSTN. 32-33—cont.]

NOTE.—Bills relating to charges referred to in item (1) of the list in the above instruction should be transmitted by the Treasury Officers to the departmental officers at the same time as each bi-monthly list of payment is forwarded to the Accountant-General.

33. *Treasury Bills Book*.—Every office should enter particulars of all its bills, including bills of Gazetted Government Servants, that are presented for payment at the treasury in a book called “Treasury Bills Book” (Form 70) which should be presented at the treasury along with each bill. The Treasury Officer should not pass any such bill for payment unless the treasury bills book is presented with it. The treasury should fill up columns (8) to (10) of the book. If the amount paid differs from the amount claimed, the Government servant whose initials in column (10) of the book should note the amount paid when signing against the item.

The Treasury Bill Book (Form 70) maintained by all Drawing Officers should be closed daily by the Drawing Officers concerned after it is received back from the Treasury and the list of un-cashed bills detailed and the relative tokens in respect of those bills verified by him. If it is not practicable for drawing Officer to close the Treasury bill book daily due to delay in the Treasury or due to the drawing officer being on tour, the treasury Bill Book should be closed as and when it is received back from the treasury or as soon as the drawing officer returns from tour. During the absence of the Drawing Officer on tour the Head Ministerial Officer or the officer dealing with cash, should close the register daily. In such cases the Head Ministerial Officer should certify that the tokens in respect of the uncashed bills are in his personal custody. The Drawing Officers should maintain a subsidiary register in Form T.N.T.C. 70-C to watch the return of tokens relating to the bills not cashed.

Exception.—It is not necessary to present the treasury bills book along with any contingent bill endorsed in favour of a private party or with the travelling allowance bills of the Railway Police and C.I.D., which may be paid at sub-treasuries without pre-audit by the Treasury Officer. Bills of gazetted Government servants for pay, etc., which are presented through recognized banks and bills for leave salary of gazetted Government servants shall also be exempted from being presented with the bills book,

NOTE 1.—The expression “Every Officer” includes the office of the disbursing officer also even though he may not be a drawing officer. In cases where the disbursing officer is not the drawing officer and the office of the former is functioning separately, such disbursing officer

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should maintain a separate Treasury Bill Book Register in Tamil Nadu Treasury Code Form 70 and make entries relating to the bills presented by him at the treasury in the Register. The Register maintained by the Drawing Officer should also show the bills drawn by him in favour of the subordinate disbursing officers under his control to serve as a collective record of bills drawn by him.

NOTE 2.—In an office where more than one officer are authorised to draw bills, separate Treasury bill books may be maintained, provided they maintain separate accounts under separate heads.

NOTE 3.—Separate Treasury Bill Books may be maintained for the Maintenance and Manufactory Sections in Jails by the Superintendents of the Jails.

33-A. *Register of bills handed over to the bill passing Accountants.*—A Register to watch the movement of bills within the district treasury and the sub-treasury shall be maintained in Form 70-A.

A Register in Form 70-B shall be maintained in the District Treasury and the Sub-Treasuries, for the return of audited bills.

33-B. The token system in regard to payment of bills shall be followed at the treasuries and sub-treasuries. The procedure to be followed under the token system shall be as indicated below :—

TOKEN SYSTEM.

Metallic tokens (serially numbered) shall be issued by the token clerk to the parties presenting bills at the treasury/sub-treasury as an acknowledgment for the receipt of the bills at the treasury/sub-treasury. The number of the token so issued may be entered boldly in red ink on the left top of the last page of the bill. Simultaneously in the token register (Form 104-A) the letter (i.e., issued) should be entered against the number of the token in the column of the 'date' in which it is issued. Suitable abbreviations, viz., Agri. Pol., Med., etc., indicating the head of account to which the bill relates or the unit at the treasury/sub-treasury dealing with the bills may be also be entered in that column. Any alteration in the token numbers assigned to bills should be attested under the full signature of the Treasury Officer/Sub-Treasury Officer. The payee will obtain payment from the Bank in the case of banking treasuries/sub-treasuries or from the bank in the case of non-banking sub-Treasuries on surrendering to be

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Bank or to the shroff as the case may be the token received from the treasury/sub-treasury. Care should be taken to see that no tokens are issued to the adjustment bills or other bills on which no payment is due. Tokens shall not be issued to bills relating to claims for pensions which are payable at the treasury/sub-treasury itself and bills relating to salaries, etc., made to village officers at the treasury or sub-treasury from the imprest amounts, as such bills shall be received direct by the clerks concerned and dealt with.

Supply of tokens.—The indent for the supply of new or additional tokens is to be placed with the General Superintendent, Public Works Workshop, Madras, through the Director of Treasuries and Accounts. Paper tokens should not be used under any circumstances. If necessary to cope with the demands for seasonal heavy receipt of bills like the rush of bills in February and March every year, additional tokens in thick card board embossed with the Treasury Stamp and signature of the Treasury Officer/Sub-Treasury Officer and bearing continuous serial number may be used, if the stock of metallic tokens is found to be inadequate. The issue of card board tokens should be adopted only as a last resort in case of emergencies.

The debit for the cost of supply of tokens will be adjusted as a contingent expenditure of the treasury/sub-treasury by book transfer by the General Superintendent, P.W. Workshop, Madras through the Accountant-General. The proposals for the indent for additional tokens should be routed through the establishment branch of the treasury for making provision in the budget estimates to accommodate the expenditure.

The metallic or card board tokens brought into use should be intimated to the State Bank concerned by the treasury/sub-treasury which transact their cash business through the Bank.

Lost Tokens.—When the token issued for a bill originally is reported lost, the following procedure should be followed :—

A report of the loss of token in Tamil Nadu Treasury Code Form 104-D indicating the number of token, date, amount of bill, etc., should be sent immediately to the Bank in the case of banking treasuries so that payment on such tokens presented may be refused by the Bank and any fraudulent claims checked up and prevented at once.

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The value of each token lost should be required to be credited to Government to the head of account "LII. Miscellaneous State (C) other Fees, Fines and Forfeiture 3. Other items", by the payee to whom the token was issued. The cost of each token is fixed from time to time based on the amount charged by the General Superintendent, Public Works Workshop, Madras for each consignment of tokens indented for. The value at present fixed as the cost of each token is Re. 1. On the production of the challan by the payee for the remittance of the cost of lost tokens, the credit shall be verified at the treasury/sub-treasury and a letter of authority in the form for making necessary payment shall be issued to the Agent of State Bank of India concerned with a copy duly endorsed to the party. In the case of non-banking Sub-Treasuries, the payment of the bill shall be made after verifying the credit and after proper identification of the claimant. A register in the form (T.N.T.C. Form 104-B) showing the list of tokens lost or written off should be maintained at the treasury/sub-treasury and put up for approval of the Treasury Officer/Sub-Treasury Officer as and when the entries are made therein.

In respect of tokens lost in the treasury/sub-treasury after they have been surrendered by the payee, the cost thereof should be recovered from the persons responsible for the loss. In cases where it is not possible to fix the responsibility, the matter should be reported to the Director of Treasuries and Accounts explaining the circumstances of the loss and how the responsibility for recovery could not be fixed. The Director of Treasuries and Accounts is competent to sanction the write off of the value of cost of tokens up to Rs 100 in each case. Order of Government for the write off shall be obtained by the Director of Treasuries and Accounts if the cost exceeds Rs. 100. The write off of the value of the token should be entered in the "Register of tokens lost or written off" after the receipt of orders of Government. The numbers of lost tokens whose cost has been recovered or written off should be excluded from the total number of tokens on hand. Only additional tokens are to be obtained whenever necessary if the stock on hand is not sufficient to meet the demands. Fresh tokens with the same serial number of the lost tokens should not be substituted.

In cases where a payee who has remitted the cost of a token in cash on account of its being lost, subsequently produces the token, the amount already recovered shall be arranged to be refunded to him. The refund of the amount shall be sanctioned by the Treasury Officer, after verifying the original credit in the case of Huzar Treasury and with reference to the reports received from the Sub-Treasury Officers in respect of cases relating to sub-treasury. The Treasury Officers/Sub-Treasury Officers will draw a bill refund of the money and forward it to the Payee for

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[T.R. 16—INSTN. 33 B—cont.]

presenting the bill and for taking payment thereon just like any other bill payable at the Treasury/Sub-Treasury. Suitable entries in this regard should be made against the items concerned in the "Register of token lost or written off". The number of the token received as above shall be included in the total number of tokens on hand and intimation of the same also sent to the Bank at the same time.

Physical Certification of tokens.—A physical verification of tokens on hand should be conducted daily at the end of each day by the following process. At the commencement of the day's work the tokens on hand should be entered serially in a vertical column while the date 1, 2, 3, etc., of the month are entered horizontally as shown in the form (T.N.T.C. Form 104-A). Against the number of the tokens issue each day the letter 'I' (i.e. Issued) would have been entered in the column of the 'Date' on which it is issued. The unit at the treasury/sub-treasury which the bills were handed over for passing, etc., would have also been indicated below the letter 'I'. Similarly, against all tokens received back either from the Bank, at the treasury/sub-treasury or at the treasury/sub-treasury by return of unpassed bills or otherwise as the case may be the letter 'R' (i.e. Redeemed) should be entered in the column of the 'Date' on which they were redeemed. At the end of each day an abstract should be drawn up as follows and indicated in the Form.

Opening balance.

	Bank
Tokens redeemed by the	<u>Sub-Treasury</u>
	Treasury
Tokens redeemed at the	<u>Sub-Treasury.</u>
By return of unpassed bills.	
Total	...
Number of tokens issued	
Closing Balance	-

The closing balance should represent the actual number of tokens on hand and the tokens in respect of which bills have been passed/unpassed and ready for payment/returned.

The abstract of closing made for each day should be initialled by Token Clerk, Section Head and Treasury Officer, Sub-Treasury Officer.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—INSTN. 33-B—34—cont.]

NOTE.—The number of tokens lost for which the cost has been recovered or written off, as well as the number of tokens returned by the party for which the refund of the amount originally paid for the lost token, was made, if any, should be accounted for in the appropriate columns in the above abstract and the closing balance arrived at.

Census of tokens.—The stock of tokens on hand should be taken on the 20th of each month. For conducting this work, the Section Heads of all Sections other than the Section Head under whom the token clerk is working shall be deputed by turns in the order according to a roaster maintained by the Treasury Officer. In the case of the Sub-Treasuries (Banking and Non-Banking), the census of tokens will be conducted personally by the Sub-Treasury Officer. A circular in form T.N.T.C. Form 104 (C) shall be sent to all sections on the 20th of each month to fill in the details of tokens of bills (whether passed or unpassed) outstanding with the section. The Bank shall be required to send to the Treasury/Sub-Treasury a list of tokens of all bills which were sent to the Bank for payment but remaining unpaid on the afternoon of 20th. In the case of non-banking sub-treasuries the shroff should prepare a list of tokens of bills passed but remaining unpaid with him on the 20th of the month. The list of tokens of bills returned unpassed but awaiting delivery at the treasury/sub-treasury should be taken. The tokens on hand should be detailed in a separate list. The tokens not accounted for by any of the above lists shall constitute the missing tokens which would be accounted for by the token clerk and the Section Head concerned.

The report of the Section Head/Sub-Treasury Officer who conducts the census should be completed by 23rd of the month. The final report of the token clerk/Section Head should be submitted to the Treasury Officer/Sub-Treasury Officer on the 27th of the month.

34. *Memorandum of deductions from bills.*—When the Treasury Officer passes for payment at the bank a bill drawn by a survey officer or other drawing officer and whose headquarters is at a distance from the treasury, he should give the messenger, who brought the bill, a memorandum in Form 71 showing clearly the amount of cash and Government drafts (if any) for which the bill is passed and explaining deductions or alterations, if any, made in the bill or bills presented. The memorandum should be bi-lingual (i.e., in English and the principal language of the district), since it is important that the messenger should satisfy himself that the amount of cash and drafts (if any) handed over to him by the bank is correct as shown

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[T.R. 16—INSTN. 34-36—SR 37—38—cont.]

in the memorandum, when the messenger is not able to read, the Treasury Officer should himself explain to him the entries in the memorandum.

35. The Treasury Officer should maintain in Form 72 a register of bills received for pre-audit before payment at a sub-treasury.

36. When making any payment amounting of Rs. 250 or more to a non-official on behalf of the Government or any local authority on account of fees, commission, bonus, remuneration or reward of any kind, the Treasury Officer should furnish details of the payment and the payee's address to the Income-Tax Officer concerned or if he has any doubt as to which Income-tax Officer is concerned to the Commissioner of Income-tax.

The minimum limit of Rs. 250 applies to each single payment made to any one person and not to the total payments made to him during the year.

SUBSIDIARY RULES UNDER TREASURY RULE 16—cont.

SUB-TREASURIES WHICH DO NOT TRANSACT THEIR CASH BUSINESS THROUGH THE BANK.

37. The procedure prescribed in subsidiary rule 32-36 and instructions 24-36 in regard to the passing of bills shall apply generally *mutatis mutandis* also to sub-treasuries which do not transact their cash business through the Bank, except that unless there is a specific order of the Government to the contrary in regard to any class of payments no payment shall be made at any sub-treasury except upon a bill passed by the Treasury Officer for payment at the sub-treasury. Alteration and correction in pass orders on bills payable at sub-treasuries should be attested by the full signature of the Treasury Officer concerned. Bills passed for payment at sub-treasuries should be sent by the Treasury Officers concerned direct to the sub-treasuries where they are payable, intimation being sent at the same time to the department officers concerned asking them to take payment at the sub-treasury on production of the intimation duly endorsed by them in favour of the person to whom, or to whose authorized messenger, payment is desired. The intimation should be in triplicate in Form 72-A.

38. (a) A sub-treasury shall pay valid claims of the classes specified in Appendix 15 without the Treasury Officer's express pay order. A district treasury shall not, except under special arrangements or on particular occasions, pay claims which fall into any of those classes.

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[T.R. 16—INSTN. 37-38—cont.]

(b) When the office of the Accountant-General issues an order to make a payment at a sub-treasury, it shall ordinarily send the order to the Sub-Treasury Officer through the Treasury Officer. If, on account of urgency, it is sent direct, the Accountant-General shall inform the Treasury Officer of the fact and furnish the Sub-treasury Officer direct with a specimen signature of the Audit Officer who has signed the order.

(c) Items placed in deposit by the Sub-treasury Officer himself without the authority of the Treasury Officer may be repaid on his own authority but amounts credited in other sub-treasuries can be paid only on the orders of the Treasury Officer.

If any class of deposit is repayable at the sub-treasury, it shall not be payable at the district treasury also.

Instructions under Treasury Rule 16—cont.

37. *Service postage stamps.*—A Sub-Treasury Officer may issue service postage stamps direct on proper indents. It is not necessary for the Treasury Officer to pass the bills relating to service postage stamps to be issued at a sub-treasury.

38. *Payment of Land Cess, surcharge or a stamp duty, grants in lieu of magisterial fines or half yearly or final instalments of land cess due to Panchayats/Panchayat Unions.*—The concerned Officer stationed at District Headquarters should present at the District Treasury a consolidated bill in triplicate with full details as to the amount due to each Panchayat, for adjustment to the credit of the various Panchayats and Panchayat Unions in the district. After effecting the adjustments, the Treasury Officer should send the advices of adjustment by registered post to the Panchayat/Panchayat Unions and also instructions to the sub-treasuries where the accounts are maintained for making necessary entries in the accounts maintained in the respective sub-treasuries and also in the Pass Books. All these adjustment bills presented at the district treasury by the Officers stationed at the District Headquarters should be entered in the Treasury Bills Book (T.N.T.C. 70) or the concerned officer. Where, however the Officer is stationed away from the District Headquarters, he may send the bill to the District Treasury by post, and

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[T.R. 16—INSTN. 38-39—cont.]

In such cases the question of presentation of the bills with Treasury bills book will not arise. The three copies of the bill should be disposed of as follows :—

- (i) Original as a voucher with the list of payments ;
- (ii) Duplicate to be kept in the District Treasury.
- (iii) Triplicate to be sent to the respective District Inspector of Local Fund Accounts or Divisional Panchayat Officers, as the case may be—

The Treasury Officer should endorse a certificate of payment on the triplicate copy of the bill sent to the District Inspector of Local Fund or Divisional Panchayat Officers concerned, who are responsible for auditing the accounts of the Panchayat/Panchayat Unions.

NOTE.—The above procedure shall be followed in regard to payment of surcharge on stamp duty due to the Municipalities.

The amount of collection charges in respect of the surcharge on stamp duty to the Registration Department as intimated by the Inspector-General of Registration shall be credited to the head "030. Stamps and Registration fees, O. Registration fees—b. Other Receipts—06. Other items." in the district treasuries by the Treasury Officers themselves in one lumpsum. An intimation of such credit shall be sent by the Treasury Officers to the Inspector-General of Registration.

38-A. *Payment of net proceeds of entertainments tax to Panchayats.*—For payment of net proceeds of entertainments tax the Commercial Tax Officer concerned should issue a consolidated proceedings, Panchayat Union-wise, indicating in the sanction order the amount due to each village panchayat in the Union area. Separate proceedings should be issued for Town Panchayats. As soon as the sanction order is received the Panchayat Union Commissioner/Executive Officer of the Town Panchayat should present at the concerned sub-treasury a bill in Form 40 in triplicate and have the amount adjusted to the Local Fund Deposit Account II or to the account of the Town Panchayat, as the case may be. The three copies of the bills will be disposed of by the Sub-Treasury Officer as prescribed in instruction 38.

38-B. The Treasury Officer and Sub-Treasury Officers should send intimation to the Divisional Panchayat Officers or Additional Divisional Panchayat Officers concerned in respect of the amounts transferred to the Panchayat accounts from time to time.

39. *Deleted.*

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[T. R. 16—S.R. 39—41]

SUBSIDIARY RULES UNDER TREASURY RULE—16—cont.

(III) CHEQUES.

APPLICABLE TO DEPARTMENTS GENERALLY.

39. Cheques shall ordinarily be drawn on the district treasury, but certain Government servants of certain departments are authorised to draw cheques on sub-treasuries also [see subsidiary rule 54 (b) below in regard to Public Works Officers.]

Cheques from a cheque-book obtained from a particular district treasury (see instruction 40) shall not be drawn on any treasury outside that district. Government servants in the mufassil who have been allowed to draw cheques on the Reserve Bank of India at Madras, may, however, use the cheque-books obtained from the local treasury officers. A drawing officer shall use a different cheque-book for the district treasury and for each sub-treasury on which he draws and enter a distinguishing letter and a separate series of numbers on the cheques from each book.

40. Whenever a cheque is presented, the treasury shall carefully examine the number printed on it in order to ascertain that it was really taken from the book notified as in use by the Drawing Officer whose signature it purports to bear. If the payee is not known at the treasury, the Treasury Officer shall carefully consider the date, serial number and amount of the cheque as well as the handwriting and make any enquiries that he considers necessary; if he then feels any doubt as to the genuineness of the cheque or the identity of the payee, he shall defer payment and refer to the drawing officer.

41. Whenever a Government servant draws a cheque (other than a cheque the amount of which is typed in words with perforated letters by a special cheque-writing machine) he shall see that it has written across it and right angles to the type the word "under" followed by an amount a little larger than that for which he draws the cheque. For example, under rupees thirty only means that the cheque is for an amount less than Rs. 30 but not less than Rs. 20, whilst "under rupees eight hundred only" means that it is for an amount less than Rs. 800 but not less than Rs. 700. No abbreviation such as "eleven hundred for one thousand one hundred" may be used. The amount of a cheque shall be written in the manner prescribed for all bills in subsidiary rule 2 (c) above.

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[T.R. 16—S.R. 4(—42)]

A common form of fraud in regard to cheques consists in altering the 'word 'one' into 'four' by prefixing an 'f' and changing the 'o' into an 'r' as the figure can easily be altered correspondingly to 4. The word 'twenty', when written carelessly, has also sometimes been changed into seventy. A Government servant who draws a cheque in which the word "one" or "twenty" occurs shall therefore write the word very carefully in order to make such a fraud impossible. The Treasury Officer shall examine the words "four" and "seventy" and the corresponding figures in cheques with special care.

All cheques shall be written and signed with the special cheque writing ink which can be obtained from the Director of Stationery and Printing, Madras.

Subsidiary rule 2 (d) above shall apply *mutatis mutandis* to erasures, corrections and alterations in cheques.

NOTE.—Cheques written in the regional language may be accepted if the drawer of the cheque is unable to have it written in English.

42. (a) Cheques drawn in favour of Government servants and departments in settlement of Government dues shall always be crossed "A/c. payee only—Not Negotiable.

In respect of payments on account of inter-departmental or inter-Governmental dues, the issuing offices shall cross all drafts and cheques whether drawn on an office of the Reserve Bank or any of its agencies including Treasury Agency and the words "For Credit of Government Accounts—Not payable in cash" shall be written between the lines.

(b) In the absence of a specific request to the contrary from the payee, cheques/drafts drawn in favour of corporate bodies firms or private persons shall always be crossed but all cheques/drafts on banks for amounts exceeding Rs. 1,000 in each case, other than in payment of salary allowances, pensions, etc., of Government servants and pensioners, drawn in favour of an individual, a firm, a company statutory body, etc., for services rendered or supplies made by them shall invariably be crossed.

Subject to any instructions received from the payee, a cheque shall be crossed " & Co., with the addition of the words 'Not Negotiable between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque 'specially [instead of by the

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[T.R. 16—S.R. 42—44]

'general crossing' & Co.,) by quoting the name of the bank through which the payee will receive payment and by adding the words "A/c payee only/Not Negotiable". These instructions regarding the method of crossing cheques are applicable in all cases where the use of crossed cheques is prescribed.

Exception (1)—Cheques preferable at a treasury for payment are non-negotiable instruments and should not, therefore, be crossed.

Exception (2).—Uncrossed cheques may be issued private educational institutions in payment of teaching grant bills and Midday meals grant bills on receipt of specific request therefor from the payees and no claim shall lie against the Government under any circumstances on account of any loss they may suffer in encashing the cheques.

43. When a Government servant draws a cheque in favour of a Government servant, he shall make it payable to order only. When a Government servant draws a cheque in favour of a person who is not in Government service, he may, if the payee requests him to do so, make it payable to bearer. The Sub-Treasury Officer shall not cash a cheque made payable to "A. B. or bearer", if A. B. is a Government servant.

The Sub-Treasury Officer may decline to make any payment on a cheque payable to a person not in Government service "or bearer" if he is unable to satisfy himself as to the identity of the person claiming payment. He may also decline to make any payment on a cheque payable to a person or persons not in Government service or order if he is unable to satisfy himself as to the identity of the person claiming payment or as to the validity of the chain of endorsements, if any, by virtue of which that person has become the holder of the cheque.

The Sub-Treasury Officer shall treat an endorsement by duly constituted and authorised attorney on a cheque payable to the order of his principal as though it were an endorsement by the principal provided that a valid power of attorney has been registered at the treasury in Form 16 of the Government Securities Manual.

44. As a general rule, the Sub-Treasury Officer shall not pay a cheque payable to order, unless it is receipted by the payable himself or another person in whose favour it has been regularly endorsed for payment. If, in special circumstances, the head of an office is unable himself to receipt cheques payable to his order owing to absence on tour or some other sufficient cause and considers that strict compliance with the ordinary

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rule would cause undue inconvenience, he may by a written order specially authorize a Gazetted Government servant to endorse "for him cheques drawn in his favour by his official designation. The head of the office shall send a copy of any such order at once to the Sub-Treasury Officer and the Sub-Treasury Officer shall then treat an endorsement by the duly authorized Government servant as though it were an endorsement by the head of the office.

45. (a) As a general rule, no cheque shall be issued for a sum less than Rs. 25 except when it is done in order to comply with the provisions of law or a rule having the force of law.

Exception (1).—Official Receivers may issue cheques to treasuries for amount less than 50.

NOTE.—Regarding payment by cheques by the Pay and Account Officer please see S.R. 57 *ibid.*

Exception (ii).—Payment of claims below Rs. 50 towards settlement of transaction between Public Works Divisions may be made by cheque.

46. When a Government servant issues a cheque in payment of any amount due by the Government and the cheque is honoured on presentation, payment shall be deemed to be made on the date on which the cheque is handed over to the payee or his authorised messenger or on which the cover containing it is put into the post. If, however, the cheque is marked as not payable before a certain date which is later than the date mentioned in the previous sentence, payment shall be deemed to be made on the date on which the cheque becomes payable. Such a cheque shall not be charged in the accounts until the date on which it becomes payable.

NOTE.—Cheques not payable before a certain date should bear the superscription "Payable on or after" (Specific date of payment to be indicated in the blank space). The superscription should invariably be affixed with a rubber stamp in bold letters just below the date of issue of the cheque. The contemplated due date of payment should invariably be written in red ink.

47. When a Government servant pays an endorsed bill by cheque he shall not disregard the endorsement and issue the cheque in favour of the drawer of the bill.

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[T.R. 16—S.R. 48—50]

48. *Local Fund Cheques.*—The Treasury or Sub-Treasury Officer shall not permit the withdrawal of any moneys relating to a local fund from the treasury otherwise than on cheques signed by the duly authorised officer of each fund, e.g., the Executive Officer of a Town Panchayat or the Panchayat Union Commissioner and the Executive authority of a Municipal Council. No local fund cheque shall be paid, unless the balance at the credit of the fund is sufficient to cover the payment.

49. *Time-expired cheques.*—If a cheque the currency of which has expired owing to its not being presented at the treasury for payment within three months after the month of issue is returned to the drawing officer, he shall destroy it and may then draw a new cheque in place of it, if necessary. He shall record on the counterfoil of the old cheque the fact that the cheque has been destroyed and the number and date of the new cheque and shall enter on the counterfoil of the cheque the number and date of the old one.

50. *Lost cheques.*—When a drawing officer receives a report that a cheque drawn by him has been lost, he shall at once report the fact to the Treasury Officer/Sub-Treasury Officer and request him to stop payment of the cheque. The Treasury Officer/Sub-Treasury Officer shall at once examine the lists of paid cheques and if he finds that the cheque has not been paid, take steps to stop payment. A board showing the particulars of all "stopped" cheques shall be hung up before the clerk concerned. The Treasury Officer/Sub-Treasury Officer shall also send the drawing officer a certificate in the accompanying form, when a cheque reported as lost has not been paid and has been stopped.

Certified that cheque No. _____, dated _____
for Rs. _____ reported by the (Drawing Officer) to have
been drawn by him on the _____ Treasury
in favour of _____ has not
been paid, as seen from the records of this office.

2. Certified that this cheque if presented hereafter, will not be paid.

Treasury.
The _____ 19_____
The Treasury Officer, Sub-Treasury Officer.

NOTE—Certificate No. 2 need not be furnished in the case of Treasuries which transact their cash business through Banks

NOTE—2. If the currency of a cheque expired on Saturday, the Treasury officer shall also verify the list of cheques paid for the subsequent working day of the Bank before the issue of non-payment certificate wherever necessary.

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[T.R., 16—S.R., 50—51]

On completion of the requirements stated in foregoing sub-paragraph of this sub-rule, the drawing officer shall issue a fresh cheque in lieu of the lost one under intimation to the drawee office. On such cheques superscriptions like “duplicate issued in lieu of the lost one”, fresh cheque issued in lieu of the lost one, etc., shall not be written.

If any “stopped” cheque is prescribed at the treasury for payment, the clerk concerned shall at once bring the fact to the notice of the Treasury Officer/Sub-Treasury Officer and the latter shall refuse payment and return the cheque to the person who presented it with the words “payment stopped” written across it.

The party requesting for a fresh cheque in lieu of a lost one, should execute an indemnity bond in form 46-A. However, in the case of a Government department or a bank, the execution of an indemnity bond is not necessary but a fresh cheque should be issued in its favour only on receipt of a certificate stating that it has not received the cheque alleged to have been lost or having received it has been lost and that it will be returned to the drawer, if found later.

NOTE (1).—If a duplicate cheque is issued on the basis of non-payment certificate which is eventually found to be incorrect and the drawer thereby suffers a loss, it would be for the treasury or the drawee bank as the case may be, who gives the incorrect certificate to compensation the “Drawer” for the loss incurred. The responsibility, for any loss arising on account of the issue of an incorrect non-payment certificate by the Treasury consequent on an incorrect certificate furnished by the Departmental Officer, will have to be fixed equally on the treasury and the Department concerned.

NOTE (2).—If the currency of a cheque expired on Saturday, Treasury Officer shall also verify the list of cheques paid the subsequent working day of the Bank before the issue of payments certificate wherever necessary.

The amount representing the portion of the loss to be made good by the treasury/sub-treasury will be debited to the Detailed head “Other charges” under the Minor head “4. Office contingencies and other charges” under “19. General Administration, Director of Treasuries and Accounts”.

51. *Cancelled Cheques.*—The drawing officer shall cancel and cheque, which has remained unpaid for three months after the month of issue. When a cheque is cancelled for any reason, the fact shall be recorded on its counterfoil and the cheque, if in the drawing officer's possession, shall be destroyed. If the cheque is not in his possession and payment

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has not already been stopped under proceeding subsidiary rule, he shall at once request the Treasury Officer/Sub-Treasury Officer to stop payment of the cheque. If the Treasury Officer/Sub-Treasury officer then finds that the cheque has not been paid he shall stop payment and send the drawing officer a certificate prescribed in Subsidiary Rule 50 above.

In the event of the non-return of the time-barred cheques to the drawing officer, the drawing officer should, on the expiry of the prescribed period of three months after the month of issue of the cheque require the payee either to return the cheque or explain the causes for its non-return. If, as a result of this enquiry, the cheque is reported as lost, the Treasury Officer/Sub-Treasury Officer should be required to furnish a non-payment certificate in the above said manner.

52. Special to the Forest Department.—The Treasury Officer shall pay claims relating to the Forest Department only on cheques drawn by a Forest Officer (or a Government Servant of some other Department acting as a Forest disburseer) whom the Accountant-General has placed in account with his treasury.

Drawing from the account will be covered by letter of credit system Letter of credit for each drawing officer stipulating the amount that may be drawn by the officer concerned every month and also the total amount that can be drawn during the year will be issued by the Government in the Finance Department. The Government will issue instructions to the Treasury Officers indicating the monthly as well as annual allocation for various drawing officers. The Treasury Officer will communicate the allocation to the sub-Treasuries. Drawal of cheques will be regulated by the Treasury Officers/Sub-Treasury Officers with reference to allotments communicated. Cheques drawn will be honoured only up to the amount of allocation. The balance outstanding in a month can be carried over to subsequent month subject to overall provision for the financial year. The balance outstanding at the close of the financial year shall lapse. But the letter of credit for the month of March shall be kept open up to June. The cheques issued during the last quarter, of Financial year shall be counted against the letter of credit for the month of March and paid till the balance is exhausted. These carry overpayments should not on any account be counted against the letter of credit for the months from April to June for which separate account shall be opened.

Exception (a).—As regards repayment of deposits, see Instructioⁿ
25.

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Exception (b).—The leave salary of a gazetted Government Servant of the Forest Department who is on leave in the State at a place where there is no disbursing officer of the Forest Department may be paid on bills drawn on a treasury in the same manner as those of gazetted Government Servants of other departments but such bills shall be treated in the treasury accounts in the same way as cheques of the Forest Department.

53. When the Conservator gives him written instructions to do so the Sub-Treasury Officer shall pay cheques drawn by a Government servant holding charge of a Forest Sub-division or range and charge them against the drawing account of the divisional Officer (District Forest Officer). In giving any such instruction the Conservator shall authorize the Government servant personally by name to draw the cheques and may specify the total amount up to which he may draw. A Government servant so authorized shall use a separate cheque book.

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

54. (a) The Accountant-General will ordinarily place each Divisional Officer (Executive Engineer) in account with one or more district Treasuries within his jurisdiction for the purpose of drawing cheques and may, when necessary place other, Public Works Officers in account with District Treasuries within their respective jurisdiction for the same purpose. During the course of the year of Government may, if found necessary issue orders to Treasury Officers to resume and reallocate the funds to drawing officers. The Superintending Engineers may resume and allocate funds among the divisions under their charge from the amount placed with them for the month subject to the condition that the money, limit of the district for the month shall not be exceeded.

Similarly on request from the Divisional Officers, the Treasury Officer can resume and reallocate to Sub-Treasuries after ascertaining from the concerned Sub-Treasury, whether balance is available for resumption.

Drawings from the account will be covered by letter of credit system. Letter of credit for each drawing officer stipulating the amount that can be drawn by the officer concerned every month and also the total amount that can be drawn during the year will be issued by the Government in Finance Department. The Government will issue instructions to the Treasury Officers indicating the monthly as well as annual allocation for various drawing officers. The Treasury Officers will communicate the allocation to the Sub-treasuries.

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(Drawal of cheque will be regulated by Treasury Officers/Sub-Treasury Officers with reference to allotments communicated.) Cheque drawn will be honoured only up to the amount of allocation communicated. Balance of allocation in a month can be carried over to subsequent month subject to over all provision for the financial year. The balance outstanding at the close of the financial year shall lapse. But letter of credit for the month of March shall be kept open up to June. The cheques issued during the last quarter of financial year shall be counted against the letter of credit for the month of March and paid till the balance exhausted. These carry overpayments should not on any account be counted against the letter of credit for the month from April to June for which separate account shall be opened.

NOTE 1.—There will be separate letter of credit for expenditure on irrigation works and building works. The Treasury will maintain separate sets of accounts for expenditure on irrigation and buildings.

NOTE 2.—Amount drawn for refund of deposits shall not be taken against the limit of letter of credit. Such cheques will bear a rubber stamp "Refund of Deposit—outside letter of credit limits" under attestation by cheque drawing officers.

NOTE 3.—Cheques drawn towards expenditure on works coming under "Remittances" and "Public Works Deposits" shall also be included in the letter of credit.

(b) A Public Works Officer who is authorised to draw cheques on a district treasury may also when necessary draw cheques on any sub-treasury subordinate to it.

55. (a) A Divisional Officer may authorize any Sub-divisional officer working under him to draw cheques against his own account with a district treasury (including the sub-treasury under it). No separate account shall be opened for a Sub-divisional Officer so authorized. When the Divisional Officer has issued the necessary letter of authority, the cheques drawn and paid under it shall be charged to his account as if drawn by himself.

The Divisional Officers (Executive Engineers) will allocate the allotment made to them under letter of credit to them under letter of credit to the Sub-Divisional Officers (Assistant Engineers) and inform the Treasury Officers. The Treasury Officers will communicate the allocation to Sub-Treasury Officers. Drawal of cheques by the Assistant Engineers shall be regulated with reference to allotment communicated

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by the Treasury Officers. The other instructions in S.R. 54 (a) regarding regulation of cheques with reference to letter of credit will apply to drawal of cheques by Assistant Engineers also.

(c) When it is necessary for a Sub-Divisional Officer to draw on a treasury within the division on which the Divisional Officer himself is not authorized to draw, the latter shall take steps to get himself placed in account with that treasury and then empower the Sub-Divisional Officer to draw against his account. Funds shall not be made available for such purpose by means of Government Drafts.

NOTE 1.—The instructions in S.R. 54 and 55 will apply *mutatis mutandis* to Highways Department and Ground Water Department.

NOTE 2.—Cheques issued by the National Highways Branch will be outside the purview of letter of credit system. Such cheques will bear a rubber stamp "National Highways".

56. When a Superintending Engineer considers it necessary for the convenient despatch of public business that a Divisional or Sub-Divisional Officer be authorised, either temporarily or as a standing arrangement to draw cheques on a treasury outside the division and makes a recommendation accordingly, the Accountant-General may sanction such an arrangement. Similarly the Divisional Officer may, if he considers it necessary specially authorise a Sub-Divisional Officer to draw cheques on treasuries situated outside the sub-division but within the division.

This rule shall be applied with special care and only when there is a genuine necessity for it. Payments to a contractor shall, as far as is conveniently practicable, be made by cheques on that treasury within the jurisdiction of the Government servant making the payment which is nearest to the work and a stipulated to the effect that payment, shall be made shall be inserted in the contract agreement when necessary.

Instructions under Treasury Rule 16—cont.

APPLICABLE TO DEPARTMENTS GENERALLY.

40. (a) Cheque books required by officers of the Government are printed by the Director of Stationery and Printing. All supplies of cheque book forms except in the City of Madras should be made by Treasury Officers who will receive their supply from the Government Press. The Treasury Officers should examine the cheque book forms

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carefully on receipt and count the number of forms in each book. They should keep the cheque books in their stock and issue the money by one to departmental officers as books are used up. Supplies of cheque book forms to departmental officers in the City of Madras should be made by the Director of Stationery and Printing (Stationery Branch) who will arrange to print and stock the requirements for one year. Every Treasury Officer should ascertain the requirements of the departmental officers in his district and send a consolidated indent to the Director of Stationery and Printing (Press Branch). Officers in the City should send their indents to the Director of Stationery and Printing (Stationery Branch). Treasury Officers should maintain a stock register in Form 101 to record the stock and issue of cheque books.

NOTE.—Cheque books containing unused cheque forms shall be cancelled by writing the word "cancelled" prominently across each cheque form and counterfoil, without signature of the Drawing Officer and thereafter returned to the Treasury Officer concerned who shall destroy them by incineration in the presence of the Director/Deputy Director of Treasuries and Accounts after keeping a note of the fact in the relevant records of the treasury under proper attestation.

(b) A Drawing Officer who requires a fresh cheque book should sign and send to the Treasury Officer the printed requisition form inserted towards the end of each cheque book. The Treasury Officer should then supply a cheque book if the request is in order, but he should never supply more than one cheque book on a single requisition form. He should examine every cheque book again at the time of issue and should be careful to see that it is duly and promptly acknowledged.

NOTE.—Officers in the mufassal who are allowed to draw cheques on the Reserve Bank of India at Madras should obtain their requirements of cheque books from the local Treasury Officers who will include in their annual indents such requirements as far as can be foreseen.

41. A Drawing Officer should invariably keep the cheque book supplied to him in his personal custody under lock and key. When even a Drawing Officer hands over charge of his office a note should be recorded over the signature of both the relieved and the relieving Government servants showing the number of cheque books and unused cheques handed over. The note should be made on the each book or other permanent register which the expenditure for which cheques are drawn is recorded

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If a cheque book or a balance cheque form is lost, the Drawing Officer should, at once, inform the Sub-treasury Officer or the Bank, furnishing the numbers of the lost cheque forms. The Sub-treasury Officer or the Bank should then stop payment of all cheques drawn on forms bearing any of those numbers.

NOTE.—If a Drawing Officer has to return to the Treasury Officer unused cheque books or blank cheque forms, he should cancel cheque books containing unused cheque forms or Bank cheque forms by writing the word "cancelled" prominently across each cheque form and to counterfoil without the signature of the Drawing Officer and he should examine them carefully before sending them by registered post to the Treasury Officer by name and should take care to see that they are duly and promptly acknowledged. A separate advice of despatch of the cheque books or forms giving full details of numbers of the cheque books and cheque forms should also be sent to the Treasury Officer simultaneously. The Treasury Officer concerned should destroy them by incineration in the presence of the Director of Treasuries and Accounts Deputy Director of Treasuries and Accounts after keeping a note of the fact in the relevant records of the Treasury under proper attestation.

42. Whenever a Government servant sends a cheque to the treasury for payment, not in cash but by transfer credit in the treasury accounts he should endorse on it the words "Received payment by transfer credit to " and sign below them. Failure to do this would facilitate criminal misappropriation of the amount. The treasury should enter in the number book every cheque that is to be paid by transfer in whole or in part.

43. When a pass book or list of cheques cashed (Form 73) is maintained for any banking or drawing account at the treasury, it should remain in the custody of the Drawing Officer, except it is sent periodically to the Treasury Officer to be written up. The Drawing Officer should send it to be written up regularly during the last week of every month. On receipt of the pass book, the Treasury Officer should have the amount of each paid cheque recorded in it with reference to the registers maintained in the treasury and the daily sheets. The cheque book number and distinguishing letter, if any, as well as the individual cheque number should be shown for each cheque entered in the pass book. The Treasury Officer should ordinarily return the pass book to

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the Drawing Officer on the same day. On receipt of the pass book from the Treasury Officer the Drawing Officer shall check the receipts and payments as recorded therein and furnish a certificate of verification in the pass book as early as possible before it is sent to the Treasury Officer for further entries. If the certificate of verification is not furnished, the Treasury Officer shall refuse to make further entries in the pass book. If the pass book is not received at the treasury for a consecutive period of three months, the Treasury Officer shall withhold further payments until the pass book is presented and brought up to date.

NOTE 1.—The treasury seal or stamp should be affixed against all entries in the treasury pass book.

NOTE 2.—At place where pass books maintained by drawing officers are required to be completed by the bank and the number of entries to be made is large, the Bank may furnish pen carbon copies of the payment scrolls containing full details of the paid cheques duly attested by an authorised official. In such cases, the number of the first cheque paid may be written in full in the scroll and thereafter only the last three digits of the numbers of the subsequent cheques in the same series, may be recorded.

In cases where pen carbon copies of the payment scrolls are furnished the daily total of the cheques paid may only be indicated in the relative pass books which should be written up once a month.

44. When a refund of revenue is to be remitted by money order, the payment to the Post Office should be made by a cheque drawn on the treasury or sub-treasury in favour of the Postmaster.

45. A Land Acquisition Officer may under the orders of the Government make all or any of his payments by issuing cheques on the treasury, provided that the property is not so far from the treasury that this method of payment would cause undue inconvenience to the payees. The rules prescribing the procedure for the payment of compensation for land acquired under the Land Acquisition Act, 1894 (Indian Act 1 of 1894) are contained in the Land Acquisition Manual (See Article 210 Tamil Nadu Financial Code, Vol. I).

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SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

46. Before a drawing officer brings a cheque book into use, he should mark all the cheque forms in it with a distinguishing letter. The letter marked on the cheques in a cheque book which is to be used by a particular drawing officer for drawing cheques on a particular treasury should be different from the letters marked on cheques drawn by other drawing officers of the division on that treasury and also from those marked on cheques drawn by himself on other treasuries.

47. A drawing officer should ordinarily send the advice to a sub-treasury regarding a cheque book to be brought into use for drawing cheques on it (*See Treasury Rule 28*) through the district treasury if it needs to be sent urgently he may send it direct to the sub-treasury and forward a copy simultaneously to the district treasury.

48. The Treasury Officer should send quarterly to each Divisional Officer a statement showing the numbers and dates of all Public Works cheque books issued on requisitions received from Divisional Officers.

49. When the headquarters of all sub-divisions are at the headquarters of the division the Divisional Officer should send his pass-book to the treasury to be written up at the end of each month. When that condition is not fulfilled he should send it twice a month, namely, on the 10th and at the end of each month. A Divisional Officer who has banking accounts with more than one district treasury should have a separate pass-book for the account with each of them. The identity and the amount of the cheques entered as cashed should be examined at the earliest opportunity the pass-book being initialled (and dated) by the Divisional Accountant in token of the check.

LOCAL FUND CHEQUES.

50. (a) The account of a local fund at the treasury is purely a banking account and the nature of the disbursement need not be specified on any local fund cheque.

(b) When the executive authority or other officer of a municipal council who is authorised to draw cheques against the funds of the municipal council lodged with the Government makes over charge of his office either temporarily or permanently, he should send a specimen of the relieving officer's signature together with certificate in Form 74 to a Treasury Officer.

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(c) When the executive authority of the Town Panchayat or the Panchayat Union Commissioner or other Officer, who is authorized to draw cheques against the funds of the local board lodged with the Government makes over charge of his office either temporarily or permanently he should send a specimen of the relieving officer's signature together with a certificate in Form 74 to the Treasury Officer;

Provided that when the function of the President on the Town Panchayat who is appointed to be in charge of the post of Executive authority of the Town Panchayat on the Vice-President, under sub-sections (1) and (2) of section 34 of the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958), it shall not be necessary for the President to send the specimen of the relieving officer's signature and the certificate mentioned in the rule, if they have been sent to the Treasury Officer on a previous occasion but the President shall in every such case report the fact of such devolution of powers on the Vice-President mentioning the letter by name.

Subsidiary Rules under Treasuries Rule—16 cont.

**TREASURIES WHICH TRANSACT THEIR CASH BUSINESS THROUGH
THE BANK.**

57. (a) At places where the treasury transacts its cash business through the Bank all payments shall be made at the Bank unless the Government have specially ordered, in regard to any class of payments, that shall be made elsewhere.

(b) Except for Bank Drafts and cheques, which shall be presented at the Bank for payment direct, all bills and other vouchers shall first be presented at the treasury. The officer in-charge of the treasury shall examine the bill or other voucher and if he approves and passes the charge, he shall endorse on it an order to pay a specified amount. The order shall be numbered, dated and signed and particulars of it shall be entered in the register of payment orders issued in Form III. The treasury shall send the passed bills along with a covering list in duplicate (copy of the Bank Bill Register) to the Bank for payment. The bills shall always be sent in a locked and sealed box. One copy of the covering list shall be returned to the treasury by the bank duly acknowledging the receipt of the bills detailed therein. The list of token numbers of bills which have been passed for payment and sent to the bank shall be drawn up and exhibited at the treasury for the information of the parties concerned. The bills shall always be sent in a locked box duly affixed with the official seal.

i In passing bills and other vouchers for payment at the Bank, the Treasury or Sub-Treasury Officer shall observe generally subsidiary Rules 32-38 and Instructions 24-39 above.

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NOTE.—Bills sent through messengers to the treasury and the bank should be endorsed by the drawing officer in the names of the messengers. The messenger's signatures should be taken on the bill itself—

(1) in the drawing office, when it is endorsed in the messenger's name.

(2) at the bank when the bill amount is actually paid to him.

Where the bills have to be endorsed by the drawing officer for payment in favour of subordinate officer, it is enough if the drawing officer endorses the bills in favour of the disbursing officer who, in his turn, will attest the messenger for messenger's signature on the bills at the time of giving the bills to the messenger for encashment. The bank may make payment to the messenger after obtaining his signature again on the bill.

The above procedure should be followed *mutatis mutandis* in cases where bills are sent to the treasury or the bank by Government servants other than drawing officers.

(c) When the amount of a bill is to be paid partly at the bank at the district headquarters and partly at Sub-Treasuries the Treasury Officer shall authorise payment of the bill partly in cash for the amount required for disbursement at headquarters and partly in Bank Drafts for which formal applications should be attached to the bills.

(d) The bank shall make payment strictly in accordance with the pay order of the officer in-charge of the treasury, after obtaining on the bill or other voucher a proper discharge from the payee in addition to the signature at the foot of the bill. When obtaining on the bill or other voucher is proper discharge from the and reasonable precautions to see that payment is made only to the person named in the pay order or a messenger duly authorised by him in Tamil Nadu Treasury Code Form 103 to receive payment and satisfactorily identified by the bank. All bills, cheques and other documents passed by Treasury Officers or by the Pay and Accounts Officers for payment at the bank, as well as Interest Payment Orders, etc., being non-negotiable instruments warrant special precaution on the part of the bank in the matter of identification of the payee. All such claims have normally to be presented by the payee personally, but where payment is desired to be made to an endorsee (other than a bank) or a messenger the provisions of Subsidiary Rule 2 (g) under Treasury Rule 16 above shall be strictly

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followed by the Drawing Officer. The bank will not however disburse payments of such claims unless the bank is satisfied about the identity of the person receiving payment as attested by the Drawing Officer in accordance with Subsidiary Rule 2 (g). The Bank shall also verify before making the payment that the signature of the drawing officer attesting the payee's signature tallies with that on the bill as passed by the Treasury Officer.

Payment of cheques including Public Debt Office interest warrants which are governed by the Negotiable Instruments Act shall be made in accordance with the provisions of that Act and any generally recognized practice established among bankers by custom.

(e) Payment orders issued by the treasury shall be valid only for a period not exceeding ten days. If a payment order is presented at the Bank after the fixed time has expired, the Bank shall refuse to make the payment until the order has been revalidated by the Treasury Officer.

(f) In Madras City all bills and other vouchers shall be presented for pre-audit at the office of the Pay and Accounts Officer, Madras. He shall make the necessary payments in cash when the amount is small and otherwise by issuing cheques on the Bank in favour of the payee.

Whenever payment in respect of a passed bill is not taken within three months from the date of its passing, the bill shall be returned to the drawing officer concerned, duly cancelling the pass order thereon. The cheque drawn therefor shall also be duly cancelled.

NOTE.—The Pay and Accounts Officer, Madras shall make cash payments of bills up to and including Rs. 30. He can also pay bills for large amounts in cash at his discretion in case of urgency.

Instruction under Treasury Rule 16—cont.

51. All cash payments in a Banking sub-treasury, except payments of pensions and of salaries to village establishments, will be made at the Bank.

As regard the payment of pensions and of salaries to village establishments, the amount required will be drawn from the Bank as an imprest and disbursements to pensioners and village establishments will be made at the sub-treasuries—See Subsidiary Rule 65 (b).

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[T.R. 16 s,r, 57—CONT.]

51. a. *Claim for pension including Military pensions payable in Treasuries*—which transact their cash business through the bank may be paid at the Bank, if the pensioner desires payment through the Bank. In all other cases the pension shall be paid at the Treasury itself irrespective of the amount involved. Bills presented through banks may be paid irrespective of the amount involved at the amount involved at the Bank for credit to the pensioners accounts.

51. b. In the case of pensions drawn through a scheduled Bank, the monthly pension bills which do not bear the life certificates of the pensioners, may be presented at the treasury and at the Pay and Accounts Office, Madras duly signed, five days before the last working day of the month to which they relate.

SUBSIDIARY RULES UNDER TREASURY RULE 16—cont.

58. When the drawing officer desire payment of a bill or other voucher to be made wholly or partly in Bank drafts, he shall submit a formal application with the bill and indicate the manner in which he desires payment to be made in his receipt on the bill. If the officer-in-charge of the treasury is satisfied that the issue of Bank drafts is permissible, he shall specify accordingly in the pay order the manner in which payment shall be made.

59. When the holder of a Government Promissory Note registered for payment of interest at a treasury which transacts its cash business through the Banks desires to claim interest, he shall present it to the treasury or sub-treasury Officer concerned, who shall examine it, make the necessary record in the manner prescribed in the Government Securities Manual and if interest is payable to the holder under the rules, give him an order on the Bank for payment of the amount due—See also rule 9 of the Tamil Nadu Government Securities Manual, 1937.

In regard to payment of interest on stock certificates, the procedure prescribed in rule 3 of the Tamil Nadu Government Securities Manual, 1937, shall be followed.

60. The treasury shall prepare all advices or certificates of payments which have to be sent to any public officer or department under any rule, since the point to be advised or certified is not that the moneys have been paid out by the Bank but that the payment has been duly entered in the treasury accounts.

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Instructions under Treasury Rule 16—cont.

SPECIAL TO THE FOREST AND PUBLIC WORKS DEPARTMENT.

52. When a Government servant of the Forest Department or the Public Works Department, credited under a letter of authority as provided in subsidiary rule 62 (b) or 63 (b), below requires funds only at headquarters, the Treasury Officer should forward the letter of authority at once to the Bank. If that Government servant requires funds both at headquarters and at a sub-treasury or sub-treasuries, the Treasury Officer should retain the letter of authority and advise the Bank concerned.

SPECIAL TO THE JUDICIAL DEPARTMENT.

53. *Repayments of Civil Courts, deposits and Criminal courts deposit in Madras City.*—(i) *High Court.*—The repayment of deposits in the High Court is governed by the original and Appellate Side Rules of the High Court contained in the “Civil Rules of Practice”.

(ii) *Metropolitan Court of Small Causes.*—The repayment of deposits in the Metropolitan Court of Small Causes is governed by the rules made by the High Court and approved by the Government under the Small Cause Courts Act, 1882 (India Act XV of 1882). These rules are embodied in the pamphlet entitled “Rules pertaining to the Accounts of the Metropolitan Court of Small Causes, Madras”.

(iii) *Metropolitan Magistrates' Courts.*—The repayment of deposits in Metropolitan Magistrates' Courts is governed by the rules framed by the High Court and the Chief Metropolitan Magistrate and approved by the Government. The rules framed by the High Court are contained in the “Criminal Rules of Practice” and the rules framed by the Chief Metropolitan Magistrate are contained in the “Rules of Practice of the Metropolitan Magistrate Courts, Madras”.

54. *Repayment of Civil Courts deposits in the mufassal.*—When any person presents an order of a civil court for repayment of a deposit in whole or in part, the Bank should require him to acknowledge receipt of the amount on the reverse of the order and if he is not the person named in the courts' payment order, to satisfy it that person has signed an acknowledgement of receipt on the reverse of the order and authorised him to receive him the payment.

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[T,R, 16—INSTNS 54-55]

Every order of a civil court for repayment of a deposit should be taken to the Treasury Officer for countersignature before it is presented at the Bank, unless the Bank keeps a personal ledger account for the deposits of each court. Each civil court for which the Bank maintains such an account should intimate to the Bank, from time to time, the amount of the lapsed deposits which should be deducted from the balance shown in the account and the pass book.

The bank should not make payment on any order for repayment of a civil deposit which is presented after the end of the account month in which it was issued (*see* Instruction 20 above).

NOTE.—The personal ledger accounts for the deposits of civil courts dealing with treasuries which transact their cash business through the Bank are maintained by the Bank except where the treasury cash business is conducted through Treasury Pay Office of the State Bank of India. The personal ledger accounts of courts dealing with treasuries which transact their cash business through Treasury Pay Offices should be maintained at the treasuries.

55. *Repayment of revenue deposits and criminal Courts' deposits in the mufassals.*—A deposit standing at a person's credit in a Treasury Officer's, Judge's, or Magistrate's accounts should be repaid only on the order of the Government servant who maintains the registers in which it is entered. A person who claims the repayment of any such deposit should apply to the Government servant who received it. If the claim is in order the Government servant should, after examining the check register and making the necessary entry regarding the repayment, give the applicant an order for payment at the Bank. A repayment Treasury Officer for counter-signature before it is presented at the order signed by a Judge or Magistrate should be taken to the Bank, unless the Bank keeps a personal ledger account for the deposits of each court. Each Magistrate's Court, for which the Bank maintains such an account should intimate to the Bank, from time to time the amount of the lapsed deposits which should be deducted from the balance shown in the account and the pass book.

The bank should not make payment on any order for the repayment of a revenue deposit or a criminal court deposit, unless it is presented before the expiry of three months from the date of issue or before the close of the financial year in which it is issued whichever is earlier.

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[T.R, 16—INSTNS 56-A—S.R. 61]

APPLICABLE TO DEPARTMENTS GENERALLY.

56. *Treasury bills book*.—The Treasury Bills Book need not be presented at the Bank along with any bill passed for payment at the Bank. The treasury should fill up columns (8) to (10) of the book even when the payment is made at the Bank and the Government servant in the treasury who signs in column (10) of the book should make a note of the amount passed if it differs from the amount claimed.

Exception.—Bills presented at the office of the Pay and Accounts Officer, Madras need not be accompanied by the Treasury Bills Book.

SPECIAL TO LOCAL FUNDS.

56-A. In cases where the banking accounts of the local funds are kept at the Bank (see Note under instruction 3 (1) in Chapter IV of Part III below), all adjustments made to the debit-credit or such accounts, either by the treasury or by the Accountant-General, should without delay, be communicated by the treasury to the Bank.

Subsidiary Rule under Treasury Rule 16—*cont.*

APPLICABLE TO DEPARTMENTS GENERALLY.

61. *Cheques*.—The rules contained in subsidiary rules 30—43 and 45—51 shall apply *mutatis mutandis* to cheques drawn by Government servants on the Bank where the treasury transacts its cash business through it, except that every correction or alteration in a cheque drawn on the Bank shall be attested by the full signature of the Government Servants who signs it. When such cheques are presented at the Bank direct in accordance with the rules without the pay order of the officer in-charge of the treasury, the Bank shall see that the relevant rules are duly observed. When a cheque drawn by a Government servant on the Bank is, in accordance with the rules, first presented at the Treasury before it is presented for payment at the bank, the Treasury Officer shall examine it and enface on it an order to the Bank to pay the amount, if any, which he finds to be properly payable.

Explanation.—Cheques drawn by Government servants in the Forest, Cinchona and Public Works Departments may be presented at the Bank direct for payment and no pay order of the Treasury or Sub-Treasury Officer is necessary—See subsidiary rules 62, 63 and 63-A below. Similarly cheques drawn on the personal deposit accounts and the banking accounts of Local Funds which, with the exception of Treasury Pay

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 16—S.R.—61-63.]

Offices, are maintained by the Bank, may be presented at the Bank direct for payment without the pay order of the Treasury or the Sub-Treasury Officer. Instructions 22 and 50 should be observed *mutatis mutandis* in regard to withdrawals from these accounts. All other cheques drawn by Government servants shall first be presented at the treasury and the Bank shall make payment only on the pay order of the officer in-charge of the treasury.

SPECIAL TO THE FOREST DEPARTMENT.

62. *Cheques.*—(a) Drawings from account will be covered by letter of credit. Letter of credit for each drawing officer stipulating the amount to be drawn by the officer concerned every month and also the total amount that to be drawn during the year will be issued by the Government in the Finance Department. The Government will issue instructions to the Treasury Officers indicating the monthly as well as annual allocation for various drawing officers. The Treasury Officers will communicate the allocations to the Bank. Drawal of cheques will be regulated by the Bank with reference to allotment communicated. Cheques drawn will be honoured by the Bank only up to the amount of allocation communicated. Balance of allocation in a month can be carried over to a subsequent month subject to over all provision for the financial year. The balance outstanding at the close of the financial year shall lapse. But letter of credit for the month of March shall be kept open up to June. The cheques issued during the last quarter of financial year shall be counted against letter of credit for the month of March and paid till the balance is exhausted. These carryover payment should not on any account be counted against the letter of credit for the month from April to June for which separate accounts shall be opened.

(b) A Government servant holding charge of a Forest division or Range may draw funds on the Bank and the Bank shall pay such cheques, if otherwise, in order. The treasury shall charge such cheques against Divisional Forest Officer's account.

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

63. *Cheques.*—(a) Drawing from account will be covered by the letter of credit. Letter of credit for each drawing officer stipulating the amount to be drawn by the officer concerned every month and also the total amount that to be drawn during the year will be issued by the

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 63-63A]

Government in the Finance Department. The Government will issue instructions to the Treasury Officers indicating the monthly as well as annual allocation for various drawing officers. The Treasury Officers will communicate the allocations to the Bank with reference to allotments communicated. Cheques drawn will be honoured by the Bank only up to the amount of allocation communicated. Balance of allocation in a month can be carried over to subsequent month subject to overall provision for the financial year. The Balance outstanding at the close of the financial year shall lapse. But letter of credit for the month of March shall be kept open up to June. The cheques issued during the last quarter of financial year shall be counted against the letter of credit for the month of March and paid till the balance is exhausted. These carryover payment should not on any account be counted against the letter of credit for the months from April to June for which separate accounts shall be opened.

NOTE.—During the absence from headquarters of the Director, Cinchona Department on tour, casual leave or otherwise, the Personal Assistant to the Director and during the absence from headquarters of both the Director and his Personal Assistant under similar circumstances the Chief Accountant, Cinchona Department may draw moneys by cheques and in both the cases, responsibility for the moneys drawn by cheques shall devolve on the drawers of the cheques.

(b) A Sub-Divisional Officer may draw cheques on the Bank up to the limit fixed by the Divisional Officer, who shall intimate the limit, if any, to the Treasury Officer and the Bank. The Bank shall pay such cheques up to that limit, if otherwise in order provided that the Divisional Officer has been placed by the Accountant-General in account with the treasury concerned and the Bank has received a letter of authority from the Divisional Officer giving the necessary instructions in writing. The treasury shall charge such cheques against the Divisional Officer's account.

SPECIAL TO THE CINCHONA DEPARTMENT

63A. *cheques*—The gazetted officer of the Cinchona Department in independent charge may draw moneys required for expenditure on Government account by cheque on the State Bank of India in places where the cash business of the Government treasuries is transacted through the State Bank of India.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[TR. 16—INSTN. 57-58—S.R. 64]

Instructions under Treasury Rule 16.

APPLICABLE TO DEPARTMENTS GENERALLY,

57. *Cheques.*—Instructions 40/50 above apply *mutatis mutandis* to cheques drawn by Government servants on the Bank where the treasury business is transacted through it. The specimen signature and certificates mentioned in instructions 50 (b) and (c) above should be sent to the Bank, when the cheques are drawn on the Bank.

58. *Lost cheques.*—The provisions of subsidiary rule 50 and instruction 41 should be observed *mutatis mutandis* in regard to cheques drawn by a departmental officer on the Bank direct. When such a cheque is lost the departmental officer should send the intimation of the loss of the cheque to the Bank direct by Registered Post Acknowledgement Due and advise it to stop payment if the cheque, alleged to have been lost, is presented thereafter. A written confirmation about the Bank having recorded the “Stop order” should also be obtained from it. However, in cases where the currency of the cheques alleged to have been lost, has already expired in term of Subsidiary Rule 45 (b) *ibid* at the time, when the request for recording the “Stop order” by the Bank is made no acknowledgement of the “Stop order” by the Bank other than a postal acknowledgement due, is necessary. The Treasury Officer should send the certificate prescribed in Subsidiary Rule 50 above with suitable modifications.

NOTE.—The conditions mentioned in note under S.R. 50 will apply *mutatis mutandis* to the lost cheques mentioned under this instruction also.

PAYMENT OF PENSIONS.

N.B.—In the case of pensions chargeable to the Central revenues, the rules in the Central Treasury Rules should be followed.

Subsidiary Rule under Treasury Rule 16—*cont.*

MANNER OF PAYMENT OF PENSIONS AND IDENTIFICATION OF
PENSIONERS.

64. *Pension Payment Orders.*—(a) In regard to each pension sanctioned by a competent authority except in the case of payment of provisional pension by a head of office the Accountant-General issues a pension

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 16—INSTNS 58—S.R. 64]

Payment Order in two halves of which one known as the disburser's half is kept in the treasury at which the payment is to be made and the other is delivered to the pensioner.

(b) The disburser's half of each Pension Payment Order shall contain the impressions of the thumb and each finger of the pensioner's left hand or where this is not possible due to physical incapacity the thumb and finger impressions of his right hand, failing which his toe impressions. These impressions shall be taken in the presence of the head of the office concerned or some other responsible officer when the pension application is prepared and he shall sign the following certificate below them :—

Certified that the above finger prints or toe impressions have been taken in my presence and under my personal superintendence from the left/right hand or toes of the person whose name is entered in the Pension Payment Order.

(c) A pensioner shall produce his half of the pension payment order before the disbursing officer whenever he claims payment of his pension and no payment shall be made if he fails to produce it.

(d) When a portion of pension is commuted the Accountant-General will issue an authorisation for the commuted value of pension along with a communication intimating the date of commutation and the reduced amount of pension to be payable with effect from the date of commutation. The revised amount of pension payable after commutation and the date from which it is payable shall be noted in both halves of the original Pension Payment Order quoting the Accountant-General's letter as authority and attested by the Treasury Officer/Pay and Accounts Officer". In the case of payments at sub-treasuries both halves of the original Pension Payment Order shall be called for by the Treasury Officers from the sub-treasuries and necessary amendment incorporated and attested by the Treasury Officers.

(e) In the case of Anticipatory Pension when the pension is finally admitted, the Accountant-General shall intimate to the Pay and Accounts Officer/Treasury Officer concerned in the form of an amendment letter. The final pension shall be noted in both the halves of Pension Payment Order quoting the amendment letter as authority and attested by the Pay and Accounts Officer/Treasury Officer. In the case of payment at sub-treasuries both the halves of the original Pension Payment Order shall be called for by the Treasury Officer from the respective sub-treasuries and necessary entries made and attested by the Treasury Officer.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

[T.R. 16—S.R. 64-65]

(f) The payment in rupees of pensions fixed in sterling or any other external currency shall be regulated by such general or special instructions as may be issued by the Government in this behalf. In issuing Pension Payment Order for such pensions, the Accountant-General shall either mention the exact amount to be paid in rupees or indicate the rate at which the amount stated in sterling or any other external currency shall be paid.

6S (a) As a rule except in the case of provisional pension payable through a head of office a pensioner shall take payment of his pension in person and the disbursing officer shall identify him with reference to the details available in the Pension Payment Order before making any payment. When claiming his pension for the first time, a pensioner shall also be required to produce a copy of the order communicating the sanction to his pension.

Whenever a pensioner appears to take payment of his pension, the disbursing officer shall check his personal marks with those recorded on the disburser's half of the Pension Payment Order and compare his signature on the receipt with that pasted on the disburser's half of the Pension Payment Order. If a pensioner cannot sign his name, the disbursing officer shall compare his thumb/great to impression on the receipt with the original thumb/great to impression previously taken on the disburser's half of the Pension Payment Order.

NOTE (1)—In cases where pension is drawn through authorised agents or banks who have indemnified the Government against over payments, personal appearance of the pensioner is not necessary even on the first occasion.

NOTE (2)—If the disbursing officer finds any discrepancy between the details of identification marks recorded in the disburser's half of the Pension Payment Order and found actually on the pensioner, he may require the pensioner to obtain clear marks of identification duly attested by the Gazetted Officer or any other authority acceptable to the disbursing officer or the departmental officer under whom the pensioner last served and produce the details to the disbursing officer for recording them on the disburser's half of the Pension Payment Order.

NOTE (3)—The disbursement of provisional pension drawn by a head of office shall be made in the same manner in which pay and allowances are disbursed by him.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

(T.R. 16—S, R. 65—cont)

(b) (i) *Payments in Madras City.*—Claims for pensions payable in Madras City shall be presented at the office of the Pay and Accounts Officer, Madras and paid in cash irrespective of the amount involved unless a pensioner desires payment through cheque on the Reserve Bank, Madras.

(ii) *Payments in the mufassal.*—Pensions payable at a treasury which transacts its cash business through the Bank shall be actually disbursed at the Bank or at the treasury in accordance with the general or special orders of the Government applicable to each case.—See also instructions 51 and 51-A above. When such a pension is to be disbursed at the Bank the officer-in-charge of the treasury shall be the disbursing officer for the purpose of these rules except in regard to the actual disbursement of cash on the bill passed for payment by him. A pension that would otherwise be actually disbursed at a treasury which transacts its cash business through the Bank shall if the pensioner endorses his bill in favour of the State Bank of India, be paid at the Bank after being passed by the treasury.

(iii) *Provisional Pension.*—Provisional Pension payable through a head of office shall be drawn by the head of the office, in which the Government servant served immediately, prior to his retirement from where his pay and allowances were last drawn.

Provisional Family Pension wherever payable through the Head of office shall be drawn in Tamil Nadu Treasury Code, Form 75-C by the Head of Office in which the Government servant was serving immediately before his death, at the Treasury or Authorised office of disbursement at which the Pay and Allowances of the establishment are drawn by him.

NOTE.—The relevant provisions for the drawal and disbursement of provisional pensions to the pensioners by the Head of Office will apply *mutatis mutandis* for the drawal and disbursement of provisional Family Pension in terms of the above rule by the Head of Office wherever necessary.

(c) In order to facilitate the identification of pensioners, a duly authenticated copy of a passport size photograph of every pensioner and in the case of the Government servant governed by the Family Pension Rules, 1964, his/her photo and his wife's or her husband's as the case may be, shall be affixed to the disbursing officer's half of the Pension payment order and renewed wherever the disbursing officer considers it necessary.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 16—S.R. 65-66.)

A pensioner shall be required to pay for the photographs required for this purpose. This will not apply to Pension Payment Orders relating to Indian Woman who do not appear in public, pensioners who hold Government titles pensioners whom the Government have specially exempted from this requirement and persons in receipt of family pensions granted under the Wound and Extraordinary Pension Rules in the Civil Services Regulations.

NOTE.—Copy of the passport size photograph of Pensioners who retired from Gazetted post prior to 21st December 1967 need not be affixed to their pension payment orders.

(d) The Pension Payment Order does not contain a full description of the pensioners, if he retired as a gazetted officer. When the disbursing officer does not know any such pensioner and feels any doubt regarding his identity, he shall require the pensioner to produce satisfactory evidence of his identity before paying his pension.

66. (a) Pensioners specially exempted from personal appearance by the Government, women who are not accustomed to appear in public and pensioners who produce satisfactory evidence that they are unable to appear because of bodily illness or infirmity need not appear at the treasury in person to claim payment of their pensions.

(b) The pension due to any pensioner belonging to one of the classes mentioned in clause (a) may be disbursed to a messenger who presents the pensioners half of the Pension Payment Order along with (1) a proper bill signed and receipted by the pensioner and bearing an endorsement also, duly signed by him authorising payment to such messenger and (2) a life certificate in respect of the pensioner signed by a Government servant drawing a pay of Rs. 50 a month or more or, if there is no such Government servant at the place where the pensioner resides, some other well-known trustworthy person. The disbursing officer may accept for this purpose a life certificate signed by a sub-postmaster on a pay of not less than Rs. 50 a month, a village headman or the head of the village panchayat if he considers it to be trustworthy.

(c) The Government have delegated to heads of departments as defined in subsidiary definition (ii) under Fundamental Rule 9 excluding officers of the Central Government and to Collectors and district and Session Judges, the power to exempt from 'personal' appearance, pensioners who were serving under them immediately before retirement.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S. R. 67—68)

67. (a) A pensioner of any description, who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code, or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908, or by any pension officer who before retirement, exercised the powers of a Magistrate, provided he draws his pension in the same treasury/sub-treasury where the pensioner draws his pension or by any gazetted officer, or, by a village munsif or by a Police Officer not below the rank of the Sub-Inspector in charge of a Police Station, or by a Post-Master a departmental Sub-Post Master, or an Inspector of Post Offices or by a class I Officer of the Reserve Bank of India or an officer including officers Grade II of the State Bank of India or an officer of a subsidiary bank of the State Bank of India, or by the Head of a Village Panchayat or by a bank included in the second schedule to the Reserve Bank of India Act, 1934 in respect of a Pensioner drawing his pension through that bank is exempted from personal appearance.

The Treasury Officer, however, in all cases of doubt, will be competent to obtain proof of the existence of the pensioner independent of that furnished by the Life Certificate.

NOTE.—The words "Gazetted Officers" occurring in this subsidiary rule refer not only Gazetted Officers in Government Departments but also those on deputation to autonomous bodies on foreign Service terms. Such officers shall show their designation in the parent department also while signing the Life Certificate. They shall not sign life certificates, if they become employees of the autonomous bodies.

(b) The pension due to any pensioner may be disbursed to a messenger who presents the pensioners half of the Pension Payment Order along with (1) a proper bill signed and receipted by the pensioner and bearing an endorsement also duly signed by him authorising payment to such messenger, and (2) a life certificate in respect of the pensioner signed by a person holding one of the qualifications mentioned in clause (a). This procedure is also applicable to the payment of death arrears due to heirs of deceased pensioners.

68. A disbursing officer shall not pay a pension except the provisional pension for any month to a messenger under subsidiary rule 66 or 67 if the date of the life certificate is earlier than the last day of that month. He shall also invariably take the signature of the messenger in whose favour the pensioner has endorsed the bill in token of the receipt of the amount specified in it. When the messenger is illiterate his signature shall be taken in the form of his thumb-impression. **duly**

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 68—69)

attested by a witness. The disbursing officer is personally responsible for any payment wrongly made. Whenever he feels a doubt as to the proper course of action he should consult the Accountant-General.

69. (a) A pensioner of any description who is resident in India may claim his pension through a well-known bank or agent in the manner prescribed in regard to leave salary in subsidiary rule 6, provided that the bank or agent shall produce a life certificate in respect of the pensioner as prescribed in that rule at least once a year even when a bond guaranteeing the refund of over-payments to the Government has been executed. A pensioner who claims his pension in this way is exempt from personal appearance and the disbursing officer concerned shall pay valid claims so presented. The procedure is also applicable to the payment of death arrears due to heir of deceased.

NOTE.—The indemnity bonds in Tamil Nadu Treasury Code, Forms 45 and 46 executed by banks for this purpose will cover payment of pensions to retired teachers of aided schools also.

(b) A pensioner who is not resident in India but is entitled to draw a pension in India may be authorized to claim it at any treasury in India. He may with the permission of the Reserve Bank of India then present his claims through a well-known bank or agent possessing a legally valid power of attorney in the manner indicated in subsidiary rule 6 provided that the bank or agent produces on each occasion a certificate signed by a magistrate a notary, a banker or a diplomatic representative of India that the pensioner was alive on the last day of the period for which his pension is claimed or executes a bond guaranteeing the refund of overpayments to the Government and produces at least once a year a life certificate in respect of the pensioner signed by a person holding one of the qualifications mentioned above. The disbursing officer shall pay valid claims so presented.

When a pension is drawn from treasury outside the State and the procedure duly authorized for that treasury differs from that prescribed above the procedure authorized for that treasury shall be followed.

Explanation.—“Treasury in India” means any treasury maintained in India by the Tamil Nadu Government, the Union Government or any other State Government.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S. R. 70—71)

70. *Leper pensioners.*—A leper pensioner shall ordinarily appear before the disbursing officer to claim his pension without preparing a bill. The disbursing officer shall then direct one of his clerks or assistants to fill up a pension bill form on behalf of the pensioner. Payment shall be made at once to the pensioner on this bill and the disbursing officer shall mark the bill by means of a stamp as having been paid in his presence and record the fact of payment in both halves of the Pension Payment Order under his initials. Both halves of the Pension Payment Order shall be retained in the treasury in these cases. When a leper pensioner is unable to appear before the disbursing officer due to bodily infirmity he shall send a life certificate under subsidiary rule 66 but not a bill. The disbursing officer shall have the bill prepared and either remit the pension irrespective of any money limit, by postal money order or, if the pensioner has requested him to do so, arrange for it to be paid through the headman of the village in which the pensioner lives before two responsible witnesses. The procedure to be followed when a pension is paid to a leper pensioner through the village headman is prescribed in Appendix 16.

71. (a) The disbursing officer shall take adequate precautions to prevent the payment of any fraudulent claims on account of the pension of a pensioner who does not appear in person to take payment. When a pensioner draws his pension in accordance with the provisions of subsidiary rules 66, 67, or 70 the disbursing officer shall require proof of his continued existence, independent of that furnished by the life certificate to be furnished at least once a year. For this purpose he shall require each such pensioner to attend personally at the treasury for due identification at least once a year unless he is exempt from personal appearances under subsidiary rule 66, in which case the necessary independent proof of the pensioner's existence shall be obtained by some other suitable method. When a pensioner alleges that he is unable to appear personally at the treasury on account of bodily illness or infirmity the disbursing officer shall require adequate proof of such inability to be furnished at least once a year in addition to the independent proof of the pensioners existence.

(b) The Treasury Officer shall see that the Sub-Treasury Officers furnish certificates showing that they have obtained at least once a year the necessary independent proof of the continued existence etc. of pensioners exempted from personal appearance whose pensions are paid at the sub-treasury.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

(r.R. 16—SR. 71—72)

(c) A pensioner of rank may be identified privately by the disbursing officer and need not be required to appear at a public office.

(d) The disbursing officer shall take special care in regard to the payment of the pension of any woman not accustomed to appear in public since such payments involve a special risk or fraud. No payment shall be made except on a life certificate as prescribed in subsidiary rule 66 (b) which shall be attested on each occasion as an additional precaution, by two or more respectable persons of the pensioner's town or village. The disbursing officer shall also arrange to have every such pensioner examined at least once a year by two non-purdah female pensioners who shall check her personal marks with those recorded on the disburser's half of the Pension Payment Order and shall compare her signature or if she is illiterate her 'thumb/great toe' impression on the receipt with that already taken on the disburser's half of the pension payment order. These examinations shall be conducted as far as possible without any extra expenditure by the Government. Extra expenditure may be incurred in special cases when it is unavoidable.

(e) Whenever any person is allowed to draw pension without appearing in person at the treasury, the fact shall be noted on the Pension Payment Order and the disbursing officer shall initial the note. He shall then see that a further note is made on it every year as to the manner in which independent proof is obtained within that year of the pensioner's continued existence (e.g., "Pensioner visited the Collector on.....") and initial it after verifying that the proof has actually been obtained in that form and is sufficient.

72. (a) The pensioner's receipt for each payment shall be taken on a separate bill in Form 75 or 76, as the case may be and attached to a schedule of payments of pensions of each kind or if pension payments are few in number to the list of payments.

(b) Every payment of a pension shall be entered on the revenue of both halves of the Pension Payment Order and attested by the initials of the disbursing officer.

(c) When the pension of a Government servant who was transferred to the service of the Reserve Bank of India is paid at a treasury the disbursing officer shall take the pensioner's receipt for each payment in the special receipt form prescribed for the purpose. The Reserve Bank will supply the copies of the form required by the treasury on receipts of a requisition from the Treasury Officer.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.**

(T.R. 16—S.R. 72-74.)

(d) As soon as the payment of provisional pension drawn by the head of office has been completed he shall inform the Accountant General, Madras, of the particulars of the payment actually made by him.

73. When a pension is debitable partly to a local fund and partly to State revenues, the amount debitable to local fund in any bill and the name of that local fund shall be separately enfaced on the bill in red ink and the amount shall be debited in the first instance to a suspense head. The suspense head shall be cleared by monthly recoveries from the local funds concerned.

74. (a) The disbursing officer shall not make any payment of pension to any pensioner other than one who retired as a last grade servant or is a retired police constable in receipt of pension not exceeding Rs. 10 a month, until he has signed on each occasion when he claims payment a certificate of non-employment in form 75 or 76, which shall be printed in English and in the principal language of the district. If a pensioner who is required to sign the certificate has been re-employed either permanently or temporarily under a Government or a local fund in India during the period for which he claims pension he shall furnish the necessary particulars in the certificate and the disbursing officer shall ascertain and report to the Accountant-General whether the rules regarding such re-employment have been duly observed. If a pensioner who is required to sign the certificate is illiterate the disbursing officer shall see that the meaning of the certificate is explained to him verbally on each occasion on which he claims payment of his pension.

Exception 1.—This rule shall not apply to payments of pension by postal money order, as to which see subsidiary rule 77 (7).

Explanation 2.—A pensioner who claims his pension through a well-known bank or agent under subsidiary rule 69 and has executed a power-of-attorney in favour of the bank or agent shall furnish a certificate of non-employment to the disbursing officer at least once a year. In the case of an employed re-employed pensioner drawing family pension under the liberalised pension rules extraordinary family pension rules, the pensioner shall furnish the details of his/her emoluments on employment re-employment, duly verified by the head of office where he/she is employed/re-employed once a year in the pension bill for the month of December.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

(T.R. 16—S.R. 74-75.)

(b) Claims for provisional pension sanctioned in respect of retired Non-Gazetted Government Servant whose pay and allowances immediately before retirement were drawn on established pay bills shall be preferred by the head of office separately for each pensioner in Tamil Nadu Treasury Code Form 75 (C).

75. (a) When a pension is granted on condition that it shall be paid only so long as a specified event other than the pensioner's death has not taken place, no payment shall be made unless the pensioner furnishes a certificate on each occasion in the following form duly signed by any of the authorities in S.R. 67 (a) above.

CERTIFICATE OF NON-TERMINATION OF EVENT DETERMINING--PENSION.

"Certified that the event viz..... which determined the pension..... has not happened."

In the case of female pensioners whose pensions are terminable on their marriage or re-marriage the certificate prescribed in subsidiary rule 75 (a) shall not be necessary for the month of December as the pension bill for the month will be supported by a declaration as required under subsidiary rule 75 (b).

(b) A woman whose pension is payable only so long as she does not marry or re-marry shall be required to attach a declaration in the following form yearly to the bill for her pension for the month of December.

"I hereby declare that I am not married and have not been married during the year ending 31st December 19 .

daughter

widow

of the late.

I certify to the best of my knowledge and belief that the above declaration is correct.

(To be signed by a responsible Officer or well known

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT,**

(T.R. 16—GR. 75—77)

Every pension disbursing officer shall submit to the Accountant-General a statement showing particulars and date of last payment of pension in respect of the cases of failure to furnish the above declaration in January.]

76. The pension of an insane person may be paid to a guardian appointed under the Indian Lunacy Act, 1912 (Indian Act IV of 1912) or to any person authorised by the Government (or the authority which sanctioned the pension) to receive it. Such guardian of person shall be required to furnish with each claim a life certificate as prescribed in subsidiary rule 66 (b) stating that the pensioner was alive on the last day of the period for which the above declaration in January.

When a pensioner in a minor or is for any other reason incapable of managing his own affairs and has no regularly appointed manager or guardian the Collector may, on application by or on behalf of the pensioner and subject to such conditions as he may impose, declare any suitable person to be manager or guardian for the purpose of receiving on behalf of the pensioner the pension due to him and payments of pension may be made to such manager or guardian in the same way as to the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder (pensioner) being alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time, be revoked or altered at the discretion of the Collector.

PAYMENT OF PENSIONS BY POSTAL MONEY ORDER.

77. If a pensioner presents his copy of his Pension Payment Order in person to the Disbursing Officer together with a declaration that he wishes his pension to be paid by postal money order at his cost in future, the pension shall then be paid in that manner at the cost of the pensioner so long as the declaration is in force and the pension remains payable. The disbursing officers shall observe the following rules in regard to the payment of pension by money order.

When a pensioner makes an application in person in the manner prescribed above, the disbursing officer shall identify him in the manner prescribed in subsidiary rule 65 (a) and instruct him to communicate promptly any change in his address

**WITHDRAWAL OF MONIES FROM THE GOVERNMENT
ACCOUNT.**

(T.R. 16—SR. 77)

The necessary entries regarding the pensioners declaration shall then be made in a "Register of Pensions Payable by money order" (Form 77) specially opened for this purpose, and the declaration and both halves of the Pension Payment Order shall be filed together in separate file.

A register in Form 77-A shall be maintained in Treasuries for indicating the despatch of Money Order and for watching the receipt of Money Order acknowledgments. The number and date of the postal receipt and the actual date of acknowledgment by the pensioner shall be noted in the register.

NOTE.—The Pay and Accounts Officer, Madras need not maintain a separate Register in Tamil Nadu Treasury Code, Form 77-A as the Money Order Acknowledgments are kept in separate bundles and they are checked with the schedules and a certificate of check recorded over the initials of the Assistant Pay and Accounts Officer.

(2) Not later than the tenth of each month the clerk to whom the disbursing officer allots the duty shall make out a Money Order Form for each pensioner noted in the register mentioned above for the amount pension payable less the Money Order commission and make a corresponding payment entry on the back of both halves of the Pension Payment Order. The disbursing officer shall sign each Money Order Form and initial the corresponding entries on the back of both halves of the Pension Payment Order after comparing the three documents carefully and satisfying himself that the entries are correct. In cases where exact amount of pension could not be sent by Money Order after deduction of Money Order commission due, the differences left over after remitting the maximum amount by Money Order, shall be sent to the pensioner at his cost once in six months.

(3) The disbursing officer shall make the necessary payments to the Post Office on account of the credit of the money order not in cash but by transfer to the post office in the Treasury Accounts he shall send the Money Order forms to the post office that he has credited the amounts of the Money Orders and the commission payable on them to the Post by transfer in the treasury accounts. A separate receipt shall be obtained from the Post Office for each Money Order filed in the treasury.

**WITHDRAWAL OF MONIES FROM THE GOVERNMENT
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[T. R-16— S. R. 77—cont.]

(5) The disbursing officer shall see that the payee's Money order receipts are duly received for all the remittances shown in the register. He shall compare the signature (or thumb-impression) each such receipt every month with the pensioner's signature (or thumb-impression) on the Pension Payments Order and satisfy himself that it is genuine. The receipt shall then be filed in the treasury. In the next month's schedule of pension payments the disbursing officer shall certify as follows :—

"I certify that I have satisfied myself that all pension payment shown in the schedule for the previous month except in the cases described below, have been paid to the proper person and that I have obtained the payees Money order receipts in support of all these payments and filed them in my office."

(i) In the following cases, Money order receipts have not been received and the Postal department authorities have been addressed

Serial number.	Name of the Pensioners	Pensions payment Order Number	Amount sent by Money Order.
(1)	(2)	(3)	(4)

(ii) In the following cases, the Money Order were furnished undelivered for reasons noted against each and the amounts have been remitted back into the treasury

Serial number.	Name of the Pensioner.	Pension Payment Order Number	Amount sent by Money Order.	Details of Remittance.		Reasons for remitting back the money.
				Challan Number and date.	Head of Account.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(6) The disbursing officer shall satisfy himself once a year in such manner as he thinks desirable that the pensioner is actually alive. For this purpose a life certificate furnished under S.R. 67 (a) is deemed to be sufficient. In token of having done so, he shall endorse on the schedules of payments for the month of December each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

(7) The disbursing officer shall obtain from each pensioner whose pension is granted on condition that it shall be paid until the happenings of a certain event other than his/her death and whose pension is remitted by Money Order the monthly certificate in the form and in the manner prescribed in subsidiary rule 75 (a) above. The disbursing officer shall obtain from each woman whose pension would terminate on her marriage or re-marriage and whose pension is remitted by Money Order a declaration in the form prescribed in S.R. 75 (b) annually before remitting the pension for December.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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(T.R. 16—S.R. 77—cont.)

He shall also obtain from every pensioner whose pension is remitted by money Order other than one who retired as a last grade servant or is a retired Police Constable in receipt of a pension not exceeding Rs. 10 a month of a half-yearly declaration for the half-year ending on 30th June or 31st December that he has not received any remuneration for serving under the Government or a local fund in any capacity during the half-year. He shall certify as follows on the schedules for January and July.

“I certify (1) that I have obtained from each pensioner other than one who retired as a last grade servant or is a retired Police Constable in receipt of a pension not exceeding Rs. 10 a month a declaration that he has not received any remuneration for serving under the Government or a local fund in any capacity during the past six months, (2) that I have obtained from each pensioner whose pension would terminate on the happening of a certain event other than his/her death, the certificate prescribed in subsidiary rule 75 (a) that the event has not happened and (3) that I have obtained from each woman whose pension would terminate on her marriage or re-marriage a declaration in the form prescribed in subsidiary rule 75 (b) that she is not married and has not been married during the past year.”

“Certificate No. 3 shall be furnished by the disbursing officer once in a year, i.e., in January”.

(8) The certificates mentioned in clauses (3), (5), (6) and (7) shall be given by the Treasury Officer for payments made at the district treasury. So far as payments made at sub-treasuries are concerned, the Treasury Officer need only certify that he has received the necessary certificates from the respective Sub-Treasury Officers.

(9) Where, owing to old age or infirmity or in consequence of some physical disability, it is not possible for a pensioner to present in person to the Treasury Officer, a declaration electing to have his pension paid by Money Order, the Treasury Officer may accept instead of a written declaration signed by the pensioner which is duly verified by a gazetted officer, a Magistrate or a Justice of the Peace. The officer verifying the declaration shall specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the Treasury Officer.

(10) Should the pensioner be physically incapable of signing the declaration, the Treasury Officer may authorise payment to the pensioner on production of a certificate from the Civil Surgeon of the district or

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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(T.R. 16—S.R. 77-78.)

a registered medical practitioner to the effect that the pensioner is alive but is unable to sign the required declaration. In such a case, the pension may be paid to the heir not being a minor, who would receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the person claiming to be the heir is in fact the heir and continues, to the heir throughout the period for which he draws the pension.

NOTE.—Provisional pension drawn by the head of office may be paid by Postal Money Order or by bank draft, if so desired by the pensioner at the cost of the pensioner.

PERIODICAL APPEARANCE OF PENSIONERS FOR IDENTIFICATION.

78. (a) On the first appearance of a pensioner and once in the course of every year thereafter, the disbursing officer shall take an impression of the thumb and all the fingers of the pensioner's left hand or right hand or toes on the pension bill.

He shall then identify the pensioner with reference to the particulars given in the disburser's half of the Pension Payment Order; If he cannot identify the pensioner by other means with absolute certainty, he shall identify him by a comparison of the thumb and finger or toe impressions, taken on the bill with those pasted on the pension payment order.

Exception.—This rule does not apply to a pensioner who is an Indian Prince, a European lady, a retired gazetted Government servant or a holder of a Government title, nor to one whose pension exceeds Rs. 50 a month, nor to one whom the Government have specially exempted from this requirement, nor to literate pensioners who can sign their pension bills, provided that, in cases of doubt where the pensioner cannot be identified by other means, it shall still be open to the disbursing officer to take thumb and finger or toe impressions on the pension bill.

NOTE.—The pension disbursing officer may at his discretion and for reasons to be recorded, privately identify and verify the continued existence of a pensioner and dispense with his personal appearance in a year in special cases, such as of those who held high offices before retirement.

(b) A woman who is exempt from personal appearance under subsidiary rule 66 (a) because she is not accustomed to appear in public should affix an impression of her left/right thumb or great toe on each bill in the presence of the person who signs the life certificate and the

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(T.R. 16—S.R. 78-79—CONT.)

latter should attest it. An illiterate pensioner should similarly affix an impression of his left/right thumb or great toe on each bill in the presence of the person who signs the life certificate or when he attends at the paying office in person to receive payment before the disbursing officer and the person who signs the life certificate or the disbursing officer, as the case may be, should attest it. In the case of an illiterate pensioner or a woman who is not accustomed to appear in public, acquittance by a seal mark attested by some known and respectable person may be accepted in lieu of thumb or great toe impression.

(c) When a Pension Payment Order is renewed, the original thumb and finger or toe impressions shall be cut off from the old order and attached to the new order.

(d) If the disbursing officer entertains, any doubt as to the identity of any person claiming to be a pensioner who has served in the Police Department, he may require the local Inspector of Police to identify him and the latter shall then be responsible for the correct identification of the pensioner.

79. (a) In order to ensure that each pensioner attends personally at the paying office at least once a year, unless he fails within the terms of the Exception to subsidiary rule 78 (a) above or is paid by Money Order, the disbursing officer shall write the letter "L.C." with his initials in the case in which the monthly payment is noted on the reverse of the disburser's half of the Pension Payment Order whenever the payment is made on a life certificate and shall send through the messenger who receives payment of the pension in the month previous to that in which the pensioner is due to appear in person a call in Form 79 or Form 80 for the personal appearance of the pensioner for the annual muster in the following month or require proof, independent of that furnished by the life certificates of the continued existence of the pensioner, when the period of continuous non-appearance approaches a year.

In the case of re-employed pensioners when personal appearance is inconvenient, it will be sufficient if a certificate from the head of the office or department in which they are re-employed to the effect that the pensioner is re-employed and continues to be re-employed in his office or department is produced before the pension disbursing officers.

(b) When a pensioner draws his pension through an agent who has executed a bond to refund overpayments, the pension shall not be paid on account of a period of more than a year after the date of the life certificate last received. The Accountant-General and the Disbursing Officer shall watch carefully for authentic information of the death of any such pensioner and see that no further payment is made after such information is received.

**WITHDRAWAL OF MOENYS FROM THE GOVERNMENT
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(T.R. 16—S.R. 80-82.)

PLACE OF PAYMENT.

30. A pension payable in India may be paid at any treasury in India (see also Treasury Rule 21 and instructions 2 and 3 under Treasury Rules 35 and 36).

TRANSFERS OF SERVICE PENSIONS.

81. The Government or the Accountant-General may, on application and on sufficient cause being shown, permit the transfer of the payment of a service pension from any treasury in India to another. A departmental authority not below the status of a Collector or other district officer may also exercise this power if the Government have specially empowered him to do so. A Treasury Officer may transfer the payment of a pension from one district to another in the State. It is not permissible for any authority to transfer the payment of any pension to Pondicherry, since there is no treasury there and the arrangements for payment would involve risk.

[NOTE.—(1) In the case of civil pensioners residing in Nepal who apply for transfer of pension from one pension disbursing officer to another the submission of pensioners half of the pension payment order may not be insisted upon at the time of effecting the transfer of pension the transfer being done on the strength of the disburser's half of the Pension Payment Order. The pensioners half shall be collected by the new pension disbursing officer from the pensioner when he first reports to receive his pension and forwarded to the Accountant-General concerned under intimation to the old pension disbursing officer.

(2) A Pension Disbursing Officer may stop payment of pension by Money Order to a pensioner who resides in another State, if he does not turn up for Mustering once a year. If, however, the pensioner is unable to appear in person once a year, he should apply for transfer of his pension to the State where he resides. When the pensioner fails to do so in spite of repeated instructions from the Pension Disbursing Officer, the later may take steps to transfer the pension to the State in which the pensioner resides.

82. (a) A copy of any order issued by the Government or any subordinate authority under the preceding rule shall be forwarded to the Accountant-General.

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WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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(T.R. 16—S.R. 82 INTNS 59.)

(f) When the payment of a pension is transferred to a treasury outside the State, the Treasury Officer shall forward both halves of the Pension Payment Order to the Accountant-General for necessary action with two slips containing specimen signatures or thumb-impressions of the pensioner.

(g) The following procedure shall be observed in regard to the transfer of payment of pension from one district to another in the State:

The Treasury Officer shall forward both halves of the Pension Payment Order to the Treasury Officer of the new district with information as to the date up to which payment was made in the old district and shall simultaneously forward a copy of the communication to the Accountant-General for necessary corrections in the records of his office. On receipt of both the halves of the Pension Payment Order, the Treasury Officer of the new district shall file them into stock, make necessary entries in the Register of Pension Payment Orders as laid down in Instructions 63 and 64 under Treasury Rule 16 and arrange for the payment of pension in his district under the old number of the Pension Payment Order without any delay.

If, at the time of transfer, the Pension Payment Order is renewed on account of the pensioners half having been lost, the Treasury Officer of the new district shall be informed of the loss for renewal.

83. A Treasury Officer may authorize payment at any sub-treasury in his district of a pension payable under proper authority at his head quarters and may transfer the payment of a pension from any such sub-treasury to the district treasury or from one sub-treasury to another in his district.

84. Deleted.

Instruction under Treasury Rule 16—cont.

59. *Transfers of Political Pensions.*—The Government or the Accountant-General may permit the transfer of the payment of a political pension from one treasury in India to another provided that the Accountant-General should, before ordering any transfer of a political pension obtain the concurrence of the authority empowered to permit a change of residence by the political pensioner. The Collectors of North Arcot and Thanjavur may arrange, in consultation with the Accountant-General for the transfer of the payment of the pension of any political pensioner who may be duly permitted to change his residence to a place within or outside the State. The Pay Master Carnatic Stipend may exercise the same power in regard to the Carnatic stipendiaries.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 85-86)

Subsidiary Rules under Treasury Rule 16—cont.

85. *Renewal of pension payment orders.*—(a) The Treasury Officer is authorised to renew a pension payment order without reference to the Accountant-General in case in which pensioner's half is lost. A fee of 25 paise shall be levied from the Pensioner for the issue of duplicate. When the entries on the reverse of either the pensioner's or the disbursing officer's half are completely filled up, the disbursing officer shall attach additional sheets to original pension payment order to make further payment entries. A note of the issue of every new pension payment order shall be made in the remarks column of the register of pension payment orders.

NOTE.—In the case of pensions paid at sub-treasuries the Pension Payment Order shall be returned to the district treasury for renewal.

(b) When a Treasury Officer has issued a new Pension Payment Order in place of a lost one, he shall by strict observance of subsidiary rule 72 (a), see that no payment is made on the Pension Payment Order alleged to have been lost.

LAPSE OF SERVICE PENSIONS.

86. (a) If a pension payable in India remains undrawn for more than one year, the pension shall cease to be payable. (Article 956, Civil Service Regulations.)

(b) If the pensioner afterwards appears, the disbursing officer may renew his payments. The disbursing officer may make payment of arrears of pension, if the amount of arrears does not exceed Rs. 2,500 and with the previous sanction of the Director of Treasuries and Accounts if the amount exceeds Rs. 2,500. He shall not however pay the arrears if the pension in arrears is to be paid for the first time without authority from the Accountant-General.

87. (a) A pension chargeable under the head "266 Pensions and Other Retirement Benefits" not drawn for three years shall cease to be payable without the previous sanction of the Accountant-General (See Article 55 of the Tamil Nadu Financial Code Vol. I.)

(b) Except as provided for under Subsidiary Rule 89 (a) below the arrears of pension due on account of a deceased pensioner shall cease to be payable if they are not claimed within one year of the pensioner's death.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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(T.R. 16—S.R. 88—Instns. 60-61.)

(c) The Treasury Officer shall examine the files of Pension Payment Orders carefully every month and remove all the Pension Payment Orders relating to cases of the kinds mentioned in clauses (a) and (b) above. He shall return the disbursement halves of the Pension Payment Orders concerned to the Accountant-General with a half-yearly statement of such case. The statement shall be prepared in two parts; the first part should show the names of all service pensioners entitled to pensions adjustable under the head 266. Pensions and other retirement benefits who have not drawn their pensions for three years and the second part should show the names of service pensioners other than those included in the former part who have not drawn their pensions for more than one year. The reason for the non-drawal, if known shall be stated against each name.

Instructions under Treasury Rule 16—cont.

60. Deleted.

61. *Lapse of political pensions.*—(a) A pension chargeable under the minor head, "Pensions for distinguished and meritorious services or for political considerations or "Charitable Allowances" under the major head 266. Pensions and other Retirement Benefits not drawn for six year ceases, to be payable without the previous sanction of the Accountant-General.

(b) A similar procedure to that prescribed in clause (c), of subsidiary rule 87 should be allowed *mutatis mutandis* in regard to pensioner chargeable to the heads mentioned in clause (a) above but the half-yearly statement relating to them should show the names of only those pensioners who have not drawn their pensions for six years.

Subsidiary Rules under Treasury Rule 16—cont.

DECEASED PENSIONERS.

88. A pension shall be payable for the day of a pensioner's death, irrespective of the hour at which death takes place *see* Article 80 of the Tamil Nadu Financial Code, Vol. I.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.**

(T.R. 16—S.R. 82.)

89. (a) After the death of a pensioner, the disbursing officer may pay any arrears actually due to the pensioner's heir or heirs provided that they apply within one year of the date of death See subsidiary rule 87 (b) above. If the application is made later the arrears shall not be paid without obtaining through the Accountant-General the previous sanction of the authority which sanctioned the pension or when the pension was sanctioned by the Government, the previous sanction of any subordinate authority to which the Government have delegated the power to sanction the payment of such arrears. If, however, the arrears of pension do not exceed Rs. 100 and the case presents no peculiar features, the Accountant-General may direct that the arrears be paid on his own authority.

In cases where arrears of pension due to a deceased pensioner have to be paid to the legal heir or heirs in a district other than the one where the pension was being disbursed while the pensioner was alive, the Treasury Officer of the later district may, after satisfying himself about the claim made by the legal heir or heirs authorised by a registered letter under his own signature, payment of the arrears at the required treasury within the State, under intimation to the Accountant-General provided the payment of the arrears is within his powers indicated in sub-paragraph I above. The Treasury Officer who receives the authorisation will record the payment of the arrears of pension in the pension order and send both the halves of the order to the Accountant-General under intimation to the Treasury Officer who authorised the arrears.

(b) After paying the arrears of pension due on account of a deceased pensioner, the disbursing officer shall return both halves of the Pension Payment Order to the Accountant-General (through the district treasury if the payment was made at a sub-treasury), with a note of the date of the pensioner's death, "Except in the case of pensioners governed by the Family Pension Rules, 1964," in which case the pensioner's portion of Pension Payment Order will be returned to the widow/widower. (Article 959, Civil Service Regulations.)

NOTE (i).—In the case of family pensions sanctioned for limited period the disbursing officer shall return both halves of the Pension Payment Order to the Accountant-General (through the District Treasury if the payment was made at the Sub-Treasury) as soon as the final payment is made.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 16—S.R. 89-90.)

NOTE (ii).—When a pension cases to be payable during the life time of pensioner, both portions of Pension Payment Order shall be returned by the disbursing officer to the Accountant-General (through the district treasury if the payment was made at the sub-treasury) after making the last payment with a note recording the reasons for the cessation of the pension.

NOTE (iii).—The arrears due in respect of a deceased pensioner who immediately before his death was being paid provisional pension through the head of office shall also be payable in accordance with the provisions of this rule on the finalisation of the pension claim.

(c) A Treasury Officer will, in the case of death of a pensioner governed by the Family Pension Rules, 1964, start paying family pension to the widow/widower on receipt of death certificate of the pensioner and an application in proper form for the grant of family pension to her/him and he will also send an intimation in this regard to the Accountant-General.

90. (a) The rule regarding the last payment of pay, etc., to a Government servant (see subsidiary rule 34) applies also to the payment of arrears of pension to the heir or heirs of a deceased pensioner.

(b) A person who claims payment of arrears of pension as does not exceed Rs. 2,500, payment may, subject to the provisions pensioner's half of the Pension Payment Order or if no Pension Payment Order has been issued, the copy of the order in which sanction to the pension was communicated to the pensioner or his heir. He shall also be required to produce a death certificate regarding the death of the pensioner and sufficient evidence to establish his relationship to the deceased.

(c) When the amount of arrears due to a deceased pensioner does not exceed Rs. 2,500 payment may, subject to the provisions of Article 959, Civil Service Regulations and Subsidiary Rule 89 (a), be made to the heirs of the deceased under the orders of the Treasury Officer or other officer responsible for the payment, on production of heirship certificate by the party. The heirship certificate shall be in Tamil Nadu Treasury Code Form 81-A duly signed by an Honorary Magistrate or a Justice of Peace or the Taluk Tahsildar concerned in the capacity of class II Magistrate. In that case, the disbursing officer need not insist on the production of letters of administration or similar legal authority.

WITHDRAWAL OF MONIES FROM THE GOVERNMENT
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(T.R. 16—S.R. 90-91 INSTN 62.)

(d) When the amount of arrears due to a deceased pensioner exceeds Rs. 2,500 payment to the extent of Rs. 2,500 may be made by the disbursing officer as set forth in clause (c) above. The excess over Rs. 2,500 should be paid only under the orders of the Government on the execution of an indemnity bond in Form 6 in the Tamil Nadu Financial Code Vol. I with sureties of proved financial ability to meet the obligations undertaken, provided that the Government are satisfied as to the claimant's right and title and consider that undue delay and hardship would be caused by insisting on the production of letters of administration.

* NOTE.—The indemnity bond in Form 6 in the Tamil Nadu Financial Code Vol. I executed by the heirs of the deceased Government servant under this rule should be properly stamped.

(e) Whenever there is any doubt as to the claimant's right and title payment shall be made only to the person producing legal authority.

Instruction under Treasury Rule 16—cont.

62. *Political Pensions.*—The arrears of stipend due to a deceased carnatic stipendiary may be paid to the person who performed the funeral ceremonies of the deceased, after getting the fact of performance verified by two carnatic stipendiaries.

Subsidiary Rules under Treasury Rule 16—cont.

91. (a) Every disbursing officer who pays any civil pension shall report promptly to the Accountant-General the death of any civil pensioner whose pension he was paying *see also* Article 328 of the Tamil Nadu Financial Code Vol. I.

(b) Each Treasury Officer shall send to the Accountant-General annually on the 1st December, a list of all retired gazetted government servants who were drawing their pensions in his district and whose deaths have come to notice during the preceding year.

The list shall give the following information :—

(1) Name.

(2) Service or appointment.

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(T.R. 16—INSTNS. 63—64)

(3) Date of death.

(4) Honours and distinctions, if any, held by the deceased.

Instructions under Treasury Rule 16—cont.

63. *General instructions.*—The disburser's halves of the Pension Payment Orders should be filed in serial order in separate files, one for each class of pensions. The disbursing officer should keep the files locked up and should keep the keys always in his personal custody and see that no one has any access to the files except under his authority and supervision and on his responsibility.

REGISTER OF PENSION PAYMENT ORDERS.

64. (a) *Service pensions paid at a district treasury.*—The Treasury Office should keep a register in Form 81 of the Pension Payment Orders issued on his district. This register will serve as an index to the files of Pension Payment Orders referred to in instruction 63 above. Whenever a new order is received, the Treasury Officer should see that it is correctly entered in this register with a red ink line ruled across the page below the entry and should then write his initials against the entry in the column headed "Name of pensioner". The column headed "Remarks" should be left so long as the Pension Payment Order is in force. When both halves of the order are returned to the Accountant General on account of the pensioner's death or are sent out of the office as a result of an application for transfer on payment out of the district, the order should be removed permanently from the register and the file; the Treasury Officer should have the date and reason for sending away both halves of the order entered at once in the column headed "Remarks" and initial the entry.

(b) On receipt of an intimation about the death of a pensioner prompt action should be taken to record the fact in the register referred to in clause (a) above and on the disburser's half of the Pension Payment Order.

In the case of pensioners whose pensions are paid by Money Order under the provisions of subsidiary rule 77 the necessary note should be made on both halves of the Pension Payment Orders.

(c) *Service pensions paid at a sub-treasury.*—When a pension is to be paid at a sub-treasury the district treasury should enter the particulars of the pension payment order in the register referred to in clause (a) above in the manner described in that clause

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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A note should be made in the column headed "Remarks" showing the name of the sub-treasury at which the pension is payable and the date of the pensioner's with Treasury Officer should then send both the halves to the Sub-treasury Officer who should, after recording the necessary entries in the registered of Pension Payment Orders (Form 81), retain disburser's half and deliver the pensioner's half to the pensioner. The registers should be maintained at a sub-treasury in the same manner as at a district treasury. See clause (a) above.

(d) *Political pension*— The provision of clauses (a) and (b) above should be followed, *mutatis mutandis*, in regard to political pension also. There should be a separate register for political pensions.

65. *Deleted.*

Subsidiary rules under Treasury Rule 16-- cont.

92. *Gratuities* — (a) Save as herein after provided the Treasury Officer shall not pay any gratuity except on an authority received from the Accountant-General to whom the sanction is communicated by the sanctioning authority or by another Audit Officer Payment can be claimed on the letter of authority itself and no separate bill is necessary and shall be made in the same manner as laid down under instruction 4 (iv) of Treasury Rule 17 in relation to Provident Funds.

When at the option of the gratuitant the balance of the gratuity is to be drawn by the Head of an Office he shall do so by presenting a bill in Form Tamil Nadu Treasury Code 75-B and shall furnish to the Accountant-General within a month of the date of drawal, certificate of disbursement,

NOTES—“ Compassionate gratuity shall, however, be drawn and paid by the Head of Office to the family of the deceased Government servants without the Accountant-General's authorisation subject to the following condition :—

(i) The compassionate gratuity is drawn by the Heads of Offices shall be paid to the payee either in cash after proper identification or Money Order or Bank Draft after deducting the Commission.

(ii) The Heads of Offices shall obtain the acquittance from the payees.

(iii) The Heads of Offices shall watch the receipt and disbursement of cash through their cash books.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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(T.R. 16—S.R. 92—93 cont.)

(b) The payment of gratuity may also be made through well known banks. When payment is desired through a bank the payee should acknowledge the sum due and record a separate endorsement in favour of the bank on his copy of the authorisation issued by the Accountant-General. The bank should present that copy of the authorisation to the Treasury Officer and receive payment.

(c) A gratuity payment order shall remain in force for one year only. If payment has not been made on it within a year of its issue, the payment order shall be returned to the Accountant-General, mentioning the cause, if known, of the non-appearance of the person entitled to the gratuity.

(d) In case where the circumstances that necessitated the grant of compassionate gratuity ceased to exist on the death of the original guarantee, the gratuity should not be disbursed to the legal heirs without specific orders of Government in each case.

(e) Provisional gratuity sanctioned by a competent authority in respect of a retired non-gazetted Government servant whose pay and allowances immediately before retirement were being drawn on establishment pay bills shall be drawn separately for each gratuitant by the head of office in which he last served, in T.N.T.C. Form 75-C and disbursed to the Gratuitant.

NOTE.—The above provisions for the drawal and disbursement of provisional gratuity to the gratuitants by the head of office will apply *mutatis mutandis* to the drawal and disbursement of provisional Death-cum Retirement Gratuity payable to family of a deceased Government servant who died while in service and whose pay and allowances immediately before death were being drawn on establishment pay bills.

COMMUTATION OF PENSIONS.

93. *Service pensions*.— The amount payable in commutation of a civil pension under the Civil Pensions (Commutation) Rules is payable at the treasury at which the pension is being or is to be drawn.

(b) When a portion only of a civil pension is commuted the amount of the unreduced pension due up to the day preceeding that on which the commutation takes effect, shall be paid along with the commuted value of the portion commuted.

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(T.R. 16—S.R. 93-94 INSTNS. 66 T.R. 17—INSTNS 1-2.)

(c) A separate bill should be prepared for the payment of commuted value of pension quoting reference to the authorization letter issued by the Accountant-General and the paid voucher should be forwarded to the Accountant-General in a separate cover with a separate schedule.

94. *Revenue pensions.*—When a revenue pension is capitalized and paid off, the pensioner shall be paid his or her pension up to the date of payment of the commuted value. If in any case the commuted value is not paid to the pensioner before he or she attains the age next birthday or, if the rate of interest on deposits in the General Provident Fund, etc., adopted for purposes of calculating the commuted value is varied before the commuted value is paid to the pensioner, the amount of the commuted value shall be revised. Commutation shall invariably become absolute on the date of payment of the commuted value.

Instruction under Treasury Rules 16—cont.

66. *Political pensions.*—The provisions of subsidiary rule 93 should be followed *mutatis mutandis*, in regard to political pensions also.

SPECIAL INSTRUCTION TO TREASURY OFFICERS.

Instructions under Treasury Rule 17.

AUTHORITY OF TREASURY OFFICERS TO MAKE PAYMENT.

1. A Treasury Officer may refuse to pay a bill on the ground that the drawing officer has not complied with the financial rule requiring that the particulars of the order sanctioning a charge of a certain kind should be quoted on the bill *see* subsidiary rule 2 (j) under [Treasury Rule 16]. If the drawing officer fails to obtain sanction before incurring a charge when the rules required him to obtain sanction, he alone is responsible.

Note.—The Government will issue an express order to the concerned Treasury Officer to make payment to the staff of newly formed officers.

2. When Government sanction a grant-in-aid or a contribution or compensation other than those mentioned in Treasury Rule 15 (a), the Treasury Officer should not disburse the amount until he has received a special order from the Accountant-General to do so. The special order will be in a specially machine numbered form. The triplicate

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(T.R. 17—INSTNS. 1-3.)

of this form issued to the grantee will contain on its reverse, the form of a bill which should be filled in and presented by the party after duly countersigned by the Government servant specified in the sanction order. The payee has to surrender the copy of authorisation-*cum*-bill when claiming grant and after payment, it will be treated as a voucher. When grant-in-aid is drawn piece-meal, the payee should surrender the letter of authority issued by the Accountant-General along with the bill for drawal of the final instalment of the grant-in-aid. When an authority subordinate to the Government sanctions any such expenditure under the powers delegated to it by the Government the Treasury Officer should disburse the amount on the authority of the order according sanction. The claim for compensation to private persons and bodies etc., should however be countersigned by a Government Officer as an additional safeguard.

When the Government sanction a grants-in-aid to a local body or a private institution, etc., the Treasury officer shall disburse the amount without the authorisation from the Accountant-General provided a disbursement order on the basis of the Government sanction is received by him from the concerned Head of the Department or an officer duly delegated by him.

No authorisation from the Accountant-General is necessary for incurring expenditure on "New Service" under the existing Heads of account in the Budget Estimate. The Departmental Officer shall incur the expenditure with reference to orders of Government sanctioning the advance from the contingency fund. Finance (B.G.) shall mark one copy to the Treasury Officer concerned and another copy to the Sub-Treasury Officers concerned through the Treasury Officers. The Treasury Officers shall admit such expenditure on receipt of their copy of the orders sanctioning the advance from the contingency fund. The Sub-Treasury Officers shall admit such expenditure and pass bills on receipt of their copy of the orders communicated through the Treasury Officers concerned.

2. A. Compensation to Government servants for accidental losses, etc. due to the effect of floods, cyclones, earthquakes or otherwise shall be drawn in ordinary pay bill form and the bills so drawn shall be paid at the Treasury on the authority of the sanction noted in the bills.

3. When a competent authority sanctions an advance to a non-Gazetted Government Servant for the purchase of a conveyance under Article 228 of the Tamil Nadu Financial Code Vol. I and sends a copy of the sanction order to the Treasury Officer with an express order to him to disburse the amount the Treasury Officer should do so and no special order from the Accountant-General is necessary

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(T.R. 17—INSTNS. 4.)

4. (i) Advances from General and other Provident Funds (Tamil Nadu) if permissible under the rules of the Fund, may be drawn by gazetted Government servants on Form 40-A, the bill being supported by a duly certified copy of the order sanctioning the advance. In the case of non-gazetted Government servants, the advance if admissible may be drawn on Form 40-A, the bill being supported by a copy of the sanction duly attested by the head of the office the bill may also if so desired be endorsed in favour of the non-gazetted subscriber after having his signature attested on the bill, provided the amount of the advance exceeds Rs. 1,000. The subscriber may re-endorse the bill in such a case to his banker or messenger for collection the condition prescribed in S.R. 2 (g) under Treasury Rule 16, being applicable *mutatis -mutandis*.

Payment may be made by the Treasury Officer on the authority and responsibility of the officer sanctioning the advance, or part Final withdrawal without the previous authority of the Accountant-General provided that the bill is supported by the certificates appended to Form-40-A.

Final withdrawals from the Fund may be made in the Form 40-A the bill being supported by a duly certified copy of the letter of authority from the Audit Officer. In the case of non-Gazetted Government Servants the letter of authority should be attested by the head of the office.

(ii) Withdrawals from the Fund, when permissible under the rules of the Fund, to meet payments towards policies of the life insurance may be made in the same form as and when required, in a similar manner and under similar conditions. The particulars of the policy or policies on which premia are to be paid shall be noted on the bill. The bill in which the first withdrawal for payment of a premium is made shall contain the certificate that the details of the policy have been communicated to and accepted by the Accountant-General.

NOTE.—In so far as the withdrawal relating to a gazetted Government servant, the Treasury Officer should be kept informed by the Accounts Officer of the fund of the details of the policies which are being financed from the Provident Fund account of the subscriber. These details will include the name of the insurance company, policy numbers and the amount and date of payment of premium etc., which will be on the records of the Treasury Officer for the purpose of verification of withdrawals on subsequent bills. The first withdrawal for the payment of premia will be made on the authority of the Accounts Officer of the fund an intimation should be sent to the Treasury Officer by the Accounts Officer of the fund as and when an insurance policy is reassigned or gets lapsed or in other contingencies involving non-payment of premia.

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(T.R. 17— INSTNS 4.)

(iii) Save as provided above no payment on account of any Provident Funds, whether as a refund of subscription or as a repayment of the whole or part of the amount accumulated at credit of a subscriber can be made without the express authority of the Accountant-General.

(iv) Except as hereinafter provided final payment on account of any Provident Fund when authorised shall be made on the personal receipt of the subscriber or when he is absent from India, on that of his duly authorised agent. Payments may however be made to an authorised banker, if so desired by the subscriber in the manner laid down in subsidiary rule 5 under Treasury Rule 16. The drawing and disbursing officer of the office concerned may also draw the bill and obtain the payment thereof for disbursement to the subscriber, if the subscriber who before finally quitting service, whether by retirement or otherwise held a non-gazetted post and opts in writing to receive payment through his office provided further that in the even of death of the subscriber before payment has been made, payment may be made to such person or persons as may be authorised to receive payment under the Rules of the Fund concerned and such subsidiary instructions as may be issued by Government in this behalf.

When the final payment of the balance at the credit of a subscriber to a Provident Fund is to be made outside the jurisdiction of the Accountant-General, who maintains the Provident Fund accounts of the subscriber the Accountant-General will make payment to the payee by a crossed bank draft. For this purpose, the Accountant-General will intimate the amount payable to the payee and also send a form of receipt to be filled in by him which is given below. On return of the form of receipt duly signed by the payee, a bank draft will be purchased by the Accountant-General and sent to the payee by Registered Post.

Received payment of Rs.....(Rupees.....) only
being the accumulation in myProvident Fund Account
No.

Signature.....

Address.....

Please pay by bank draft

Signature.....

Address

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(T.R. 13—18 S.R. 92.)

5. Scholarship and stipends other than those payable under the various scholarship schemes sanctioned by Government shall not be disbursed at the Treasury, except under the authority of the Accountant-General. Such expenditure, when sanctioned by subordinate authorities under the powers delegated to them, may however, be disbursed by the Treasury Officer without the specific authority of the Accountant-General.

Instruction under Treasury Rule 18.

DOUBTFUL CLAIMS.

A Treasury Officer should not undertake on behalf of the claimant any correspondence with any authority in regard to a claim which he considers to be disputable. When he is doubtful whether a claim should be paid or not, he should take the orders of the Director of Treasuries and Accounts. When such a case is referred to the Director of Treasuries and Accounts, he may in his discretion authorize the payment if he is satisfied as to the validity of claim after careful examination of all the circumstances of the case. Whenever the Director of Treasuries and Accounts authorizes payment of a claim referred to him by the Treasury Officer as being a doubtful claim, he should immediately report the facts to the Accountant-General.

Instruction under Treasury Rule 19.

PLACE OF PAYMENT

1. *General.*—(a) A Gazetted Government servant may, at his option draw his pay at the district treasury instead of at the sub-treasury at his headquarters.

(b) A Gazetted Government servant who leaves his station to reside elsewhere in India during an authorized vacation, whether he is serving in a vacation department with reference of Fundamental Rule 82 or not may draw his pay and allowances during the vacation at the place of temporary residence on production of a last pay certificate issued by the treasury at which he last drew pay and countersigned by the Accountant-General.

(c) When a Gazetted Government servant goes on leave in India as from a date other than the 1st of a month, he may draw his pay and allowances for the part of the month during which he was on duty along with his leave salary for the remaining of the month, at the treasury at which he draw his leave salary.

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[T.R. 19—INSTNS—cont]

(d) When any pay is due in India to a Government servant who is absent from India, he should make his own arrangements to receive it in India:

Provided that when the Government servant has finally quitted India and it is not possible for him to make his own arrangements for receiving his pay and allowances in India, payment may be made to him through the High Commissioner for India.

(e) Government servants transferred to a new station shall be permitted to draw their pay and allowances for the period up to the date of their relief at the old station itself within the period of joining time at any time during the month. If the pay and allowances upto the date of relief is not paid to a Government servant at the old station owing to some reason or other, the last pay certificate granted to him shall specify the last regular monthly payment and his entire pay for the month in which the transfer takes place shall be paid at the new station.

The Government servant should obtain the last pay certificate after taking payment. In the case of a non-gazetted Government servant who is not empowered to draw his bills, the drawing officer at the old station should follow the same procedure in regard to disbursement and arrange to issue the necessary last pay certificate immediately after disbursement. Payment on account of his claims for travelling allowance arising in the old district in respect of journeys performed before the transfer may also be made in the new district, provided that the controlling officer for the old post certifies that the claims are correct.

Similarly the travelling allowance claims of a Gazetted Government servant on leave for journeys performed before proceeding on leave may be paid to him at any treasury in the State at which he chooses to draw his leave salary, provided that the bill for each claim is countersigned by the controlling officer for the post held by the Government servant before proceeding on leave.

When a controlling officer passes such a bill he should at the same time send a specimen signature to the treasury where the payment is to be made, if it has no specimen of his signature already.

(f) A Government servant who is transferred may be allowed to draw an advance of pay on transfer at his new station within a month of his arrival there, if his last pay certificate shows that he did not draw

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[T.R. 19—INSTNS 1—2]

any such advance at his former station. A Government servant, who is drawing leave salary from a treasury in the State and receives an order of transfer during his leave, may draw an advance of pay and travelling allowance from that treasury.

(g) In cases where a non-gazetted Government servant is on tour and the payment has to be made to him at the station where he is on tour the drawing officer shall remit the amount to him by Bank Draft at par, or by money order as may be necessary. The charges involved in sending the Bank Draft by registered post or in remitting the dues by Money Order shall be charged to office contingencies.

When a Gazetted Government servant, whose duty requires him to travel about on inspection, desires to receive payment of his claims at a place where he is on tour he shall send his bill to the Treasury Officer at his Head quarters duly receipted and stamped and endorsed as "Pay by Bank Draft encashable at" to be sent by Registered Post. He shall also make an application to the Treasury Officer, along with the bill, *inter alia* specifying therein the address to which the Bank Draft may be sent by the Treasury Officer. The Treasury Officer shall then arrange to send the Bank Draft by registered post, the expense incurred on postage (including registration charges) being treated as normal expenditure on correspondence of the treasury.

2. *Secretariat staff.*—When a Government servant attached to the Secretariat or on the personal staff of the Governor spends a part of the year at Ootacamund on duty, part of his pay may be drawn on a simple receipt at the Ootacamund treasury and the remainder in Madras City.

Staff of the Comptroller, Governor's Household.—The Comptroller, Governor's Household, Madras, may encash bills as follows :—

- (i) Pay and allowances bills of At the Office of the Pay and
Gazetted Officers drawing pay Accounts Officer, Madras;
in the scales the maximum of
which is above Rs. 1,000
under the control of the
Comptroller, Governor's
Household, Madras (includ-
ing Medical establishment)

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[T.R. 19—INST.N—2 cont.]

- (ii) Pay and Allowances bills of the Gazetted Officers drawing pay in the scales of maximum of which is Rs. 1,000 and below the establishments under the control of the Comptroller, Governor's Household, Madras (including Medical and garden establishments and the establishments paid from the contract, Tour and Furniture grants of the Governor). At the Sub-Treasury, Nandanam (Chengalpattu district) during the period of Governor's residence at Guindy and at the Nilgiris Huzur Treasury, Ootacamund during the period of Governor's residence at Ootacamund;
- (iii) Pay and Allowances bills of the establishment for the maintenance of the Mahatma Gandhi Memorial and Prayer Hall. At the Sub-Treasury, Nandanam (Chengalpattu district).
- (iv) Pay and Allowances bills of Raj Bhawan Garden work-charged establishment permanently stationed at Ootacamund. At the Nilgiris Huzur Treasury, Ootacamund.

(v) *Contingent Bills—*

(a) *At the Sub-treasury, Nandanam (Chengalpattu district)—*

- (1) Tour grant contingent bills (except establishment pay bills).
- (2) Furniture grant contingent bills (except establishment pay bills).
- (3) Discretionary grant contingent bills.
- (4) Entertainment and Hospitality expenses bills.
- (5) Contract grant contingent bills (except establishment pay bills).
- (6) Garden account contingent bills.

Note.—The Comptroller, Governor's Household should furnish a certificate to the effect that the amount claimed as balance of quarterly contract grant is correct and that the amounts already paid have been taken into account in arriving at the balance.

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[T.R. 19—[INSTNS 2—3]]

He should also attach a statement showing the bills already drawn by the treasuries to the bill in which the contract grant is claimed.

(b) *At the Sub-treasury, Nandanam :—*

- (1) Comptroller's office contingent bills (including medical establishment contingent bills).
- (2) Mahatma Gandhi Memorial and Prayer Hall contingent bills.
- (3) Wages of Guindy Gardens.
- (4) Entertainment allowance bills.

NOTE.—Bills shown against (1), (2) and (4) above may be encashed at the Huzur Treasury, Ootacamund, during the period of the Governor's residence at Ootacamund.

Staff of the Private Secretary to the Governor.—The Private Secretary to the Governor may encash the pay, travelling allowance and contingent etc., bills of the establishment under his control at the Sub-treasury, Nandanam during the period of the Governor's residence at Guindy and at the Ootacamund treasury during the period of the Governor's residence at Ootacamund.

3. *Police Department.*—(a) The Pay and allowances of Shorthand Sub-Inspectors of Police from the Shorthand Bureau Vellore, who are attached to the City Police should be drawn in Madras City.

(b) The pay and allowances of the Inspector of Police attached to Government House may be drawn by the District Superintendent of Police Ootacamund, at the Ootacamund treasury during the period of the Governor's stay at Ootacamund. The pay and allowances of the head constables and constables of the Government House Guard who belong to the Nilgiris district Police may be drawn by the Commissioner of Police in Madras City during the period of the Governor's stay there.

(c) All bills of the Railway Police, Madras, are payable at the Office of the Pay and Accounts Officer, Madras; and all bills of the Railway Police, Tiruchirappalli, are payable at the District Treasury, Tiruchirappalli.

(d) The pay bills of the C.I.D., Madras, are payable at the Office of the Pay and Accounts Officer, Madras. All other bills of any description are payable at the treasury or sub-treasury nearest to the place where the C.I.D. staff is stationed or working.

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[T.R. 19-21—INSTNS. 3-7]

(e) The Travelling Allowance Bills of non-Gazetted Officers of the Directorate of Vigilance and Anti-Corruption are payable at the Treasury or Sub-treasury nearest to the place where they are stationed and working.

3-A. The pay bills of the staff employed in the Experimental Filter Station at Kilpauk, may be drawn at the district treasury, Saidapet.

3-B. The Farm Manager, Poultry Research Station, Madras, may cash all bills connected with the Farm at the Saidapet treasury.

4. *Co-operative Department.*—The pay and allowances of the Inspectors of Co-operative Societies working in Chengalpattu district may be drawn by the Deputy Registrar of Co-operative Societies, Madras, at the Office of the Pay and Accounts Officer, Madras.

5. *Industries and Commerce Department.*—The pay, travelling allowance and contingent bills relating to the fish-curing yards at Sippikulam, Mukkur and Sethubavachatram are payable at the Tuticorin sub-treasury.

6. *Agriculture Department.*—The travelling allowance bills of the members of the Internal Audit Party, may, after approval by the Director of Agriculture be endorsed by him in favour of any one of the members of the party to enable him to draw the bill at a mofussil treasury.

7. *Handlooms and Textiles Department.*—Payment of Government contributions towards share capital of Weavers' Co-operative Societies and Co-operative Spinning Mills and loans and grants due to the Weavers' Co-operative Societies and Co-operative Spinning Mills may be made at a Treasury or Sub-treasury in whose jurisdiction the Society/Mill or the Banker of the Society/Mill is situated.

Instruction under Treasury Rule 20.

Leave salary.—The detailed procedure to be followed in the payment of leave salary in India is laid down in the rules under fundamental Rule 74.

Instruction under Treasury Rule 21.

Pensions.—As regards the payment of pensions, see subsidiary rules 64—94 and instructions 59—66 under Treasury Rule 16.

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[T.R. 22—INSTNS. 1—2]

Instruction under Treasury Rule 22.

PAYMENTS TO GAZETTED GOVERNMENT SERVANTS IN THE SCALES OF THE
MAXIMUM OF WHICH EXCEEDS RS. 1,000.

1. No gazetted Government servant may draw a changed rate of pay, leave salary or fixed allowance, unless the bill in which he claims it is either pre-audited by the Accountant-General or accompanied by a letter from the Accountant-General authorizing the changed rate. The Accountant-General issues these letters as early as possible but when any such change occurs near the end of the month or takes effect from a date which cannot immediately be ascertained and cannot be fixed by a certificate of transfer of charge appended to the bill, the Government servant concerned should either draw his bill at not more than the old rate or else send it to the Accountant-General for pre-audit, if he does not receive the letters of authority by the end of the month.

NOTE.—(1) The Station Director, All-India Radio, may make direct payment to gazetted Government servants of the fees sanctioned for broadcasting from or assisting at the station of the All-India Radio.

2. Every treasury should keep a register in Form 41-C showing the names of all gazetted Government servants who draw their pay from it. As soon as each pay slip issued by the Accountant-General is received, the amount stated in it should be entered against the name of the Government servant concerned. Whenever the pay bill of a gazetted Government servant is presented for payment, reference should be made to this register to see that the rate claimed does not exceed the sanctioned rate. All payments and recoveries made every month should invariably be recorded in this register and attested by the Treasury Officer. Whenever a last-pay certificate is issued to a gazetted Government servant, the word 'nil' together with the date from which payment at the treasury has ceased, should be written in the money column of the register against his name and the number and date of the last-pay certificate should be quoted. Every entry made in this register should be submitted immediately to the Treasury Officer for attestation by his dated initials.

Every treasury should keep an alphabetical register in respect of all gazetted officers, who draw their pay from it and who are permitted by the Accounts Officer of the fund to finance their insurance policy/policies from their Provident Fund accounts with the details of the policy, i.e., Stock Register number, the name of the insurance company, policy

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[T.R. 22—INSTNS. 2—5]

number, date of maturity, policy amount and due date of payment of premia, etc. Intimation should be sent to the Treasury Officer by the Accounts Officer of the fund as and when gazetted officers are permitted to finance their insurance policy/policies from their Provident Fund accounts. When officers are transferred out of the area of payment of the Treasury Officer, the details as specified in sub-paragraph to rule 5 in Appendix 17 of the Tamil Nadu Treasury Code, Volume II, should be recorded by the Treasury Officer on the last-pay certificate after making necessary entries in the alphabetical register to this effect. Conversely, when the last-pay certificates are received suitable entries should be made in the alphabetical register.

3. If a pay slip issued by the Accountant-General specifies the increments to be passed as from specified dates periodically, i.e., every year or second year and no intimation is previously received to the contrary, the increments should be passed accordingly as from the due dates specified, without any further authority from the Accountant-General. When a Government servant in respect of whom the Accountant-General has issued a pay slip of this kind is transferred, the Treasury Officer should insert in the last pay certificate all the details contained in the pay slip issued by the Accountant-General.

4. As regards pensions, see subsidiary rules 64—94 and Instructions 59—66 under Treasury Rule 16.

5. In the case of payment of stipends, etc., to the Probationary Assistant Conservators of Forests during their period of training, the Director of Forest Education, Dehra Dun, shall draw the stipends and pay the officers without authorization by the Accountant-General.

6. The authorisation from the Accountant-General may be dispensed with for the payment of remuneration in the following cases :—

(1) In the case of Gazetted Officers,—

(i) who has served as Examiners for Government Technical Examinations, and

(ii) who are members of the Text Book Committee or who serve as Examiners or render other services in connection with the examinations conducted by the Commissioner for Government Examinations provided the remuneration was sanctioned by the Commissioner for Government Examinations and the bill claiming the remuneration was countersigned by the Secretary to the Commissioner for Government Examinations.

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[T.R. 22—INSTNS.— 6 --7]

(2) In the case of Gazetted Officers who had served as Examiners for examinations conducted by the Tamil Nadu Public Service Commission, provided the remuneration was sanctioned and the bill claiming the remuneration was countersigned by the Secretary, Tamil Nadu Public Service Commission.

(3) In the case of Gazetted Officers who had served as Examiners for the Examinations conducted by the Board of Examinations, provided the remuneration was sanctioned by the Controller of Examinations and the bill claiming the remuneration was countersigned by the Controller of Examinations, Madras.

(4) Payments of remuneration for services rendered as examiners or for lectures delivered by Government Officers with reference to the sanctions accorded by the Director of Medical Services, Director of Public Health, Additional Development Commissioner and Director, Joint Director of Industries and Commerce, provided the bills claiming the remuneration are countersigned by the sanctioning authority concerned, before presentation at the Treasury/Pay and Accounts Office.

(5) Payment of Sterilisation allowance to the Medical Officers, who perform sterilisation operations during a month in approved surgeries as well as in vasectomy camps with reference to the advance copy of sanction accorded by the District Medical Officer/District Health Officer, provided the bills claiming the allowances are countersigned by the sanctioning authority concerned.

(6) Payments of revised rates of Dearness Allowance, House Rent Allowance, City Compensatory Allowance, etc., shall be made to the self-drawing officers as and when ordered by the Government straightaway without insisting the general authority to the Pay and Accounts Officers/ Accountant-General, Tamil Nadu.

7. No Gazetted Officers who has relinquished charge of a post consequent on his proceeding on leave or on promotion, reversion or transfer shall draw any bill on account of his pay, allowances, leave salary, etc., for any period beyond the date of making over charge, without a fresh authority from the Accountant-General :

(i) Provided that the provisions of this instruction shall not apply to Gazetted Officers who are transferred from one post to another with the mofussal without involving any change in designation or emoluments of the officer concerned.

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[T.R. 22- INSTNS. 7-8]

(ii) Provided that the provisions of this instruction shall not apply to Gazetted Officers who are appointed to the same post from which they proceeded on leave or deputation. In such cases the pay slip issued for duty pay (before proceeding on leave or deputation) shall be treated as valid for duty after the leave unless superseded. The pay bills should, however, be passed by the Treasury on receipt of the charge report on resumption of duty.

If the leave has been extended but the leave order/leave salary slip has not been issued, the head of the office may endorse the charge report to the Treasury Officer, in such cases specifying therein that the officer has rejoined duty in the same post after the leave and that there has been no break in his service. On receipt of this report the Treasury Officer shall allow drawal of duty pay from the date of resumption of charge on the basis of the pay slip issued to the officer for his duty period prior to the leave.

NOTE.—(1) In the case of transfer from a post in the Mufussil to another Post in Madras City and *vice versa*, the pay and allowances admissible in the new post and the salary due for the period the officer served in the old station to the extent admissible and as indicated in the Last Pay Certificate should be drawn at the new station only on receipt of the fresh authorisation from the Pay and Accounts Officer, Madras or the Accountant-General, Madras, as the case may be.

NOTE.—(2) In case any bill presented at the treasury included claims for any period beyond the date of making over charge, the Treasury Officer should, instead of returning the bill for amendment, pass for payment such portions of the claim as relates to the period up to that date and is otherwise admissible.

NOTE.—(3) In the case referred to in this proviso (i) to this instruction, the treasury from which the officer concerned draws his claims after transfer shall commence making payments on the basis of the Last Pay Certificate issued by the Treasury Officer who last disbursed the claims of the Officer. For this purpose, the Treasury Officer issuing the Last Pay Certificate should clearly indicate therein complete information given in the authority of the Accountant-General in his possession, particularly the date, if any, up to which it is effective.

8. The Officer-in-charge, Orientation Training Centre, Poonamallee is permitted to pay the honorarium of Rs. 15 per special lecture to specialists (Gazetted Officers) by Money Order including the Money Order Commission thereon from the office contingencies without any authorisation from the Accountant-General, Madras for the drawal of this amount to the specialists concerned.

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(T.R. 22—INSTNS. 9—T.R. 23—INSTNS. 1)

9. The undermentioned advances to a Gazetted Government Servant may be drawn from the treasury on the authority of the sanction or a duly certified copy thereof appended to the bill, without any previous authority from the Accountant-General.

- (i) Advances on tour.
- (ii) Advances on transfer.
- (iii) Other Loans and Advances on personal account, e.g., House Building Advance, advance for purchase of conveyance, advance for purchase of warm clothing, etc.

Instructions under Treasury Rule 23.

RULES REGARDING LAST PAY CERTIFICATES.

1. The form prescribed for last pay certificates and the rules, according to which they should be prepared, are contained in Appendix 17. A Treasury Officer (or the head of the office in the case of a non-gazetted Government servant) should on no account disburse any pay or allowances to a Government servant to whom he has granted a last pay certificate unless the certificate is first surrendered.

When a non-gazetted Government servant in an office is promoted to a Gazetted post in another office, the drawing officer of the original office shall draw and disburse his pay and allowances in the non-gazetted post up to the date of his relief and issue a Last Pay Certificate to the Accountant-General/Pay and Accounts Officer, as the case may be. If any arrears of pay consequent on revision of pay are payable to the Gazetted Officer in respect of the period when he held a non-gazetted post, the arrears should be drawn and disbursed by the same drawing officer under whom he served last in that non-Gazetted post after making a note of it in the office copy of the original bill and a revised Last Pay Certificate should be issued by that drawing officer to the Accountant General/Pay and Accounts Officer as the case may be.

NOTE.—The Treasury Officer should invariably refer to the register kept by him in FORM 41-C while preparing the Last Pay certificate of Gazetted Officers.

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(T. R. 23—INSTNS. 2—2A)

2. If the emoluments of a Government servant up to the date of his transfer to a new post are not drawn before he proceeds to the new post [see sub-clause (2) of clause (d) of Article 72 of the Tamil Nadu Financial Code Vol. I] and his emoluments for the whole month are therefore drawn together in the new post, the allocation of the charge between the old post and the new post should be clearly indicated in the bill. The last pay certificate of a non-gazetted Government servant should give the information necessary to enable the drawing officer to note the allocation correctly in the bill of the new office. A gazetted or other Government servant who draws his own bills is himself responsible for showing the correct allocation of the charge in any bill relating to service in more than one post.

2-A. At the request of the Gazetted Officer concerned the Accountant-General/Pay and Accounts Officer shall issue provisional pay slip in cases in which the last pay certificate is not available. The provisional payment shall be authorised for a period of 3 months in the first instance. In exceptional cases the provisional payment may be extended upto six months at a further request of the officer concerned.

In the absence of the last pay certificate the officer concerned should furnish to the Accountant-General/Pay and Accounts Officer, a certificate about the Pay and Allowances, advances if any drawn in the previous post and deductions on account of General Provident Fund, income tax refund of advances, etc. The Officer would be held personally responsible for the correctness of this information. The particulars should be furnished to the Accountant-General/Pay and Accounts Officer in the following form.

DECLARATION FORM

I, Thiru/Thirumathi
hereby declare that duty pay was last drawn by me at the rate of Rs.
(Rupees _____ only) in the
scale of Rs. _____ up to and for _____
and my substantive pay is Rs. _____ in the
scale of Rs. _____ from _____
I also declare that deductions and recoveries to be made from my pay
bills are as detailed below :—

Deductions :—

- (1) Provident Fund Rs. _____ per mensem.
- (2) Postal Life Insurance Premium Rs. _____
per mensem.
- (3) Income-tax (Average monthly rate) Rs. _____
per mensem.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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(T.R. 23—INSTNS. 2—4 T.R. 27 INSTNS)

Recoveries :—

- (1) Instalment of recoveries towards Motor Car advance Rs.
per mensem.
- (2) House Building Advance Rs. per mensem.
- (3) Advance from General Provident Fund Rs.
per mensem.
- (4) Advance of pay Rs. per mensem.
- (5)

3. *Forest Department.*—The rules regarding last pay certificates apply generally to Government servants of the Forest Department but the District Forest Officer or other disbursing officer concerned will issue the last pay certificate.

4. *Pensioners.*—A Government servant who retires on a pension is required to produce a last pay certificate before he can draw his pension for the first time. A last pay certificate should therefore be granted so every Government servant who retires on a pension. He should submit this along with his application for pension, unless he makes the application whilst he is still in service, in which case the Accountant-General will direct, when he issues the order for the payment of the pension that no payment be made until a last pay certificate has been produced.

PAYMENTS UNDER SPECIAL AUTHORIZATION

Instruction under Treasury Rule 27

When the Collector is absent on tour from headquarters or is incapacitated, the Headquarters Sub-Collector or the Divisional Officer or any other gazetted officer performing the duties of the Collector may exercise the powers specified in Treasury Rule 27, when money is very extensively required for expenditure connected with defence or other urgent purpose. If no such officer is on the spot, the Treasury Officer himself may make such payment.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 27, 28, 29—INSTNS]

INSTRUCTIONS TO DRAWING OFFICERS.

Instruction under Treasury Rule 28.

A Government servant who is authorised to draw moneys by means of cheques should notify to the Bank or the treasury upon which he has the number of cheque books withdrawn from use and number of cheques they contain, immediately after their withdrawal.

Instruction under Treasury Rule 29

A Government servant who is authorized to draw or countersign bills, cheques or other vouchers payable at more than one treasury should send a specimen of the relieving Government servants' signature to the treasury Officer or the Bank, as the case may be, at each of them.

2. The Treasury Officer should keep the specimen signature slip of Government servants, who draw on his treasury or countersign bills drawn on it, pasted in a register for reference.

Chapter VI—Transfer of Moneys standing in the Government Account.

[T. R. 30—S.R. 1—INSTNS1]

Subsidiary Rule under Treasury Rule—30.

GENERAL.

1. This section deals mainly with transferred of Government money :—

- (a) from one treasury to another ;
- (b) from the treasury balance to the currency chest balance in a treasury or *vice versa* ; and
- (c) from a treasury to the Bank or *vice versa*.

Such transfers are made to prevent any unnecessary locking up of moneys in treasuries and to replenish treasuries in which the cash balance has run short. The transfers are facilitated by the maintenance of currency chests in the sub-treasuries which do not transact their cash business through the Bank. (See instructions 5 and 6 below.)

The detailed procedure to be followed in regard to transfers of funds of the kinds mentioned above is indicated in the subsidiary rules and instructions below.

Instructions under Treasury Rule 30

I. RESOURCE

1. *Maximum normal cash balance.*—In January of each year, the Government fix the maximum normal balance for each district for the next financial year, *i.e.*, the amount which the total treasury cash balances in the district should never exceed except in very abnormal circumstances. When the Government consider it necessary, they fix a higher figure as the maximum normal balance for a district for the months of the year when transactions are heavy. The maximum normal balances so fixed are communicated to the respective Treasury Officers. The Treasury Officer should then fix the maximum normal balance for each treasury in his district which maintains a cash balance (*i.e.*, each treasury which does not transact its cash business through the Bank) and submit to the Government a statement (in duplicate showing how he has distributed the maximum normal balance fixed for the district. If he alters this distribution later, he should submit to the Government a statement (in duplicate) showing the revised distribution.

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

[T.R. 30—INSTNS 1—3]

The actual cash balance of a district or a treasury should ordinarily be kept much below the maximum normal balance prescribed for it. The cash balance in treasuries (including the small coin and uncurrent coin held in them) should be kept at a minimum at all times, so that the Government's credit balance with the Reserve Bank may be as large as possible. The Treasury and Sub-Treasury Officers should therefore promptly transfer any treasury balances in the form of notes and rupees which are in excess of requirements by making deposits into their currency chests. When a surplus of small coin accumulates in any treasury in his district, the Treasury Officer should, if possible, order that it be remitted within the district to another treasury which needs it or to the Bank; when that is not possible, he should request the Currency Officer, Madras, to order the remittance of the surplus to some place outside the district—See subsidiary rules 2 to 4 and 11—18 below.

2. *Weekly cash balance report.*—The Treasury Officer should submit to the Government a weekly cash balance report in Form 82 at the close of business in the district treasury on every Thursday (or, if Thursday is a holiday, the last previous working day). It should include the sub-treasury cash balances as at the close of business on the previous day (or the latest day for which the daily sheet has been received from each Sub-treasury). No details as to the denomination of notes or the kind of coin held in the balances need be given. The reports should be sent by post, and should reach the Secretary to Government, Finance (Ways and Means) Department, on Friday, if possible.

If the balance shown in the report exceeds the maximum normal balance fixed for the district, the reasons for the excess should be furnished in full.

3. *Monthly Cash Balance Report.*—On the 6th of each month, the Treasury Officer should send a Cash Balance Report in Form I to the Secretary to Government, Finance (Ways and Means) Department.

The total balance should be stated in the report in words and its distribution between the district treasury and the sub-treasuries should be exhibited; the report should show separately the amounts held in each of them in each denomination of notes, in whole rupees, in small silver, in nickel and in the bronze and copper. In the case of the balance the district treasury, the report should show also the amount under double locks and that under the Treasurer's single lock. The figures entered in the report should be punctuated and should exhibit units under units tens under tens and so on, since any misplacement of the figures causes great inconvenience when the addition is checked.

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

[T.R. 30—INSTNS 3—4]

In a district where any treasury transacts its cash business through the Bank, the report should show only the details of the balances at places at which the treasury does not transact its cash business through the Bank.

The memorandum on the reverse of Form 1 should show—

(i) the remittances to other districts despatched in the past month, and those, if any, despatched in previous months for which first acknowledgements have not been received, with date of despatch of each remittance; and

(ii) the remittances received from other districts in the past month with the dates of despatch and receipt of each remittance and of the despatch of the first and the final acknowledgements.

This memorandum should show only remittances which have been debited or credited in the treasury accounts, and should not include transactions of the following kinds:—

(1) Currency remittances, *i.e.*, remittances between two currency chests or between a currency chest and the Issue Department of the Reserve Bank of India, Madras, which do not affect the treasury account.

(2) Remittances not brought to account in the month to which the report relates, unless they are remittances despatched in previous months for which first acknowledgment have not been received.

(3) Exchanges of one kind of money held in the treasury balance for another kind taken from the currency chest. (The deposit of money into and withdrawal of money from the currency chest on account of any such exchange should be done on the same day, and should not be shown in the treasury account.)

The Treasury Officer is responsible for seeing that the cash balance report is submitted punctually; any delay in submitting it will be treated as a serious treasury irregularity.

4. On the tenth of each month, the Treasury Officer should telegraph to the Secretary to Government, Finance (Ways and Means) Department, Madras—

(1) The total treasury balance in the district on the last day of the preceding month without any details as to the denomination of note or kind of coin.

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

[T.R. 30—INSTNS. 4—5]

(2) The net credit or debit under the head "875. Deposits with Reserve Bank" in the district treasury account for the preceding month separately for "State" and for "Central".

No telegram need be sent when the monthly cash balance report itself (see the preceding instruction) will reach the Secretary to Government, Finance (Ways and Means) Department in the ordinary course by the third of the month.

Note.—In regard to sub-treasury transactions, the term "the preceding month" in the above instruction denotes the account month and not the calendar month.

SUPPLY OF FUNDS TO TREASURIES AND
SUB-TREASURIES.

GENERAL.

5. The currency chest maintained at treasuries contain rupees and notes which belong to the Reserve Bank of India.

A permanent currency chest is maintained at each district treasury and at each sub-treasury where the transactions are of such a magnitude that the additional facility for the transfer of funds thus afforded will make it possible to avoid locking up money unnecessarily in the treasury balance or to reduce the frequency of remittances of coin and notes. When however, the treasury transacts its cash business through a branch of the State Bank (acting as the Agent of the Reserve Bank), the currency chest is kept in the sole custody of the State Bank and the Government are in no way concerned with the operations on it. When the treasury transacts its cash business through a Treasury Pay Office of the State Bank, the currency chest is kept in the joint custody of the Government and the State Bank; the Government share the responsibility for such a chest but the operations on it do not affect the Government's cash balance.

When a sub-treasury has no permanent currency chest, a temporary currency chest should, ordinarily, be opened during the land revenue collecting season in order that money received in excess of requirements may be transferred immediately to the Government's account with the

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

[T.R. 30—INSINS. 5—7]

Reserve Bank by making deposits in the currency chest. The Treasury Officer has power to order the opening of a temporary currency chest at a sub-treasury in his district, when necessary. He should report the opening of a temporary chest and the amount of the first deposit into it by telegram to the Currency Officer.

o. Under the provisions of the Reserve Bank of India Act, 1934 (India Act II of 1934), the total amount of the currency and Bank note in circulation, which constitute the liabilities of the Issue Department of the Bank, should not exceed the assets held by the Issue Department in gold, sterling securities, rupee coin and rupee securities. A part of the assets is held in the currency chests in the various treasuries in the form of rupee coin. The notes held in currency chests are not notes in circulation and pass into circulation only when they are transferred to the treasury balances. The deposit of notes into a currency chest decreases the amount of notes in circulation, i.e., the liabilities of the Issue Department of the Bank, and the deposit of rupees into a currency chest increases the assets of the Issue Department of the Bank. A deposit of notes and/or rupees into a currency chest thus enables the Bank to issue notes and/or rupees from a currency chest elsewhere up to the amount deposited without affecting the adequacy of the assets of the Issue Department of the Bank in relation to its liabilities. Similarly, the effect of a withdrawal from a currency chest may be cancelled by an equal deposit into another currency chest.

In a district in which there is no treasury which transacts its cash business through the Bank, every operation on a currency chest is balanced by an "opposite transfer" carried out in another currency chest situated either at the headquarters of the district or within the district.

In a district in which there is at least one treasury which transacts the cash business through the Bank, every operation on a currency chest which is in the sole custody of the Government is balanced by an "opposite transfer" carried out under the instructions of the Currency officer at the Madras Office of the Reserve Bank between its currency chest and the Government's account with the Banking Department of Bank. The effect of an operation on such a currency chest together the "opposite transfer" in Tamil Nadu is, from the Government's point of view, a remittance from the treasury balance to the Government's and with Reserve Bank or *vice versa*.

7. Deleted.

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

(T. R. 30—INSTNS. —8 s.R. 2)

TREASURIES WHICH TRANSACT THEIR CASH BUSINESS
THROUGH THE BANK.

8. At a district treasury the Manager or Agent of the Bank, as the case may be, is responsible for the provision of funds to meet disbursements on account of Government transactions. In order to enable him to make the necessary provision, the Treasury Officer should send him on each Saturday a statement showing as accurately as possible for each of the following two weeks :—

(i) The probable receipts and disbursements on Government account at the district treasury ; and

(ii) The probable receipts from or remittances to sub-treasuries at the district treasury.

The Treasury Officer should also inform the Bank at once of any expected payment exceeding Rs. 20,000 in amount as soon as he receives information that the payment will have to be made.

This instruction applies *mutatis mutandis* to sub-treasuries which transact their cash business through the Bank.

Subsidiary Rules under Treasury Rule 30—*cont.*

II. REMITTANCES.

2. Transfers and remittances of moneys standing in the Government Account are of the following kinds, namely:—

A. Transfers through currency.—A transfer through currency is a transfer of money between the treasury balance and the currency chest at one place in consideration of an opposite transfer of the same amount at another place, *e.g.*, a transfer at a district treasury against an opposite transaction at a sub-treasury in the same district and a transfer at a treasury against an opposite transaction at the Reserve Bank in Madras under the instructions of the Currency Officer.

B. Remittances of coin and notes.—These comprise—

(i) Bank remittances, *i. e.*, remittances from the Bank to a treasury which does not transact its cash business through the Bank or *vice versa*

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

(T.R. 30—SR.2 INSTNS 9)

(ii) Remittances between treasuries, i.e., remittances from the treasury balance at treasury to the treasury balance at another treasury.

NOTE.—This method of remittance applies only to remittances to and from sub-treasuries where there is no currency chest and to the remittances of small coin, uncurrent coin and foreign notes and coin between treasuries.

(iii) Small coin depot remittances, i. e., remittances of small coin from a small coin depot to a treasury or vice versa.

NOTE.—Remittances from one small coin depot to another are purely Central transactions and the procedure prescribed in the Central Treasury Rules should be followed in regard to such remittances.

(iv) Mint remittances; i. e., remittances of uncurrent coin, or coin withdrawal from circulation, from a treasury to a Mint.

Instructions under Treasury Rule 30—cont.

9. Currency remittances, i. e., remittances of notes or rupees from one currency chest to another or between a currency chest and the Issue Department of the Reserve Bank of India, Madras, do not affect the Government Account, since the contents of the currency chest are the property of the Reserve Bank of India. A remittance of this kind does not involve locking up any Government funds, and remittances of notes or rupees should therefore be sent, wherever possible, as currency remittances. Subject to any general or special instructions that may be issued in this behalf by the Currency Officer, Madras, the provisions of subsidiary rules 9—42 and instructions 10—22 below regarding remittances of coin and notes should be followed in regard to currency remittances also.

Subsidiary Rules under Treasury Rule 30—cont.

A.—TRANSFERS THROUGH CURRENCY.

(a) IN A NON-BANKING SUB-TREASURY WHERE CASH
TRANSACTION ARE NOT DONE BY THE BANK.

3. Deleted.

4. Transfer of funds between the treasury balance and the currency chest at a sub-treasury.—(i) The Sub-treasury Officer may, at any time, deposit surplus funds into the currency chest, and shall so deposit the surplus notes and rupees whenever the sub-treasury balance is larger than

**TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT
(T. R. 16—INSTNS. 42—43)**

is necessary. Whenever net receipts cause the sub-treasury balance to exceed the maximum normal balance prescribed for it (*see* instruction I above), the Sub-treasury Officer shall deposit the amount in excess of immediate requirements into the currency chest.

(ii) The Sub-treasury Officer shall, at once, send a report in Form 37 of each deposit into the currency chest to the Treasury Officer. On receipt of the report the Treasury Officer shall make the corresponding transfer from the currency chest to the district treasury balance.

(iii) When the Sub-treasury Officer requires funds to replenish the sub-treasury balance he shall apply to the Treasury Officer for sanction to a transfer from the currency chest in the sub-treasury. If the Treasury Officer is satisfied that the transfer of funds is necessary, he shall transfer the amount required from the treasury balance to the currency chest at the district treasury and authorize the Sub-treasury Officer to make corresponding transfer from the currency chest to the treasury balance at the sub-treasury.

Exception.— The Currency Officer of the Reserve Bank of India may, on the recommendation of the Treasury Officer, permit a Sub-treasury Officer to transfer funds from the currency chest to the treasury balance without the sanction of the Treasury Officer, subject to such conditions as he may impose regarding the amount of each transfer and the period during which the sanction will remain in force. The Sub-treasury Officer shall send a report in Form 37 of each withdrawal from the currency chest made under the Currency Officer's general sanction to the Treasury Officer, who shall on receipt of the report make the corresponding transfer from the treasury balance to the currency chest.

**(b) IN TREASURIES WHERE CASH TRANSACTIONS ARE
DONE BY BANK.**

5. *Transfers of funds from and to a currency chest in custody of the Bank.*— The currency chest pertaining to a treasury which transacts its cash business through the Bank (otherwise than through a treasury Pay Office) is kept in the sole custody of the Bank. All transfers from and to such a currency chest shall be effected by the Bank in accordance with the instructions issued by the Currency Officer, Madras. Such transfers do not affect the Government's cash balance and do not pass through the Government Account.

**TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.**

(T.R. 16—S.R. 5.6.)

The currency chest pertaining to a treasury which transacts its each business through a Treasury Pay Office of the Banks kept in the joint custody of the Government and the Bank. All transfers from and to such a currency chest shall be effected in accordance with the instructions issued by the Government and the Currency Officer. Such transfers do not affect the Government's cash balance and do not pass through the Government Account. The Treasury Officer and the Clerk-in-charge and the Treasurer of the Treasury Pay Office shall jointly sign all advices relating to such currency transfers. They shall send a intimation of each transfer by the next available post to the Currency Officer, Madras, direct and also to the Agent of the parent branch and the Local Head Office of the State Bank. The Agent of the parent branch of the Bank shall send a confirmatory advice of the transfer to the Local Head Office of the State Bank by telegram or letter, as the case may be, In the Agents advice a transfer made at the Treasury Pay Office shall be shown separately from a transfer made at the parent branch.

Subject to any special directions contained in Chapters II and III in Part III, all transfers from and to a currency chest shall be in whole rupees and or notes (currency and Bank notes).

6. *Transfers of funds between the treasury balance and the currency chest at a sub-treasury (i. e., a sub-treasury which does not transact its cash business through the Bank).*—The following procedure shall be observed—

(i) In regard to deposits into the currency chest the Sub-treasury Officer shall follow the procedure prescribed in subsidiary rule 4 (i).

(ii) The Sub-treasury Officer may transfer funds from the currency chest to the treasury balance, subject to the following limitations:—

(1) that the withdrawal is necessary to meet the requirements of the sub-treasury and

(2) that the maximum normal balance fixed for the sub-treasury is not exceeded at the close of the day as a result of the withdrawal from the sub-chest.

(iii) The Sub-treasury Officer shall report every transfer of funds from the treasury balance to the currency chest or *vice versa* at once to the Currency Officer by telegram or by letter if a letter will reach Madras within 24 hours, and shall also send the necessary chest slip in Form 37 [See instruction 14 (v) under Treasury Rule 11].

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 30—S. R. 7—10)

B.—REMITTANCES OF COIN AND NOTES.

7. *Transfers of funds from and to a sub-treasury where there is no currency chest.*—Funds shall be transferred from and to a sub-treasury which has no currency chest by the actual remittance of coin and notes. The Treasury Officer is authorized to order such remittances within the district from and to such sub-treasuries if any, and no such remittance within the district shall be made without his sanction.

GENERAL.

8. The provisions of subsidiary rules 9—42 and instructions 10—22 shall apply primarily to remittances to and from treasuries which do not transact their cash business through the Bank. At places where the treasury transacts its cash business through the Bank, these rules shall be subject to the provisions of instructions 23—30 and such other instructions as may be issued by the Reserve Bank.

DESPATCH OF REMITTANCES.

9. (a) No remittance of coin or notes shall be made from any treasury to a treasury in another district or to the Issue Department of the Reserve Bank, except in accordance with clause (c) below or the special or general orders of the Currency Officer. When the Treasury Officer considers that any such remittance not covered by the existing orders is necessary, he shall report the particulars to the Currency Officer and obtain his orders. Uncurrent coin and notes unfit for issue shall be dealt with in accordance with the procedure prescribed in subsidiary rules 15 and 16 below.

Exception.—The Treasury Officer, Ramanathapuram may effect the movement of all remittances between the State Bank of India, Madurai and the sub-treasuries in Ramanathapuram district.

(b) The Treasury Officer shall be responsible for remittances between two sub-treasuries within the district. He shall order such remittances to be made when necessary and need not obtain the sanction of any higher authority for them. He shall not, however order any remittance between two treasuries both of which transact their cash business through the Bank.

10. (a) All remittances despatched by rail, river or road shall be escorted by a police guard, except remittances by rail of nickel bronze or copper coin at railway risk.

TRANSFER OF MONEYS FROM THE GOVERNMENT
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(T.R. 30—S.R. 9-11 INSTRUCTION 10.)

(b) Immediately on receipt of a remittance order from the Currency Officer in Form No. 109 or as soon as the Treasury Officer decides to order a remittance within the district, the Police Department shall be informed of the kind and amount of the treasury to be remitted and asked for a sufficient escort. The Police Department shall supply the necessary escort according to the scale laid down by the Government. The officer despatching the remittance shall send an intimation to any office from which assistance will be required en-route.

(c) The officer despatching the remittance shall inform the receiving office in advance in Form 83 of the particulars of the remittance to be despatched in order that arrangements may be made for receiving it. A remittance shall not be sent at such a time that it will be in transit at the end of a month or will reach its destination on a Sunday or other authorized holiday. The attention of the Government servant in charge of the escort shall be specially drawn to paragraph 3 of the instructions in Appendix 18.

Instruction under Treasury Rule 30—cont.

10. (a) As soon as a remittance is despatched, it should be entered in the currency chest register if it is a currency remittance to a place within the same currency circle. If it is a currency remittance to a place outside the circle, the amount should be shown any in transit in the currency chest register and charged of the account on receipt of advice of arrival at the receiving office.

(b) The Treasury Officer should advise the Currency Officer in Form 108 of every despatch of a remittance to a place outside the district on the same day on which it is despatched. If the treasury is so situated that an advice sent by post would not reach the Currency Officer within 24 hours, the Treasury Officer should send the advice by telegram. The advice should state whether the remittance is a treasury of a currency remittance and should give the name of the district treasury, sub-treasury or branch of the Bank to which it has been despatched.

Subsidiary Rules under Treasury Rule 30—cont.

REMITTANCE OF COIN.

11. (a) Coin shall be packed for remittance in stout bags. A slip in Form 27 shall be placed in each bag, and it should then be tied and sealed. The Treasury or Sub-treasury Officer shall satisfy himself generally as to the contents of the bags, where the Shroff accompanies a remittance that he also should watch the packing of boxes after counting the number of bags in each box. When a remittance is to be sent

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ACCOUNT

(T.R. 30—S.R., 11)

a **Shroff**, the despatching officer shall examine a percentage of the contents without himself and place a private mark upon the slips placed in the bags so examined, and shall also request the receiving officer to take special care to guard the interests of the remitting Officer. For journeys by rail or boat, and also for journeys by road if convenient, the bags shall be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hooks shall be riveted or nailed together where they cross. Every box shall bear the name of the despatching treasury cut into it, or painted on it, with a number. For journeys by road for which the above method of packing is not convenient, the bags may be packed in treasure tumbrils or in large chests placed in carts at the door of the treasury in the presence of the Treasury Officer.

In the case of remittances within a district, coin may be packed in padlocked boxes in accordance with such detailed instructions as may be issued by the Currency Officer in consultation with the Government.

(b) When coin is remitted to the Mint at Calcutta or Bombay, it shall be packed in separate bags for each denomination of coin, and the contents of the bags shall be as shown below :—

Denomination.	Withdrawn.		Uncurrent.	
	Value per bag.	Tale per bag.	Value per bag.	Tale per bag.
(1)	(2)	(3)	(4)	(5)
One Rupee	2,000	2,000	2,000	2,000
50 paise	2,000	4,000	..	..
25 paise	500	2,000	..	..
20 paise	400	2,000	..	..
10 paise	200	2,000	..	..
5 paise	100	2,000	..	..
3 paise	75	2,500	..	..
2 paise	50	2,500	..	..
1 paise (Bronze and Nickel Brass).	20	2,000	..	..
1 paise (Aluminium Magnesium).	50	5,000	..	..
Half Rupee	2,000	4,000	2,000	4,000
Quarter Rupee	500	2,000	500	2,000
2 Annas .. .. .	..	..	500	4,000
1 Anna .. .. .	..	..	250	4,000
½ Anna .. .. .	..	..	100	3,200
Single piece .. .. .	..	..	50	3,020

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 30—S.R. 12-14.)

12. A buoy made of a piece of split bamboo or their floating material shall be fastened to each box which is to be conveyed on a river craft or taken across an unfordable stream on a ferry. The rope of the buoy—shall be at least ten yards long. The officer-in-charge of the escort shall see that the rope is never detached from the box and that it is not knotted or entangled in any way so long as the box is on board a boat. When the treasury is shipped on a sea-going vessel, the despatching officer shall remove the buoys after the boxes are shipped, and the receiving officer shall attach the buoys when lading the treasure. If the receiving officer is not the Treasury Officer, he shall obtain the buoys from the Treasury Officer—

Exception.—The above precautions need not be taken when the remittance is covered by insurance.

13. The remitting officer shall prepare an invoice in triplicate in Form 84 for every remittance (other than a remittance of uncurrent coin), taking great care to see that it is prepared correctly. He shall retain one copy of the invoice for record, despatch another by post on the same day to the receiving officer, and hand over the third to the officer-in-charge of the escort. The weights of the boxes containing the remittance shall be ascertained by weighing them in the presence of the officer-in-charge of the escort, and the weights so ascertained shall be entered in the invoice separately for each box. The officer-in-charge of the escort shall sign a receipt on such copy of the invoice stating that he has received the boxes of the marks and weights and detailed therein.

NOTE.—Separate invoices shall be prepared for treasury and currency remittances the words “Treasury Remittances” or “Currency Remittance” as the case may be, being written on the top.

In the case of treasury remittances, the invoices shall show separately uncurrent coins, giving separate totals for each denomination.

14. Remittances of coin from the Issue Department of the Reserve Bank of India are usually sent in patent remittance boxes. The receiving officer shall follow the special instructions regarding the method of dealing with such boxes given by the remitting officer.

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 30—S.R. 15-17.)

REMITTANCE OF UNCURRENT COIN.

15. Coin withdrawn from circulation shall be remitted to the Mint in accordance with the following rules;—

(i) Broken and cut down shall ordinarily not be remitted until a sum of at least Rs. 20 has accumulated.

(ii) The remitting officer shall prepare an invoice for each remittance in Form 85 taking great care to see that it is prepared correctly.

(iii) The Mint Master shall prepare a valuation statement of the remittance received and forward it to the remitting treasury or branch of the Bank.

(iv) Any deficiency in the tale found by the Mint Master shall be made good by the Treasury of the remitting treasury or the Bank as the case may be, and any excess in tale shall be returned to the remitting treasury or the Bank. Any excess in value found by the Mint Master shall be credited to the Central Government.

(v) When the proportion of current weight rupees fit for circulation found in such a remittance, whether or not cut or broken, exceed five per cent of the whole, the Mint Master shall make a special report to the Director of Treasuries and Accounts or the Madras Local Head Office of the State Bank, according as the remittance is received from a treasury or a branch of the State Bank, for such disciplinary action as may be considered necessary to improve the quality of shroffing in the remitting office.

REMITTANCE OF NOTES.

16. All notes unfit for issue which have accumulated at a treasury shall be sent to the Madras Office of the Issue Department of the Reserve Bank of India (or to a treasury named by the Currency Officer) on each occasion on which a remittance of notes or coin is sent to or received from that office. The notes should not be cut for remittance. The remitting officer shall send an advice of the remittance, giving details of

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the denominations and value of the notice to the Currency Office by post.

17. New notes and notes fit for re-issue should never be cut for remittance. When the value of the notes to be remitted does not exceed Rs. 2,000 and the notes cannot conveniently be sent along with a specie remittance, they should be sent by post insured for their full value. When the value exceeds Rs. 2,000 the notes should be sent in charge of a shroff and a police guard.

18. Notes of each denomination shall be arranged in separate bundles stitched by one edge into books of 100 each, any part of 100 in excess of a multiple of 100 being made into a separate book. A slip in Form 28 shall be attached to each bundle of books, specifying the number of pieces it contains and bearing the full signature of the Government servant who last counted them and made up the bundle before despatch. When the remittance is sent in the charge of a police guard, the bundles shall be packed in parcels of ten bundles each and the parcels shall be placed in strong wooden boxes, which shall securely fastened and sealed. The procedure prescribed in subsidiary rule 13 shall also be followed in regard to every remittance of notes sent in charge of a police guard.

NOTE.—A "private" seal should not be used for sealing the wooden boxes containing the remittance to be sent in the charge of a police guard. Only the official seal should be used for the purpose.

Instruction under Treasury Rule 30—cont.

11. Fresh notes of the denominations of Rs. 5 and Rs. 10 are remitted from the Issue Department of the Reserve Bank of India to currency chests in the original bundles received from the Security Printing Press.

Subsidiary Rules under Treasury Rule 30—cont.

DUTIES OF THE OFFICER-IN-CHARGE OF THE ESCORT FOR A
REMITTANCE.

19. (a) The escort officer shall be present when the boxes of notes and coins are weighed. In the case of chests or tumbrils containing bags of coin the escort officer shall count the number of bags. He shall sign the receipt at the foot of each copy of the invoice. The blanks shall be filled up in words and if the escort officer does not know English he shall be required to write the numbers of the bags or boxes which he has received in an Indian language used in the district on the copy of the invoice to be retained by the remitting officer.

(b) A copy of the memorandum of instructions contained in Appendix 18 shall be given to the escort officer, and he shall carefully carry out all the instructions given in it.

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(c) If the escort officer is relieved in the course of the journey, he shall obtain a receipt in the form prescribed in paragraph 8 of Appendix 18 the tumbrils, boxes, etc., handed over to the relieving officer.

SHROFFS ACCOMPANYING REMITTANCES.

20. (a) Subject to any general or special instructions issued by the currency Officer, Madras in that behalf, the remitting Officer may send remittance of silver coin or notes in charge of a shroff or shroffs in accordance with the following scale :—

(i) *For coin remittances—*

1 shroff up to Rs. 10 lakhs.

1 shroff for every additional Rs. 10 lakhs or fraction of that amount up to a maximum of three shroffs in all.

(ii) *For note remittances—*

1 shroff.

When only one shroff is admissible according to the above scale for a remittance of coin or notes, a second shroff may also be deputed with the sanction of the Currency officer if the journey will occupy such a long time that one man cannot be expected to exercise the necessary supervision.

(b) A shroff or shroffs sent in charge of a remittance shall remain in charge whilst it is being examined at the receiving office.

(c) When a remittance of coin or notice or both is especially heavy, the remitting officer may, with the sanction of the Currency Officer, depute one or more clerks to accompany it in addition to the usual escort of shroffs.

(d) The remitting officer may, with the sanction of the Treasury Officer, engage any extra shroffs required for accompanying remittances to take the place of permanent shroffs deputed to accompany remittance. When it is not possible to engage men within the district service as temporary shroffs, he may engage men from outside the district

1. If any chest, tumbril or wagon containing a remittance or escort of one is secured by double locks, one key shall be held by the shroff and the other by the escort officer. If there is only one

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lock, the key shall be held by the shroff, but the escort officer shall be responsible for not allowing the chest or wagon to be opened before arrival at the destination save in the case of a break down, when the treasury shall be removed to another chest or wagon in his presence. When a remittance is sent in charge of a police guard but without a shroff single locks shall be used and the keys shall be entrusted to the escort officer in a sealed cover, which he shall not open except when absolutely necessary. e.g., in the case of a break down en route.

NOTE.—A "private" seal should not be used for sending the cover containing the keys to be entrusted to the escort officer. Only the official seal should be used for the purpose.

22. Except in cases of remittances not at railway risk, a shroff shall on no account be sent either to accompany a remittance of coin or to watch the examination of such coin at the receiving office.

RECEIPT OF REMITTANCES.

23. On receipt of a remittance, each box contained in it shall be weighed in the presence of the escort officer and the Treasury Officer and the weight so ascertained shall be compared with that shown in the invoice. If the two weights tally for each box, a receipt in the form prescribed in paragraph 7 of Appendix 18 shall be given to the escort officer and he shall be allowed to return at once. A copy of the receipt shall be sent by post on the same day to the despatching office.

If the weight of each box is not stated separately in the invoice, the boxes shall be opened and the contents examined in the presence of the escort officer, and the breach of the rule requiring the weights of the boxes to be stated separately shall be brought to the notice of the remitting officer. If the weight of any box does not tally with that stated in the invoice or if any box shows signs of having been tampered with, it shall be opened in the presence of the escort officer and its contents examined before the escort officer is released. If any box is so opened, the fact shall be entered on the receipt together with particulars of the contents of the box as ascertained by counting

24. After the preliminary examination of the particulars given in the invoices has been completed the boxes shall all be opened (if they have not already been opened), whether the remittance is accompanied by a shroff or not. When a shroff has accompanied the remittance, the boxes shall be opened in his presence. If the detailed examination of the whole remittance is not to be proceeded with immediately the bags of coin or parcels of note shall be deposited in the strong-room under double locks, care being taken, as far as practicable to place them apart from other treasuries. When a remittance is expected to remain unexamined in a strong-room for some time and it cannot be separately secured in a chest or chests, steps shall be taken to guard against any abstraction of coin from the remittance. In such a case if the amount of the remittance does not exceed Rs. 5 lakhs and the procedure will not cause practical inconvenience, the entire contents of each bag shall be weighed under the supervision of the Treasury Officer before the remittance is deposited in the strong-room. It may not be possible to weigh the contents of each bag when the amount of such remittance exceeds Rs. 5 lakhs. When a remittance remains unexamined for some time and the contents of each bag are not weighed, the Treasury Officer shall satisfy himself that the remittance has not been tampered with by picking out a number of boxes and bags from time to time and having their contents weighed under his supervision. In such cases care shall also be taken to cover completely with tarpaulins all bags forming part of the remittance and to secure any notes which have been unpacked in a chest or chests or replace them in the original boxes and fasten the lids securely.

Exception 1.—When coin or notes contained in remittance are to be despatched to another treasury within a few days of the receipt of the remittance, the boxes need not be opened but may be deposited in the strong-room as they are provided that they are in good order and are in the charge of a shroff who will be available to accompany them to their final destination.

Exception 2.—New coin received either direct by from the Mint or from any other treasury in the original Mint boxes may be accepted as correct without opening the boxes, provided that the boxes are numbered and the seals bear a distinct impression and that both boxes and seal are in tact at the time of receipt.

25. The detailed examination of the contents of the remittance shall be conducted in the presence of the shroff who accompanied the remittance and under the supervision of the treasurer of receiving treasury or some responsible person acting on his behalf. **If, however, no**

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shroff has accompanied the remittance from the remitting treasury the detailed examination shall be conducted in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury, who shall see that the interests of the remitting treasury are adequately safeguard.

26. (a) Every facility shall be given to the shroff of the remitting office to watch the examination of the remittance. Any complaint which he makes shall be reported at once to the Treasury Officer. If any fraud is suspected the shroff or shroffs who are examining the remittance shall be searched in the presence of the shroff of the remitting office.

(b) Only such portion of the remittance shall be taken out of the strong-room as can be examined during the course of the day. When a portion of the remittance remains unexamined, the shroff of the remitting treasury may, if he so desires, be allowed at the time of the containing the closing of the strong-room to place a lock of his own on the chest unexamined portion, or, if that is not possible, on the outside door, of the strong-room.

27. The notes and coin contained in a remittance shall be counted and examined in detail so as to ensure not only that they are all genuine but also that each bundle of notes or bag of coin contains the alleged number. In the case of remittances of fresh notes sent from the Issue Department of the Reserve Bank of India in bundles of 1,000 pieces the bundles shall be split up into packets of 100 notes each. Any light weight or other uncurrent or defective coin found in the course of the detailed examination of a remittance of current coin shall be separated and dealt with in accordance with the rule, in Chapter II in part III. Deficiencies, whether in numbers or due to counterfeit notes or coin, shall be dealt with according to the procedure laid down in Subsidiary Rule 31.

28. As the examination of each bundle or bag is completed, the slip in Form 27 or 28, the case may, be contained in it shall be taken out and replaced by a fresh slip prepared by the receiving treasury. The slips from those bags and bundles the contents of which have been found correct shall be handed over to the Treasury Officer and immediately destroyed by him the remaining slips shall be attached to the report to be sent to the remitting treasury—see Subsidiary Rule 33—when however a remittance of coin is received from the Issue Department the Reserve Bank of India, the Treasury Officer shall return all the slips to the Currency Officer after the remittance has been examined

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29. The Treasury Officer shall supervise the examination of the remittance generally and see that adequate safeguards are taken by the treasurer during the examination to prevent any malpractices by the shroff of the remitting office or the shroffs who examine the remittance. The Treasury Officer shall put away the notes and coin which have been examined under double locks in the treasury or in the currency chest, as the case may be, following the procedure laid down in subsidiary rule 7 or instruction 13 under Treasury Rule 11. When the detailed examination of the remittance has been completed, the Treasury Officer shall send a formal report to the remitting officer showing the result of the examination.

30. The examination of a remittance shall be conducted as expeditiously as possible in order that the shroff who accompanied the remittance may be relieved as early as possible and unnecessary expenditure on his daily allowance avoided, and also in order that any deficiency may be recovered from the Treasurer of the remitting treasury. For the examination of heavy remittances of coin additional shroffs may be engaged with the special sanction of the Director of Treasuries and Accounts. The minimum amount of coin or notes of any one denomination to be examined by a shroff in a day is specified in Appendix 19.

31. (a) If a deficiency discovered at a treasury on a detailed examination of a remittance received from another treasury is not immediately made good by the shroff of the remitting treasury it shall be charged in the account as a distinct item with full particulars these full particulars shall also be intimated to the Treasury Officer of the remitting treasury and he shall recover the amount and credit it in his own treasury.

(b) A deficiency discovered at the Bank (including the Issue Department of the Reserve Bank of India) in a remittance received from treasury shall be made good from the cash balance of the receiving office and shown as expenditure on Government account under advice to the remitting treasury for recovery and credit in its accounts. Similarly a deficiency discovered at a treasury in a remittance from the Bank (including the Issue Department of the Reserve Bank of India) shall be made good from the treasury balance under advice to the remitting office ; which shall credit the amount to Government account.

(c) The remitting treasury shall be responsible for any shortage discovered at the Mint or at a small coin depot in a remittance from a treasury.

(d) The Accountant-General shall watch the recovery of all deficiencies discovered in remittances.

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32. All excesses found in a remittance shall be returned to the remitting treasury through the attending shroff, or if this is not possible by registered post or by money order, the cost being borne by the remitting treasury.

33. Every defect or deficiency discovered during the examination of a remittance shall be entered in the slip pertaining to the bag of coin (subsidiary rule 11) or bundle of notes (Subsidiary rule 18) concerned and shall be specially reported to the remitting officer direct. The report shall be sent to the remitting officer, together with the slip or slips concerned, immediately on the close of the examination or, (if it is a prolonged one, at the close of the day), so that the remitting officer may be able to fix the responsibility for the deficiency. If a shroff of the remitting office is present to witness the examination, he shall attest the entries, on the slips as they are made, and shall be allowed, if he so desires, to make good any deficiency; if he makes good any deficiency the fact shall be noted on the slip and in the report. If no shroff of the remitting office is present at the examination, the report shall state the name and rank of the officer who personally supervised the examination. When any bad coin or notes have to be returned to the remitting office, they shall be made over to the shroff of that office or, if that is not possible, sent by insured post at the cost of the remitting treasury. If any bag of coin or bundle of notes is received without a slip or is defective in any other way, a special report shall be sent immediately to the remitting officer.

34. When the number of rupee or half-rupee coins which have lost more than 2 per cent in weight but not more than $6\frac{1}{2}$ per cent or $12\frac{1}{2}$ per cent respectively (see instructions in Chapter II in Part III) detected in any bag during examination of a remittance exceeds half of one per cent of its contents, the number of such coins found in the bag shall be noted on the slip relating to it, and the slip shall be sent to the remitting office with a report in the manner laid down in subsidiary rule 33.

35. When new coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination of any box shall be immediately reported and the printed slip of contents shall be forwarded to the Mint Master concerned.

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The report shall state the number of the box in which the excess or deficiency was found and the condition of the box on delivery.

Instructions under Treasury Rule 30—cont.

12. Immediately on receipt of a remittance from outside the district the Treasury Officer should send an advice to the Currency Officer in Form 108 stating the name of the remitting office and whether it is a currency or a treasury remittance. If a postal advice will not reach the Currency Officer within twenty-four hours a telegraphic advice should be sent.

13. When the detailed examination of a remittance has been completed, the shroff who accompanied it should take back to the remitting office the locks and, if convenient, the bags also. If the police guard which escorted the treasure returns to the station from which the remittance was despatched, the tumbrils or chests should be sent back to the remitting treasury under its charge; otherwise the shroff of the remitting treasury should take these back too.

14. All charges incurred in connection with remittances of coin and notes to and from treasuries, whether as currency remittances or as treasury remittances, are borne by the Reserve Bank, subject to the conditions and exceptions mentioned in instructions 15 to 17.

15. Charges relating to remittances between two treasuries neither of which has a currency chest should be borne by the Government. Charges relating to the remittance of uncurrent coin between such treasuries, when sent separately, should however, be borne by the Reserve Bank.

16. The pay of permanent shroffs and of extra shroffs engaged on a temporary basis to deal with heavy receipts of remittances should be met by the receiving treasury and not debited to the Reserve Bank. All temporary shroffs should be paid at the rates fixed by the Government. The pay of temporary shroffs engaged under subsidiary rule 20 (d) to accompany remittances or to take the place of permanent shroffs, who are deputed to accompany remittances, should be debited to the Reserve Bank. The travelling allowances of all shroffs, whether permanent or temporary who accompany any remittance other than one between two treasuries where there is no currency chest should be debited to the Reserve Bank.

TRAVELLING ALLOWANCES OF SHROFFS, CLERKS, ETC.,
WHO ACCOMPANY REMITTANCES.

17. (a) When shroffs or clerks are sent with treasury or currency remittances, the remitting Treasury Office should furnish them with :

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certificate in Form 86 with columns 1 to 8 filled in. The officer receiving the remittance should estimate, with reference to the amount and kind of remittance received and the number of men available at his office for examining it, the period for which the shroffs or clerk accompanying it are likely to be detailed at the receiving office, and intimate it to them in writing so as to enable them to make suitable arrangement for their stay in the station. After finishing the examination of the remittance, the receiving officer should complete the certificate in Form 86 and return it to the remitting treasury. If the halt has exceeded ten days he should state in column 12 the daily allowance which he recommends for the period in excess of ten days and explain the reasons for his recommendation on the reverse of the certificate. A certificate in Form 86 should be attached to every bill for the travelling and other allowance of shroffs or clerks deputed to accompany a remittance.

(b) When a halt exceeds ten days, the Officer of the Reserve Bank of India authorized for the purpose, or when the charges are debited to the Government, the Treasury Officer will decide whether full daily allowance should be granted for the period in excess of ten days or whether a reduced rate should be allowed. In the case of charges debitable to the Bank, the Currency Officer will deal with claims relating to a halt exceeding ten days but not exceeding one month, and the Chief Accountant of the Reserve Bank will deal with claims relating to a halt exceeding one month. On receipt of the shroff's certificate (Form 86) from the receiving officer, the Treasury Officer should forward it to the Currency Officer for necessary action if there has been a halt in excess of ten days and the charges are debitable to the Reserve Bank. The authority competent to deal with the claim should indicate in column 13 of the certificate the rate at which daily allowance may be drawn for the period in excess of ten days comprised in any one halt.

(c) When a person from outside the district is engaged as a temporary shroff under subsidiary rule 20 (d) travelling allowance should be paid at the ordinary rates for his journey from his residence to the place of appointment.

18. The Treasury Officer who despatches a remittance may grant to a shroff or other treasury official who is to accompany it an advance of travelling allowance up to the amount likely to be incurred for his journey. If, in any case the amount advanced proves insufficient the receiving treasury may, on the application of the shroff or other treasury official concerned pay him such further advance as may be necessary. An advance made by the receiving treasury should not be met from the permanent advance but should be drawn from the treasury and charged in the accounts and the particular should be reported to the remitting treasury at once, so that the latter may recover the amount from the travelling allowance bill to which it relates.

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A Treasury Officer is not authorized to make any advance of travelling allowance to a clerk or shroff of the Reserve Bank who accompanies a remittance.

If a Currency Officer receiving a remittance from a treasury grants an advance of travelling allowance to a treasury official accompanying the remittance, the amount of the advance will be noted on the treasury officials certificate with the Currency Officer's signature. The remitting treasury should deduct this amount from the travelling allowance bill of the Government servant concerned. Such advances will only be made by a Currency Officer in exceptional circumstances.

19. All contingent charges incurred at the station where a remittance is received such as coolie, cart or boat hire, should be paid by the receiving officer and charged in his accounts. The remittance officer should not meet such charges.

Subsidiary Rules under Treasury Rule 30 ---cont.

ADDITIONAL RULES FOR REMITTANCES BY RAILWAY.

36. When a large remittance is to be despatched by railway, notice shall be given before hand to the railway authorities at the station of despatch, so that a wagon or wagons of convenient size may be made available at the right time.

37. When treasure is loaded for despatch by railway the doors on one side of the wagons shall, if possible be secured from inside and all doors that can be opened from outside shall be secured by good padlocks. The Treasury Officer shall supply the padlocks and take an acknowledgment from the escort officer for them. A sufficient stock of padlocks shall be maintained in each treasury from which remittances are sent by Railway.

38. Small remittance need not be sent by wagon, but may be sent in the same compartment in which the escort in charge of the remittance travels. An escort travelling in charge of currency or Bank notes not sent by wagon shall have the box in the same carriage and shall sit in the end compartment of the carriage with the box under the seat against the outer planking. If the box is too large to go under the seat, the space of a whole compartment shall be reserved on the usual terms.

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39. The Treasury Officer (or a responsible Government servant deputed by him for the purpose) shall jointly with the Police Officer deputed to travel in charge of the escort by railway superintendent the loading of the wages. He shall also hand over to that office a copy of the memorandum of instructions printed in Appendix 18 and as many blank receipts as there will be reliefs enroute and shall take his receipt for these documents.

40. The strength of the escort deputed to accompany a remittance to the railway station of despatch and to protect the loading shall be determined in accordance with the general or special orders of the Government regarding the escorting of such a sum by road.

The receiving officer shall arrange for fresh escort of a strength determined in the same way to meet the remittance at the railway station where it is to leave the railway. During the railway journey, the treasure shall be protected by a guard of reduced strength fixed in accordance with the general or special orders of the Government. The guard shall be accommodated in an adjoining brake van if the remittance is carried by goods train, and otherwise in the end compartment of the carriage next adjoining the wagon containing the treasure. Neither door of the compartment occupied by the escort shall be locked. The general principle to be observed in fixing the strength of the guard for a railway journey is that ordinary it shall never be less than a petty officer with two men and that, when the remittance is loaded in more than one wagon two men shall be allowed to each wagon. When a wagon containing treasure is to be detached from the train for any reason the station master or the guard in charge of the train will warn the Police guard in charge of the treasure in order that the necessary arrangements may be made to guard it.

41. As the members of the Police guard in charge of a remittance have to be constantly on duty, the Police Department shall arrange to relieve them at convenient points on the journey, allotting to each party a stage of about twelve hours with due regard to any general or special instructions that have been issued as to the exact length of particular stages. When an escort officer starts a railway journey in charge of a remittance, he shall telegraph to his relieving officer the probable time of his arrival at the station where he is to be relieved.

Instructions under Treasury Rule 30—cont.

20. (a) The receiving officer should make the necessary arrangements for the transport of the treasure at the destination so as to avoid delay at the railway station and inconvenience to the Police Department.

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(b) The receiving officer should return the padlocks which were used on the doors of the railway wagons to the remitting treasury through the escort officer if he is returning to the station where the remitting treasury is situated. Otherwise, the receiving officer should give the escort officer a receipt for these padlocks and return them as soon as possible through the shroff of the remitting treasury or if no shroff accompanied the remittance by parcel post or railway parcel.

21. *Payment of freight, etc.*—(a) The railway fares for the Police guard should be paid in cash or by railway warrant according to the local practice. The freight on the remittance should be paid by credit note. If the expenditure on railway fares is to be incurred in cash, the Police or other officer who is to make the payment may draw a sufficient amount of money from the treasury as an advance to be accounted for afterwards. The treasure should always be booked through to the final station.

(b) The railways have agreed to carry consignments of treasure belonging to the Reserve Bank of India at the concessional rules available to the Government.

(c) Remittances of coins should be booked at railway risk.

22. *Requisition for despatch.*—The remitting officer or the officer arranging the remittance should ascertain the nature and extent of the accommodation required for the remittance and prepare a formal requisition for the conveyance of the remittance, stating the value of the treasure, the number of wagons in which it is loaded, the station to which it is to be despatched and the stations at which a fresh Police guard will take over charge. (This formal requisition is different from the notice to be given to the railway authorities beforehand under subsidiary rule 36). The requisition should be given to the station master as soon as the treasure has been loaded and the station master will then give the Police Officer in charge of the escort a paper stating that he (the escort officer), is in charge of treasure loaded in certain specified wagons.

Subsidiary Rules under Treasury Rule 30—cont.

ADDITIONAL RULES FOR REMITTANCES BY STEAMER.

42. (a) A remittance of currency or Bank notes by sea shall be sent in the charge of an escort, if freight is paid at cargo rates; in that case, the value of the notes shall not be entered in the bill

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of loading but only the number of pieces. If it is cheaper to pay freight at the rate for specie and the steamer company will then accept responsibility for the face value of the notes, the freight shall be paid at the rate for specie and no escort need be sent. If, however, in any case the steamer company will not accept responsibility for the face value of the notes even if freight is paid at the rate for specie, the remittance shall be sent as ordinary cargo at cargo rates in charge of an escort, although this course may entail some additional expense.

(b) Remittances of coin by sea shall ordinarily be sent insured or at the shipping company's risk without an escort.

(c) The consignee shall arrange to take delivery of the treasure on arrival at the station to which it is booked; otherwise it will be carried on to the next station at the consignee's risk and the consignee will have to pay the demurrage charges.

Instruction under Treasury Rule 30—cont.

REMITTANCES TO AND FROM BRANCHES OF THE STATE
BANK OF INDIA.

23. Subsidiary rules 9—42 and instructions 10—22 apply *mutatis mutandis* to remittances to and from a branch or Treasury Pay Office, of the State Bank of India transacting the cash business of a treasury subject to the modifications indicated in the following instructions and to any instructions issued by the Reserve Bank.

24. When the Agent of branch at the State Bank wishes to remit surplus notes or coin from the currency chest or surplus small coin from his balance, or desires that a remittance of notes or coin be sent to his branch, he will report the particulars to the Madras Local Head Office of the State Bank. The Local Head Office will communicate with the Currency Officer and issue orders to the Agent regarding the remittance; if the remittance concerns the Treasury Officer, the Currency Officer will issue orders to him simultaneously.

25. The Agent of a branch of the State Bank will supply the Treasury Officer of the district on request with any coin and notes required for remittance to a sub-treasury in the district (whether as a treasury or a currency remittance), except when the Currency Officer has decided that it is more convenient to supply coin and notes direct to a sub-treasury from the Issue Department of the Reserve Bank of India or from a treasury or a branch of the State Bank in another district.

26. All charges incurred in connection with remittances of coin and notes to and from branches of the State Bank are met by the Reserve Bank.

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27. The procedure prescribed in subsidiary rules 9-18 and instructions 10-11 for the packing and despatch of remittances should be observed by the branches of the Bank, but in the absence of special arrangements to the contrary made with the Agent, the Treasury Officer should arrange for the actual conveyance and, where necessary, for the escorting of the remittance. The State Bank should bear the cost of any shroffs engaged to deal with heavy receipts, but may engage temporary shroffs to accompany remittances at the cost the Reserve Bank in accordance with the provisions of subsidiary rule 20 (a) after obtaining the sanction of the Currency Officer when it is required under that rule. The power vested in the Director of Treasuries and Accounts by subsidiary rule 20 (d) to employ additional shroffs does not apply to treasuries which transact their cash business through the Bank. The provisions of instruction 17 regarding halts by treasury shroffs do not apply to shroffs employed by the State Bank; their daily allowance is regulated by the Bank's rules.

28. The following rules should be observed in the examination of a remittance of coin or notes made to the Bank from a treasury. They should be fully explained to every shroff who accompanies a remittance made to the Bank :—

(a) All boxes should be weighed on receipt of a remittance. The result of the weighing should be entered on the receipt given to the officer or shroff in charge of the remittance.

(b) The remittance should be examined in a room separate from the General business of the Bank, or if a separate room cannot be made available, at some distance away from the place where the ordinary banking transactions are taking place.

(c) The contents of each bag of coin should be emptied into another and passed through the scales. The shroff should see that the index of the scales is steady before the contents are thrown out.

(d) The treasure should then be secured in separate chests and kept distinct from other treasure under the joint keys of the Manager or Agent of the Bank and of the shroff of the remitting treasury until regularly examined and brought to account.

(e) Nothing should intervene between the shroff of the remitting treasury and the Bank's examining shroffs, so that an uninterrupted view may be obtained by the former of the examination of the treasury. The shroff of the remitting treasury should sit within the railed enclosure along with the Bank's examining shroffs.

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(f) As soon as the detailed examination of the remittance is completed, light-weight coin should be weighed against full-weight coin and a certificate of the result granted on the spot to the shroff of the remitting treasury.

(g) The weighment and the detailed examination of a remittance should be conducted separately, not simulatneously; the weighment should be completed before the detailed examination is begun.

(h) If the work of weighment or detailed examination be not finished within the day, the bags of coin or bundles of notes not finally taken over by the Bank should be placed in chests under double locks; the key of one of the locks should be retained by the shroff of the remitting treasury and the key of the other by the Bank authorities.

(i) The Bank's shroffs who begin the weighment and examination of a remittance should continue at the same duty until they have completed the examination of the remittance, or such portion of it has been taken over for examination; they should not be replaeed by othe except when that is unavoidable owing to sickness.

(j) When the remittance is not accompanied by a shroff, th Manager or Agent of the Bank should proceed with the examination only after asking the local Treasury Officer to depute a subordinate to the present at the examination and see that it is carried out by the Bank with sufficient precautions. The Treasury Officer should depute for the purpose a subordinate of some standing and not a low-paid clerk. The charges actually incurred in connection with the deputation of such a subordinate should be debited to the Reserve Bank.

(k) The shroff or shroffs accompanying the remittance should before finally leaving the Bank, sign in a book kept for the purpose a memorandum of the uncurrent and spurious coins and of any deficiency found in the remittance.

(l) If a shroff accompanying a remittance finds that any of the above rules is not complied with or that impediments of any kind are placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or shroffs, he should immediately report the facts to the Manager or Agent of the Bank.

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REMITTANCES TO AND FROM TREASURY PAY OFFICES OF THE STATE BANK OF
INDIA.

29. The Treasury Pay Office is responsible for all the work connected with the receipt, examination and despatch of all remittances. Subject to the provisions of subsidiary rule 9 (c) above, the detailed procedure to be followed is as follows :—

(i) Currency remittances.

(a) All currency remittances sent for deposit into the currency chest, including withdrawn rupee coins should be sent direct to the treasury strong-room (and *not* to the Treasury Pay Office first and then to the treasury strong-room). Since the Treasury Officer and the two officials of the State Bank in-charge of the Treasury Pay Office are in joint charge of the currency chest, currency remittances should be addressed to them jointly. The escort should wait at the treasury strong-room till the Treasury Pay Office Official comes there, when the Treasury Officer and the Treasury Pay Office Officials should weigh the sealed boxes containing the remittance, give the escort a joint receipt for them and place them in the strong-room to be kept there under double locks until the remittance can be examined. The examination should be done without avoidable delay.

(b) Remittance of treasure from the premises of the Treasury Pay Office to the currency chest and *vice versa* will be made on the Bank's responsibility. For currency remittances from the currency chest at the Treasury Pay Office to the parent branch of the State Bank or *vice versa* or to or from sub-treasury chests, the Government will provide the police escort, and the cost should be debited to the Reserve Bank.

(c) A currency remittance should be counted in the presence of the Treasury Officer and of the Clerk in-charge and the Treasurer of the Treasury Pay Office in the manner laid down in sub-sidairy rule 15 (ii) under Treasury Rule 11 and the Clerk in-charge and the Treasurer of the Treasury Pay Office should attend at the strong-room for this purpose when required. The Treasury Officer should arrange for the counting to be done at a convenient time by agreement with Clerk in-charge of the Treasury Pay Office. In order that the counting of currency remittances may be done, as far as possible, by the normal staff of the Treasury Pay Office, the Treasury Officer and the officials of the Treasury Pay Office should when necessary make suitable arrangements, in consultation, for the work to be done at times outside the office hours of the Treasury Pay Office on its working days and/or on Bank holidays. The

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parent branch of the State Bank of India should make special arrangements to depute additional staff to the Treasury Pay Office to deal with the examination or despatch of currency remittance within the prescribed time when, in unavoidable circumstances, such a course become necessary.

(ii) Treasury remittances.

All treasury remittances should be sent to the Treasury Pay Office, which should make the necessary arrangements for examining them and making the necessary remittances to the Mint. There is however, no objection, if the State Bank so desires, to the Treasury Officer's allowing such remittances to be kept temporarily in the currency chest strong-room in separate receptacles on the sole responsibility of the Bank's official's in charge of the Treasury Pay Office and on the distinct understanding that neither the Government nor the Treasury Officer will have any responsibility whatever for any such receptacle or its contents or for any loss.

REMITTANCES OF SURPLUS FUNDS FROM A SUB-TREASURY TO A PAY OFFICE OR OUT-STATION OF THE STATE BANK OF INDIA.

30. When a sub-treasury is authorized to remit surplus funds to a Pay Office or out-station of the State Bank of India, one key of the remittance box to be used for this purpose should be retained at the Pay Office or out-station and the second key should be in the custody of the Sub-treasury Officer, and neither key should be taken by any member of the escort. The Government will not, however, be responsible for the remittance once it is handed over to the State Bank's messenger.

Certain sub-treasuries have been authorized to receive surplus funds from the adjacent Pay Offices or out-stations of the State Bank of India. Such surplus funds should be received only when the sub-treasury is in need of funds and should be in round hundreds of rupees in currency notes and rupee coins. The amounts so received in a sub-treasury should be deposited in the currency chest and intimation slip sent in the usual manner giving clear indication that the deposit is from the funds of the State Bank. Separate currency chest slips should also be sent giving indication that the amounts deposited were received from the Pay Office or out-station of the State Bank of India.

Note.—No treasury or Sub-Treasury Officer should, under any circumstances, either receive funds from a Pay Office or out-station of the State Bank of India when that would necessitate his sending a remittance, or pay funds to a Pay Office or an out-station of the State Bank of India when that would necessitate his obtaining a remittance from elsewhere.

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[TR 30, SR 43-44]

C. RESERVE BANK OF INDIA REMITTANCES.

Subsidiary rule under Treasury Rule 30—cont.

Introductors.

43. These rules are designed primarily for the guidance of Treasury Officers in dealing with the payments into and withdrawals from treasuries in connection with the facilities afforded by the Reserve Bank to Government officers and others for the remittance of moneys from one place to another. These remittances are arranged for by the issue of telegraphic transfers, drafts, etc., on the Reserve Bank account.

44. Remittances between places where the Reserve Bank has its own offices or is represented by its State Bank agencies, having full currency chest facilities, will not pass through the Government account. At places where the Reserve Bank is not so represented, all treasuries and sub-treasuries in India with currency chest facilities and such other treasuries or sub-treasuries as may be nominated by the Reserve Bank in this behalf, will be regarded as "Treasury Agencies" of the Reserve Bank for the issue and payment of Telegraphic transfers and drafts drawn by or upon them. The connected debits and credits in the treasury accounts, which will be carried initially against the balance of the Government owning the treasury or the sub-treasury, as the case may be will be cleared by the Accountant-General by daily adjustments advised to the Central Account Office of the Reserve Bank in accordance with such directions as may be given by the Comptroller and Auditor-General with the approval of the President.

NOTE. -1.—At places where the cash business of the treasury is conducted by sub-offices of the State Bank of India having limited currency chest facilities (*i.e.*, Treasury Pay Offices), Reserve Bank remittances will be drawn by or upon the treasury or sub-treasury at such places acting as Treasury Agencies of the Reserve Bank and not the Treasury Pay Office of the State Bank, though the cash and clerical work in connection therewith will be transacted by the later on the orders of the Treasury or the Sub-treasury Officer as the case may be.

The names of treasuries and sub-treasuries which, for the purpose of this rule, are regarded as Treasury Agencies of the Reserve Bank will be found in the separated "publication List of Treasuries and Sub treasuries in India issued by the Central Government.

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[TR 30, SR 44-45]

NOTE 2.—For the purpose of the rules in this section, the term “ Draft ” includes also Reserve Bank dividend payment orders referred to in subsidiary rule 45 below.

45. The various types of remittances between one “ Treasury Agency ” and another or between treasury agencies and places where the Reserve Bank is represented, will consist of—

(i) For Scheduled Banks, Approved Non-Scheduled Banks, Indigenous Bankers, Co-operative Banks and Societies and for the general public—

(1) Telegraphic Transfers.

(2) Reserve Bank Drafts.

(ii) On Government Account—

Reserve Bank of India Government Drafts to be superscribed “ On Government Account only ”.

(iii) For the Reserve Bank’s domestic purposes—

(1) Security Deposit Interest Drafts.

(2) Dividend Warrant Payment Orders.

The rates at which and the conditions and limitations under which Telegraphic transfers and drafts on the several accounts can be issued by Treasury Agencies, will be regulated by such general or special instructions as may be issued by the Reserve Bank with the approval of the President.

NOTE 1.—Bank Drafts on Government account *at par* will be granted within prescribed limits to Government officers and others at and on all offices and agencies (including Treasury Agencies) of the Reserve Bank for remittances on behalf of the Government and for other *quasi* public purposes set forth in *Appendix* 21. These remittances at par with be granted for transfers of funds within India.

NOTE 2.—Drawings on behalf of the Government of Tamil Nadu affected by the Treasury Agencies in Tamil Nadu on the Coorg Mercara treasury and on the sub-treasuries at Sanwarpett and South Coorg töluk, Virajpet in Coorg should be treated as extra-State and charged accordingly.

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46. The procedure to be observed by Treasury Officers in respect of the issue and payment of Telegraphic Transfer and Drafts on the Reserve Bank account will be governed by the following rules, but the Treasury Officers shall comply with any general or special instructions that may be issued to them in this behalf by the Currency Officer.

47. Subject as hereinafter provided, the various forms to be used in connection with drawings on or by Treasury Agencies will be designed by the Reserve Bank.

The form of initial accounts to be kept by Treasury Agencies in respect of remittances drawn and encashed by them and the methods by which accounts of such remittances are to be rendered by them to the Accountant-General, will be governed by such directions as may be given by the Comptroller and Auditor-General with the approval of the President—See Articles 78-85 of the Tamil Nadu Account Code. Volume II.

Telegraphic Transfers, Issues and Encashments.

48. A person applying for a Telegraphic Transfer must pay the amount of such transfer together with the prescribed charges, including the cost of telegram, before the Telegraphic Transfer is issued.

The application must be made in the form prescribed by the Reserve Bank, which may be obtained from the treasury. The application form duly filled in will serve as a chalan for the money tendered. The Treasury Officer shall retain the application for transmission to the Accountant-General along with the daily "Schedule of Reserve Bank of India Remittances Drawn" (instruction 33 below) and grant the remitter a receipt in the form prescribed by the Reserve Bank for the purpose.

49. In issuing a Telegraphic Transfer, the following rules shall be observed by the Treasury Officer :--

(i) The telegram to the office making payment of the Transfer should be sent in Reserve Bank Cypher Code authenticated by the Reserve Bank of India Treasury Agencies Private Check Signal.

(ii) A post copy of the telegram should be despatched to the Paying office at the same time as the telegram is issued.

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[TR 30, SR 50-52]

50. In paying a Telegraphic Transfer, the following precautions shall be observed :—

(i) The person claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued.

NOTE.—A Scheduled Bank applying for payment of the amount of a telegraphic transfer need not be required to produce the telegram received from the remitter, but a mere letter from the agent of the branch concerned advising receipt of intimation regarding the telegraphic transfer and demanding payment should be considered adequate for the purpose of the above rule.

(ii) If the person to whom the Transfer is payable is not known to him, the Treasury Officer should require identification by a well-known and responsible person who should certify that the payee is known to him.

(iii) The payment of the Transfer should be reported at once by a letter to the issuing officer.

(iv) If the Treasury Officer has any reason to doubt whether any person claiming payment is entitled to it, he should telegraph to the issuing office for confirmation.

(v) If the post copy of the telegram authorizing payment is not received within three days of the date on which it should arrive the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

51. Remittances will be payable in legal tender currency, *i.e.*, notes or coins, at the convenience of the officer making payment. In other words, the payee will have no right to demand payment in any particular form of currency though in practice, his requirements will be met as far as possible.

52. The provisions of subsidiary rule 72 below apply *mutatis mutandis* to payments of Telegraphic Transfers as they apply payments on Drafts.

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DRAFTS—DRAWINGS AND ENCASHMENTS

Explanations

53. The person or office that draws (*i.e.*, issues or grants) a draft is called the *drawer*, the person or office on which it is drawn and by which it is payable is called the *drawee* the person or party to whom a Draft is granted is called the *remitter* and the person or party to whom it is payable is the *pavee*.

54. A Bank Draft on Government account is not transferable and is only payable to or on the receipt of the person named therein as the payee or his lawful agent. All other Drafts, unless the contrary intention appears from the form itself, are transferable, the original payee being entitled to transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature, "Pay to C.D." or "Pay to C.D. or order" in which cases C.D. stands in the same position as the original payee did originally and has the same power of transfer. The writing by which such a write is transferred is called an endorsement the endorsement to "C.D. or order" is a *special endorsement*, and the persons to whom a Draft is successively transferred are *endorsees*, and the persons in rightful possession of a Draft is the holder.

Form of Drafts

55. Drafts shall be issued in special forms to be obtained from the Currency officers under instruction 37 below.

56. Immediately on receipt of a parcel of forms of Drafts, shall be carefully examined by the Treasury Officer and a proper acknowledgement sent to the Currency Officer. The acknowledgement shall certify that the forms have been counted and found correct.

57. The forms of Drafts and of Advices (subsidiary rule 61 below) shall be placed in store under the key of the Treasury Officer who should each morning issue the book or books containing Drafts forms and the Advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this serial is unbroken, that no form is kept back unissued unless it be spoilt and that the number of draft forms expended in the day agrees with the total number listed in the "Schedule of Reserve Bank of India Remittances Drawn" for the day. (Instruction 35 below).

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Officers signing Drafts shall destroy spoilt draft forms after noting in the remarks column of the "Register of Reserve Bank" of India Remittances Drawn" (Form T.A.25 in the Tamil Nadu Account Code-Volume II) under their full signature the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

Issue of Drafts

58. A person requiring a draft shall tender with the money a formal application in prescribed form which may be obtained from the treasury. The application form duly filled in will serve as a chalan for the money tendered. The application shall be retained by the Treasury Officer for transmission to the Accountant-General along with the daily "Schedule of Reserve Bank of India Remittances Drawn". (Instruction 33 below).

NOTE 1.—A person applying for a Bank Draft on Government Account should certify on the application that the Draft is wanted for *bonofide* public purposes and describe the object of the remittance. If the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Directors of Treasuries and Accounts. Questionable grants should be reported to the Currency Officer with a view to the issue of the instructions for future guidance.

NOTE 2.—When the purchaser of the Draft demands a receipt for the amount of the Draft and the exchange charges thereon, the Treasury Officer may grant the purchaser a receipt in the form prescribed by the Reserve Bank for the purpose.

59. Drafts shall be prepared and signed from time to time as they are applied for, immediately on the receipt of cash or its equivalent, the business of signing them must not be postponed till the close of office and on no account may the office be closed till all Drafts applied for have been issued. Each must be signed legibly with the full signature of the Treasury Officer.

60. At the time of signature of a Draft, the Register (Form I.A. 25 in the Tamil Nadu Account Code, Volume II), together with the application for the Draft, the advice (subsidiary rule 61 below) and the book of forms shall be laid together before the Treasury Officer. The Treasury

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Officer shall initial each entry in the Advice and the corresponding entry in the register at the same time as he signs the Draft after he has satisfied himself that—

- (i) the several documents agree,
- (ii) the authority for issue is sufficient,
- (iii) the date and office of issue and the name of the payee are legibly and distinctly entered in that body of the Draft.
- (iv) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and fractions of a rupee in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain fractions of a rupee, the words end with the word "only" and
- (v) a sum a little in excess of that for which the Draft is granted is entered in words across the Draft at right angles to the type.

NOTE 1.—“Under thirty rupees” will mean that the Draft is for a sum not less than Rs. 20 but less than Rs. 30 and similarly, “under eight hundred rupees” will mean that is for less than Rs. 800, but not less than Rs. 700.

NOTE 2.—The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing-machine.

Advice of Remittances Drawn.

61. An Advice of all drawings effected on a particular treasury the Bank on any particular date shall be sent to the Treasury or the Office drawn upon in the special form prescribed by the Reserve Bank. The Advices shall be completed, signed and despatched by the Treasury Officer before the treasury closes on the day of issue.

Advices of Drafts drawn on the Bank shall be sent direct to the Manager or Agent, as the case may be, of the Bank.

Note.—Whenever two or more sheets are used for advising the issue of drafts, each such sheet should be signed by the Treasury Officer.

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62. If alternations be made in a Draft prior to issue, the corrections shall be noted in the Advice, and each alteration, both in Draft and Advice, shall be authenticated by the drawer's full *signature* in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable to a stranger to alter it, and fraudulently to obtain payment of a larger amount, the drawer, and not the drawee, must bear the loss. But the Treasury Officer drawn on must remember and apply the numerous defensive checks provided for him by these rules.

Regularity of Signature.

63. Variation in the signature of the drawer often entails much trouble on the paying office, and the drawer will be held responsible for inconvenience or delay which may be caused to individuals in consequence of change in or illegibility of his signature or other serious irregularity on the fact of the draft, as the drawee would be justified in suspending payment in cases of doubt arising from such cases. An officer in charge of a treasury shall sign his name in English or have it written in English characters below the signature in any Indian script.

64. When any change of Treasury Officer occurs, a specimen of the signature of the relieving officer shall be forwarded by the outgoing officer to all officers usually drawn on. The following form will be convenient:—

“The undersigned begs to notify to..... that he has on this day been relieved of the executive charge of the treasury is atby.....a specimen of whose signature is annexed.

.....
Relieved Officer

The

19

.....
Relieving Officer.

NOTE 1.—If it should be necessary for a Treasury Officer to draw on a treasury or an office not usually drawn upon, to which a specimen of his signature has not been sent under the provisions of this rule, he should, at the time of issue of a draft, also forward a specimen of his signature under a special forwarding letter duly stamped with the seal of the treasury, which should be posted on the same day in a separate cover and not in the cover containing the advice.

NOTE 2.—In the case of an officer who signs in any Indian script, his name should also be written in English characters in the notice, as well as after his signature.

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NOTE 3.—When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among treasury and other offices.

NOTE 4.—Specimen signatures of the receiving officer shall also be forwarded to all Postmasters, who draw money and also make remittances into the treasury concerned, in the form prescribed in the above rule. The Treasury Officer shall also furnish to the Postmasters concerned the specimen signatures of the Treasury and the Accountant who are authorised under Subsidiary Rule 16 (f) under Treasury Rule 10 to acknowledge remittance under Rs. 500 into the Treasury.

Encashment of Drafts.

65. The Advices received from the issuing treasuries or the Bank shall be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They shall then be sorted and arranged according to the office from which they are received and pasted chronologically in guard files in such a way that advices received from each drawing office may be kept together. These files, shall be kept under lock and key.

NOTE 1.—The Treasury Officers should particularly guard against the possibility of the fraud of altering after signature the amount shown in the Advice, by a comparison of the total amount reported in words in the heading with the real total of the figured amount of an Advice. Any alteration of any entry, whether of names or figures, in an Advice require the drawer's full signature, so that it is scarcely possible that any fraud should be attempted by altering the Advice before he has signed it, since at the time of signing he would notice any uncertified correction.

NOTE 2.—All covers containing "Advices of remittances sold" received from the issuing treasuries or the Bank shall be superscribed with the words "Remittance Advice".

66. The Advices arranged in the manner prescribed in the last preceding rule will facilitate the examination and identification of Drafts, etc. presented for payment. The entries made in an advice should be such as to place sufficient obstacle to the encashment of Drafts forged or

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fraudulently altered, and their sequence should effectually bar the use a second time of a particular serial number, and suggest suspicion even of the Advice where a high number follows a low one.

Necessary notes of references touching irregularities of cancellation issue of certificates of non-payment, Advices of seconds or third, and of any other points of importance shall be made on the Advice.

67. (a) On a drafts being presented for encashment, the Treasury Officer shall compare it with the Advice, and satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal acquittance. It must be borne in mind that in the case of a Draft on Government account the liability to the payee named in the Draft can only be discharged by payment to—

- (1) the payee or his lawful agent on identification, or
- (2) the payee's banker who should certify that the amount has been placed to the payee's credit, or

(3) a person holding a letter of authority from the payee, whose signature must be known to the Treasury Officer and if the letter directs the Treasury Officer to pay the money to ascertain named person, that person must be identified to the Treasury Officer before payment can be made.

The only endorsement on such draft should be payee's receipt or that of his lawful agent

(b) In all other cases where payment is not made on an endorsement in favour of a recognized bank, the Treasury Officer shall not only satisfy himself of the genuineness of the claimant's signature to the receipt on the back of a Draft but, if the claimant himself is not in attendance, he must assure himself that the presenter of the Draft is the agent or messenger of the legal holder, duly authorized to receive the payment. If the presenter is unknown to the treasury officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the Draft, the Treasury Officer shall demand a letter from the legal holder, authorizing the presenter to receive payment on his behalf. Similarly, in cases where payment is made on an endorsement to a recognized bank, the Treasury Officer must assure himself that the presenter of the Drafts is the authorized agent or messenger of the Bank.

NOTE I.—The term "recognised bank" referred to in the sub-sidiary rule include a scheduled bank under Reserve Bank of India Act, 1934, or a bank or firm mentioned in Appendix 12.

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NOTE 2.—The letter of authority for receiving payment at the treasury referred to in this rule is not liable to stamp duty.

68. Drafts payable at the district treasury cannot be endorsed for payment at sub-treasury.

69. Before issuing pay orders on a Draft, the Treasury Officer shall satisfy himself that the draft has been advised; that it corresponds in all particulars with the Advice; that it bears the genuine signature of the drawer; that it has not been tampered with; and that it is not a cancelled or a lapsed Draft or one of which a duplicate has been paid. A Draft may be paid.—

(i) without Advice if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well known and reliable holders, this security may be dispensed with at the discretion of the Treasury Officer. The Treasury Officer shall in all cases apply for the necessary Advice without delay.

(ii) even though differing from the Advice, at the discretion of the Treasury Officer provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the Draft special caution shall be exercised before paying on as Draft an amount larger than that named in the Advice.

70. As each Draft Telegraphic Transfer drawn by the treasury paid it must be stamped "paid", the date of payment being at the same time noted in the Advice under the initials of the Treasury Officer.

Doubtful Drawings.

71. In the case of erasure, alteration or other serious cause for suspicion, the Treasury Officer shall, before payment, refer to the drawer the post office of the Currency Officer, as the case may require. Any material alteration of a Draft, after it has been drawn or endorsed, affecting the date, sum, or time or place of payment will invalidate it; but the mere correction of a mistake such as by inserting the words "or order" in the endorsement of a Draft will have no such effect.

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Form of Receipt.

72. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the Draft, and that it is given by the legal holder. On no account may a Draft, be paid by instalments, receipt for the full amount must be given on the reverse, and the full amount must be paid

(a) If the legal holder be dead, payment can be made only to his legal representative a Draft for less than Rs. 100 may, however, be paid without a certificate of administration.

(b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power of attorney should be made on the Draft.

(c) If more than one person be named in a Draft, all must join in order to give a valid endorsement or receipt.

(d) A Draft payable to A.B. cannot be cashed on the receipt of his partner C.D. without production of a formal power of attorney a bill payable to A.B. and C. can be paid on the receipt as A.B. and C. of any member of the firm.

(e) Drafts payable to an incorporated company or any corporate body may be paid on the receipt of the official authorized-generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of Draft's payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer shall first satisfy himself that the authority has been duly conferred.

(f) A Government Officer which he sends a Draft to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit", omission to do this facilitates fraudulent appropriation of the money.

Instructions under Treasury Rule 30—cont.

RECORD OF DRAFTING AND ENCASHMENT.

31. A record of Telegraphic Transfers and Drafts drawn by the treasury will be kept in a register (Form. TA 25) in accordance with the directions contained in this behalf in the Tamil Nadu Accounts Code, Volume II.

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32. As each Draft or Telegraphic Transfer is paid, entry must be made in the Register of Reserve Bank of India Remittances Encashed (Form T.A. 26 in the Tamil Nadu Account Code, Volume II).

33. At the close of each day, separate schedules for drawings and encashments during the day will be prepared in special forms prescribed by the Reserve Bank for submission to the Accountant-General in accordance with the directions contained in the Tamil Nadu Account Code, Volume II. The application forms for remittances drawn and also the receipted Draft and the payees receipts in respect of Telegraphic Transfers encashed shall accompany the schedules mentioned above.

34. The following are the checks 'which the Treasury Officer shall each evening apply to the several' documents connected with remittances drawn and encashed. The Registers of Remittance drawn and encashed and the connected schedules check one another directly; the total payments for the day as booked under the head "882. Reserve Bank of India Remittances" in the Cash Book, after allowing for receipts and payments, if any, at sub-treasuries which will be entered under a separate sub-head. The total of the several advices for the day must also agree with the total in the column "Amount" in the schedule of drawings, and this agreement shall be, at times, checked by the Treasury Officer himself.

34-A. Where the name of the payee and for endorsee appears on the instrument in English and the signature is made in English, the Treasury Officer should in addition to the precautions prescribed in the Treasury Rules for making payment to the proper person on identification, see that the signature tallies letter for letter with the name as spelt on the instrument. Where the name of the payee or endorsee is spelt incorrectly, the spelling of the endorsement must correspond with that of the misspelt name, but, if the payee wishes, he may add his name in brackets.

Subsidiary Rules under Treasury Rule 30—cont.

OTHER RULES.

Issue of Duplicates.

73. When satisfactory evidence has been given that a Draft has been either lost or destroyed, and application is made within a reasonable period after issue but before it has elapsed (sub-sidiary rule 81 below), a duplicate may, without reference to the currency Officer be granted to

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the party who obtained the original or to the payee, or to the legal representative of either but to no other person. If the Draft should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee, but the issue of this certificate will be no bar to the payment of the last Draft, if presented before the duplicate is paid.

In the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate the non-payment of the others being certified. Neither duplicate nor triplicate can be issued without reference to the Currency Officer, if the Draft has lapsed (subsidiary rule 81 below). Issues of duplicate or triplicate shall be promptly advised to the drawee, in order that proper note may be made on the advice originally received.

74. The duplicate and triplicate shall be drawn in exactly the same terms as the original instrument with the same date, the same number, the same amount and the name of the same payee; so, that, if a lost Draft has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original Draft.

75. No duplicate or triplicate order than six months shall be paid without previous reference to the Currency Officer.

Cancellation and Refund.

76. No Draft can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the Draft can be cancelled only if the original together with the duplicate (and the triplicate if issued) be surrendered. Consequently, no refund can be made on a lost Draft a duplicate must be obtained and payment taken at the treasury or office drawn on.

77. All parts being surrendered, a Draft may be cancelled and its amount refunded to the remitter on application provided that the draft bears no endorsement or other evidence to show that it was delivered to the payee and provided further that the signature of the remitter on the letter of request for cancellation agrees with that on the relevant draft application form. If the draft bears any endorsement by the payee/endorsee(s) or crossing by any Bank the remitter should be asked to have the endorsements crossed cancelled by the maker thereof where the above requirements are not satisfied the remitters' explanation stating

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The reasons for his request for cancellation of the draft and the difficulties in complying with the requirements should be obtained and forwarded to the Reserve Bank of India for issue of necessary instructions. No exchange which has been levied can be refunded.

Note.—If alteration of the name only of the payee is required by remitter, it will suffice for the drawer to alter the same in the Draft under his full signature and to advise the drawee.

78. When a Draft is cancelled, the fact of cancellation shall be conspicuously noted across the face of the Draft; at the same time an intimation shall be sent to the office drawn on, in order that the fact may be recorded in the advice originally received and necessary precautions taken against payment of the cancelled Draft. The cancelled Draft shall be duly receipted by the remitter or the payee, as the case may be.

Instruction under Treasury Rule 30— cont.

35. The amount refunded will be entered in the "Register of Reserve Bank of India Remittances Encashed" and also in the proper columns of the schedule of such encashments for the day on which the cancellation takes place, in accordance with the direction contained in this behalf in the Tamil Nadu Account Code, Volume II.

Subsidiary Rules Treasury Rule 30—cont.

Exchange of Drafts

79. A Treasury Officer may issue a Draft in exchange for one drawn on him.

(i) *If on Government account.*— Only if the payee be a Government officer and requires the Draft to be exchanged for reasons to be stated in his application.

(ii) *In other cases.*— Only if the holder has been removed to the neighbourhood of another treasury or of an office or agency of the Bank.

NOTE.— A Draft is said to be exchanged when the holder being unable to appear and take payment in cash applies for a new one endorsing the original "Received payments" by Draft on.....

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If he can appear and take payment in cash his obtaining a new Draft with the cash paid on the old one is a matter to be disposed of under ordinary rules.

36. When a Draft is exchanged for another, the original Draft will be treated and entered as a Draft presented for encashment and the amount again credited received as for the issue of a new Draft.

SUPPLY OF FORMS.

37. Forms of Drafts and all other forms prescribed by the Reserve Bank for use in connection with the remittances dealt with in this Section will be supplied to the Treasury Officer by the Currency Officer under whose jurisdiction the treasury is situated. Indents for such supplies will be in *Form 87* or in such other form as the Reserve Bank may prescribe and will ordinarily be for twelve months' supply.

Subsidiary Rules under Treasury Rule 30—cont.

Unpaid Drafts

80. Drafts which are outstanding for more than six months can be paid only after obtaining the necessary confirmation from the drawing office.

Lapse of Drafts

81. Drafts which are not paid before the end of the third account year after that in which they are issued, shall be treated as lapsed and shall be so marked in the Advice. Should any one apply for payment of a lapsed Draft, he should be directed to address the Currency Officer for orders.

SPECIAL RULES FOR REMITTANCES OF POLICEMAN

82. In the case of policemen's remittances, the Superintendent of Police concerned shall forward the Draft to the payees direct, There is no objection, if such a course is preferred, or is required by departmental regulations, to his sending the Draft to the Superintendent of Police of the district in which the payee resides who will deliver it to the payee after satisfying himself as to his identity Descriptive rolls of the payee duly filled in and signed shall, at the same time, be sent to the Treasury Officers concerned.

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83. The Drafts are payable to the parties described in the roll. In cases of doubtful identify, payment may be made on security at the discretion of the Treasury Officer.

84. These Drafts, if not presented for payment at the expiration of six months from the date of issue, shall be considered as cancelled, and if they are presented after that period, payment shall be refused. A Draft which has thus become uncurrent may be returned by the payee to the drawer for the issue of a fresh Draft or for the refund of the amount, as may be required.

Should such a Draft, whether original or duplicate, be lost in transit, the Superintendent of Police will report the loss to the Currency Officer, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the Draft is in six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury or office on which it was drawn.

Note.—These Drafts, may also be cancelled as provided for in subsidiary rule 77 above.

RESPONSIBILITY FOR MONEYS WITHDRAWAL

CHAPTER VII—RESPONSIBILITY FOR MONEYS WITHDRAWN
TREASURY OFFICER.*Instructions under Treasury Rule 31*RESPONSIBILITY OF TREASURY OFFICER IN RECOVERING AMOUNTS DIS-
ALLOWED BY THE ACCOUNTANT-GENERAL AND THE EXAMINER OF
LOCAL FUND ACCOUNTS.

1. When the Accountant-General disallows a payment as unauthorized the Treasury Officer should promptly recover the amount disallowed without regard to any representation or protest and, if the item is a recurring one should also refuse to make similar payments in future until the Accountant-General authorizes him to do so. The Treasury Officer should not enter into any correspondence regarding any such recovery.

If a Treasury Officer receives an order to make a recovery from the Government servant who has been transferred to another district, he should immediately forward it to the Treasury Officer of that other district.

Note.—A recovery should when necessary be made in instalments, as prescribed in Article 58 of the Tamil Nadu Financial Code, Vol. I.

2. (a) The Treasury Officer should invariably recover from the next contingent bill of the office concerned any amount which the Accountant-General order him to recover on account of contingencies.

(b) The Treasury Officer should ordinarily recover from the next pay bill of the Government servant concerned any amount which the Accountant-General orders him to recover on account of pay and similarly from the next travelling allowance bill any recovery ordered on account of travelling allowance. When, however a recovery has to be made on account of travelling allowance and the Government servant concerned does not present a travelling allowance bill within a month he should be requested to refund the amount at once in cash and if he fails to do so, it should be recovered from his next pay bill.

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(c) If a recovery has to be made but no bill from which it can be made is likely to be submitted in the near future and the Government servant who has to make good the amount does not refund it promptly in cash when requested to do so, the Treasury Officer should report the circumstances to the Accountant-General and ask for his orders.

(d) The Treasury Officer should invariably recover from the bill of a local body for any non-statutory grant any amount which the Examiner of Local Fund Accounts, orders him to recover on account of over drawal of grant-in-aid by that local body. He should also send a report to the Examiner as soon as the recovery is effected.

(e) A recovery should be shown distinctly at the foot of the bill (not on a sub-voucher), and the number and date of the objection statement or other authority should be distinctly quoted.

3. Objections and orders which arise out of the examination by the Accountant-General of the treasury accounts are communicated to the Treasury Officer by letters, audit memoranda, or periodical objection statements in Form 105 and further remarks on the Treasury Officers replies in Tamil Nadu Treasury Code Form 105-A. To these the earliest attention should be given and it is most important that these objection statements should be returned punctually within a fortnight of receipt and also that the replies in them should be such as will enable the Accountant-General to adjust the items under objections without further correspondence. When it is necessary to communicate objections to other officers as in the case of officers subordinate to the Collector it should be done immediately on receipt of the objection statements and early replies should be asked for. If these are not received in time for the return of the objection statements to the Accountant-General, the fact should be noted in the reply column of the statement and the receipt of the reply and its transmission to the Accountant-General should be carefully watched. A copy of the objection statement should be kept in the treasury.

4. *Register of recoveries.*—Every treasury should maintain a register of recoveries in Form 106 in which separate pages should be set apart, as may be convenient for each Government servant or department entitled to draw bills etc., on the treasury. As soon as any order to make a recovery is received whether through an objection statement or a separate slip, an entry should be made in the register. Before any bill is passed for payment, the register should be consulted to see whether any recovery has to be made when any amount is recovered it should be duly noted in the register along with the number and date of the voucher.

RESPONSIBILITY FOR MONEYS WITHDRAWAL

DRAWING OFFICERS

*Subsidiary Rules under Treasury Rule 32.*GENERAL RULES REGARDING THE FORMS OF VOUCHERS
FOR DISBURSEMENTS MADE, ETC.,

1. A Government servant is responsible for the safe custody of moneys received by him from the treasury for expenditure on behalf of the Government and shall maintain the prescribed accounts for watching the correct disposal of the money (e.g., by disbursement of pay, allowances etc., among the staff) and for checking the cash balance in the office.

2. (a) Subject to the provisions of clause (b) below a Government servant shall obtain, for every disbursement which he makes on behalf of the Government including every repayment of moneys which have been deposited with the Government, a voucher setting forth full and clear particulars of the claim, using as far as possible the particular form, if any, prescribed for the purpose and shall obtain at the time of making payment, either on the voucher or on a separate paper to be attached to it, an acknowledgment of the payment signed by the payee by hand and in ink. In doing so, he shall observe carefully the directions in subsidiary rule 2 under Treasury Rule 16 in regard to the preparation of vouchers and the stamping of receipts. When possible, he shall require the payee to note the actual date of payment in his acknowledgment. When it is not possible for the payee to note the actual date of payment either because he is illiterate or because he is required to present a signed receipt before payment is made the disbursing officer shall enter the actual date of payment on the relevant voucher with his initials either separately for each payment or for groups of payments, as may be found convenient.

If a payee is not able to write his signature on the acknowledgment shall be taken in the form of his mark or preferable his thumb-impression attested invariably by some known person See subsidiary rule 2 (h) under Treasury Rule 16.

If a payee signs his acknowledgment in a language other than English he shall be required to write also the amount acknowledged in word and that language in his own handwriting. His acknowledgment including the amount acknowledged and any remarks made by him, shall be translated into English and his signature shall be translated in Roman characters. Signatures in Hindi or Tamil need not be translated. If a payee cannot sign his name in a script known to the disbursing officers or

RESPONSIBILITY FOR MONEYS WITHDRAWAL
(T.R. 32—S.R. 1—2)

member of his staff if he can sign in a script known to one of them but cannot write the amount acknowledged in words in it, the procedure applicable when a payee is not able to write shall be followed.

A cash memorandum shall not be treated as a proper voucher (or a valid receipt) unless it contains a specific signed acknowledgment of the receipt of the moneys by the signatory from the Government servant concerned, and is duly stamped with a ten paise stamp if the amount paid exceeds Rs. 20 or in cases where this is not practicable, it is stamped "PAID", and initialled by the drawing and disbursing officer.

Note.—As adjustment bills for 'nil' amount involve no payment is not necessary to insist upon any acknowledgement of payment in respect of such bills.

Exception 1.—The facsimile signature is prescribed for obtaining the payees' acknowledgements of payments on account of the pay and allowances of Government servants—See subsidiary rule 4 below.

Exception 2.—The facsimile signature of the executive authority of a municipality may be accepted as the payee's signature on an acknowledgement of the payment of a municipal tax on a Government building.

Exception 3.—In the Electricity department, when cheques are sent to the suppliers or contractors by post, the receipt for the payment may be obtained by the disbursing officer after the cheques are received by the payees.

Exception 4.—Petty purchases not exceeding Rs. 10 made at a time on cash basis by the officer-in-charge of the following commercial concern are exempted from the operation of the rule:—

(i) Deleted.

(ii) Deleted.

(iii) Deleted.

(iv) Agricultural Engineering Workshops, Madras.

Disbursing officers, should, however, record on the sub-vouchers the words 'cash paid' over their date signature.

(b) If, in very exceptional circumstances, it is quite impossible to furnish a proper voucher with the payee's acknowledgment in support of a payment, a certificate of payment showing the particulars of the claim, signed by the disbursing officer and endorsed by his immediate superior, shall be placed on record.

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If a disbursing officer anticipates any difficulty in obtaining an acknowledgment in the proper form from a person to whom any moneys are due, he shall decline to deliver the cheque of cash to him or to make a remittance to him, as the case may be until he receive a proper acknowledgment of the payment with all the necessary particulars.

Whenever a payment is made by remittance, a note of the date and mode of remittance shall be made on the bill or voucher at the time of remittance. When a remittance is made by postal money order, its purpose shall be briefly stated in the acknowledgement portion of the money order form in continuation of the entry. "Received the sum specified above on" and sufficient space shall be left below the manuscript addition for the signature or thumb-impression of the payee.

Whenever a disbursing officer of the Public Works, Electricity or Forest Department tenders money orders to the Post Office for issue with a cheque in lieu of cash he shall demand an individual receipt for each such money order.

(d) When an article is obtained by the value payable by post, the value payable cover, together with the invoice or bill showing full details of the items paid for, shall be treated as a voucher, and the disbursing Officer shall note on the cover that the payment was made through the Post Office and includes the certificate copy marked postal commission.

(e) disbursing officer may retain a certificate copy marked 'Duplicate of a receipted voucher, when this is necessary in order to complete the record in his office, but the payee shall not be required to sign any such copy or to give a duplicate acknowledgement of the payment.

3. No voucher shall be treated as valid voucher unless it bears a district pay order, specifying, the amount payable both in words and in figures separately and signed or intialled, and dated by hand and ink by the responsible disbursing officer. Cashiers and other Government servant, who are authorised to make payments on passed vouchers shall not make any payment on voucher unless it bears pay order satisfying these requirements.

DISBURSEMENT OF PAY AND ALLOWANCES OF GOVERNMENT SERVANTS.

4. (a) The head of an Office is personally responsible for all moneys drawn as pay, leave salary, allowances, etc., on an establishment bill signed by him or on his behalf until he has paid them to the persons who are entitled to receive them and has obtained their dated acknowledge

RESPONSIBILITY FOR MONEYS WITHDRAWAL

ments, duly stamped when necessary. These acknowledgements shall be taken as a rule on the office copy of the bill. When the head of the office concerned considers that an establishment is so large or scattered that the payees' acknowledgements cannot, without undue inconvenience be obtained on the office copy of the bill, he shall maintain a separate acquittance roll in Form 88 and obtain the payees' acknowledgements in it.

The leave salary of the non-gazetted Government servant who is on leave in India shall be drawn in the district in which he was last on duty and he must make his own arrangements, for having it remitted to him when necessary. As an exception to the procedure prescribed in the preceding paragraph, when a Superior non-Gazetted Government servant is on casual or other leave any moneys due to him may be remitted to him by postal money order at his expense, if he has made a written request for this to be done in that case, the receipt given by the Post Office and the payee's receipt shall be attached to the office copy of the bill or to the acquittance roll, as the case may be. The leave salary of a last grade Government servant shall be remitted to him by postal money order at Government expense, the money order commission being debited to contingencies. Alternatively a Government servant who is on casual or other leave may make a written request that any moneys due to him be paid to a specified Government servant belonging to the same office; payment shall then be made accordingly, provided that the Government servant nominated produces an acknowledgement signed by the absentee (and stamped when the amount exceeds Rs. 20) and that the disbursing officer is satisfied that the absentee's written request and acknowledgement of the payment may be accepted. The same procedure may be followed also for the disbursement of moneys due to a Government servant when he is in camp. The Government servant who receives the moneys shall sign on the back of the absentee's acknowledgement in token of his having received the moneys on the absentee's behalf. The acknowledgement shall be attached to the office copy of the bill or to the acquittance roll, as the case may be, and the remark "separate receipt attached" shall be entered in the appropriate place in the office copy of the bill or in the receipt column of the roll. Any such payment is made entirely at the risk of the Government servant to whom the amount is due, and no claim shall be against the Government under any circumstances on account of any loss which he may suffer in connection with it. The leave salary of Superior non-Gazetted Government servant also be paid when required by means of a bank draft the commission on the bank drafts obtained for payments outside the State being met by the Government.

RESPONSIBILITY FOR MONEYS WITHDRAWAL

A double Lock cash chest as in the case of treasuries shall be opened in big offices where cash handling is heavy undisbursed pay amounts exceeding Rs. 5,000 (Rupees Five thousand only) shall be placed in and withdrawn from the Double Lock cash chest in the presence of the offices in charge of the chest, if and when necessary and the balance proved each time of transaction. The single lock cash chest balance should be verified physically at the time of closing cash balance and if the single lock cash chest balance exceeds Rs. 5,000 (Rupees five thousand only) it should be transferred to the Doublelock cash chest.

If a Government servant who is entitled to receive any moneys drawn from the treasury on his behalf fails to claim payment in person or in accordance with the preceding paragraph before the end of the month in which they are so drawn, the moneys drawn for him shall ordinarily be refunded by short drawal in the next bill, and drawn a fresh the drawing officer consider that the earlier refunding of any such moneys when he claims them, if the rules regarding arrear claims permit it. When the drawing officer considers that the earlier refunding of any such moneys) would cause undue inconvenience, he may retain them for any period not exceeding three months, but he will continue to be personally responsible for them and must make satisfactory arrangements for keeping them safely. Undisbursed pay, allowances and leave salary shall not, under any circumstances, be placed in deposit.

If a Government servant does not receive the salary drawn on his behalf and the pay disbursing officer, acting upon a requisition made by a registered society (under section 40 of) the Tamil Nadu Co-operative Societies Act, 1961, in accordance with rule 53, of the Tamil Nadu Co-operative Societies Rules, 1963, pays the amount due to the society the amount so paid shall be treated as final charge under the head of account to which his pay and allowances are debited. The amount be remitted into the treasury will then be less by the amount paid the abatement and the head of account to which his pay and to the society and the amount so omitted shall be taken as allowances are debited.

Note—(1) In cases where the recovery or dues to the Co-operative Societies is effected at the time of disbursement in pursuance of requisitions made by the societies acknowledgments for the net amounts should be obtained from the Government servant concerned.

(2) In respect of cases failing under the last paragraphs and acknowledgement shall however be necessary from the Government servant concerned and the receipt obtained from the society shall constitute sufficient acknowledgement.

(b) As far as possible, a clerk who has help to prepare a bill for establishment pay, etc., shall not be allowed to have anything to do with the disbursement of the pay, etc.

RESPONSIBILITY FOR MONEYS WITHDRAWAL

(c) Every office shall maintain a register in Form 20, to watch the disposal of undisbursed pay and allowances. The same register shall also be used when necessary, for watching the disposal of the undisbursed balances, if any of amounts drawn on contingent bills in excess of the permanent advance.

(d) The drawing officer shall either check each acquittance roll himself by adding up the items, comparing the total, with the total of the corresponding establishment bill and the money received from the treasury and seeing that any difference between the totals is properly accounted for, or have it got checked by a responsible Government servant. The Government servant who checks an acquittance roll shall sign a statement at the foot of it as follows :—

“Checked in accordance with subsidiary rule 4 (d) under Treasury Rule 32”.

(e) A disbursing officer shall not make the last payment of pay allowances, etc., to a Government servant who is finally leaving the service of the Government on retirement, resignation or dismissal or is placed under suspension until he has satisfied himself that no amount is due to the Government from the Government servant. In regard to the recovery of overpayments, etc., from any such Government servant, he shall follow the detailed procedure laid down in subsidiary rule 34 under Treasury Rule 16. A disbursing officer shall also not pay any pay, allowances, etc., due to a deceased Government servant to the heirs of the Government servant after his death, until he has satisfied himself that no amount is due to the Government from the Government servant.

DISBURSEMENTS OUT OF THE PERMANENT ADVANCE.

5. Every Government servant who has been granted a permanent advance shall regularly check the correctness of the balance with the help of his contingent registers or, if the advance is used for other purposes besides meeting contingent expenditure with the help of a register in Form 89, which he shall maintain for the purpose.

Instructions under Treasury Rule 32.

APPLICABLE TO DEPARTMENTS GENERALLY.

1 *Custody of vouchers and acquittances.*—All vouchers and acquittances are important documents and should be filed and preserved carefully in the office concerned when they are not sent elsewhere for audit in accordance with the rules.

RESPONSIBILITY FOR MONEYS WITHDRAWAL

2. *Cancellation and destruction of sub-vouchers to contingent bills.*—(a) Sub-vouchers to contingent bills should be 'cancelled' in such a manner that they cannot subsequently be used fraudulently to claim or support a further payment.

(b) Whenever a drawing officer signs a fully-vouched contingent bill for presentation at the treasury for payment or a detailed contingent bill for submission to controlling authority, he should at the same time cancel all the sub-vouchers which relate to the bill but are not attached to it and are retained for record in his office. He should endorse the word "cancelled" across each such sub-voucher in red ink or by a rubber stamp and initial it with the date. He should certify on the bill that all the sub-vouchers relating to it other than those attached to it have been so cancelled that they cannot be used again. When the amount of a sub-voucher exceeds the permanent advance it should be cancelled in the manner described above, as soon as the payment has been made and entered in the contingent register.

Whenever a controlling authority forwards a detailed contingent bill to the Accountant-General, he should cancel in the manner described above all the sub-voucher received with the bill but not forward with it to the Accountant-General and should certify on the bill that all such sub-vouchers have been so cancelled that they cannot be used again.

Exception.—In the Electricity Department a drawing officer may authorise the Divisional Accountant to cancel the sub-vouchers to be retained for record in his office. After obtaining a certificate from the Divisional Accountant that he has duly cancelled all such sub-vouchers relating to a bill, the drawing officer may certify on the bill that all such sub-vouchers have been cancelled.

(c) Sub-vouchers which are sent to the Accountant-General should not be cancelled either by the drawing officer or by the controlling officer. They will be cancelled in the office of the Accountant-General after audit under the rules of the Audit Department.

(d) No sub-vouchers should be destroyed until three years have elapsed from the date of the payment—See Article 326 of the Tamil Nadu Financial Code, Volume I.

2-A. *Disbursement Certificate in support of Part and Final payment of Provident Fund Deposits.*—Disbursing Certificates in the following Form in respect of all cases of part and final withdrawals from Provident Fund should be furnished to the Accountant-General, immediately after payments have been made.

RESPONSIBILITY FOR MONEYS WITHDRAWAL

Certified that the amounts of Rs. (in figures) (Rupees in word representing the whole/part of the balance of credit in the.....
 Provident Fund Account No.....
 of Thiru/Thirumathi/Selvi.....
 and authorised in Funds there quote the letter of authority issued by the Accountant-General, Madras) has been drawn on.....
 and to Thiru/Thirumathi/Selvi..... on
 on the manner indicated in the authorisation.

2-B. *Premia receipts in support of withdrawals from Provident Fund Deposits for payment of insurance premia.*—(i) Insurance premia receipt in support of amounts withdrawn from the various Provident Funds on behalf of non-gazetted staff (other than gazetted officers and non-gazetted officers who are allowed to draw their own bills at treasuries) need not be forwarded to the office of the Accountant-General. They should be watched and scrutinised by the disbursing officer himself through the register in Form 99. This responsibility should be discharged by the disbursing officer in respect of every withdrawal made by him on behalf of a subscriber and entered in his register even though subsequent to the drawal of the amount, the non-gazetted Government servant is transferred to another office or become eligible to draw his own bill or is promoted to gazetted rank—See paragraphs (ii) and (iii) below :

Note.—If any particular case, a non-gazetted subordinate becomes a disbursing officer in the same office and has himself to discharge this responsibility in respect any previous withdrawals made on his behalf, he should submit such premia receipt or receipt to the office of the Accountant-General.

(ii) Premia receipts in support of amounts withdrawn from the Provident Funds by gazetted Government servants and by such non-gazetted Government servants as are authorised to draw their own bills, should be forwarded by them to the Office of the Accountant-General for scrutiny and return. This should be done by every subscriber who was gazetted officer or an officer empowered to draw his own bills at the time of the withdrawal of the amount irrespective of the fact whether subsequent to the withdrawal the Government servant proceeds on leave and reverts to non-gazetted status or is not empowered to draw his own bill.

(iii) Premia receipt of subscribers on foreign service, or transferred temporarily under the jurisdiction of another audit office, whether gazetted or non-gazetted should be sent to the office of the Accountant-General for scrutiny and return.

RESPONSIBILITY FOR MONEYS WITHDRAWAL

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

3. In the case of Public Works Department every voucher should be en faced with the word 'checked', over the dated initials of the Divisional Accountant, as well as of any clerk who may have applied a preliminary check. Voucher not submitted to audit (see Article 232 of the Tamil Nadu Account Code, Volume III) should be cancelled by means of perforat or endorsing stamp and kept carefully, to be made available for test audit whenever demanded by the Accountant-General.

Stamps affixed to vouchers should be so cancelled that they cannot be used again and if with this object they are punched through care should be taken that the acknowledgment of the payee is not destroyed thereby.

Vouchers relating to new supplies of tools and plant should be completed by noting on them the name of the month in the accounts of which the articles acquired were brought on the Account of Receipt of Tools and Plant (Form P.W.A. I in Volume III of the Tamil Nadu Account Code).

SPECIAL TO THE PUBLIC WORKS AND ELECTRICITY DEPARTMENT.

4. Government servants should encourage contractors, supplies of stores and other person making claims against the Government to submit their bills and claims on the proper departmental forms. A disbursing officer should not however, reject a bill prepared in another form if it contains all the necessary details of the claim, but should add any additional particulars that are required.

5. When a contractor or supplier endorses in favour of a bank a bill payable by the Government, payment should be made; to the bank only if he has also receipted the bill and after verifying the genuineness of the signature in both the receipts and the request to pay the amount to the bank. For this purpose the disbursing officer should require the contractor or supplier to furnish a specimen signature in his presence. If the contractor, or supplier has authorized an agent to draw bills or receive payment on his behalf, the disbursing officer should require the agent to furnish a specimen signature in his presence and the contractor or supplier to attest it in his presence. Before paying the amount to the bank the disbursing officer should compare the signature on the receipt and the request to pay the amount to the bank with the specimen signature furnished separately in his presence and satisfy himself that they are genuine. The disbursing officer should keep a file or the specimen signatures of contractors and suppliers and their agents reference

RESPONSIBILITY FOR MONEYS WITHDRAWAL

6. The disbursing officer should see that in every voucher relating to charges for works the following particulars are prominently specified:

- (1) the full name of the work as given in the estimate;
- (2) the name of the component part (or sub-head) of it, if separate accounts are kept for the several component parts;
- (3) the charges, if any, which are of the nature of recoverable payments and the names of the contractors or other firm from whom they are recoverable; and
- (4) the head of account to which the charges are to be debited and that to which any deduction made in the voucher is to be credited,

7. When a voucher or account exhibits any expenditure from which revenue may *prima facie* be expected to accrue, e.g., when a bill includes a charge for removing material from a building or other work which is being dismantled or is undergoing repairs or for clearing jungle cutting trees in the compound of a building or on the bank of the canal the account or voucher should show how the old materials removed the trees cut have been disposed of and if they have been sold, the approximate date when the sale-proceeds will be credited in the accounts. The Divisional Officer should make a note on each voucher which includes of this kind as to whether the timber, etc., as any sale value and if so, by what approximate date the value realised by sale in auction or otherwise will be credited in the accounts.

8. The disbursing officer should deal with bills received from firms for the supply of stores in original and submit them to the Accountant-General as vouchers. He should not keep a copy of any such bill in his office, except as provided for under subsidiary rule 2 (e).

SPECIAL TO THE FOREST, PUBLIC WORKS AND ELECTRICITY DEPARTMENTS.

9. When any moneys due by the Government to any person otherwise than as pay and allowances of a Government servant and payable by means of a departmental cheque (*i.e.* amounts due on work bills in the Public Works and Electricity Departments and all bills in the Forest Department) are attached by a prohibitory order of a Court of Law the disbursing officer should give effect to the Court's order, unless, he has reason to think that the amount payable is exempt from attachment, in which case he should report the matter to the Government for order before making the payment.

RESPONSIBILITY FOR MONEYS WITHDRAWAL

In giving effect of the Court's order, he should deduct the attached amount from the bill and pass it for the net amount only; if the prohibitory order was issued by a Court not situated at his headquarters he should also from the bill the money order, bank draft commission required for remitting the amount to the Court. If the Court which issued the prohibitory order is situated at his headquarters, he should remit the attached amount deducted from the bill to the Court by drawing a cheque in its favour on treasury and sending it to the court; if court is not situated at his headquarters, he should draw the amount from the treasury on a cheque and send it (less the money order, bank draft commission) to the Court by postal money order or by bank draft as the case may be *see* also subsidiary rule 2 (k) under Treasury Rule 16.

He should invariably obtain a receipt for the attached amount from the court either before or after remitting the amount to the Court. The receipt should show that the payment is on account of an attached debt and should set forth *inter alia* the name and capacity of the actual creditor to whom the amount is due from the Government and on what account it is due and the number and date of the court's attachment order in accordance with which the amount is paid to the court. If the attached amount relates to a disbursement in respect of which the rules require that sub voucher for amounts in excess of Rs. 100 should be sent to the Accountant-General the court's receipt should, if it is for an amount of the 100 or more, be attached to the relevant bill in which the particulars of the creditor's claim are recorded (or sent to the Accountant-General later on to be attached to that bill) and a reference to that bill should be enfaced on it in red ink. A reference to the court's receipt should be similarly enfaced on the bill, if possible.

When the attachment relates to an amount for which a bill has to be drawn on the treasury, the procedure laid down in subsidiary rule 33 under Treasury Rule 16 should be followed (*See* also Articles 37-38 of the Tamil Nadu Financial Code Volume II.)

10. Payments due to a contractor may be made direct to a financing bank provided that the department concerned has obtained (1) a legally valid document, such as a power-of-attorney or transfer deed, signed by the contractor and authorising the bank to receive the payments due to him by the Government and (2) the contractor's written acceptance or

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RESPONSIBILITY FOR MONEYS WITHDRAWAL

the correctness of the account prepared to show what is due to him by the Government or his signature on the bill or other claim preferred against the Government on his behalf, before settlement of the account or claim by payment to the bank. A receipt given by a bank in favour of which a contractor has executed a power-of-attorney or transfer deed authorising it to receive payments due to him by the Government constitutes a valid discharge for the payment due to him, but contractors should as far as possible, be induced to present their bills duly receipted and discharged through their bankers.

INTER GOVERNMENT TRANSACTIONS

CHAPTER VIII—INTER—GOVERNMENT TRANSACTIONS.

Instructions under Treasury Rule 33.

PROCEDURE FOR MAKING ADJUSTMENTS BETWEEN THE TAMIL NADU GOVERNMENT AND OTHER GOVERNMENTS.

1. The Tamil Nadu Accounts Code and Volume IV of the Comptroller and Auditor-Generals' Code contain full instructions as to the procedure prescribed for making the necessary adjustments on account of the transaction between this Government and other Governments.

RESPONSIBILITY FOR MONEYS WITHDRAWN.

2. When a transaction relating to the Government arises in a Union treasury under the control of the Accountant-General, Central Revenues the name of the State should be noted prominently in red ink at the top right hand corner of every chalan, bill or other form used in that connection in order to enable him to classify the transaction correctly.

Instructions under Treasury Rule 34.

RECEIPT AND DISBURSEMENT OF MONEYS RELATING TO THE UNION GOVERNMENT IN THE TREASURIES OF THE STATE OF TAMIL NADU.

1. *General.*—Under Article 258 (1) of the Constitution the President with the consent of the Tamil Nadu Government has entrusted Government servants in charge of State treasuries and sub-treasuries in the State of Tamil Nadu with the functions of receiving disbursing and authorizing the Bank to receive and disburse moneys of the Union Government. In respect of these transactions, the Treasury and Sub-Treasury Officers should act in accordance with the Treasury Rules made by the President under Article 283 (1) of the Constitution and the executive instructions on the subject issued by him, in so far as these rules and instructions are special to Union transactions and do not refer to procedure already provided for in the rules of the Government of Tamil Nadu. All Government servant (other than Treasury and Sub-Treasury officers) should also observe the rules and instructions of the Union Government mentioned above when paying moneys into the treasury or withdrawing moneys from the treasury and disbursing them so agent of the Union Government:

INTER GOVERNMENT TRANSACTIONS

2. *Deposits.*—Tea cess fund deposits are dealt with separately from other deposits in the office of the Accountant-General. When the Treasury Officer remits any amount to the Secretary, Tea Cess Committee, Calcutta, by means of a Government Draft, he should obtain the Secretary's acknowledgment and forward it to the Accountant-General.

3. The leave salary of a gazetted Government servant of the Union Government and the pension of any employee of the Union Government may be drawn from any treasury in the State of Tamil Nadu. The Union Government have agreed that the leave salary of a gazetted Government servant of the Tamil Nadu Government and the pension of any employee of the Tamil Nadu Government may be drawn from any Union treasury.

INTER-GOVERNMENT TRANSACTIONS.

4. The detailed procedure for the adjustment of Union transactions which are initially included in the State Government Account is laid down in the Tamil Nadu Account Code and Volume IV of the Comptroller and Auditor-General's Account Code.

Instructions under Treasury Rules 35 and 36.

RECEIPT AND DISBURSEMENT OF MONEYS RELATING TO OTHER STATE GOVERNMENT IN THE TREASURIES OF THE STATE OF TAMIL NADU.

1. The Tamil Nadu Account Code and Volume IV of the Comptroller and Audit-General's Account Code contain full instructions regarding the procedure prescribed for making the necessary adjustments on account of transactions which are carried out in the treasuries of the State but relate to another State.

2. The leave salary of a gazetted Government servant and the pension of any Government servant belonging to other State Governments or the Government of Burma may be paid at any treasury in the State of Tamil Nadu. Other State Governments and the Government of Burma have agreed to similar payments being made to Government servants of the Tamil Nadu Government at treasuries within their respective jurisdictions.

INTER GOVERNMENT TRANSACTIONS

3. The leave salary of a gazetted Government servant or the pension of any Government servant may be drawn at any treasury of any State in India in accordance with the arrangements made by the Government with the other State Governments in India.

4. The Treasury Officer should receive moneys tendered with chalans countersigned by Forest Officers of the Governments of Bombay and Madhya Pradesh for credit to those Governments in respect of forest revenues.

NOTE.—Payments outside the State in respect of the following transactions shall be arranged to be made by the drawing officers themselves by means of Bank drafts, the cost of purchasing the Bank drafts, etc., being met from this contingent allotment of the drawing officers concerned :—

- (i) Repayments of earnest money, deposits by contractors and others residing outside the State ;
- (ii) Refund of examination fees remitted by candidates outside the State ;
- (iii) Payments to advocates, solicitors, etc., outside the State for rendering services to the State Government ;
- (iv) Other similar payments to private parties on account of supplies made or service rendered to Government ;
- (v) Recovery of leave salary and pension contributions in respect of employees lent to a local body situated in another accounts circle ; and
- (vi) Payments to or recoveries from local bodies situated in different accounts circle for services rendered or supplies made.

INTER GOVERNMENT TRANSACTIONS

CHAPTER IX—RECEIPTS AND DISBURSEMENTS OF
THE STATE IN THE UNITED KINGDOM.*Instruction under Treasury Rule 37.*

The detailed procedure for the adjustment of transactions relating to the Government Account in the United Kingdom is laid down in Volume IV of the Comptroller and Auditor-General's Account Code.

CHAPTER X—SUPPLEMENTAL.

Instruction under Treasury Rule 40.

The agreement between the Governor and the Reserve Bank of India is printed as Appendix I.

PART III

**USCELLANEOUS STATUTORY RULES AND
EXECUTIVE INSTRUCTIONS.**

CHAPTER I.—THE INDIAN COINAGE RULES

RULES MADE BY THE UNION GOVERNMENT UNDER SECTION 21 OF THE
INDIAN COINAGE ACT, 1906 (INDIA ACT III OF 1906).

1. These rules may be called the Indian Coinage Rules.
2. In these rules, unless there is anything repugnant in the subject or context,—

(a) the "Act" means the Indian Coinage Act, 1906 (India Act III of 1906) ; and

(b) "the Reserve Bank" means the Reserve Bank of India constituted under the Reserve Bank of India Act (India Act II of 1934).

3. A loss of $6\frac{1}{2}$ per cent below standard weight in the case of the rupee and of $12\frac{1}{2}$ per cent in the case of the half-rupee, quarter-rupee and eighth of a rupee shall be the limit of reasonable wear and a loss of 25 per cent below standard weight shall be the further percentage referred to in section 17 of the Act, in the case of all silver coins.

4. Where a rupee or a half-rupee which has been diminished in weight so as to be more than 2 per cent but not more than $6\frac{1}{2}$ per cent or $12\frac{1}{2}$ per cent, respectively, below standard weight, and which has not been fraudulently defaced, is tendered to any person authorized to act under section 16 of the Act, such person shall accept the coin at its nominal value, and the coin shall thereupon be withdrawn from circulation at the cost of the Central Government.

5. Where a rupee or a half-rupee which has been diminished in weight so as to be more than $6\frac{1}{2}$ per cent or $12\frac{1}{2}$ per cent, respectively, but not more than 25 per cent below standard weight, and which has not been fraudulently defaced, is tendered to any person authorized

THE INDIAN COINAGE RULE

to act under section 16 of the Act, such person shall, if the tenderer so requests, instead of returning the cut coin, accept it at the following rates, namely :—

(a) rupees weighing between $15/16$ ths and $7/8$ ths of their proper weight, at the rate of 14 annas ;

(b) rupees weighing between $7/8$ ths and $13/16$ ths of their proper weight, at the rate of 13 annas ;

(c) rupees weighing between $13/16$ ths and $3/4$ ths of their proper weight, at the rate of 12 annas (seventy-five naya paise) ; and

(d) half-rupees, at the rate of 6 annas.

6. Where a quarter rupee or an eighth of a rupee which has been diminished in weight so as to be more than $12\frac{1}{2}$ per cent but not more than 25 per cent below standard weight and which has not been fraudulently defaced, is tendered to any person authorized to act under Section 16 of the Act such person shall, if the tenderer so requests, instead of returning the cut coin, accept it as its nominal value, and it shall thereupon be withdrawn from circulation at the cost of the Central Government.

7. Silver coin received by Government officers under these rules and withdrawn from circulation shall, whether or not it has been cut, or broken under these rules, be sent by the first convenient opportunity to the mint at Calcutta, Bombay or to any principal treasury appointed by the Reserve Bank to receive such coin for remittance to the mint. Such coin will be credited in the officer's cash balance as 'uncurrent coin' at the actual value at which it has been received and on transfer to the mint will be credited at the rates prescribed in these rules, any loss incurred in re-coinage being taken as a charge of the mint.

8. Silver coin received by a person other than a Government officer under these rules and withdrawn from circulation shall, whether or not it has been cut or broken under these rules, be sent to the nearer treasury, where it will be paid for at the rates respectively prescribed in these rules, and thereafter it will be dealt within the manner prescribed in rule 7.

9. In cutting or breaking any diminished, defaced or counterfeit coin, Government officers and other persons authorized in this behalf shall not, unless specially empowered by the Central Government so to do completely divide the coin.

THE INDIAN COINAGE RULE

10. Persons authorised under section 20 of the Act to cut or break counterfeit silver coins should not receive and pay for the coin according to the value of the silver bullion contained therein as permitted under that section, save where from the excellence of the execution or for any other cause it seems desirable that the coin should be acquired as a specimen. The cost of paying for the coin will be charged to the Central Government. The broken pieces of coins so paid for should be forwarded to the mint at Calcutta, Bombay.

11. In determining the loss of weight in the case of silver coins to which solder or other metal has been attached, the weight of such Solder or other metal shall not be taken into account.

CHAPTER II—COIN

*Kinds of Coin and Legal Tender**Instructions issued by the Union Government*

1. Under the Indian Coinage Act, 1906 (India Act III of 1906), as amended from time to time, the following coins have been issued :—

(a) *Silver*.—Rupee, half-rupee, quarter-rupee and eighth rupee. The standard weight of the rupee is 180 grains troy, eleven twelfths fine, and the other silver coins are of proportionate weight ;

NOTE.—Under Act IV of 1918, silver eighth-rupees are no longer coined and issued. Coins previously issued continued to be legal tender under the conditions specified in this chapter.

(b) *Nickel*.—Eight anna piece, four anna pieces, two-anna piece and one-anna piece, the standard weights of which are 120, 105, 90 and 60 grains troy respectively ;

NOTE.—Nickel eight-anna pieces are not issued now. The coins already issued have been called in under section 15-A of the Indian Coinage Act.

(c) *Nickel Brass*.—Two-anna piece, one-anna piece and half-anna piece, the standard weights of which are 90, 60 and 45 grains troy respectively ;

(d) *Bronze*.—Single piece or quarter-anna, half-piece or one-eighth of an anna, and pie or one-twelfth of an anna. The standard weight of the piece is 75 grains troy, and the other bronze coins are of proportionate weight.

The rupee and the silver half-rupee are legal tender to any amount and the quarter-rupee and eighth-rupee for any sum not exceeding one rupee, provided they satisfy the conditions of currency laid down in instruction 10. Nickel four-anna, two-anna and one-anna pieces and bronze coins are legal tender for any sum not exceeding one rupee. Nickel eight-anna pieces are now legal tender only at Currency Offices.

2. Silver coins of the denominations specified in instruction 1 (a) above (including silver eighth-rupees) coined and issued under the Coinage Act of 1835 and subsequent Acts, are legal tender for the amounts stated

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in instruction 1 provided they satisfy the conditions of currency laid down in instruction 10 below. All silver coins issued under these Acts bear as device the head of the then reigning sovereign (King William IV Queen or Empress Victoria, Edward VII, King and Emperor, George V King and Emperor or George VI, King and Emperor) and no coin which does not bear such a device is legal tender.

3. Copper coin of the denominations specified in instruction 1 (d) and also double piece coined and issued under the Coinage Act of 1835 and subsequent Acts are legal tender for any sum not exceeding one rupee. All such coins bear as device the head of one of the then reigning sovereigns specified in instruction 2.

4. (a) Under the Native Coinage Act (India Act IX of 1876) Government Mints may coin money for Indian States, such coin being identical in weight and fineness with the corresponding British Indian coin.

The following coins have been issued under the provisions of this Act :—

Alwar State	..	..	..	Rupees.
Bikaner State	..	..	..	Rupees and Copper Coins.
Dhar State	..	..	..	Copper Coin.
Dewans (Senior and Junior)				Copper quarter- annas and pice
Sailaa State.	..	..	..	Bronze quarter anna.

The coins are legal tender in British India to the same extent as British Indian coin of the same denominations.

(b) The orders regarding the conditions of currency and the treatment of uncurrent coin applicable to British Indian coins apply to all coin of the same weight and value coined under the Native Coinage Act (India Act IX of 1876).

Receipt of Coin at Treasuries.

5. The following instructions regulate the receipt at treasuries and sub-treasuries of small coin and of coin which is not legal tender :—

(a) Nickel four-anna, two-anna and one-anna pieces and copper, bronze and small silver coins should be received in payments to the Government to any amount, although they are legal tender only for a sum not exceeding one rupee.

COIN

(b) Silver coins issued before 1st September 1835, that is to say, all silver coins issued by the East India Company bearing [merely inscriptions in Indian characters, (chief among which are the coins known as "furukhabad" and "Murshidabad" rupees) should be received at the treasuries at the following rates :—

(1) at 8 annas a tola, for each tender of 500 coins or less; and

(2) for amounts in excess of this number, at bullion value calculated at the market rate of silver of the day, to be ascertained from the Manager, Reserve Bank of India, Bombay.

(c) Copper coin bearing any trace of mintage by the East India Company, e.g., coin having as a device a pair of scales and XX cash (or which the value is one-third of an anna), should be received in payment of Government dues up to any amount.

(d) Gold mohurs coined under the Gold Coinage Act (India Act XIV of 1918) should be received for exchange at Rs. 15 each if they are not counterfeit, and if not of less weight than 122 $\frac{1}{2}$ grains and if they have not been fraudulently defaced. A coin which does not fulfil these conditions, should be returned to the tenderer. The coins thus exchanged should not be transferred to the currency chest but retained in the treasury pending remittance to the Currency Office at the earliest opportunity.

(e) Sovereigns and half-sovereigns which have ceased to be legal tender—See Section 50 of the Reserve Bank of India Act, 1934 (India Act II of 1934)—should not be accepted either in payment or on account, but they should be received for exchange at offices of the Reserve Bank, any treasury other than a sub-treasury, and branches of the State Bank of India acting as an agency of the Reserve Bank other than branches conducting the cash business of a sub-treasury. The procedure for the receipt and disposal of these coins is laid down in the following paragraph.

6. (1) Each individual tender of sovereigns and half-sovereigns should be treated separately.

(a) A complete record of the various tenders received on each day should be maintained in a register in Form 90.

COIN

(3) (a) The tender should first be examined for counterfeits and these should be rejected.

(b) Coin to which solder or other metal has been attached should be returned to the tenderer for the complete removal of the solder, etc.

(c) All other genuine coins should be accepted even if they appear to be sweated or otherwise defaced.

(d) If the coins are very dirty, the tenderer should be asked to remove the dirt before they are accepted for exchange, or if the tenderer has no objection, the dirt should be removed at the treasury.

(4) After examination, the coin accepted for exchange should be weighed by the sovereign scale against a special set of weights to be supplied in the Mint. The weightment should be correct to a half-grain. If a tender consists of more than one coin, they should be weighted in bulk up to the maximum capacity of the scale in as many different operations as may be necessary. Coin should not be weighed individually.

(5) The tenderer should be given every opportunity to watch the weightment and examination of his tender.

(6) After weightment, payment should be made at the rate of 9.24559 grains of standard gold per rupee. Payment should be made to the nearest anna.

(7) The coin received from each tender should after weightment, be placed in a cover, which should be sealed and marked with the register number of the tender, as given in the record mentioned in sub-paragraph (2) above.¹ A slip showing the register number and signed by the Sheriff who weighed the tender should also be placed inside the cover.

(8) The sovereigns and half sovereigns thus exchanged should be placed in the currency chest at the close of the day at the value paid for them to the tenderers against the withdrawal of an equivalent amount in Notes and coin from the chest. For this exchange, it will be permissible to keep the necessary amount of small coins in the currency chest. These transactions should not pass through the treasury accounts at all.

9. The coin should not be re-issued but should be dealt with under instruction from the Currency Officer,

COIN

Exchange of small coins

7. Nickel four-anna, two-anna and one-anna pieces and bronze coins (and copper and small silver coins subject to any special instructions which may be issued for their withdrawal) should be issued freely to persons wishing for them, either in payment of claims against the Government or in exchange for rupees or for currency and Bank notes which the treasury may be cashing. Treasury Officers are responsible for seeing that a sufficient stock of small coins is maintained to meet all such demands.

8. (a) Rupees and currency and Bank notes should be issued freely in exchange for legal tender copper, bronze or nickel coin in parcels of the value of not less than two rupees at every treasury and sub-treasury and at the Bank conducting the cash business of a treasury or sub-treasury.

(b) Whenever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangement to supply on the spot notes and rupees in exchange for the legal tender copper, bronze or nickel coin which may be collected by the surveyors or foremen at such assemblages.

9. If the instructions in the preceding paragraph are carried out, legal tender copper, bronze and nickel coin should never circulate at a discount. If nevertheless such coin does, at any time, or anywhere, circulate at a discount or at a premium, the circumstances should be immediately reported to the Currency Officer with a full explanation of the supposed causes and of the remedial measures taken.

10. The statutory rules issued under the Indian Coinage Act are printed in Chapter I. The conditions of currency of the various coin under the Indian Coinage Act the statutory rules are explained below :—

(a) No silver coin is legal tender if it has been defaced. Defacement includes clipping, filing, stamping or such other alteration on the surface or in the shape of a coin as is readily distinguishable from the effects of reasonable wear.

(b) Silver coins which have not been defaced are legal tender as long as they have not diminished in weight by more than the amounts shown below :—

Rupees and half-rupee 2 per cent below standard weight Quarter-rupee and eighth-rupee 12½ per cent below standard weight.

COIN.

(e) No conditions of currency have been prescribed for nickel, bronze or copper coin. Such coins are, therefore, legal tender even if they are worn or defaced provided that they bear traces of Government mintage.

Cutting or breaking of counterfeit and Diminished Coin.

11. (a) Section 16 of the Indian Coinage Act (India Act III of 1906) as amended from time to time provides that, when any silver coin which has been coined and issued under the authority of the Governor-General-in-council is tendered to any person authorized to act under that section and such person has reason to believe that the coin—

(i) has been diminished in weight so as to be more than such per centage below standard weight as may be prescribed as the limit of reasonable wear, or

(ii) has been defaced,
he shall, by himself or another, cut or break the coin.

A loss of $6\frac{1}{2}$ per cent below standard weight in the case of the rupees and of $12\frac{1}{2}$ per cent in the case of the half, quarter and eighth-rupees, has been prescribed as the limit of reasonable wear.

(b) Section 20 of the Act provides that, when any silver or nickel coin purporting to be coined or issued under the authority of the Governor-General-in-Council is tendered to any person authorized to act under that section and such person has reason to believe that the coin is counterfeit, he shall, by himself or another, cut or break the coin.

12. A list of the persons authorised to act under sections 16 and 20 of this Act by the Governor-General-in-Council is given in Appendix 22. A memorandum giving certain hints for the detection of counterfeit coins is printed in Appendix 23.

Acceptance and disposal of counter-feit, diminished, defaced Shroff-mar and soldered coin.

13. The rules in Chapter I regulate the cutting of counterfeit diminished and defaced coins other than coins which have been fraudulently defaced and the rates which diminished and defaced coins should be accepted and paid for. These rules should be strictly observed in dealing with such coins. A memorandum indicating the special characteristics which ordinarily distinguish fraudulently defaced coins is given in Appendix 24

COIN.

14. Any person authorised to cut or break counterfeit gold mohurs and silver or nickel coin may at his discretion either return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking or, in the case of gold mohurs or silver coins, receive and pay for the coin according to the value of the bullion contained in it.

14-A. Presenters of coin which have been cut or broken under section 20 of the Indian Coinage Act, may, if they so wish, send such coins at their own expense, together with the particulars of the authority who has cut the coins and proof of their having been cut by them, to the Mint at Bombay or Alipore, Calcutta, for expert opinion. On receipt of coins at the Mint with the necessary details and proofs, they will be examined and the Mint will issue to the presenters an outturn certificate for the face value of any or all coins found to be genuine with instructions to present the same for payment at the nearest Treasury. The Treasury would make payment on the outturn certificate in the manner stated in paragraph 26 *infra*.

15. Any authorised officer to whom a counterfeit coin is tendered may purchase if from the tenderer at its bullion value, or at a suitable price, not exceeding its nominal value, charging the cost to the Central Government, if from the excellance of the execution or for any other special cause it seems desirable that the coin should be acquired as a specimen. The officer purchasing the same should send it to the Mint at Calcutta or Bombay, reporting to the Mint Master the grounds upon which its purchase was considered desirable. In the case of coins purchased by Treasury Officers and sent to the Mint, each coin should be sent in a separate wrapper bearing the name of the treasury, a mark and a date whereby it may be subsequently traced in correspondance.

16. Judicial officers may send counterfeit coins to treasuries and sub-treasuries for remittance to the Mint. With these coins a short description of the case should be furnished and any implements, such as dyes, moulds, etc., which may have been found, should be sent. These receipts should be kept quite separate from coins withdrawn by the Treasury Officers, etc., which have to be remitted in accordance with instruction 14 above. Each remittance by a Judicial Officer should be put into a separate wrapper with details of the source of receipt of the coins and other particulars, if the State Government so direct, the Treasury Officer should send the counterfeit coins to the Mint through the Inspector-General of Police or other officer nominated by the State Government.

COIN.

17. Counterfeit silver coin or gold mohurs found in a remittance should be broken and sent to the Mint in accordance with instruction 15. Counterfeit nickel coins received in a remittance should be returned to the remitting treasury, if the Treasurer of the remitting treasury wishes them; to be returned and is willing to bear the cost of returning them, otherwise they should be sent to the Mint in accordance with instruction 15.

In the case of remittances to the Mints unaccompanied by Shroffs, the rejected coins should not be sent back to the remitting treasury except on a special application for their return, which must be made by the treasury immediately after receipt of the Mint advice. The cost of returning the coins will be borne by the Treasurer of the remitting treasury.

NOTE.—The rejected coins and slips from remittances received from the offices of the Reserve Bank and branches of the State Bank of India will be collected by their local representatives from the Mint periodically, preferably once a month. The representative will take with him to the Mint Master concerned, a letter authorising him to receive the rejected coins and slips in respect of any particular Mint Outturn Certificate. The Mints reserve the right to destroy all rejected coins not asked for within three months of the date of issue of the out turn certificate.

18. At places where there is neither a Currency Office nor a branch, sub-branch or Treasury Pay Office of the State Bank of India, Treasury and Sub-Treasury Officers are authorised to accept, for disposal in the usual manner, suspected coins tendered by Post and Telegraph Offices.

Diminished and Defaced Coins.

19. When a silver coin which has been diminished in weight so as to be more than 25 per cent below standard weight is tendered to any person authorized to act under section 16 of the Indian Coinage Act, such person shall cut or break such coin and return the cut coin to the tenderer who shall bear the loss caused by such cutting or breaking. Coins which have been diminished in weight but not by more than 25 per cent of the standard weight should, when tendered, be disposed of in accordance with the rules in Chapter I.

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20. Soldered and shroff-marked coins are defaced (but not fraudulently defaced) coins under the Indian Coinage Act and should be received and paid for as coins which have been diminished in weight. In determining the weight of coin to which solder or other metal has been attached, the weight of such solder or other metal should not be taken into account. Ordinarily, presenters should be required to remove as much as possible of the solder at their own cost.

21. When silver coin which has been fraudulently defaced is tendered to any person authorized to act under section 16 of the Indian Coinage Act, such person shall cut or break the coin and return the cut coin to the tenderer who shall bear the loss caused by such cutting or breaking. If the defacement is not fraudulent, the coin shall be received at the rates prescribed in Chapter I for coins diminished in weight but it shall not be re-issued.

22. The following instructions should be borne in mind in determining whether a coin is fraudulently defaced. A liberal interpretation is given in the Mint to the orders for rejection of coin as fraudulently defaced with the combined objects of (i) protecting innocent holders, such as these who hold their savings in the form of coin made up into necklaces and other ornaments, or those through whose hands defaced coin passes and who are unable to detect and refuse coins that have been defaced with fraudulent intent, and (ii) encouraging the return of defaced coin by the public, with a view to maintaining the standard of the coinage in circulation.

(a) A coin which bears on its surface radial strial shall be deemed to have been fraudulently defaced.

(b) Defaced coins bearing clear signs (i.e., such as must be obvious to the public) of defacing with fraudulent intent should be rejected as fraudulently defaced.

(c) Coins from which silver has been deliberately removed by filing clipping, scooping, or punching and coins other than soldered coins which have been remitted should be rejected as fraudulently defaced. Soldered coins having only a section of the milling unevenly filed where solder has been removed and the milling refilled, should not be treated as for fraudulently defaced.

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(d) Drilled coins which appear to have been used as ornaments, and which bear no other signs of reductions, are not fraudulently defaced, but should be accepted as defaced. If tendered in large numbers, however, a fraud should be suspected.

(e) "P.M." marked to coins should be accepted as defaced.

(f) "Sweated" coins that have been reduced by the action of acids are defaced but not fraudulently defaced, unless the signs of sweating are clear enough to be obvious to the public.

(g) Cut or broken coins that have been patched together with solder should be rejected as fraudulently defaced.

(h) Coins on which any part of the design on obverse or reverse has obviously been re-engraved by hand should be rejected as fraudulently defaced.

23. Soldered coins should be accepted provided that :

(i) They are in one piece.

(ii) They retain sufficient impression to admit of identification as genuine India coin. If unidentifiable they should be returned as unacceptable coin.

(iii) The solder has been carefully and sufficiently removed by tools or by heat treatment.

(iv) They have not been reduced by sweating with acid.

(v) Silver has not been scopped or filed from the coin under pretence of removing solder.

(vi) Pieces of the original coin have not been removed and replaced with solder or base metal.

24. Defaced nickel, bronze and copper coins are legal tender and should be accepted at Treasuries but if they are soldered, or otherwise unfit for re-issue they should not be issued to the public but should be dealt like other uncurrent coin.

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Acceptance of Burnt Coin.

25. (a) Burnt silver coins may be received at treasuries if they are identifiable as genuine India coins. When such coins have diminished in weight by more than 2 per cent below standard weight, payment should be made at the rates laid down in Chapter I. All burnt coins accepted at treasuries will be set apart for remittance to the Mint as uncurrent coins. Burnt coins which are not identifiable as genuine India coins should not be accepted at treasuries. The presenter should be directed to send them to the nearest Mint where, after the coins have been melted and assayed, outturn certificates will be prepared and issued for payment at the treasury or Bank direct, situated at the place of his residence or at any treasury or Bank direct, where he desires to receive the payment. Value for the silver contents after assay will be given at the market rate on the date of receipt of the coins at the Mint.

(b) Burnt copper, bronze and nickel coins may be received at treasuries, at their face value, provided they are identifiable as genuine India coins. Such coins, if unidentifiable, will not be accepted at treasuries or at the Mint.

26. Payments at treasuries, etc., of outturn certificates issued by the Mint Masters on account of burnt soldered, dumb, or defective coins sent to the Mint should be passed on for adjustment to the Accountant-General concerned. Outturn certificates not exceeding one rupee if uncashed for three calendar months and those for above one rupee if uncashed for six calendar months from the date of their issue will be credited to the Central Government at the end of the period. Certificates not cashed within the above stipulated periods and lapsed to Government should be returned to the respective Mint under prompt intimation to the Accountant-General concerned.

27. (a) For testing silver coin, minimum weights of 15.16, 7/8, 13/16, 3/4, 7/16, 3/8, 3/16, and 3/12 tola a piece are obtained from the Mint on application to the Mint Master. To enable a Treasury officer to determine whether a rupee, half-rupee, quarter-rupee or eighth-rupee is fit for re-issue or not, minimum weights of 176.4, 39.375 and 19.6875 grams respectively are also supplied by the Mint on indents.

(b) These weights are supplied by the Mint Masters, free of charge, to all treasuries and to the Bank conducting the cash business of a treasury. If they are supplied to replace weights lost, the person through whose default the loss has occurred will, if the Collector in the case of treasuries, or the Manager or Agent concerned in the case of

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branches of the Bank, so directs, pay a penal charge of one rupee for each weight lost, the recovery being credited to the Central Government in the account of the treasury or the branch concerned as a miscellaneous receipt. No adjustment in the Mint accounts is necessary.

(c) Weights other than minimum weights and scales of various sizes including minimum weights scales are supplied by the Mint on payment. If any treasury desires to purchase these from the Mint, it will send an indent for the supply to the Mint Master, Calcutta or Bombay, direct.

(d) Worn out and surplus minimum weights should be returned to the Calcutta or Bombay Mint for disposal.

28. (a) Coins should never be directly weighed against the minimum weight, that is to say, it is incorrect to place the minimum weight in one pan and the coin in the other, as if the arms of the scale are not of exactly the same length the weighing is false. At the beginning of work, the minimum weights should then be removed from its pan and the coins to be tested should be placed one after another on the pan from which the minimum weight has been removed. The minimum weight should only be put back in its pan to test the counterpoise occasionally during the day. If this method, which is the only correct one, be adopted, any error due to difference of length of arms of the balance, however minute, is avoided and wear and tear of the minimum weight will be greatly reduced.

(b) Minimum weights should invariably be replaced carefully in the boxes in which they are supplied and every care taken to avoid an abrasion.

Light Weight Coin in Remittances.

29. Uncut rupees and half-rupees found in remittances from treasuries, Currency Offices and branches of the Bank which have lost more than $6\frac{1}{2}$ per cent and $12\frac{1}{2}$ per cent respectively, but not more than 25 per cent in weight, should be cut on receipt and credited at one rupee per tola on their total weight. Coins that have lost more than 2 per cent, but not more than $6\frac{1}{2}$ per cent in the case of the rupee and $12\frac{1}{2}$ per cent in the case of the half-rupee, in weight through reasonable wear should be credited at their normal value, but if their number exceeds $\frac{1}{2}$ per cent of the whole remittance, the fact should be reported to the Collector, the Currency Officer or the Manager, as the case may be, of the Reserve Bank or the local Head Office of the State

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Bank of India in whose jurisdiction the remitting office lies, according as the remittance is received from a treasury, from an office of the Reserve Bank or from a branch of the State Bank of India, for taking such disciplinary action as may be considered necessary to improve the quality of shroffing.

Light weight and other coin in certain Indian States.

30. Some of the Indian States adjoining the State of Tamil Nadu have adopted the Indian rupee and the rules in force in India for the cutting and breaking of silver coins. Light weight and other coins cut and received in these States in accordance with the rules of the Central Government, will, when presented at the nearest treasury in India, be paid for at the rate of one rupee a tola on their total weight.

Withdrawal of Coin from Circulation.

31. The above instructions provide for the withdrawal of counterfeit, light weight and defaced coin from circulation, but in order to maintain the currency in the hands of the public in as good condition as possible, the following coins should also be withdrawn from circulation whenever they are received at a treasury, although they are legal tender :—

(a) Rupees and half-rupees of the mintage of 1835, 1840 and 1911 and rupees (but not half-rupees) of the mintage of 1862, 1874, 1875 and 1876.

(b) Silver quarter-rupees which are worn to such an extent that the device is faint or obliterated.

(c) Silver coins of full weight which have any defect in coinage e.g., coins which are split or scaled or which bear the impress of one die only or ring badly.

(d) Nickel and bronze coins which are defaced or which are so worn that the denomination and date are not easily decipherable.

(e) Copper coins which are defaced or badly worn or which for any other reason are considered to be unfit for circulation.

(f) All double pi ce.

(g) All silver eighth rupees.

32. Treasury Officers should remember that the state of the currency in the hands of the public is largely dependant on the strict observance at treasuries of the above instructions for the withdrawal of coin which are unfit for circulation. Treasuries and Shroffs are primarily

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responsible for this work and should be required to keep a rough memorandum book showing the tale of the coin examined by each man per day and the number of light weight and other defective coins discovered per thousand rupees tested. Constant supervision should be maintained by the Treasury Officers and if it appears that the number of coin withdrawn from circulation is small, special steps should be taken to see that all coins received at the treasury are properly shroffed.

33. All coin received by a Government servant under the instructions contained in the preceding paragraph and withdrawn from circulation should, whether or not it has been cut or broken, be sent at the first convenient opportunity to the Mint at Bombay or Calcutta or to any principal treasury appointed by the Currency Officer to receive such coin for remittance to the Mint. Such coin will be credited in the Government servant's cash balance as "uncurrent coin" at the actual value at which it has been received and on transfer to the Mint, will be credited at the Mint at the rates prescribed by the Central Government, any loss incurred in recoinage being adjusted in the Mint accounts.

34. Coin received by a person other than a Government servant and withdrawn from circulation under these instructions, should, whether or not it has been cut or broken, be sent to the nearest treasury, there it will be paid for at the prescribed rates and remitted to the Mint in the usual course.

35. The procedure for the remittance into the Mint of coins withdrawn from circulation is laid down in subsidiary rule 15 under Treasury Rule 30.

36. (a) The following special instructions should regulate the receipt at the Mint from Railways in India of silver coins presented by railway officers at treasuries and cut at the latter :—

(1) Remittances to the Mint, which may be made at such intervals as are found convenient, should, as far as possible, be in quantities weighing not less than 500 tolas at a time.

(2) A deduction of 1 per cent will be made by the Mint Master on account of melting charges subject to a minimum charge of Rs. 2.

(3) The credit to be given to the Railway will be calculated at the market rate of the bullion on the date of receipt subject to a maximum of one rupee per standard tola and the Mint Master will, after the coin has been melted, prepare an outturn certificate showing the value.

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payable to the Railway and forward it to the Chief Accounts Officer concerned for encashment at the local treasury. A copy of the certificate will also be sent to the Accountant-General, West Bengal, in the case of the Calcutta Mint and to the Accountant-General, Bombay in the case of Bombay Mint.

(b) The above instructions apply only to fraudulently defaced coin and coin which has been diminished in weight so as to be more than 25 per cent below standard weight cut and returned to a Railway Administration and not to counterfeit coin. As regards the latter, Railways are merely in the position of private tenderers and are not entitled to receiver credit from Mint for the market value or to have the coins assayed and reposed on by the Assay Office. When, however, any unusually large amount of counterfeit coins is tendered to railway officers, or the existence of such coins in circulation in large quantities in any locality is otherwise brought to their notice, a special report on the subject should be submitted to the Central Government.

(c) Railway Administrations should send to the Mint, through the State Government (or the Inspector-General of Police, the Deputy Inspector-General of Police in charge of the Criminal Investigation Department and Railways or any other officer holding a similar position whom the State Government may designate), only such counterfeit coins as are exceptionally well executed. Ordinary counterfeits should be sent to the treasuries to be cut or broken. They should submit to the Mint quarterly, not later than the 10th of the month following the quarter to which it relates, a return showing the total number of counterfeit coins received in the previous quarter including both the coins sent to the treasury and those sent to the Mint. Copies of the statement should be sent to the State Government (or the Inspector-General of Police the Deputy Inspector-General of Police in charge of the Criminal investigation Department and Railways or other officer whom the State Government may designate). Station Masters or other railway officials should also give the earliest possible information to the Police of the tender of any counterfeit coin.

37. Deleted.

RETURNS OF COINS CUT OR BROKEN OR WITHDRAWN FROM
CIRCULATION.

38. Uncurrent silver coin received at treasuries under instructions 5, 19, 20 and 29-31, should be entered in a separate register in Form 92 at the end of the day of their receipt and the several kinds of coin kept

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in separate bags under double lock. A separate record of uncurrent silver coins cut under the rules, but not paid for, should be maintained in Form 93 to assist in the preparation of the annual return of uncurrent silver coins cut.

39. The total amount of 1835, 1840, 1862, 1874, 1876, 1911, light-weight shroff-marked, soldered and other defaced, uncurrent and defective coins as well as coins called in by proclamation, withdrawn from circulation and held in treasury should be shown separately in the monthly Cash Balance Report.

40. A return in Form 94 should be submitted to the Currency Officer with the cash Balance Report showing the details and balances of all silver coins withdrawn from circulation.

41. Treasury Officers should, on the 20th April each year, submit to the Currency Officer, a return in Form 95 showing genuine silver coins or broken during the previous year on account of being reduced in weight. They should also submit to the Mint quarterly not later than the 10th of the month following the quarter to which it relates, a return in Form 96 showing counterfeit coins received in the previous quarter excluding receipts from Railways but including receipts from courts and from all other sources. The return should include the coins received by branches of the Bank conducting the cash business of a treasury. The necessary figures will be furnished by the Bank to the Treasury Officer immediately after the close of each quarter.

SUPPLY OF COIN

42. (a) In districts where the cash business of the treasury is not conducted by the Bank, the Treasury Officer is responsible for maintaining at his treasury a sufficient supply of all kinds of coin for issue to the public. He should, as far as possible, submit to the Currency Officer his requisitions for the supply of small coin and rupees with the Cash Balance Report. Ordinarily, remittances of coin will be sent to the district treasury and distributed to sub-treasuries from there by the Treasury Officer, but in certain cases, e.g., when a sub-treasury is on a Railway it may be more economical to send remittances to a sub-treasury and make the distribution from there.

(b) In districts where the cash business of the treasury is conducted by the Bank, the Manager or the Agent of the Bank is responsible for maintaining a sufficient stock of rupees and small coin to meet all demands from the public at the district treasury and also demand from the Treasury Officer for supply to sub-treasuries. When the Treasury Officer wishes to replenish the stock of coin at a sub-treasury he will obtain the necessary coin from the Bank unless the sub-treasury require-

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ments are large and it is more convenient and economical to obtain a direct remittance from the Currency Office or a Small Coin Depot. In the case of branches of the State Bank of India, the Agents will submit their indents for supply of coin to the Local Head Office, which will arrange with the Currency Officer for the necessary remittances.

FOREIGN COIN.

43. Save as hereinafter provided foreign coins and notes should not be received in treasuries except under some general or special orders of the Government.

44. Save as hereinafter provided foreign coins and notes the Manager or Agent of the Bank will supply the Treasury nearest the frontier (or at the next, on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it may have been issued to the troops ; the Officer Commanding the troops should certify the rate and also the fact that the money has been issued as pay.

45. Foreign coins may, in special circumstances, be paid into a treasury as part of deposit, eventually to be made over to a third party. The disbursement will be of the same coins, and so it is immaterial whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value is assigned to such currency.

PROCEDURE IN TREASURIES THE CASH BUSINESS OF WHICH
IS CONDUCTED BY THE BANK.

46. The instructions contained in this Chapter apply *mutatis mutandis* to treasuries the cash business of which is conducted by the Bank, except where special instructions are laid down. The Manager or Agent of the Bank will supply the Treasury Officer with the information necessary for the preparation of the returns mentioned in instructions 38--41.

CHAPTER III—CURRENCY AND BANK NOTES.

Instructions issued by the Reserve Bank of India.

Denominations of Notes.

1. Under the provisions of the Reserve Bank of India Act (India Act II of 1934), the sole right to issue Bank notes in India has been vested in the Reserve Bank with effect from the 1st April 1935 and the Government of India have ceased to issue currency notes. The Reserve Bank has taken over the liability for the currency notes issued by the Central Government.

2. Currency notes of the denominational values of one rupee, two and a half rupees, five rupees, ten rupees, twenty rupees, fifty rupees, one hundred rupees, five hundred rupees, one thousand rupees and ten thousand rupees have been issued by the Government of India. Under the provisions of the Reserve Bank of India Act, these notes are legal tender throughout India and the distinction between universal and non-universal notes does not exist. The issue of notes of the denominational values of two and half rupees and twenty rupees has been discontinued and currency notes of the other denominational value supplied by the Central Government have been issued by the Reserve Bank in addition to its own notes.

3. Bank notes issued by the Reserve Bank will be of the denominational values of five rupees, ten rupees, one hundred rupees, one thousand rupees and ten thousand rupees, unless otherwise directed by the Central Government on the recommendation of the Central Board of the Bank. Bank notes and currency notes issued by the Bank are legal tender throughout India.

Receipts and Issue of Notes.

4. The form of currency demanded by the public should be supplied but, in view of the waste involved in the use of silver coin as currency the use of notes should be encouraged as far as possible. Notes should therefore, be received freely by all Government servants in payment of Government dues or in settlement of other transactions and should be tendered to persons receiving payments from the Government, unless the payee requests payment in coin when the demand should be met as far as possible.

5. No restrictions are imposed on the issue of notes at treasuries in exchange for coin or for notes of other denominations.

6. Although no person has a legal claim to obtain coin for notes presented at treasury, this accommodation should be given whenever possible and all applications for exchange should be granted, provided

CURRENCY AND BANK NOTES

that the coins or notes applied for available subject to any general or special limitations which the Reserve Bank or the Central Government may find it necessary to impose from time to time.

7. Subject to any limitations which may be imposed in particular cases the Treasury Officer should whenever he is satisfied that no inconvenience will be caused to the treasury, exhibit in some conspicuous place a placard in English and the Indian language in local use notifying that he is prepared to give coin for notes.

NOTE 1.—Notes to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public.

NOTE 2.—Facilities should be given as far as possible for encashment of notes at sub-treasuries.

8. Whenever there are reasons to believe that notes are selling in the local market at a discount or a premium in large amounts, the Treasury Officer should at once bring the fact to the notice of the Currency Officer.

9. The ordinary exchanges with the public mentioned in instructions 5—7 should be made from the treasury balance, when however the amount of rupees or notes of any denomination in the treasury balance is insufficient to meet the demand for exchanges, rupees or notes of the required denomination may be obtained from the currency chest in accordance with instruction 14 (iv) under Treasury Rule 11.

10. It is desirable from the point of view of the popularity of the note issue that clean notes only should be put into circulation. This has, at the same time, the advantage of making it more difficult for forged notes to escape detection, as these are frequently intentionally soiled or smudged in order to conceal their defects. In the case of district treasuries, however, it is not feasible entirely to discontinue re-issues, but Currency Officers will arrange to keep the treasuries in their jurisdiction supplied with sufficient stock of clean notes in order to meet all probable demands. Notes much soiled defaced or torn should not in any case be re-issued to the public and cut notes should not ordinarily be re-issued. Notes unfit for re-issue should be sent to the Currency Office (or the treasury named by the Currency Officer for the purpose) in the first remittance sent there in accordance with subsidiary rule 16 under Treasury Rule 30.

CURRENCY AND BANK NOTES

11. Subject to the remarks in the preceding instruction, all notes fit for issue, may be issued to the public irrespective of the circle front which they were issued or deposited in the currency chests under the relevant orders.

Notes of the denominational values of two and a half rupees and twenty rupees should not be issued to the public but should be remitted to the Currency Office (or the treasury named by the Currency Officer for the purpose)—See subsidiary rule 16 under Treasury Rule 30.

12. In order to prevent the older issues of notes being stored for an indefinite period in a treasury, notes fit for re-issue should be arranged in the double lock treasury balance and the currency chest balance in the order of receipt and should be re-issued from these balances in the same order. Notes received across the counter in the course of daily transactions may be re-issued at once provided that they are in good condition.

13. Notes unfit for issue should be kept separately in the currency chest balance pending remittance to a Currency Office in accordance with subsidiary rule 16 under Treasury Rule 30.

Forged, defective and lost notes.

14. (a) In the event of a forged note being presented, the note and the presenter should be made over to the Police, if the Treasury Officer considers it advisable to do so. If however, the Treasury Officer is convinced that the presenter has presented the forged note in good faith, believing that it was genuine, he should impound the note and take the name and address of the presenter and his statement regarding the person from whom he received the note. The forged note and the presenter's statement should be sent to the Police for further enquiry. After the enquiry has been completed, the Police will forward the forged note to the Currency Office along with a report.

NOTE.—When a forged note is impounded, it should be stamped with the word "Forged" or the word "Forged" should be written on it in red ink in large letters before it is sent to the Police for enquiry.

(b) Notes disfigured by oil or other substances should be scrutinized with special care, as forged notes are sometimes intentionally thus disfigured to render detection difficult.

CURRENCY AND BANK NOTES

(c) The managers of certain joint stock banks and exchange banks have instructions to send forged notes presented to them to the nearest treasury for impounding. When a Treasury Officer receives a forged note from a bank he should take action in accordance with clause (a) above.

(d) The Reserve Bank has authorized the Secretary and Treasurer of each of the Local Head Offices of the State Bank of India, every Agent or Sub-Agent in charge of a branch or sub-branch and every employee in charge of a Treasury Pay Office of the said Bank to impound forged currency and Bank notes.

(c) At places where there is neither a Currency Office nor a branch sub-branch or Treasury Pay Office of the State Bank of India Treasury and sub treasury Officers are authorised to accept for disposal in the usual manner, suspected currency or Bank notes tendered by Post and Telegraph Offices.

15. No person is of right entitled to recover the value of any lost, stolen, mutilated or imperfect currency or Bank notes but rules have been framed under the Reserve Bank of India Act prescribing the circumstances, conditions and limitations under which the value of such notes may be refunded as of grace. The rules are contained in Appendix 25.

16. Half, mutilated, mismatched or altered note and notes disfigured by oil or other substances in such manner as to render their identification doubtful, should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Officer competent to deal with the matter in accordance with the rules in Appendix 25 for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

NOTE 1.—Notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received at the treasury and dealt with under subsidiary rule 16 under Treasury Rule 30. The features necessary for the identification of a note are, besides the number, which must including the serial letters, be all intact, the denomination, the place of issue where indicated the signature and the watermark.

NOTE 2.—Defective notes should be stamped with “Half not—Payment refused” “mutilated—Payment refused” “mismatched—Payment refused” or “Altered—Payment refused”, as the case may be or such words should be written in red ink in large letters before they are returned to the presenter.

CURRENCY AND BANK NOTES

17. The value of lost, stolen or wholly destroyed notes of the denomination of Rs. 10 and below will not be refunded. Persons applying to a Treasury Officer for a refund of the value of lost, stolen or wholly destroyed notes of the denomination of Rs. 20 and above should be referred to the Currency Officer of the Office of issue to which the notes are alleged to belong for instructions regarding the procedure under which the value of such notes can in some cases be refunded.

Procedure in treasuries the cash business of which is conducted by the Bank.

18. The provision in instructions 1-17 apply *mutatis mutandis* to treasuries the cash business of which is conducted by the bank.

Indents for Notes.

19. The Treasury Officer is responsible for keeping the currency chest and treasury balances sufficiently stocked with all denominations of notes to provide for issues to the public in payment on behalf of the Government and in exchange for rupees. He should, as far as possible, submit to the Currency Officer his requisitions for the supply of notes with the Cash Balance Report. Ordinarily, remittances of notes will be sent to the district treasury and distributed to sub-treasuries by the Treasury Officer but in certain cases, *e.g.*, when a sub-treasury is on a Railway, it may be more economical to send remittances to a sub-treasury for distribution.

20. At places where the cash business of the treasury is conducted by the Bank, the Manager or Agent of the Bank is responsible for keeping in the currency chest a sufficient stock of notes to meet all demands from the public at the district treasury and also demands from the Treasury Officer for supply to sub-treasuries. When the Treasury Officer wishes to replenish the stock of notes in a sub-treasury, he will obtain the necessary supply of notes from the Bank unless the sub-treasury requirements are large and it is more economical and convenient to obtain a direct remittance from the Currency Office. In the case of treasuries, the cash business of which is conducted by the State Bank of India, the Agent of the Bank will submit his indents for supply of notes to his Local Head Office, which will arrange with the Currency Officer for the necessary remittance.

CHAPTER IV—CONDUCT OF BUSINESS IN THE EVENT OF DEATH OR SUDDEN INCAPACITATION OF AN AGENT OF A BRANCH OF THE STATE BANK OF INDIA OR ITS SUBSIDIARIES.

(1) In the event of the Agent of a branch of the State Bank of India or any of its subsidiaries which conduct treasury business dying or becoming suddenly incapacitated for duty and it being not possible for the State Bank, or its subsidiary to make immediate arrangements for the transactions of business at the branch, the Government official named hereafter should, provided, the concerned Bank by prior arrangements requested that he should do so at once—

(a) visit the Bank in person, take over the keys of the Strong room and other receptacles of treasure, notes or books and ensure that the strong room is properly secured and direct the guard to report to him;

(b) telegraph information of the occurrence to the Local Head Office of the concerned Bank; and

(c) arrange for the due transaction of urgent treasury business at the branch.

The responsibility for performing the functions herein stipulated should in the first instance, be primarily that of

(i) The Collectors or District Revenue Officer or Joint Collector or in their absence at headquarters the senior most Personal Assistant of the Collector at headquarters at the time ;

(ii) Revenue Divisional Officers/Tahsildars at Sub-Divisional and Taluks or Tahsil Headquarters, as the case may be.

The concerned Government official should, on no account take any action in regard to Bank's private business which together with such treasury business which is not of an urgent nature may remain in abeyance till a responsible official of the concerned Bank takes charge of the Branch.—

When it is impossible for the concerned Government official to take the action mentioned above in person e.g., on account of his camp, he may delegate his functions in this connection to any

CHAPTER IV— CONDUCT OF BUSINESS

Local Funds.

other Government official not below the rank of a confirmed sub-treasury officer, who is within easy reach of the branch, he should nominate such Government official for this purpose specially on each occasion when the necessity arises.

Neither the Government nor any Government servant will in any responsibility either to the State Bank of India, or to its subsidiaries or to any third party by reason of anything done bonafide under their instructions. The Government officials concerned would, however, be responsible for the safe keeping as a bailee, of the keys of the Strong-room, etc., taken over by him and the accounting for the cash and other contents which he takes out from the Strong-room.

CHAPTER V—MISCELLANEOUS SUBJECTS.

Local Funds.

1. The expression 'local fund' covers*—

(1) the moneys received and administered by a body which though not part of the Government's departmental organization, has been placed under the control of the Government by a law or a rule having the force of law, whether in regard to its proceedings generally or to specific matters e.g., its budget creation of particular posts in its service and appointments to such posts, and the leave, pension and other rules applicable to its servants ;

(2) the moneys received and administered by any other specified body when the Government have published a special notification to the effect that they constitute a local fund ; and

(3) the moneys recovered from district boards for any specific purpose and constituted into a separate fund under any law or rule having the force of law, provided that the fund is specially notified by the Government as a 'local fund'.

† The transactions of local funds are not included as such in the Government Account except in so far as their cash balances are deposited with the Government under the rules and accounted for under the deposit head "847. Deposits of Local Funds." within the Public Account. The Government's function in regard to such deposits is that of a banker.

2. The main classes of local funds are :—

(1) (a) Defunct District Funds *i.e.*, the moneys of district boards governed by the Madras District Boards Act, 1920 (Madras Act XIV of 1920), as subsequently amended and the Funds, of the Chatram department of the Thanjavur Panchayat Union Council.

(b) Panchayat Funds [*i.e.*, the moneys of panchayats governed by the Madras Village Panchayats Act, 1950 (Madras Act X of 1950), as subsequently amended].

† See Article 6, Tamil Nadu Financial Code.

* See Articles 303 and 304, Tamil Nadu Financial Code.

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(2) Municipal Funds [*i.e.*, the moneys of municipal councils governed by the Madras District Municipalities Act, 1920 (Madras Act V of 1920), as subsequently amended, and the moneys of the Madras Corporation governed by the Madras City Municipal Act, 1919 (Madras Act IV of 1919), as subsequently amended],

(3) Education Funds [*i.e.*, the Fee Funds of Universities, and the Elementary Education Funds of district boards and municipal councils governed by the Madras Elementary Education Act, 1920 (Madras Act VIII of 1920), as subsequently amended].

(4) Port and Marine Funds which do not relate to major ports including the Minor Ports Fund, the Minor Ports Pilotage Funds and the Tuticorin Port Fund governed by the Indian Ports Act, 1908 (India Act XV of 1908), as subsequently amended, the Tuticorin Port Trust Fund governed by the Tuticorin Port Trust Act, 1924 (Madras Act II of 1924), as subsequently amended, and the Landing and Shipping Dues Funds governed by the Madras Outports Landing and Shipping Fees Act 1885 (Madras Act III of 1885), as subsequently amended.

(5) Market Committee Funds (*i.e.*, the moneys of market committees governed by the Madras Commercial Crops Markets Act, 1933 (Madras Act XX of 1933),

(6) The Central Fund constituted to meet the leave salary and-contribution towards provident fund in respect of the Municipal Commissioners and the Panchayat Executive Officers during leave, and

(7) Library Funds (*i.e.*, the moneys of the local library authorities governed by the Madras Public Libraries Act, 1948 (Madras Act XXIV of 1948), as subsequently amended),

3. Local Bodies.—A. Panchayat Union Council and municipal councils:—

(1) *Banking account with the Government treasury.*—Every Panchayat Union Council and every Municipal Council should keep all its funds (other than funds invested in accordance with his instruction) in a single banking account with the Government treasury or sub-treasury, if there is one at its headquarters, provided that a municipal council which had a current account with the Madras State Co-operative Bank on the 5th April 1939 may continue to have it.

NOTE.—If the Panchayat Union Councils having a single banking account at the headquarters treasury or sub-treasury find it necessary to open another banking account with a sub-treasury in the district

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it should transfer funds from its headquarters treasury or sub-treasury to the Credit of the banking with the other Sub-Treasury. Separate pass books should be maintained for each such banking account.

A municipal council at the headquarters of which there is no treasury or sub-treasury should keep its banking account with the nearest treasury or sub-treasury. If any such municipal council considers it absolutely necessary to keep a current account in a bank in addition to its account with the treasury, it should apply to the Government for special permission to do so. The Government will not ordinarily give such permission unless, there is a suitable bank situated at the headquarters of the municipal council or nearer to it than the nearest treasury or sub-treasury, and the permission, if given, will be subject to such conditions as the Government may prescribe.

All moneys payable to a Panchayat Union Council, or municipal council by the Government or through the agency of the Government will be paid into the local body's banking account with the treasury.

The Commissioner of a Panchayat Union Council and the executive authority of a municipal council should send his treasury pass book to the treasury or sub-treasury as the case may be, regularly once in a week or ten days to be written up. The Treasury or Sub-treasury Officer should see that the pass book is promptly returned to the local body after the entries have been brought up to date.

Note 1.—In places where the business of the treasury or sub-treasury Conducted by the Bank, the banking accounts will be kept at the Reserve Bank, Madras or any branch of the State Bank of India acting as the Agent of the Reserve Bank.

Note 2.—The executive authority of panchayat will be allowed to draw cheques in favour of contractors, or other suppliers of materials in respect of capital works, etc. There is no objection to issuing cheques on the Treasury in favour of a party, to whom the panchayat has to pay money Exceeding Rs. 10. Self cheques may be drawn by him only for payments to be made to the panchayat establishment.

Note 3.—Market committees having their banking accounts with the district treasuries, may, if they so desire, have banking accounts also in the sub-treasuries of the district concerned by transferring funds from the district treasuries to the credit of the banking accounts with the sub-treasuries. Separate pass books should have to be maintained for each such banking account.

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(2) *Investments outside the Government treasury.*—A Panchayat Union Council or a municipal council may invest the whole or any portion of the under mentioned ear-marked funds in the manner indicated below :—

(a) Provident Fund.

(b) Railway Cess Fund.

(c) Water and Drainage Fund (including savings due to the provincialisation of hospitals, if any), and

(d) Endowment Funds.

No other funds should be withdrawn from a local body's treasury account for investment without the special sanction of the Government which will not be given unless there are very special and exceptional reasons for giving it.

(3) *Permissible forms of investment.*—Investments should be in the form of securities or deposits as specified below :—

(i) Tamil Nadu Government securities and securities guaranteed by the Tamil Nadu Government as to payment of interest and repayment of principal ;

(ii) securities issued by the Government of India including savings certificates ;

(iii) fixed deposits for period up to three years in the Tamil Nadu State Co-operative Bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for the purpose ;

(iv) Post Office Savings Bank deposits (only in the case of Provident Fund balances likely to be required for early disbursement) ; and

(v) Defence Bonds, 1946 and Savings Certificates issued by the Government.

An investment of the kind referred to in item (iii) above shall be made only with the previous sanction of the Inspector of Municipal Councils and Local Boards, if the amount proposed for investment in any one of the banks together with the amount, if any, already invested in that bank exceeds Rs. 5,000. Every application to the Inspector for sanction to such investment or re-investment shall be submitted through the Registrar of Co-operative Societies.

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Investments of the funds of local bodies should be made in item (i) above, except when there are special reasons for considering that it would be more advantageous to invest in one of the other permissible forms.

B. Panchayats.—As a general rule, all moneys received by panchayats constituted under section 3 (1) of the Madras Village Panchayats Act, 1950 (Madras Act X of 1950) should be lodged either in the nearest Government treasury or in the nearest Post Office Savings Bank or in both. A panchayat may, however, with the sanction of the Inspector of Municipal Councils and Local Boards, either lodge its money's in a current account with a bank or co-operative society, or subject to such conditions as to security and otherwise as the Inspector may lay down leave its moneys in the custody of the President or any other respectable persons. A panchayat may, with the sanction of the Inspector, invest any sums not required for immediate use in any manner which the Government may be general or special order approve.

C. Local Authority.—All moneys received by the Local Library Authority shall be deposited in the nearest Government treasury :

Provided that the Local Library may, with the sanction of the Government for specified reasons, have a current account with any of the local banks approved by Government or with any of the following banks, namely :—

- (1) A branch of the Post Office Savings Bank ;
- (2) The Tamil Nadu State Co-operative Bank ;
- (3) A Central Co-operative Bank approved by the Registrar of Co-operative Societies, Madras for the purpose.
- (4) The State Bank of India ;

Provided further that the local Authority may invest any sum not required for immediate use in "fixed deposit" in any of the local banks approved by the Government or in any of the banks mentioned in items 1 to 4 of the preceding provision or in Government securities with the sanction of the Government in any other security.

All orders or cheques against the library fund shall be signed by the Chairman of the Local Library Authority or by some person duly authorized by in this behalf. The Treasury (or bank) in which the fund is deposited shall so far as the funds to the credit of the Local Library Authority, admit, pay all orders or cheques against the fund which are so signed.

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In cases where the Chairman of the Local Library Authority has ceased to be a member of that Authority, the Secretary of the Local Library Authority if he is also the District Educational Officer of the district, may, if so, authorized by the Director, sign orders and cheques against the library fund to meet the expenditure relating to the day-to-day administration of the Authority and the libraries under its management.

The Local Library Authority shall submit to the Director by the 1st February of every year, its budget estimate of receipts the expenditure in the Form appended to those rules and the Director shall scrutinize and approve the estimates with or without modifications.

4. The Balance as the credit of each local fund should be verified by the Treasury Officer in consultation with the authority administering the fund. The Treasury Officer should obtain certificates of acceptance of balance in the accounts from the authorities administering the local fund accounts before the 5th May, have the difference, if any, reconciled before 15th June and send a certificate to the Accountant-General on or before the 30th June to the effect that the balance in the accounts have been accepted by the local bodies. It is not necessary for the Accountant-General to maintain detailed accounts of receipts and payments for local funds except where the local fund has banking account with more than one. Treasury and separate balances are not maintained by Treasuries. The balance as shown on the books of the Accountant-General will be the balance acknowledged by the Government.

NOTE.—The Pay and Accounts Officers/Treasury Officers / Sub-Treasury Officer's shall issue stop payment orders in the case of any administrator of the fund not furnishing the certificate of acceptance of balance as on 31st March every year within three months.

PERMANENT AND TEMPORARY LOANS PUBLIC DEBT.

5. When, under the Terms of a Loan Notification issued by the Government, subscriptions to any new loan under the terms of the notification are receivable at the treasury, the procedure to be observed by the Treasury and Sub-Treasury Officers in receiving such subscriptions and crediting them into the Government account will be regulated by the provisions of Chapter VII of the Government Securities Manual and by such supplementary instructions, if any, as may be issued by the Government in this behalf.

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6. The procedure to be followed by the Treasury and Sub-Treasury Officers and the Public Debt Officers in making payments in respect of the principal of any loan when its falls due, will be governed by the rules contained in Chapter VIII of Government Securities Manual and supplementary instructions, if any, issued by the Government in this behalf.

FLOATING DEBT.

Treasury Bills.

7. Unless the Government direct otherwise, Treasury Bills will be issued from and repaid at the offices of the Reserve Bank at Madras, Bombay and Calcutta.

Subject as hereinafter provided, the procedure to be observed by the Bank in connection with the sale and discharge of such bills will be governed by such instructions as may be issued by the Government to the Bank.

8. Treasury Bills can be paid on maturity only at the office or branch of the Reserve Bank from which they were issued. After payment the discharged bill should be transmitted to the Accountant-General in the same way as other paid vouchers.

Ways and Means Advances.

9. When Ways and Means Advances are taken by the Government from the Bank, the request to the Bank will be accompanied by a demand promissory note for the amount on behalf of the Governor. At the same time, the particulars of the advance, that is, the amount and the interest payable thereon, should be communicated by the Government to the Accountant-General.

10. When notifying a repayment, a copy of the instructions to the Bank should be endorsed to the Accountant-General concerned. The Bank will cancel the promissory note for the advance repaid and make a note on the promissory note if it is part payment. The note on final cancellation will be returned to the Government.

11. Interest on a ways and means Advance will be debited against the Government account by the Bank at the time of repayment.

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Transaction relating to Government of other Countries.

12. Unless the Government by any general or specific order directed otherwise, a Treasury Officer may not receive or authorise the Bank to receive moneys tendered on behalf of Government of other countries, nor make or authorize payment of any claims against such Governments that may be presented to him, except under the authority of the Accountant-General.

13. In receiving or authorizing the Bank to receive such moneys and in making or authorizing such payments as aforesaid, the Treasury Officer will be guided generally by the provisions of the relevant subsidiary rules and instructions under Treasury Rules 10 and 16, except in so far as they may be supplemented or modified by any general or special instructions issued by the Accountant-General. In all cases of doubt, the Treasury Officer should take the orders of the Accountant-General.

14. Moneys received into or paid out of the State Government Account in respect of transactions with the Governments of other countries, will be adjusted by payment to or recovery from the Governments concerned, by the Accountant-General.

Destruction of Accounts Records.

15. The general rules regarding the destruction of records appertaining to the accounts, audited by the Indian Audit Department are contained in Article 326 of the Tamil Nadu Financial Code Vol. 1. The preservation and destruction of treasury records are regulated by those rules and the rules in paragraph 6 of Standing Order No. 169, of the Board of Revenue and Appendices VIII and IX to Chapter XV of the Board's Standing Orders No. deviation from the periods laid down in these rules for the preservation of treasury records is permissible without the concurrence of the Accountant-General and no alteration should be made in these rules without his concurrence.

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N.B.—(1) This index deals only with the rules in the several chapters of the volume and does not cover the appendices or the forms. It has been compiled solely for the purposes of assisting references and no expression used in it should be considered as in any way interpreting the rules.

(2) The abbreviation T.R.(s), S.R.(s) and Instruction(s) stand for Treasury, Rule (s), Subsidiary Rule(s), and Instruction(s) respectively. The Treasury Rules are in Part I while the subsidiary Rules and Instructions under the Treasury Rules are in Part II.

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